

REGISTERED COMPANY NUMBER: SC340206 (Scotland)
REGISTERED CHARITY NUMBER: SC035036

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020
FOR
CLUED UP PROJECT**



Haines Watts Scotland
Chartered Accountants and
Statutory Auditors
Q Court
3 Quality Street
Edinburgh
EH4 5BP

CLUED UP PROJECT

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The charity is constituted as a company limited by guarantee and is governed by a Memorandum and Articles of Association.

The directors of the company are trustees for the purposes of charity law. New trustees are appointed to the Board on the basis that they meet certain conditions and criteria including the expertise that they may bring and any personal recommendation from other trustees. Policies and procedures are in place for the induction and training of trustees.

The charity's trustees meet regularly and are responsible for the strategic direction and policy of the charity.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Objectives and activities

Development, activities and achievements

Developments this year include:

This has been another successful year for Clued Up with stability being maintained. We have gained one new Board member and have benefited from their wealth of experience. We continue to look for enthusiastic people who share the Clued Up ethos to join our membership with a view to serving on our Board of Directors. As the current Chairperson, I have watched the Project grow and evolve over the past few years and can promise anyone who joins the Board that it will certainly be interesting and worthwhile.

The MIWFF youth forum managed to organise and plan themselves a trip to Belfast to visit a similar youth project, this provided them with a wealth of knowledge and experience they will be able to build on and Clued Up continued to support the youth forum in our core service once the funded ended. We re-deployed the MIWFF staff into other parts of Clued Up so we did not lose the value and expertise they brought to the Project.

We were approached by Stirling University to be involved in a Learning alliance as part of research they are conducting into how children and young people are affected by parental substance use. Clued Up's role in this was supporting our young people to actively be able to participate in sessions with researchers and other professionals. Our first session was planned for March 2020 then the Covid-19 pandemic hit, however we have been creative and responsive and have still managed to engage young people in 3 sessions with the researchers to date using Zoom and we hope this work will continue.

In the Employability Service we set up a new drop in for Glenrothes area alongside our friends at St Luke's church. We revitalised the Dunfermline drop-in using the town's advice hub as a new venue and introduced new partners. Talking Café continued in Kirkcaldy in partnership with YMCA. Our Drop open day ran in the summer with our very own homemade pizzas and all young people and partners had a nice sunny afternoon getting to know each other. Simple Shelters programme called Build it entailed young people across Clued Up and the Consortium taking part in a practical environmental well-being project in partnership with the Centre for Stewardship. Our Kirkcaldy Walking group ran in the local Kirkcaldy area in preparation for climbing a Munro at the end of the sessions. Certified courses young people completed were First Aid and Basic Food Hygiene. We introduced a new Transition group with the outreach team to engage with young people to help them transition into the employability world. This year we more than met our target with Fife ETC.

Our Place Auchmuty has evolved and progressed this year by having a stable steering group who are enthusiastic and motivated to make youth provision in Auchmuty the best it can be for the young people who live there. New relationships have been built with the bowling club and has been a great resource young people have been introduced to. The young people have secured their own identity as YAP by producing their logo and having hoodies and badges to say who they are. We lost the Development Worker in this project to another team however replaced this post internally very quickly to maintain delivery. However, they did not stay long and the Project Worker, alongside the young people, has managed to keep everything ticking over with support from some amazing volunteers and we are in the process of working to get this team up to full staffing levels.

The Outreach team have also exceeded their targets for one to one and group work this year. Staff have continued their great work in schools and out in the communities they serve and have been consistent and sustainable in their approach and delivery across the Fife area. The Team are working flat out showed amazing creativity when it came to lockdown and how they inspired the young people they supported to keep strong and carry on. They are also planning to keep in touch with young people by telephone and social media now that we have had to lockdown due to Covid-19. They are also looking at ways they can deliver group work sessions, etc. using Zoom and Facebook Live.

Clued Up has supported various students this year with those on HNC Working with Communities as well as a ScotGEM medical student from the University of St Andrews.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Everyone at Clued Up continues to work hard to build on the success of previous years and provide a quality service for young people across the region.

Achievement and performance

Charitable activities

Outreach Service

This is an initiative run by Clued Up to provide an outreach service for vulnerable young people 12 - 18 years old living in Fife, who are affected by their own or someone else's substance use. It is funded by Fife Alcohol and Drug Partnership and Fife Council Education and Children's Service's Directorate.

One to one support

- 330 young people received one to one support this year and 2697 support sessions were arranged. Recorded attendance remains steady at 92% for these sessions. There were 216 new referrals this year and the majority of these were made by schools with others coming from agencies such as, Social Work, Self-referrals, MAIT, Residential Care Providers, SACRO, Parent/Family, Health, Family Support Service, Primary School (pupil was transitioning to High School), YOMG, other Voluntary Organisations.

- 54.5% of new referrals this year were affected by substance use in the family.

