

REGISTERED COMPANY NUMBER: SC340206 (Scotland)
REGISTERED CHARITY NUMBER: 035036

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
CLUED UP PROJECT**



Haines Watts Scotland
Business Advisors, 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 2022

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 2022. 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.

Developments, activities and achievements

This has been a year of moving forward and out of Covid restrictions. We can at last see the light at the end of the tunnel and are getting back to normal. Clued Up is now fully operating as we did before, young people are not having to attend anything we are doing virtually and face to face group work took off this year. We ran 4 programmes over the summer period, which were well received by the young people. One to one support, street work and drop ins are also all operating face to face. We have only retained attending meetings virtually, as this does help with capacity and being able to be in two places at once, which staff like to achieve. We have maintained some of the good relationships we built with different services during lockdown and continue to use their expertise.

Combining outreach and employability as one team for 12 - 25 year olds, instead of running as two separate teams, was initiated at the tail end of last year and is proving successful. Development Workers and Project Workers are working well together in their areas to provide consistent, sustainable, support to young people and partners.

In September 2021, we were recommissioned to do what we do best, alongside partners Barnardo's, to provide whole family support, which will be a well needed addition to the support we can offer young people and their families. We are working hard to develop this service with our existing families and hopefully we will be able to open this up to external referrals soon.

YAP (Youth Auchmuty Project) has seen the setting up of their adult steering group and are working towards becoming an SCIO so they can be independent from Clued Up, thanks to those of our partners who have committed to this and see the value in YAP being run by young people and adults together.

Our Making It Work for Families partnership is going from strength to strength and this year has seen us expand to incorporate not only Levenmouth Academy and Viewforth High School but Kirkcaldy High school too, so we look forward to working with young people and families from those catchment areas. The Youth Forum this year has worked wonders with our premises and they refurbished our drop in room into a lovely more welcoming Wellbeing Room for young people and partners to utilise.

A very exciting opportunity arose this year and we have recruited a Youth Participation and Volunteer Development Worker, which has been an ambition of Clued Up's for many years. Amy joined us in December and has worked wonders in such a short space of time setting up our peer mentoring project called CU Next Generation and recruited volunteers to help with our social media and website development. So watch this space as young people shine bright, have their voices heard in many arenas and become part of delivering what Clued Up does so well.

We hope you enjoy reading in more detail the work we got up to in 2021-2022.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Development, activities and achievements

Outreach Service

This is an initiative run by Clued Up to provide an outreach service for vulnerable young people aged 12 - 25 years living in Fife, who are affected by their own or someone else's substance use. It is funded by Fife Alcohol and Drug Partnership as well as Fife Council Education and Children's Service's Directorate and as mentioned above our Outreach and Employability Services were combined in September 2021. Therefore, the following are the combined statistics for the year 1st April 2021 to 31st March 2022.

One to one support

339 young people received one to one support this year, as follows:

320 young people received face to face one to one sessions, adhering to Covid guidelines and restrictions until they were lifted

52 young people were contacted via social media

2 young people received one to one support via video call

33 received one to one support by telephone

20 one to one support sessions (type of contact was unspecified)

21 young people were met on an ad hoc basis

3859 one to one support sessions were arranged

There were 221 new referrals this year and the majority of these were made by schools with others coming from agencies such as, Social Work, self-referrals, health, addiction services, voluntary sector, residential care providers, Criminal Justice, parent/family and the Family Support Service.

98% of new referrals engaged in support this year.

54% were affected by substance use in the family

Hard Outcomes

181 young people had achieved 613 hard outcomes. Most improvement was shown in Accessing Clued Up's services, turning up on time, showing a positive attitude, making positive choices, having their voices heard, increased participation, taking responsibility for their own actions, developing positive routes, improved knowledge of substances, involved in decision making process, increased educational attainment, entered further education and attained employment.

Soft Outcomes

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. A total of 77 young people had chosen soft outcomes and most improvement had been shown in the following - improved self-esteem, increased aspirations, improved attitude to education/training, reduction in substance use activity, increased motivation, improved understanding of feelings and emotions, improved confidence, improved family relationships, increased positive support networks, improved social skills, improved mental health, reduction in levels of risk or harm and increased resilience.

Activities

During this period 146 young people completed 340 activities with the top being - engaged in one to one support, received an alcohol brief intervention, harm reduction advice given, participated in group work programmes, attended meetings relating to themselves and sexual health intervention.

Outreach Group Work

This year we successfully provided 7 pieces of group work with a total of 40 young people participating. There were 3 summer groups (18 participants), Girls' Welfare Group (5 participants), 2 October groups (10 participants), Auchmuty High School Photography Group (7 participants).

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OBJECTIVES AND ACTIVITIES

Drop-ins

Our drop-ins had to close because of Covid and we were keen to see them up and running again during this year, following the relaxation of restrictions. A total of 57 drop-in sessions were recorded, as follows: in Glenrothes (25 sessions), Cowdenbeath (17) Kirkcaldy (15 sessions).

23 individuals made a total of 83 visits to the drop-ins. Those visiting received support with CVs, Job Search, queries regarding benefits, housing, issues relating to substance use, etc., as well as access to the internet and use of laptops.

