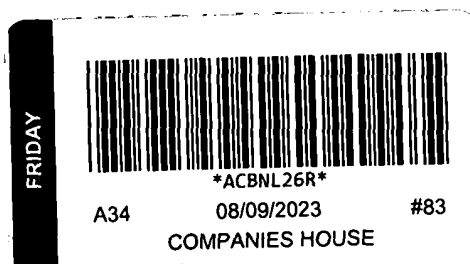


REGISTERED COMPANY NUMBER: SC340206 (Scotland)  
REGISTERED CHARITY NUMBER: 035036

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
CLUED UP PROJECT

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



## **CLUED UP PROJECT**

### **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>I to 10</b>
<b>Report of the Independent Auditors</b>	<b>11 to 13</b>
<b>Statement of Financial Activities</b>	<b>14</b>
<b>Statement of Financial Position</b>	<b>15</b>
<b>Statement of Cash Flows</b>	<b>16</b>
<b>Notes to the Statement of Cash Flows</b>	<b>17</b>
<b>Notes to the Financial Statements</b>	<b>18 to 31</b>
<b>Detailed Statement of Financial Activities</b>	<b>32 to 33</b>

## **CLUED UP PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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 2023. 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 when we have felt that everything is back to normal and Covid never existed. All our interventions are busy and young people are engaging well in the services we offer. The majority of staff have teamed up with Education this year, to work on a quality improvement project, focusing on attendance and some have produced great outcomes and innovative partnership working. We increased our staff team to help with the waiting list and this saw Laura Davies join the team. We have also secured additional funding to run a Test of Change initiative, focusing on P7 transitions for a period of two years, so watch this space for more new staff coming on board and how this work develops.

Combining outreach and employability as one team for 12 - 25 year olds, instead of running as two separate teams has proven to be a good decision and is working well. Development Workers and Project Workers are working well together in their areas to provide consistent, sustainable, support to young people and partners.

Our partnership with Barnardo's, to provide whole family support is continuing to develop. Staff are working on building relationships, making the joint work appear seamless to families and developing how we communicate effectively with each other and families about the support on offer. Families and young people have provided feedback to the commissioners on what needs to happen moving forward with this work.

YAP (Youth Auchmuty Project) set themselves up as an SCIO in June and they are now an organisation within their own right separate from Clued Up and they managed to secure more lottery funding to continue for another 2 years. This is the start of their journey and we wish them all the best for the future.

Our Making It Work for Families partnership is going from strength to strength and this year has seen us expand to incorporate P7's and build stronger links with social work teams across our catchment areas. They delivered their first family residential experience over the summer and it was so successful that another is planned for this summer.

This year the Youth Forum has entered into a very exciting opportunity in partnership with the University of Stirling, to do research on how drug deaths affect young people. This will be a long term piece of work that may take a while however the young people are very committed and passionate about the issue and have been working hard to get this off the ground.

Our new Youth Participation and Volunteer Development Worker has run two training programmes over the year and now has a pool of adult volunteers and peer mentors who are supporting staff with street work, befriending their young people and supporting with group work. They have been involved in consultation work and have even helped promote Clued Up's volunteering opportunities creatively by doing a carpool Karaoke.

We hope you enjoy reading, in more detail, about the work we got up to in 2022-2023.

## **CLUED UP PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Development, activities and achievements**

###### **Outreach Service**

Clued Up's Fife-wide Outreach Service is funded by Fife Alcohol and Drug Partnership and Fife Council's Education and Children's Services Directorate. It aims to engage and work with those aged 12 - 26 years, who are affected by their own or someone else's substance use, also targeting the wider issues of general well-being and lifestyle. We also support young people affected by substance use to find their own path into education, training and progression up the employability pathway. Clued Up will work with the young person being referred and where whole family support is thought to be appropriate this will be provided together with our partners Barnardo's.