- From 01 April 2019 to 31 March 2020 a total of 166 young people have Hard Outcomes and those that young people have shown most improvement in are: make positive choices, show a positive attitude, improved knowledge of substances, turning up on time, taking responsibility for their own actions and developing positive routines. Soft Outcomes, as well as Activities are also recorded for young people.

-Soft Outcome scores from 1 to 10 (with 10 being good) are used to measure the distance travelled by young people during their time with Clued Up. These are recorded on a spider web chart. Baseline scores chosen by the young person are recorded at the beginning of their support and these are reviewed at three-monthly intervals. Young people discharged during this period have shown improvement in all chosen outcomes. These included, reduction in substance use, reduction in levels of risk taking, reduced offending/anti-social behaviour, increase in resilience, motivation and aspirations, improved understanding of feelings and emotions, improved social skills, improved family relationships, improved attitude to education and training, improved mental health, improved confidence and self-esteem.

-Activities were recorded for 179 young people during this period and most of these received harm reduction advice, Alcohol Brief Interventions, participated in group work and accessed other services on their own. Other activities included, family sessions, job applications completed, sexual health intervention, etc.

-Group work - 31 young people participated in group work programmes this year, including - Build It Group (6), in partnership with Simple Shelters, Falkland (where people were involved in the building of huts and other simple structures in an outdoor environment), food hygiene (6), walking group (4), photography group (3), first aid (8) and transitions group (4). All of the young people who took part in the first aid course achieved their First Aid Certificate..

-Group work included a variety of indoor and outdoor activities, such as, cooking, substance use information, self-esteem and confidence building, canoeing, forest and beach walks and Munro climbing.

-Alcohol Brief Interventions - 90 alcohol brief interventions were provided during this year. The Mobile Alcohol Intervention Unit (MAIT) provided 41 sessions on Friday nights in Kirkcaldy, Levenmouth, Dunfermline/West Fife and Cowdenbeath. An additional 1635 contacts were made with young people who did not receive an ABI through MAIT sessions. This type of informal engagement on the streets is particularly useful in raising awareness as well as enabling general discussion around any issues that may be affecting the young people.

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-PEF - We received PEF funding from five High Schools during 2019/2020. This enabled Clued Up to supply a worker for one day a week in these schools. Clued Up and each school designed a bespoke support programme. For example, at Kirkcaldy High School our worker was able to engage with non-attenders and support young people back into school. Pupils again took part in group work with our partners at Simple Shelters, Falkland and consequently the young people accessed one to one support with us. Other examples of work undertaken were: peer education, outdoor education, drug and alcohol input to nurture groups, guidance and support for staff, quick access to support for pupils in crisis, drop-ins, street work with partners as well as supporting them to deliver issue-based group work and providing support and information to families. We look forward to continuing this support in the forthcoming year.

-9 young people transitioned from Clued Up's Outreach Service to the Employability Service.

-100% of young people who engaged with at least one support session received information that would help to increase their knowledge and understanding of the effects of their own or someone else's substance use.

Employability Service (CU Excel)

This is an initiative run by Clued Up, which aims to support young people to achieve their employability potential. We support young people aged 16-25 years affected by substance use to find their own path into education, employment or training. Clued Up is one of the eight third sector providers that make up the Fife ETC (Fife's Third Sector Employability and Training Consortium). Clued Up receives funding through the Corra Foundation, ADP, Opportunities Fife partnership and ESIF for this initiative, which offers interventions such as, one to one support, drop-in provision and group work.

-A total of 224 young people received support (173 one to one support)

-155 new referrals were received during this period (112 of these were for one to one support)

-Self-referral is the highest referral route for this service. This highlights the importance of drop-in provision, giving people the opportunity to access the service without a formal referral from another service. It also highlights the value of word of mouth amongst peers.

-112 young people are working with Fife ETC (Fife Employment and Training Consortium)

-Drop-in sessions were provided in Leven (97 sessions) and Kirkcaldy (143 sessions), Dunfermline (21) and Glenrothes (21). A total of 152 people attended these drop-ins and 10 people attended drop-ins in more than one area.

-Group work - 31 young people participated in group work programmes this year, including - Build It Group (6), in partnership with Simple Shelters, Falkland (where people were involved in the building of huts and other simple structures in an outdoor environment), food hygiene (6), walking group (4), photography group (3), first aid (8) and transitions group (4). All of the young people who took part in the first aid course received achieved their First Aid Certificate.

-120 young people achieved hard outcomes with the greatest improvement being made in substance use knowledge; making positive choices and showing a positive attitude. Soft outcomes and Activities were also recorded. There are 52 people working on 159 soft outcomes, with the greatest improvement being shown in increased motivation, increased aspirations and improved social skills. However, the outcomes most chosen by young people are substance use activity and mental health. The number of young people who completed 372 activities was 126. The top being - referred to another service, harm reduction advice given, job application completed and accessed another service on their own.

-A Summer Fun Day was also held and attended by staff and young people from both Clued Up and other local agencies such as, Police, ESOL and homeless accommodation.