Learning Alliance Research (3 young people) Relations Study

Young people from Clued Up continue to participate in this research run by The Kings College London alongside Edinburgh University to discuss their own life experiences of growing up as part of a family affected by substance use. They have been giving their views and feedback on how they think the research should run, the layout and content of documents to go out to families as well as the next steps.

Oot and About (formerly MAIT - Mobile Alcohol Intervention Team)

We managed to provide 41 sessions out on the streets on Friday nights during this year, Kirkcaldy (10), Leven (9), North East Fife (4) Glenrothes (10) and West Fife (8). A total of 1581 young people were met during these sessions, which is the number of contacts made with young people, not the number of people who engaged. 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, such as substance use, alcohol, health, school issues, etc. It also allows workers to gradually build up relationships with young people, which is helpful because if a young person feels the need for more support, he/she is more likely to engage with an agency they are familiar with.

PEF (Pupil Equity Fund)

We received PEF funding from one High School during 2021/2022. The last year has been very challenging due to the COVID Pandemic. Clued Up moved quickly into "the virtual World" and continued to offer support to our young people through, phone calls, texts and other forms of social media. Contact with guidance staff and named persons continued uninterrupted and we were able to share updates about young people with staff and vice versa.

With the relaxation of Covid guidelines by the Scottish Government, Clued Up is now meeting young people in school on a face to face basis, getting back to some semblance of normality. We supported staff to deliver some sessions around substance misuse in Social Education, bringing our expertise and knowledge into the wider school community. There were 10 Friday night street work sessions in Kirkcaldy and we regularly engaged with large groups of young people within the school catchment. From 1st April 2021 to 31st March 2022 Clued Up offered 388 sessions to pupils.

One to one (face to face sessions) = 286
Social media sessions = 102
23 young people were supported

We continue to work with young people on their substance use and that of people they know. Drugs continue to play a part in the lives of some young people and the communication school staff have with Clued Up staff enables quick referrals to happen. Being part of the guidance suite one day a week enables young people to access staff on their own and helps break down barriers. We also support and advocate for young people at various professional meetings. This enables their voices to be heard.

We are delighted to be seen as part of the support team at the school and hopefully this will continue in the future.

No-one Left Behind (NOLB)

No-one left behind is the Scottish Government's approach to tackling employment issues across the nation. It aims to ensure those who experience complex and multiple barriers to moving into work are not "left behind". Clued Up is one of the partners of Bright Futures@BRAG, which receives funding through NOLB. Other delivery partners are Brag Enterprises and Apex Scotland; activity partners are Greener Kirkcaldy and Citizens Advice and Rights Fife (CARF).

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OBJECTIVES AND ACTIVITIES

Clued Up supported young people, aged 19 - 25 years affected by substance use by offering an informal, flexible and holistic approach. Workers across all partners worked closely with each other to ensure young people received appropriate support.

46 young people, who would like to get back into employment/training, were supported

Hard outcomes

22 young people have achieved their hard outcomes. Most improvement was shown in accessing Clued Up's services, turning up on time, having their voices heard, take responsibility for their own actions, improved knowledge of substances, developing positive routines, make positive choices, improved accommodation, progressed to training course, secured employment, progression up the pathway, increased participation and show a positive attitude.

Soft Outcomes

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. Most improvement has been shown in family relationships, reduction in substance use, increased motivation and improved mental health.

Activities

15 young people completed 53 activities, with the top being engaged in one to one support, harm reduction given, accessed Clued Up drop-in, attended interview, accessed other services on their own, completed job application and referred to other services.

MIWFF Partnership (Whole Family Support Provision)

There are 4 partners in this new initiative - Clued Up, FIRST, Gingerbread and CARF. Funding for Clued Up and FIRST is provided by Corra Foundation; Gingerbread and CARF are funded by City Deal, together with match funding received from the Parental Employment Support Fund. The ESES City Region Deal IRES programme incorporated the learning from our previous MIWFF initiative in its tender for funding. The tendering process started in May 2020 and was successful.

A total of 29 families are working with the service

47 young people have received support from the service 35 received one to one support.

18 attended group work.

35 were 12 - 14 years old.

A total of 34 adults have received support

12 for one to one rehabilitation support for their substance use and 22 for other support.

26 adults and 4 young people received income maximisation support.

Hard outcomes

33 young people achieved 183 outcomes most achieved the following: having their voices heard, increased educational attainment and being involved in the decision-making process.

Soft Outcomes

18 young people had soft outcomes with the greatest improvement being made in increased motivation, increased aspirations and reduction in substance use activity.

Activities

35 young people achieved 201 activities. The most achieved were: participating in group work, participating in one to one support and attended meetings relating to themselves.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Group Work

There were 4 group work programmes with 40 young people and 5 adults participating. They were: Zoom Thinking Ahead (8 young people and 5 adults), Summer Group (13 young people), October Group (16 young people) and Munro Challenge (3 young people).