###### **One to one support**

-394 young people received one to one support this year, as follows:

-367 young people received face to face one to one sessions

-98 young people were contacted via social media

-4 young people received one to one support via video call

-17 received one to one support by telephone

-33 one to one support sessions (type of contact was unspecified)

-35 young people were met on an ad hoc basis

-4308 one to one support sessions were arranged

There were 268 new referrals this year and the majority of these were made by schools with others coming from agencies such as, self-referrals, Social Work, voluntary sector, health, addiction services, SACRO, residential care providers, Criminal Justice, parent/family, Family Support Service, Oot and Aboot and Fife Council Community Learning and Development.

98% of new referrals engaged in support this year.

60% of new referrals were affected by substance use in the family

###### **Hard Outcomes**

The following are hard outcomes recorded as being achieved by young people this year.

231 young people had achieved 876 hard outcomes including, accessing Clued Up's services, making positive choices, showing a positive attitude, improved knowledge of substances, taking responsibility for their own actions, turning up on time, having their voices heard, increased participation, developing positive routine, being involved in the decision-making process, secured employment, increased their educational attainment, entered further or higher education, gained a qualification, progressed to a training course and progressed up the employability pathway.

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

###### **Activities**

During this period 205 young people completed 527 activities with the top being - engaged in one to one support, received an alcohol brief intervention, harm reduction advice given, attended meetings relating to themselves, participated in group work programmes, referral to other services and attended interview.

###### **Outreach Group Work**

This year we again successfully provided 7 pieces of group work with a total of 49 young people participating. Group work included - 3 Easter groups (21 participants), Girls' Welfare Group (4 participants), 3 Summer groups (24 participants).

## **CLUED UP PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **Learning Alliance Research (3 young people)**

This is ongoing. The next sessions will be around 'Standards of Care' that the family learning alliance members have developed; insights from the study 'Parent Participant Data'; work on the 'impact' plan to disseminate the findings of the study.

##### **Oot and Aboot (formerly MAIT - Mobile Alcohol Intervention Team)**

We managed to provide 62 sessions out on the streets on Friday nights during this year, Kirkcaldy (10), Leven (11), North East Fife (6) Glenrothes (13) and Cowdenbeath/Lochgelly (8) and Dunfermline (14). A total of 2758 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 2022/2023, however the level of funding was reduced and it was agreed that we would provide a member of staff in the school for 1 day over 18 weeks. The worker was based in the guidance suite where they could react quickly to young people in crisis. As well as one to one support for young people they linked in with families and the local community. CPD (Continuing Professional Development) was also provided for staff.

From 18th April to 7th October 2022 Clued Up offered 98 sessions to pupils.

One to one (face to face sessions) = 93

Social media sessions = 105

11 young people were supported

The PEF partnership with this school came to an end in October 2022.

##### **NOLB (No-one Left Behind)**

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; Apex Scotland; activity partners are Greener Kirkcaldy and Citizens Advice and Rights Fife (CARF). Clued Up supported young people, aged 19 - 24 years affected by substance use by offering an informal, flexible and holistic approach. Staff across all partners worked closely with each other to ensure young people received appropriate support.

A total of 59 young people who would like to get back into employment/training, were supported.

##### **Hard Outcomes**

27 people achieved 102 hard outcomes, including - accessing Clued Up's services, make positive choices, turning up on time, take responsibility for their own actions, show a positive attitude, improved knowledge of substances.

##### **Soft Outcomes**

13 young people achieved 88 soft outcomes, with the top being - reduction in substance use activity, improved mental health, increased motivations, increased aspirations, improved self-esteem.

##### **Activities**

23 young people completed 52 activities with the top being - engaged in one to one support and take them to other services' appointment.

## **CLUED UP PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

##### **MIWFF Partnership (Whole Family Support Provision)**

There are 4 partners in this 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.

A total of 34 families are working with the service.

67 young people have received support from the service 66 received one to one support. Of these 42 were new referrals with most coming from High Schools.

34 attended group work.

47 were 12 - 14 years old.

21 for one to one rehabilitation support for their substance use and 23 for parental support.

45 adults and 9 young people received income maximisation support.

##### **Outcomes for young people**

###### **Hard Outcomes**

44 young people achieved 471 outcomes most achieved the following: having their voices heard, being involved in the decision-making process and improved knowledge of substances.

###### **Soft Outcomes**

35 young people had soft outcomes with the greatest improvement being made in reduction in substance use activity and improved mental health.