-Delivered street-base employability interventions alongside the Outreach Team on MAIT (Mobile Alcohol Intervention Team) and have made 612 contacts with young people to date. This was rolled out across Fife from January 2020.

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Making It Work for Families (Whole Family Approach)

Making it Work for Families (MIWFF) includes Clued Up, Fife Gingerbread and CARF as a partnership taking an innovative 'whole family approach' to employability in Fife. We are engaging vulnerable families in the Kirkcaldy and Cowdenbeath area living in complex circumstances, with multiple barriers to progression and deep rooted belief systems around their aspirations. The model is one of early intervention - working with everyone in the household offering a range of engagement activities to meet families' needs. The initiative was funded by ESIF, Opportunities Fife and Corra Foundation. Unfortunately, this year partners pulled out due to issues with funding but with our funding coming from Corra Foundation, Clued Up continued to work with the young people in the families and the adults in these figures are the adults Clued Up supported once we lost the other partners.

-49 young people and 6 adults were supported.

-17 people had 51 hard outcomes. The highest being - take responsibility for their own actions, progression up the employability pathway, make positive choices, improved knowledge of substances, increased educational attainment and show a positive attitude. All soft outcomes chosen showed an improvement. The most improved was reduced offending/anti-social behaviour, reduction in levels of risk or harm, improved confidence and self-esteem, improved attitude to education and training. Activities achieved were achieved by 21 people. The highest being referral to other services, take them to other service appointments, engaged in one to one support, harm reduction advice given and participate in group work programmes.

-Young People's Forum - 11 young people have joined in activities during the year with a core group of 6 young people showing commitment to the forum.

-6 young people participated in visit to a group in Belfast. The young people worked really hard to pull the programme together, hosting a successful parents' night where we all made decisions about how to travel, money and accommodation.

-13 young people were involved in hill walking and an overnight stay and Munro climb.

-Tea Time Clubs were run on a drop-in basis in Kirkcaldy and Cowdenbeath. These provided a space where whole families come together to have a bit of fun and get a good, hearty meal, as well as support if needed. Approximately 40 people attended in clubs held in both Cowdenbeath and Kirkcaldy representing 6 - 8 families in Cowdenbeath and 4 in Kirkcaldy.

-Other events held for the Tea Time Clubs were a Halloween party (3 families), Christmas dinner (4 families - 2 attending for the first time) and Burns Supper (which was cancelled due to illness in the families). Families made ghost bunting and Halloween decorations, did nails (including many of the boys in the family with monster nail stickers), played some party games, and watched a film. At Christmas time families made draft excluders, as some of their houses were really drafty and Christmas ornaments, they played games and watched a film together.

-6 adults and 3 children were involved City Deal (Capital City Partnership) Co-production sessions with the families. CCP ran two co-production sessions with families to ascertain what the Intensive Family Service should look like to help produce the tender documentation.

Our Place Auchmuty

With funding from the Big Lottery, Clued Up was asked to support young people 12 - 18 years old living in Auchmuty, Glenrothes to meaningfully engage in the Our Place process, build on their capacity to contribute to their community and help them be involved in creating a better place to live by developing youth facilities and a programme of arts, music, sports and learning activities based on what they need and want.

The first 6 months was focussed on developing relationships with local young people, consulting with them around activities and providing youth provision in the local area. Along with developing relationships with partner agencies and establishing links with Warout Primary and Auchmuty High School.

-A total of 6 young people aged 16 - 18 years are on the senior Steering Group.

-There are 5 young people aged 12 - 16 on the junior Steering Group.

-In consultation with Warout Primary the P7/S1 Transition Group was established and an average of 10 young people attended an 11-week Beactive Arts Project.

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-Staff engaged with 32 young people during detached youth work on Friday nights in the Warout/Auchmuty/Dovecot areas of Glenrothes.

-6 young people with poor attendance and low attainment at school were involved in Growing Auchmuty (building and upgrading a community garden in Warout).

-10 young people were involved in the Girls' Health and Well-being group.

-Staff held Lunch Time Consultations over 19 sessions to raise the profile of the project and generate interest. They engaged with 70 young people.

During the remainder of the year the Steering Group has developed and planned a youth café in the Warout area on Friday nights. The Youth Café provides a safe space for young people aged 12 - 18 to come along and interact with their peers. It also offers healthy, home cooked food, which young people make themselves. An average of 20 young people attended each session.

Future training the Steering Groups would like to be involved in are:

-Seniors - Volunteer Development (Youth 1st), Youth Achievement Award, Scotland's Mental Health First Aid, Social Enterprise Training (BRAG), Forming a Committee/Roles and Responsibilities (FVA).

-Juniors - First Aid Certificate, Food Hygiene Training, Youth Leaders Training (Youth 1st), Saltire Award.

The Service Manager represents Clued Up on the Third Sector Strategy Group, Voluntary Sector Children Services Forum and has just been appointed Chair of this group, and the Recovery Working Group. She is the Third Sector Representative on the Children Services Partnership Group, Children in Fife, MARAC for the substance misuse services as well as being the Chair for the Third Sector Managers' Group. This year she has been part of the advisory group for the Children's Services Third Sector Review.