Youth Forum

Making It Work for Families encourages young people to make decisions about the project and allows young people to have a voice in things that matter to them. 8 young people are involved in the Youth Forum - to date they have:

- Provided comments for the Scottish Government's Whole Family Approach/Family Inclusive Framework.
- Provided feedback on funding applications for Corra Foundation.
- Formed part of the interview panel for a Youth Participation / Volunteer Development Worker within Clued Up.
- Successfully secured £3000 from a local business to refurbish Clued Up's drop-in room to become a Well-being room and with a lot of hard work, completed it.
- Fife Gingerbread Collective Research post COVID.

Family work

The partnership focuses on families who are the greatest risk of being 'left behind' and excluded from mainstream provision - and our approach is centred around improving outcomes and life chances for young people. Therefore, an important element of the work is family learning. Creating opportunities for the whole family (children, young people and care givers) to come together to laugh, learn and play together. Our Family Learning Coordinator started engaging with and supporting families in areas like communication, routines, behaviours, relationships and learning. The value of creating a stable foundation and happy healthy home cannot be underestimated, and by creating this, families can look to the future and raise aspirations for their young people. Additionally, we have provided activity packs and facilitated family team building sessions during school holidays.

Tea time clubs are an opportunity for families to get involved in preparing meals together and enjoying them as a family, along with getting involved in different activities, e.g. cake making, pumpkin carving and learning how to face paint. Young people from the Youth Forum have been instrumental in taking a lead role in volunteering at the clubs to support the staff and families involved.

- 5 families have attended Tea Time Clubs.
- 12 sessions have been delivered with an average of 24 people participating at each session.
- 4 family trips have been organised with 45 people attending.
- 5 families have engaged in family learning with 11 participants receiving 79 sessions in total, which is an average of 15 sessions per family.

Our Place Auchmuty (YAP)

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. Young people have renamed the initiative YAP (Youth Auchmuty Project).

Funding for this project should have finished at the end of February 2022 but there was an underspend in the budget. After consultation with the Big Lottery they gave permission to continue the project till the beginning of January 2023, albeit with reduced staffing.

The Steering Group has now been set up and is made up of 6 people and they are working on becoming a SCIO, which will mean they will become independent of Clued Up. However, additional funding is being sought to allow the Development Worker to remain in post to support the Steering Group.

71 young people participated in group work that included: upcycling, wellbeing sessions, health and fitness sessions with Youth 1st and the Armed Forces who provided an obstacle course, LGBTQ+ event, P7 transition days, a residential stay at Scott Lodge, etc.

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OBJECTIVES AND ACTIVITIES

100 people attended the Christmas Fayre run by young people and staff.

The Youth Café continued to run on Friday evenings but it was felt that there was a need for a separate time that would allow young people to gain information and discuss privately matters that were affecting them. To accommodate this, a drop-in was set up initially to run for 6 weeks to ensure there was dedicated time for young people to chat about issues that required more privacy. This was initially piloted for six weeks and later extended until the end of the year.

Youth Participation and Volunteer Development

Corra Grassroots Funding has allowed us to recruit a Youth Participation and Volunteer Development Worker. She has been in post since December 2021 and in that time has completed a Volunteer Management course through Fife Voluntary Action which has supported them in updating Clued Ups volunteer paperwork such as the policy, handbook, risk assessment and application form. She has also attended training through Volunteer Scotland on Support and Supervision and Keeping Volunteers Safe and has joined relevant working groups and networks to build relationships with other workers who are in a similar role, to share good practice and talk through any challenges.

She has worked with young people to create Clued Up's Next Generation project. The young people decided the name, designed and created a logo and created a role description based on what they would look for in a volunteer. A 6-week volunteer training programme has been designed and the first round will be delivered in the summer holidays, 2022. The aim of Next generation is to provide training for young people who are ready to move on from their one to one support with Clued Up but have said they want to give something back. We have a range of young people who are keen to move into youth work as a career and would like to volunteer with Clued Up to gain experience, as well as young people who want to help others and who are at the start of their Clued Up journey, using their experience as guidance.

Once training is complete, the young people will start school drop-ins and collate a diary with all available opportunities for volunteers to sign up to.

We are planning to pilot CU Next Generation in 2 high schools after the 2022 summer holidays and then expand into more schools, hopefully creating a Next Generation Team in every high school in Fife.

Emergency provision

STV and Cash for Kids Winter Appeal provided us with a grants to help struggling families in crisis. The sum of £100 per child was applied for and the families in need were identified by their Clued Up worker. This was used to help with food bills, higher gas and electric costs, warm clothing and footwear, etc.

Digital Inclusion

Fife ADP also provided a grant, which allowed us to provide devices and data to support the access and delivery of services to vulnerable young people, who might struggle to engage without technology or would prefer to engage that way if they had access to it.

In addition, the Service Manager represents Clued Up on the Third Sector Strategy Group and the Voluntary Sector Children Services Forum. She is the Third Sector Representative on the Children Services Partnership Group, Fife ADP, Children in Fife, MARAC for the substance use services as well as being the Chair for the Third Sector Managers' Group.

CLUED UP PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Financial position

Total income for the year was £849,677 (2021 - £787,773) against expenditure of £722,807 (2021 - £623,033) resulting in a surplus for the year of £126,870 (2021 - £164,740). After accounting for actuarial gains on the defined benefit pension scheme, the net movement in funds was a £292,870 increase (2021 - £19,260 decrease) resulting in net assets of £807,494 (2021 - £514,624).