###### **Activities**

44 young people achieved 371 activities. The most achieved were: harm reduction advice given, attending meetings relating to themselves and taking them to other services' appointments.

##### **Group Work**

There were 8 group work programmes were delivered. They included: Easter Group Work (14 young people), Summer Residential Prep Group (7 young people) Summer Residential Weekend Stay (4 young people), Summer Family Residential Stay (3 families - 3 adults and 7 young people), October Group (5 young people). Other group work included, cooking skills group, parents' group and tea-time club for families.

##### **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. As well as the group work opportunities previously discussed, the team have organised family trips including a trip to Blair Drummond Safari Park, Lochore Meadows and Muddy Boots an adventure play area. There was also a family fun day with bouncy castles and other activities organised at a local park during the summer.

28 Tea time clubs were delivered with an average 5 families attending each session  
4 family trips were organised with 131 people attending

## **CLUED UP PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

11 families engaged in family learning with 41 participants receiving 138 sessions

##### **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 Up's 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.

This year the Youth Participation and Volunteer Development Worker has:

- Supported young people through different research focus groups covering topics such as homelessness, young people and drug use and recently young people's experience of policing. These were in partnership with Abertay University, Frontline Fife and Liverpool's John Muir University.
- Partnered with Fife Council, who are researching the effects of Covid on young people by supporting two Clued Up young people to become researchers themselves. These young people have been trained in confidentiality, ethics and communication skills, they have designed a research questionnaire and are currently in the midst of interviewing their peers. The young people are working on a Youth Achievement Award alongside their research.
- Recruited 12 young people for volunteer training from a range of ages and schools and we have 6 external volunteers.
- Supported 15 young people to take part in focus groups
- Supported 8 young people as part of the Youth Forum
- 20 young people participated in a Power of Youth Day
- Worked with No-one Left Behind (NOLB) to support organisations Clued Up are working in partnership with.
- Provided a workshop about participation and facilitated discussions around client experience and how we can support organisations to gather client experience and feedback, as well as how to put this into practice.

It is planned to pilot CU Next Generation in 2 high schools after the summer holidays, and then expand into more schools, hopefully creating a CU Next Generation Team in every high school in Fife.

##### **Youth Forum**

The Youth Forum is an integral part of Clued Up. This year they have recruited 3 new members and the young people have been really busy as follows:

- Participated in interviews for MIWFF Team Leader
- Participated in the interview process for Clued Up Project Workers
- Held a Team building day for members of the Youth Forum
- Provided an Input into CORRA funding applications
- Participated in drug and alcohol training before attending the Youth Beatz Alcohol Free Festival where they gave out advice and Clued Up leaflets. One young person also performed on the stage.
- Took part in a Sponsored Bridge run to raise funds for a Power of Youth Day event
- Planned and delivered a Power of Youth Day event day on 6th June 2022, which celebrated the achievements of young people

The Youth Forum is always evolving, as some young people move on with their lives we welcome new members soon. The incoming young people would like it to be more official with members of the group taking on specific roles. An application form and role description have now been developed.

##### **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).

## **CLUED UP PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **OBJECTIVES AND ACTIVITIES**

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 on January 2023, albeit with reduced staffing.

A Steering Group was formed at the beginning of 2022 with parents, local activists and professional support from Clued Up and Youth 1st. YAP formally became a SCIO in June 2022 and they worked towards becoming a fully independent organisation in February 2023. Partnership work with Fife Voluntary Action took place to produce a development plan that both the young people and the Board of Trustees have fed into.

YAP will continue:

- being a presence in the community and hosting community events.
- exploring young people's interests and ideas, allowing them to take on more responsibility and building on their resilience without them feeling overwhelmed or unsupported.
- developing the young people's transferrable skills and gain qualifications.
- offering leadership and peer mentoring opportunities.
- offering support and opportunities to develop skills that will be beneficial to them as they move towards further education and employment.
- engaging young people from the local primary school, as well as, first and second year pupils at Auchmuty High School in Glenrothes.

Although YAP no longer sits within Clued Up, the professional relationship will remain with partnership working, peer support for staff members, joint training opportunities, as well as, accessing the wealth of knowledge and experience its staff members have.