Financial review

Financial position

Net income for the year was £654,511 (2019 - £764,097) against expenditure of £710,631 (2019 - £624,568) resulting in a deficit for the year of £56,120 (2019 - £139,529 surplus). After accounting for actuarial gains on the defined benefit pension scheme, the net movement in funds was £38,880 (2019 - £100,529) resulting in net assets of £533,884 (2019 - £495,004).

Funding is constantly being reviewed by grant-making authorities and we are continually taking this into account in controlling the finances of Clued Up. Although funding received from Fife Council's Education and Children's Services Directorate has remained at the same level for the Outreach Service we are awaiting the outcome of a review of the services provided by the third sector that will most likely result in a reduction. It is not known at this point how much this will be. Also Fife ADP has undertaken a Needs Assessment and this could also have an effect on the Outreach Service. Again we are awaiting the outcome of this. Funding has continued for the Employability Service for a further year and we have confirmed PEF funding, which has allowed us to sustain a Project Worker to provide a full day of support in each of the five High Schools who took this up.

The Big Lottery continues to support the Our Place Auchmuty Initiative with two years of this funding remaining.

The pension scheme for new employees continues to operate well with consultation and advice from Cairn Independent Limited, Kirkcaldy, which they have very kindly provided free of charge again this year. Contributions continue to be made to the Local Government Pension Scheme for the three employees who remain in it.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Reserves policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be at least six months of the resources expended. This is partly explained within our financial review whereby the services of a trainee are noted. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding but it would obviously be necessary to consider how the funding would be replaced.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Future plans

Covid-19 will undoubtedly affect everyone and it looks like we are going to be working with restrictions for some time. The whole team will continue to work tirelessly during lock down and show the amazing tenacity and strength they are known for, not only in their work with young people but also balancing life at home, whilst doing both jobs at the same time. They have the resilience, creativity and passion to continue what they do best in tough times, which will only make the team even stronger.

Pandemic aside our future plans include:

- Continuing to create strong links between the Fife Outreach Team and our Employability Service, to provide continuity of support to meet the needs of young people.
- Building on the success of being part of the Fife ETC.
- Continuing to develop the Social Enterprise.
- Continuing to identify appropriate funding strands.
- Continue 'Making It Work for Families in partnership with Fife Gingerbread and CARF and our new partner FIRST.
- Develop our whole family approach systems change work.
- Develop the Our Place Auchmuty (Youth Auchmuty Project) initiative with young people funded by the Big Lottery.
- Produce a marketing video about Clued Up.
- Develop the use of social media to continue support for young people during the pandemic.

Structure, governance and management

Governing document

The charity is constituted as a company limited by guarantee and is governed by a Memorandum and Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are trustees for the purposes of charity law. New trustees are appointed to the Board on the basis that they meet certain conditions and criteria including the expertise that they may bring and any personal recommendation from other trustees. Policies and procedures are in place for the induction and training of trustees.

Decision making

The charity's trustees meet regularly and are responsible for the strategic direction and policy of the charity.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Reference and administrative details

Registered Company number
SC340206 (Scotland)

Registered Charity number
SC035036

Registered office

The Bunker
441 High Street
Kirkcaldy
Fife
KY1 2SN

Trustees

Mr G A Crawford - Retired Police Officer
Mrs J A Kerr - Retired Deputy Head Teacher
Mrs P R Plimer - Secretary/Clerical Administrator
Mrs S MacLeod - Care Manager - appointed on 03/12/2019
Mr N J St Aubyn - Retired Police Officer
Mrs N G Westland - Mental Health Coordinator

Company Secretary

Mrs J A Kerr

Auditors

Haines Watts Scotland
Chartered Accountants and
Statutory Auditors
Q Court
3 Quality Street
Edinburgh
EH4 5BP

Bankers

Bank of Scotland
Carberry Road
Mitchelston Trading Estate
Kirkcaldy
KY1 2SN

Events since the end of the year

Information relating to events since the end of the year is given in the notes to the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of Clued Up Project for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

CLUED UP PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2020

Statement of trustees' responsibilities - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Haines Watts Scotland, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11th November 2020 and signed on its behalf by:

N. St. Aubyn
Mr N J St. Aubyn - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF CLUED UP PROJECT

Opinion

We have audited the financial statements of Clued Up Project (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charitable company, its funders and the wider economy. The Trustees' view on the impact of COVID-19 is disclosed in the Report of the Trustees and the Accounting Policies note.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF CLUED UP PROJECT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF CLUED UP PROJECT

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Haines Watts Scotland

Craig Hunter (Senior Statutory Auditor)
for and on behalf of Haines Watts Scotland
Chartered Accountants and
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Q Court
3 Quality Street
Edinburgh
EH4 5BP

12/11/2020

Date:

CLUED UP PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds as restated
	Notes	£	£	£	£
Income and endowments from					
Donations and legacies	2	656	-	656	119
Charitable activities	4				
Community support		133,255	516,082	649,337	761,986
Other trading activities	3	2,518	-	2,518	992
Other income		<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>1,000</u>
Total		138,429	516,082	654,511	764,097
Expenditure on					
Charitable activities	5				
Community support		9,008	525,735	534,743	466,053
Other		<u>170,298</u>	<u>5,590</u>	<u>175,888</u>	<u>158,515</u>
Total		179,306	531,325	710,631	624,568
NET INCOME/(EXPENDITURE)		(40,877)	(15,243)	(56,120)	139,529
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		<u>95,000</u>	<u>-</u>	<u>95,000</u>	<u>(39,000)</u>
Net movement in funds		54,123	(15,243)	38,880	100,529
Reconciliation of funds					
Total funds brought forward					
As previously reported		244,482	273,522	518,004	362,475
Prior year adjustment	12	<u>(23,000)</u>	<u>-</u>	<u>(23,000)</u>	<u>32,000</u>
As restated		221,482	273,522	495,004	394,475
Total funds carried forward		<u>275,605</u>	<u>258,279</u>	<u>533,884</u>	<u>495,004</u>

Continuing operations

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

CLUED UP PROJECT

STATEMENT OF FINANCIAL POSITION 31 MARCH 2020

		2020	2019 as restated
	Notes	£	£
Current assets			
Debtors	13	76,347	48,835
Cash at bank and in hand		454,125	529,721
		<u>530,472</u>	<u>578,556</u>
Creditors			
Amounts falling due within one year	14	(45,588)	(60,552)
		<u>484,884</u>	<u>518,004</u>
Net current assets			
		<u>484,884</u>	<u>518,004</u>
Total assets less current liabilities		<u>484,884</u>	<u>518,004</u>
Pension asset/(liability)	17	49,000	(23,000)
		<u>533,884</u>	<u>495,004</u>
NET ASSETS		<u>533,884</u>	<u>495,004</u>
Funds	16		
Unrestricted funds		332,098	221,482
Restricted funds		201,786	273,522
		<u>533,884</u>	<u>495,004</u>
Total funds		<u>533,884</u>	<u>495,004</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11th November 2020 and were signed on its behalf by:

N. St Aubyn
Mr N J St. Aubyn - Trustee

CLUED UP PROJECT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2020

		2020	2019
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	1	<u>(75,596)</u>	<u>202,165</u>
Net cash (used in)/provided by operating activities		<u>(75,596)</u>	<u>202,165</u>
Change in cash and cash equivalents in the reporting period		(75,596)	202,165
Cash and cash equivalents at the beginning of the reporting period		<u>529,721</u>	<u>327,556</u>
Cash and cash equivalents at the end of the reporting period		<u><u>454,125</u></u>	<u><u>529,721</u></u>

The notes form part of these financial statements

CLUED UP PROJECT

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2020

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019 as restated
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(56,120)	139,529
Adjustments for:		
Provisions and employee benefits	44,000	36,000
(Increase)/decrease in debtors	(27,512)	20,718
(Decrease)/increase in creditors	(14,964)	25,918
Difference between pension charge and cash contributions	<u>(21,000)</u>	<u>(20,000)</u>
Net cash (used in)/provided by operations	<u>(75,596)</u>	<u>202,165</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.19 £	Cash flow £	At 31.3.20 £
Net cash			
Cash at bank and in hand	<u>529,721</u>	<u>(75,596)</u>	<u>454,125</u>
	<u>529,721</u>	<u>(75,596)</u>	<u>454,125</u>
Total	<u>529,721</u>	<u>(75,596)</u>	<u>454,125</u>

The notes form part of these financial statements

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have tested their cash flow analysis to take into account the impact on the charity of the possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

COMPANY STATUS

The charity is a company limited by guarantee. The company is a membership organisation and the Trustees named on page 6 were elected or appointed under the Memorandum and Articles of Association. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income consists of grants, donations, client charges, placement fees and income from investments and related income tax recoverable and is credited in the year in which it is receivable except when received in advance, when it is credited in the year in which it falls due. Income investment relates wholly to interest received on bank deposits.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

CHARITABLE ACTIVITIES

Charitable activities includes expenditure directly related to the objects of the charity, including such support costs identifiable as an integral part of the carrying out of those charitable activities.

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

1. ACCOUNTING POLICIES - continued

GOVERNANCE COSTS

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements compliance.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The company recognises a defined net benefit pension asset or liabilities in the statement of financial position as the net total of the present value of its obligations and the fair value of plan assets out of which obligations are to be settled. The defined benefit liability is measured on a discount present value basis using a rate determined by reference to market yields at the reporting date on high quality bonds. Defined benefit obligations are the related expenses measured using the projected unit credit method. Plan surpluses are recognised as a defined benefit asset only to the extent that the surplus is recoverable either through reducing contributions in the future or through refunds from the plan.