Funding is constantly being reviewed by grant-making authorities and we are continually taking this into account in controlling the finances of Clued Up. Funding received from Fife Council's Education and Children's Services Directorate and the ADP was jointly commissioned this year and this has created a new partnership allowing us to offer whole family support, although this has been on a short term agreement and is being reviewed every 6 months. We sourced a new funding stream to create our volunteering structures so this will hopefully increase capacity of delivery. The Big Lottery was extended for a year to continue to support the Our Place Auchmuty Initiative to allow them to become independent of Clued Up. We also received ADP underspend money to enable us to create another Project Worker post to cope with waiting lists. Funding was also secured from The Robertson Trust towards our unrestricted work so this has helped fill any shortfall in the core budget.

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.

Going Concern

To the best of our knowledge there are no facts or circumstances to indicate or suggest that Clued Up Project cannot continue to fulfil its charitable purpose for the next year and beyond.

Clued Up provides a much-needed service to the people of Fife. This is recognised by Fife Council's Education and Children's Services, Fife ADP and our other funders, the elected members of Fife Council and many other organisations and bodies. The Trustees are in no doubt that as Clued Up will continue to receive the necessary funding and resources, we can and should continue with our core activities.

Clued Up has always maintained sufficient cash flow to maintain the financial integrity of the Project. This and previous years' annual reports, have always shown the project has proved its financial strength and capability and, as can be seen from this year's Annual Report, we have successfully managed the challenges of COVID 19. Although our funding cannot be guaranteed we can confidently predict sufficient funding to sustain the Project for the foreseeable future. Our present funding bids do not all end at the same time ensuring that any loss of income is not concentrated over a short period of time but spread out over several years. We have continued to provide a satisfactory service and met all the expected outcomes for all the bids we have successfully gained and see no reason why this should not continue. Clued Up has always maintained its requirement of holding three months running costs in reserve. The last member of staff we had to make redundant was in 2010.

The Board of Clued Up meet with the Service Manager approximately every six weeks and financial statements are provided to the Board every three months. Further meetings have and will continue to be scheduled when required. Less formal communication between the Service Manager and the Chair occurs on a regular basis and is reported back to the Board at the next full meeting. All parties concerned agree that there is excellent communication between the Board and Clued Up's management and that the Board are always given, or have adequate information to enable good decision making.

Having considered Clued Up's current financial status, our previous business history, our reputation, and our future planned activities the Board are satisfied that Clued Up will remain viable and a going concern for the foreseeable future and that there is nothing in our Annual Report or planning that would contradict this.

CLUED UP PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

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.

Irregularity/fraud considerations

Clued Up complies with all current laws and regulations that we are aware of. These include those relevant to Financial Reporting and Accounting and Charity Law. As soon as we are made aware of any changes to current legislation or are informed of new legislation we will comply. Clued Up is in regular contact with Fife Voluntary Action and Business Gateway Fife who regularly update the company in relation to our legal requirements and commitments.

Fraud is a constant threat to any company. The relevant staff are made aware of and updated regarding the current types of scams. Having recently brought on board a very experienced professional to prepare and manage our accounts, a review is taking place of all Clued Up's banking, ordering and payments procedures. This includes looking into who has access to the Bank Accounts and if full access or view only is required. Payment for goods and services is not made by the same person who ordered them. Checks on all our finances are made by the Administration staff, the Service Manager, Clued Up's accountant, as well as our Treasurer and the accounts are audited annually in line with the current legislation. As mentioned previously Financial Accounts are presented to the Board every 3 months. There has never been any evidence or suspicion of embezzlement within the company.

The Board are not aware of Clued Up being the victim of any type of Fraud.

The Board has no knowledge of any potential litigation or legal claims against the company.

FUTURE PLANS

Although Covid-19 is still a prominent feature it is not having any dramatic effect on service delivery and operations are back to normal.

Our future plans include:

- Developing our partnership to provide whole family support within the core team
- Building on the success of being part of the Fife ETC and our NOLB partners in BRAG
- Continuing to identify appropriate funding strands
- Supporting YAP on its journey toward becoming independent of Clued Up
- Continuing the success of 'Making It Work for Families' in partnership with Fife Gingerbread and CARF and FIRST
- Developing our whole family approach systems change work.
- Expanding our volunteering structure to include both young people moving on from service and external participants

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.

CLUED UP PROJECT

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC340206 (Scotland)

Registered Charity number
035036

Registered office
The Bunker
441 High Street
Kirkcaldy
Fife
KY1 2SN

Trustees

Mr G A Crawford - Retired Police Officer (Resigned 10/11/21)
Mrs J A Kerr - Retired Deputy Head Teacher
Mrs P R Plimer - Secretary/Clerical Administrator
Mrs S MacLeod - Care Manager
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
Business Advisors, Accountants and
Statutory Auditors
Q Court
3 Quality Street
Edinburgh
EH4 5BP

Bankers

Bank of Scotland
Carberry Road
Mitchelston Trading Estate
Kirkcaldy
KY1 3PA

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).

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.

CLUED UP PROJECT

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 20/07/22 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 2022 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 2022 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the Charity through discussions with trustees and other management, and from our commercial knowledge;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group, including the Charity SORP, employment legislation and data protection;
- We assessed the extent of compliance with the laws and regulations identified above through making enquires of management and inspecting legal correspondence;
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assess the susceptibility of the Charity to material misstatements, including obtaining an understanding of how fraud might occur by;

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Investigated the rationale behind any significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual potential litigation and claims; and
- Reviewing correspondence.

Whilst our audit did not identify any significant matters relating to the detection of irregularities including fraud, and despite the audit being planned and conducted in accordance with ISAs (UK), there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity would likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

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.

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
Business Advisors, 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

Date: 20/09/2022

CLUED UP PROJECT

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	1,550
Charitable activities	4				
Community support		197,919	653,222	851,141	784,943
Other trading activities	3	1,536	-	1,536	280
Other income		<u>(3,000)</u>	<u>-</u>	<u>(3,000)</u>	<u>1,000</u>
Total		196,455	653,222	849,677	787,773
EXPENDITURE ON					
Charitable activities	5				
Community support		82,473	399,889	482,362	410,195
Other		<u>59,579</u>	<u>180,866</u>	<u>240,445</u>	<u>212,838</u>
Total		142,052	580,755	722,807	623,033
NET INCOME		54,403	72,467	126,870	164,740
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		<u>166,000</u>	<u>-</u>	<u>166,000</u>	<u>(184,000)</u>
Net movement in funds		220,403	72,467	292,870	(19,260)
RECONCILIATION OF FUNDS					
Total funds brought forward		179,321	335,303	514,624	533,884
TOTAL FUNDS CARRIED FORWARD		<u>399,724</u>	<u>407,770</u>	<u>807,494</u>	<u>514,624</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 2022

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	12	128,752	95,571
Cash at bank and in hand		<u>683,080</u>	<u>601,083</u>
		811,832	696,654
CREDITORS			
Amounts falling due within one year	13	<u>(10,338)</u>	<u>(34,030)</u>
NET CURRENT ASSETS		<u>801,494</u>	<u>662,624</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		801,493	662,624
PENSION ASSET/(LIABILITY)	16	<u>6,000</u>	<u>(148,000)</u>
NET ASSETS		<u>807,494</u>	<u>514,624</u>
FUNDS	15		
Unrestricted funds		399,724	179,321
Restricted funds		<u>407,770</u>	<u>335,303</u>
TOTAL FUNDS		<u>807,494</u>	<u>514,624</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 20/09/22 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 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>81,997</u>	<u>146,958</u>
Net cash provided by operating activities		<u>81,997</u>	<u>146,958</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		81,997	146,958
Cash and cash equivalents at the beginning of the reporting period		<u>601,083</u>	<u>454,125</u>
Cash and cash equivalents at the end of the reporting period		<u>683,080</u>	<u>601,083</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 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	126,870	164,740
Adjustments for:		
Provisions and employee benefits	-	32,000
Increase in debtors	(19,831)	(19,224)
Decrease in creditors	(15,042)	(11,558)
Difference between pension charge and cash contributions	(10,000)	(19,000)
Net cash provided by operations	<u>81,997</u>	<u>146,958</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>601,083</u>	<u>81,997</u>	<u>683,080</u>
	<u>601,083</u>	<u>81,997</u>	<u>683,080</u>
Total	<u>601,083</u>	<u>81,997</u>	<u>683,080</u>

The notes form part of these financial statements

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 £.

To the best of our knowledge there are no facts or circumstances to indicate or suggest that Clued Up Project cannot continue to fulfil its charitable purpose for the next year and beyond.

Clued Up provides a much-needed service to the people of Fife. This is recognised by Fife Council's Education and Children's Services, Fife ADP and our other funders, the elected members of Fife Council and many other organisations and bodies. The Trustees are in no doubt that as Clued Up will continue to receive the necessary funding and resources, we can and should continue with our core activities.

Clued Up has always maintained sufficient cash flow to maintain the financial integrity of the Project. This and previous years' annual reports, have always shown the project has proved its financial strength and capability and, as can be seen from this year's Annual Report, we have successfully managed the challenges of COVID 19. Although our funding cannot be guaranteed we can confidently predict sufficient funding to sustain the Project for the foreseeable future. Our present funding bids do not all end at the same time ensuring that any loss of income is not concentrated over a short period of time but spread out over several years. We have continued to provide a satisfactory service and met all the expected outcomes for all the bids we have successfully gained and see no reason why this should not continue. Clued Up has always maintained its requirement of holding three months running costs in reserve. The last member of staff we had to make redundant was in 2010.

The Board of Clued Up meet with the Service Manager approximately every six weeks and financial statements are provided to the Board every three months. Further meetings have and will continue to be scheduled when required. Less formal communication between the Service Manager and the Chair occurs on a regular basis and is reported back to the Board at the next full meeting. All parties concerned agree that there is excellent communication between the Board and Clued Up's management and that the Board are always given, or have adequate information to enable good decision making.