Changes in the net defined benefit asset or liabilities arising from employee service are recognised in income or expenditure as a current service cost where it relates to services in the current period and as a past service cost where it relates to services in prior periods. Costs relating to plan introductions, benefit changes, curtailments and settlements are recognised in income or expenditure in the period in which they occur.

Net interest is determined by multiplying the net defined benefit liability by the discount rate, both as determined at the start of the reporting period, taking account of any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. Net interest is recognised as income or expenditure.

2. DONATIONS AND LEGACIES

	2020	2019 as restated
	£	£
Donations	<u>656</u>	<u>119</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

3. OTHER TRADING ACTIVITIES

	2020	2019 as restated
	£	£
Room hire	2,518	65
Workshops	-	927
	<u>2,518</u>	<u>992</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2020	2019 as restated
	£	£
Grants	<u>649,337</u>	<u>761,986</u>

Grants received, included in the above, are as follows:

	2020	2019 as restated
	£	£
Fife council	133,255	133,592
Group work	-	3,000
NHS(Fife) - Alcohol brief intervention training	83	-
NHS(Fife) - ADP funding	166,250	166,250
Opportunities Fife & ESIF	67,823	44,345
Big Lottery Fund	104,490	102,720
ITV Children's Appeal	-	900
YMCA	-	3,000
PEF Funding - Fife schools	28,442	27,793
Delivering Differently - Employing Your Mind	-	8,327
Fife Gingerbread	-	4,658
Corra Employability	75,688	247,919
ESIF/FSF (Brag Enterprises) - ESIF Employability	-	19,482
Corra Whole Family Approach	<u>73,306</u>	<u>-</u>
	<u>649,337</u>	<u>761,986</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)
	£
Community support	<u>534,743</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019 as restated
	£	£
Staff costs	452,303	401,859
Rent and rates	19,056	19,168
Insurance	516	483
Light and heat	4,578	5,885
Volunteer expenses	111	52
Activity costs	26,495	9,021
Purchases	-	128
Staff travel expenses	23,351	22,424
Training	4,139	3,669
Group work	4,194	3,364
	<u>534,743</u>	<u>466,053</u>

7. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
Other resources expended	<u>170,112</u>	<u>633</u>	<u>5,143</u>	<u>175,888</u>

Support costs, included in the above, are as follows:

MANAGEMENT

	2020	2019 as restated
	Other resources expended £	Total activities £
Salaries	145,944	123,486
Hire of equipment	4,157	4,152
Insurance	2,227	2,219
Telephone	4,570	4,756
Postage and stationery	2,283	2,333
Advertising	290	720
Sundries	3,156	2,387
Repairs	4,439	10,725
Cleaning	2,747	2,517
Membership	299	75
	<u>170,112</u>	<u>153,370</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

7. SUPPORT COSTS - continued FINANCE

	2020	2019 as restated
	Other resources expended £	Total activities £
Bank charges	32	32
Payroll bureau	<u>601</u>	<u>600</u>
	<u>633</u>	<u>632</u>

GOVERNANCE COSTS

	2020	2019 as restated
	Other resources expended £	Total activities £
Accountancy and legal fees	<u>5,143</u>	<u>4,513</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019 as restated
	£	£
Other operating leases	4,157	4,152
Auditors remuneration	<u>5,143</u>	<u>4,513</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2020 nor for the year ended 31 March 2019.

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

10. STAFF COSTS

	2020	2019 as restated
	£	£
Wages and salaries	495,053	444,149
Social security costs	44,443	34,437
Other pension costs	<u>58,751</u>	<u>46,759</u>
	<u>598,247</u>	<u>525,345</u>

The average monthly number of employees during the year was as follows:

	2020	2019 as restated
Direct charitable services	15	14
Management and administration	<u>3</u>	<u>3</u>
	<u>18</u>	<u>17</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
Income and endowments from			
Donations and legacies	119	-	119
Charitable activities			
Community support	136,592	625,394	761,986
Other trading activities	990	2	992
Other income	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total	138,701	625,396	764,097
Expenditure on			
Charitable activities			
Community support	78,380	387,673	466,053
Other	<u>26,217</u>	<u>132,298</u>	<u>158,515</u>
Total	104,597	519,971	624,568
NET INCOME	34,104	105,425	139,529
Other recognised gains/(losses)			
Actuarial gains/(losses) on defined benefit schemes	<u>(39,000)</u>	<u>-</u>	<u>(39,000)</u>
Net movement in funds	(4,896)	105,425	100,529

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
Reconciliation of funds			
Total funds brought forward			
As previously reported	194,377	168,098	362,475
Prior year adjustment	<u>32,000</u>	<u>-</u>	<u>32,000</u>
As restated	<u>226,377</u>	<u>168,098</u>	<u>394,475</u>
Total funds carried forward	<u>221,481</u>	<u>273,523</u>	<u>495,004</u>

12. PRIOR YEAR ADJUSTMENT

In preparing the accounts for the year ended 31 March 2020, it was identified that pension contributions in prior years had been accounted for as if the pension scheme was a defined contribution scheme.

The charity operates a pension scheme providing benefits on final pensionable pay and is a defined benefit scheme. A prior year adjustment has therefore been made to account for such a scheme in accordance with FRS 102.

The impact of the prior year adjustment was to record a pension scheme asset on the Balance Sheet at 1 April 2018 of £32,000 and a pension scheme liability of £23,000 at 31 March 2019. The movement of £55,000 has been reflected through the comparative statement of financial activities, split between amounts recognised in net income/expenditure and amounts recognized through other comprehensive income as appropriate.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Trade debtors	500	612
Other debtors	72,827	45,347
Prepayments and accrued income	<u>3,020</u>	<u>2,876</u>
	<u>76,347</u>	<u>48,835</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019 as restated
	£	£
Trade creditors	12,311	18,024
Other creditors	26,527	36,528
Accrued expenses	<u>6,750</u>	<u>6,000</u>
	<u>45,588</u>	<u>60,552</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	2020	2019 as restated
	Total funds	Total funds
	£	£
Current assets	328,686	578,556
Current liabilities	(45,588)	(60,552)
Pension asset/(liability)	<u>49,000</u>	<u>(23,000)</u>
	<u>332,098</u>	<u>495,004</u>

16. MOVEMENT IN FUNDS

	At 1.4.19 £	Prior year adjustment £	Net movement in funds £	At 31.3.20 £
Unrestricted funds				
General fund	204,339	(23,000)	112,486	293,825
Designated Fund	31,721	-	-	31,721
Group Work	<u>8,422</u>	<u>-</u>	<u>(1,870)</u>	<u>6,552</u>
	244,482	(23,000)	110,616	332,098
Restricted funds				
ITV Children's Appeal	3,854	-	(188)	3,666
Big Lottery Fund - Our Place Auchmuty	98,708	-	27,460	126,168
Corra Foundation - Whole Family				
Approach	8,794	-	(8,794)	-
Corra Employability	85,338	-	(81,425)	3,913
Alcohol Brief Intervention	3,854	-	(1,498)	2,356
Triage Assessment	5,702	-	(632)	5,070
Delivering Differently - Pilot Fund -				
Employing Your Mind	3,801	-	-	3,801
Making it work for Families	4,076	-	-	4,076
Benarty / Cowdenbeath Alcohol Initiative	1,624	-	-	1,624
Dunfermline / South West Fife	3,502	-	-	3,502
ADP Funding	53,947	-	(6,659)	47,288
APP Development	<u>322</u>	<u>-</u>	<u>-</u>	<u>322</u>
	<u>273,522</u>	<u>-</u>	<u>(71,736)</u>	<u>201,786</u>
TOTAL FUNDS	<u>518,004</u>	<u>(23,000)</u>	<u>38,880</u>	<u>533,884</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	138,429	(120,943)	95,000	112,486
Group Work	-	(1,870)	-	(1,870)
	138,429	(122,813)	95,000	110,616
Restricted funds				
ITV Children's Appeal	-	(188)	-	(188)
Big Lottery Fund - Our Place Auchmuty	104,492	(77,032)	-	27,460
Corra Foundation - Whole Family				
Approach	73,306	(82,100)	-	(8,794)
Corra Employability	75,688	(157,113)	-	(81,425)
ESIF Employability	67,823	(67,823)	-	-
Alcohol Brief Intervention	82	(1,580)	-	(1,498)
Triage Assessment	(1)	(631)	-	(632)
ADP Funding	166,249	(172,908)	-	(6,659)
PEF Funding	28,443	(28,443)	-	-
	516,082	(587,818)	-	(71,736)
TOTAL FUNDS	<u>654,511</u>	<u>(710,631)</u>	<u>95,000</u>	<u>38,880</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.18 £	Prior year adjustment £	Net movement in funds £	At 31.3.19 £
Unrestricted funds				
General fund	152,925	32,000	(3,586)	181,339
Designated Fund	31,721	-	-	31,721
Group Work	<u>9,731</u>	<u>-</u>	<u>(1,309)</u>	<u>8,422</u>
	194,377	32,000	(4,895)	221,482
Restricted funds				
ITV Children's Appeal	2,954	-	900	3,854
Big Lottery Fund - Our Place Auchmuty	4,642	-	94,066	98,708
Corra Foundation - Whole Family Approach	69,550	-	(60,756)	8,794
Corra Employability	-	-	85,338	85,338
Alcohol Brief Intervention	3,895	-	(42)	3,853
Triage Assessment	5,702	-	-	5,702
Delivering Differently - Pilot Fund - Employing Your Mind	-	-	3,801	3,801
Making it work for Families	-	-	4,076	4,076
Benarty / Cowdenbeath Alcohol Initiative	1,624	-	-	1,624
Dunfermline / South West Fife	3,502	-	-	3,502
ADP Funding	74,715	-	(20,768)	53,947
APP Development	<u>1,514</u>	<u>-</u>	<u>(1,191)</u>	<u>323</u>
	<u>168,098</u>	<u>-</u>	<u>105,424</u>	<u>273,522</u>
TOTAL FUNDS	<u>362,475</u>	<u>32,000</u>	<u>100,529</u>	<u>495,004</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	135,700	(100,286)	(39,000)	(3,586)
Group Work	<u>3,001</u>	<u>(4,310)</u>	<u>-</u>	<u>(1,309)</u>
	138,701	(104,596)	(39,000)	(4,895)
Restricted funds				
ITV Children's Appeal	900	-	-	900
Big Lottery Fund - Our Place Auchmuty	102,720	(8,654)	-	94,066
Corra Foundation - Whole Family Approach	-	(60,756)	-	(60,756)
Corra Employability	247,919	(162,581)	-	85,338
ESIF Employability	63,829	(63,829)	-	-
Alcohol Brief Intervention	-	(42)	-	(42)
Delivering Differently - Pilot Fund - Employing Your Mind	11,327	(7,526)	-	3,801
Making it work for Families	4,658	(582)	-	4,076
ADP Funding	166,251	(187,019)	-	(20,768)
APP Development	-	(1,191)	-	(1,191)
PEF Funding	<u>27,792</u>	<u>(27,792)</u>	<u>-</u>	<u>-</u>
	<u>625,396</u>	<u>(519,972)</u>	<u>-</u>	<u>105,424</u>
TOTAL FUNDS	<u><u>764,097</u></u>	<u><u>(624,568)</u></u>	<u><u>(39,000)</u></u>	<u><u>100,529</u></u>