Having considered Clued Up's current financial status, our previous business history, our reputation, and our future planned activities the Board are satisfied that Clued Up will remain viable and a going concern for the foreseeable future and that there is nothing in our Annual Report or planning that would contradict this.

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.

COMPANY STATUS

The charity is a company limited by guarantee. The company is a membership organisation and the Trustees named on page 9 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.

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

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.

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 a 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.

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

Net interest is determined by multiplying the net defined benefit liability by the discount rate, both as determined as 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

	2022	2021
	£	£
Donations	<u>-</u>	<u>1,550</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Room hire	240	-
Miscellaneous	736	-
Training	560	-
Workshops	<u>-</u>	<u>280</u>
	<u>1,536</u>	<u>280</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Grants	Community support	<u>851,141</u>	<u>784,943</u>

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

	2022	2021
	£	£
Fife council	171,976	143,255
NHS(Fife) - Alcohol brief intervention training	5,580	-
NHS(Fife) - ADP Funding	255,866	166,250
Opportunities Fife & ESIF	-	37,589
Big Lottery Fund	185	109,886
PEF Funding - Fife Schools	3,922	19,603
ADP Employability	119,307	149,439
The Robertson's Trust	35,000	-
Making it work for families	168,097	119,780
Youth link education recovery	17,341	17,341
STV Fund	2,500	7,505
Community food provider	4,950	4,795
Inspiring Scotland - wellbeing fund	-	9,500
NOLB	57,767	-
VKR - Wellbeing fund	2,950	-
Cash for kids	<u>5,700</u>	<u>-</u>
	<u>851,141</u>	<u>784,943</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Community support	<u>482,362</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	357,088	315,619
Rent and rates	18,876	18,988
Insurance	-	717
Light and heat	4,007	3,602
Volunteer expenses	223	-
Activity costs	16,298	23,882
Office equipment	-	21,243
Staff travel expenses	21,919	7,919
Health and safety	199	825
Mobile unit	(1,387)	1,457
Training	2,577	95
Advertising	-	218
Cafe/cook club	1,198	1,110
Group work	6,846	14,781
Sundries	11,919	1,226
Resources	1,746	(1,487)
Partnership fees	<u>40,853</u>	<u>-</u>
	<u>482,362</u>	<u>410,195</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	<u>231,219</u>	<u>676</u>	<u>8,550</u>	<u>240,445</u>

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

MANAGEMENT

	2022 Other resources expended £	2021 Total activities £
Salaries	189,538	183,501
Hire of equipment	4,591	4,006
Insurance	2,952	2,523
Telephone	8,811	4,351
Postage and stationery	1,478	928
Advertising	<u>1,428</u>	<u>2,200</u>
Carried forward	208,798	197,509

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

7. SUPPORT COSTS - continued

MANAGEMENT - continued

	2022 Other resources expended £	2021 Total activities £
Brought forward	208,798	197,509
Sundries	2,590	84
Repairs	3,377	4,134
Cleaning	4,191	3,523
Membership	712	578
Running & Support costs	(355)	-
Education Recovery	11,906	-
	<u>231,219</u>	<u>205,828</u>

FINANCE

	2022 Other resources expended £	2021 Total activities £
Bank charges	32	32
Payroll bureau	644	560
	<u>676</u>	<u>592</u>

GOVERNANCE COSTS

	2022 Other resources expended £	2021 Total activities £
Accountancy and legal fees	8,550	6,418

8. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Other operating leases	4,591	4,006
Auditors remuneration	<u>8,550</u>	<u>6,418</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	491,650	448,955
Social security costs	25,080	21,418
Other pension costs	<u>29,897</u>	<u>28,748</u>
	<u>546,627</u>	<u>499,121</u>

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

	2022	2021
Direct charitable services	17	15
Management and administration	<u>5</u>	<u>6</u>
	<u>22</u>	<u>21</u>

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,550	-	1,550
Charitable activities			
Community support	158,760	626,183	784,943
Other trading activities	280	-	280
Other income	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total	161,590	626,183	787,773
EXPENDITURE ON			
Charitable activities			
Community support	86,520	323,675	410,195
Other	<u>43,847</u>	<u>168,991</u>	<u>212,838</u>
Total	<u>130,367</u>	<u>492,666</u>	<u>623,033</u>
NET INCOME	31,223	133,517	164,740

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 MARCH 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Other recognised gains/(losses)			
Actuarial gains/(losses) on defined benefit schemes	(184,000)	-	(184,000)
Net movement in funds	(152,777)	133,517	(19,260)