The objects of each of the restricted funds are as follows:

17. EMPLOYEE BENEFIT OBLIGATIONS

The statement of financial position net defined benefit asset / (liability) is determined as follows:

	2020 £	2019 £
Present value of defined benefit obligations	752,000	827,000
Fair value of plan assets	<u>801,000</u>	<u>804,000</u>
	<u><u>49,000</u></u>	<u><u>(23,000)</u></u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

17. EMPLOYEE BENEFIT OBLIGATIONS - continued

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2020	2019 as restated
	£	£
Current service cost	43,000	37,000
Net interest from net defined benefit asset/liability	1,000	(1,000)
Past service cost	-	-
	<u>44,000</u>	<u>36,000</u>
Actual return on plan assets	-	-

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2020	2019 as restated
	£	£
Opening defined benefit obligation	827,000	695,000
Current service cost	43,000	37,000
Contributions by scheme participants	7,000	6,000
Interest cost	21,000	19,000
Benefits paid	(4,000)	(4,000)
Remeasurements:		
Actuarial (gains)/losses from changes in demographic assumptions	(30,000)	-
Actuarial (gains)/losses from changes in financial assumptions	(108,000)	74,000
Oblig other remeasurement	(4,000)	-
	<u>752,000</u>	<u>827,000</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

17. EMPLOYEE BENEFIT OBLIGATIONS - continued

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2020	2019 as restated
	£	£
Opening fair value of scheme assets	804,000	727,000
Contributions by employer	21,000	20,000
Contributions by scheme participants	7,000	6,000
Interest income on plan	20,000	20,000
Benefits paid	(4,000)	(4,000)
Return on plan assets (excluding interest income)	(47,000)	35,000
	<u>801,000</u>	<u>804,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2020	2019 as restated
	£	£
Actuarial (gains)/losses from changes in demographic assumptions	30,000	-
Actuarial (gains)/losses from changes in financial assumptions	108,000	(74,000)
Oblig other remeasurement	4,000	-
Return on plan assets (excluding interest income)	(47,000)	35,000
	<u>95,000</u>	<u>(39,000)</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2020	2019 as restated
Equities	70%	74%
Bonds	16%	13%
Property	9%	8%
Cash	5%	5%
	<u>100%</u>	<u>100%</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2020

17. EMPLOYEE BENEFIT OBLIGATIONS - continued

Principal actuarial assumptions at the Statement of Financial Position date (expressed as weighted averages):

	2020	2019 as restated
Discount rate	2.30%	2.50%
Future salary increases	2.20%	2.90%
Future pension increases	1.80%	2.40%

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

19. POST BALANCE SHEET EVENTS

The COVID-19 viral pandemic was officially announced as present in the UK during January 2020. Under UK GAAP, the consequences of a condition present at the balance sheet date are considered to be an adjusting post balance sheet event and therefore potentially have implications for the period end balance sheet.

Having reviewed the trading conditions in the post balance sheet period, and in particular having considered the Balance Sheet carrying values and the recoverability of trade and other receivables, the Trustees are satisfied there are currently no indications of any material impairment.

The Trustees' assessment of the impact of COVID-19 on the future development and performance of the charity, and on the going concern assumption for preparation of the financial statements, is detailed in the Report of the Trustees and in the Accounting Policies.