RECONCILIATION OF FUNDS

Total funds brought forward	332,098	201,786	533,884
TOTAL FUNDS CARRIED FORWARD	<u>179,321</u>	<u>335,303</u>	<u>514,624</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	80	280
Other debtors	119,646	92,115
Prepayments and accrued income	<u>9,026</u>	<u>3,176</u>
	<u>128,752</u>	<u>95,571</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	248	234
Other creditors	-	26,389
Accrued expenses	<u>10,090</u>	<u>7,407</u>
	<u>10,338</u>	<u>34,030</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Current assets	400,877	410,955	811,832	696,654
Current liabilities	(7,153)	(3,185)	(10,338)	(34,030)
Pension asset/(liability)	<u>6,000</u>	-	<u>6,000</u>	<u>(148,000)</u>
	<u>399,724</u>	<u>407,770</u>	<u>807,494</u>	<u>514,624</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	136,731	224,142	360,873
Designated Fund	31,721	-	31,721
Group Work	<u>10,869</u>	<u>(3,739)</u>	<u>7,129</u>
	179,321	220,403	399,724
Restricted funds			
ITV Children's Appeal	3,666	-	3,666
Big Lottery Fund - Our Place Auchmuty	145,680	(86,192)	59,488
ADP Employability	22,838	3,523	26,361
Alcohol Brief Intervention	-	1,699	1,699
Triage Assessment	4,762	(340)	4,422
Delivering Differently - Pilot Fund - Employing Your Mind	3,801	(568)	3,233
Making it work for Families	110,326	36,635	146,961
Benarty / Cowdenbeath Alcohol Initiative	1,624	(102)	1,522
Dunfermline / South West Fife	3,502	(560)	2,942
ADP Funding	23,580	(23,580)	-
APP Development	322	(10)	312
PEF Funding	3,008	(2,627)	381
Youth link education recovery	5,435	(5,075)	360
Community food provider grant	4,795	155	4,950
STV Winter Appeal	1,964	742	2,706
NOLB	-	27,624	27,624
Cash for kids	-	101	101
ADP underspend	-	82,966	82,966
Corra grassroots	<u>-</u>	<u>38,075</u>	<u>38,075</u>
	<u>335,303</u>	<u>72,467</u>	<u>407,770</u>
TOTAL FUNDS	<u>514,624</u>	<u>292,869</u>	<u>807,493</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. 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	297,873	(239,731)	166,000	224,142
Group Work	-	(3,739)	-	(3,739)
	297,873	(243,470)	166,000	220,403
Restricted funds				
Big Lottery Fund - Our Place Auchmuty	185	(86,377)	-	(86,192)
ADP Employability	70,986	(67,462)	-	3,523
Alcohol Brief Intervention	5,580	(3,881)	-	1,699
Triage Assessment	-	(340)	-	(340)
Delivering Differently - Pilot Fund -				
Employing Your Mind	-	(568)	-	(568)
Making it work for Families	168,097	(131,462)	-	36,635
Benarty / Cowdenbeath Alcohol Initiative	-	(101)	-	(101)
Dunfermline / South West Fife	-	(560)	-	(560)
ADP Funding	181,957	(205,537)	-	(23,580)
APP Development	-	(10)	-	(10)
PEF Funding	3,922	(6,549)	-	(2,627)
Youth link education recovery	17,341	(22,416)	-	(5,075)
Community food provider grant	4,950	(4,795)	-	155
STV Winter Appeal	2,500	(1,758)	-	742
NOLB	57,767	(30,143)	-	27,623
Cash for kids	5,700	(5,599)	-	101
ADP underspend	82,966	-	-	82,966
Corra grassroots	48,321	(10,246)	-	38,075
	650,272	(577,805)	-	72,467
TOTAL FUNDS	<u>948,145</u>	<u>(821,275)</u>	<u>166,000</u>	<u>292,870</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	293,825	(157,212)	136,613
Designated Fund	31,721	-	31,721
Group Work	<u>6,552</u>	<u>4,435</u>	<u>10,987</u>
	332,098	(152,777)	179,321
Restricted funds			
ITV Children's Appeal	3,666	-	3,666
Big Lottery Fund - Our Place Auchmuty	126,168	19,511	145,679
ADP Employability	3,913	18,925	22,838
Alcohol Brief Intervention	2,356	(2,356)	-
Triage Assessment	5,070	(308)	4,762
Delivering Differently - Pilot Fund -			
Employing Your Mind	3,801	-	3,801
Making it work for Families	4,076	106,250	110,326
Benarty / Cowdenbeath Alcohol Initiative	1,624	-	1,624
Dunfermline / South West Fife	3,502	-	3,502
ADP Funding	47,288	(23,708)	23,580
APP Development	322	-	322
PEF Funding	-	3,008	3,008
Youth link education recovery	-	5,435	5,435
Community food provider grant	-	4,795	4,795
STV Winter Appeal	<u>-</u>	<u>1,964</u>	<u>1,964</u>
	<u>201,786</u>	<u>133,516</u>	<u>335,302</u>
TOTAL FUNDS	<u>533,884</u>	<u>(19,261)</u>	<u>514,623</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. 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	146,085	(119,297)	(184,000)	(157,212)
Group Work	<u>15,505</u>	<u>(11,070)</u>	-	<u>4,435</u>
	161,590	(130,367)	(184,000)	(152,777)
Restricted funds				
ITV Children's Appeal	3,500	(3,500)	-	-
Big Lottery Fund - Our Place Auchmuty	109,886	(90,375)	-	19,511
ADP Employability	147,439	(128,514)	-	18,925
ESIF Employability	37,589	(37,589)	-	-
Alcohol Brief Intervention	-	(2,356)	-	(2,356)
Triage Assessment	-	(308)	-	(308)
Making it work for Families	119,780	(13,530)	-	106,250
ADP Funding	166,250	(189,958)	-	(23,708)
PEF Funding	19,603	(16,595)	-	3,008
Youth link education recovery	17,341	(11,906)	-	5,435
Community food provider grant	4,795	-	-	4,795
STV Winter Appeal	<u>-</u>	<u>1,964</u>	-	<u>1,964</u>
	<u>626,183</u>	<u>(492,667)</u>	-	<u>133,516</u>
TOTAL FUNDS	<u>787,773</u>	<u>(623,034)</u>	<u>(184,000)</u>	<u>(19,261)</u>

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

YPI Grant	Equipment and educational resources for young people
Big Lottery Fund - Our Place Auchmuty	To support young people 12 - 18 years old living in Auchmuty 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.
ADP Employability (Seek, Keep, Treat)	Matched funding was received from Fife ADP for the continuation of our employability service. Corra Funding discontinued on 31st January 2021 and it is now funded by ADP only.
Triage Assessment	Triage assessment of young people to refer them to other Addiction Services
Delivering Differently	Staffing, travel and room rental provided by Clued Up
Making It Work for Families	Whole Family Approach - Clued Up is supporting young people in S1, S2 in vulnerable families
Benarty/Cowdenbeath Alcohol Initiative	Funding for group work in Benarty/Cowdenbeath
Dunfermline/South West Fife	Funding for group work in Dunfermline/South West Fife
ADP Funding	Fife outreach service for young people
ADP Development	IT costs
PEF Funding	Pupil Equity Fund - Provision of a worker in schools (on top of the service already offered). Additional one to one support, bespoke group work, train and build capacity in school staff, work with partners to engage young people and provide information for parents/carers.

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS - continued

Youth Link Education Recovery Fund	In partnership with Youth 1st membership organisations and Fife Council CLD this funding is to provide detached youth work, street based outdoor education taster sessions, summer provision and one to one follow up sessions.
Community Food Provider Grant	During summer 2022 school holidays group work to enhance independent living skills by providing young people with recipe cards for food that they will cook each week and helping them to plan and budget. We will also signpost those young people to appropriate services where needed.
STV Winter Appeal	To provide funds for vulnerable young people and families via food, fuel, toiletries and basic essentials.
NOLB (No-one Left Behind)	
Brag Enterprises	Funding provided for 1 member of staff
Cash for Kids Appeal Fund	Food and Clothing vouchers, fuel top ups, etc. for those not receiving this support through other sources
Fife Gingerbread (Team Leader Post)	Share of cost for one team leader
Arnold Clark	Grant towards the cost of Making It Work for Families Young People's Residential - Summer 2022
Fife Voluntary Action	Grant towards the cost of Making It Work for Families Residential - Summer 2022

16. EMPLOYEE BENEFIT OBLIGATIONS

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

	2022 £	2021 £
Present value of defined benefit obligations	1,160,000	1,208,000
Fair value of plan assets	1,166,000	1,060,000
	<u>6,000</u>	<u>(148,000)</u>

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

	Defined benefit pension plans	
	2022 £	2021 £
Current service cost	45,000	33,000
Net interest from net defined benefit asset/liability	25,000	(1,000)
Past service cost	-	-
	<u>70,000</u>	<u>32,000</u>
Actual return on plan assets	-	-

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

16. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Defined benefit pension plans	
	2022	2021
	£	£
Opening defined benefit obligation	1,208,000	752,000
Current service cost	45,000	33,000
Contributions by scheme participants	6,000	6,000
Interest cost	25,000	18,000
Benefits paid	(4,000)	(3,000)
Remeasurements:		
Actuarial (gains)/losses from changes in financial assumptions	(122,000)	365,000
Obligations & other remeasurement	2,000	37,000
	<u>1,160,000</u>	<u>1,208,000</u>

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

	Defined benefit pension plans	
	2022	2021
	£	£
Opening fair value of scheme assets	1,060,000	801,000
Contributions by employer	36,000	19,000
Contributions by scheme participants	6,000	6,000
Interest income on plan	22,000	19,000
Benefits paid	(4,000)	(3,000)
Remeasurements:		
Return on plan assets (excluding interest income)	46,000	222,000
Assets other remeasurement	-	(4,000)
	<u>1,166,000</u>	<u>1,060,000</u>

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

	Defined benefit pension plans	
	2022	2021
	£	£
Actuarial (gains)/losses from changes in financial assumptions	122,000	(365,000)
Obligations & other remeasurement	(2,000)	(37,000)
Return on plan assets (excluding interest income)	46,000	222,000
Assets other remeasurement	-	(4,000)
	<u>166,000</u>	<u>(184,000)</u>

CLUED UP PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

16. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Defined benefit pension plans	
	2022	2021
Equities	63%	66%
Bonds	25%	23%
Property	7%	6%
Cash	5%	5%
	<u>100%</u>	<u>100%</u>

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

	2022	2021
Discount rate	2.75%	2.05%
Future salary increases	3.65%	3.30%
Future pension increases	3.15%	2.80%

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 (2020 - none).