#### **Emergency provision**

STV and Cash for Kids have again provided us with grants to help struggling families and young people in crisis. They were identified by their Clued Up worker and the funds were used to help with food bills, higher gas and electric costs, warm clothing and footwear, etc.

#### **Project Representation**

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, MARAC for the substance misuse 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 2023**

#### **FINANCIAL REVIEW**

##### **Financial position**

Total income for the year was £893,065 (2022 - £849,677) against expenditure of £855,490 (2022 - £722,807) resulting in a surplus for the year of £40,574 (2022 - £126,870). After accounting for actuarial gains on the defined benefit pension scheme, the net movement in funds was a £40,574 increase (2022 - £292,870), resulting in net assets of £848,068 (2022 - £807,494).

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 in September of 2021 and this 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 also received additional funds from the Fife ADP Capital Spend Grant, which will enable us to make our premises more energy efficient, upgrade our IT equipment, finance research and have an external evaluation of the project undertaken. They have also provided us with 2 years of funding for a Test of Change initiative, focusing on Primary 7 school children transitioning to High School. Funding has also continued from The Robertson Trust grant towards our unrestricted work continues so this will help fill any shortfall in the core budget.

The pensions 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 this year again. Contributions continue to be made to the Local Government Pension Scheme employees who remain in it.

##### **Going concern assessment**

To the best of our knowledge there are no facts or circumstances to indicate or suggest that Clued Up 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, Social Work, 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 year's 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 successfully managed this year's challenges. 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 meet all the expected outcomes for the bids we have successfully gained and see no reason why this should not continue. The project has always maintained its requirement of holding six 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 Project Manager approximately every six weeks and financial statements are provided to the Board every three months. Further meetings between the Board and Project Manager have and will continue to be scheduled when required. Less formal communication between the Project 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 Trustees 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.

##### **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. 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.

## **CLUED UP PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **FINANCIAL REVIEW**

##### **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 are in regular contact with Fife Voluntary Action who regularly update the company in relation to our legal requirements and commitments.

Clued Up has recently secured a contract with Peninsula Group Limited, a leading supplier of employment law, HR and Health and Safety services. This will ensure that we are kept up to date with our legal requirements and can implement any future change as soon as necessary.

Fraud is a constant threat to any company. The relevant staff are made aware of and updated regarding the current types of scams. Clued Up continues to employ a very experienced member of staff to prepare and manage our accounts. A review has taken 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 Project Manager, Clued Up's accountant, 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 have no knowledge of any potential litigation or legal claims against the company.

#### **FUTURE PLANS**

Our future plans include:

- Continuing to develop 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 partnership.
- Continuing to identify appropriate funding strands.
- Developing our whole family systems change work.
- Continuing the success of Making It Work for Families in partnership with Fife Gingerbread, CARF and FIRST.
- Continuing to expand our volunteering and peer mentoring structure.
- Completing an external review of our service to highlight what we do well and any recommendations for future development.
- Developing quality improvement outcomes with all staff being trained in quality improvement methodology and the Service Manager doing the improvement leadership training.
- Set up our test of change for P7 transition work over the next two years.
- Implement our new Bright HR system and accounting system Xero to make us more efficient.

#### **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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

SC340206 (Scotland)

## **CLUED UP PROJECT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

**Registered Charity number**  
035036

#### **Registered office**

The Bunker  
441 High Street  
Kirkcaldy  
Fife  
KY1 2SN

#### **Trustees**

Mrs J A Kerr Retired Deputy Head Teacher  
Ms P R Plimer Secretary/clerical Administrator  
Mr N J St. Aubyn Retired Police Officer  
Ms N G Westland Mental Health Co-Ordinator  
Ms J L Preece Pupil Support Officer  
Mr J A Adamson Retired Policeman (appointed 21.10.22)  
Ms S Mcleod Care Manager

#### **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 2023

#### 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:

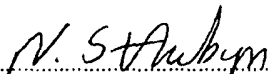
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### 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 04/09/2023 and signed on its behalf by:

  
.....  
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 2023 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 2023 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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 Charity, including the Companies Act 2006, taxation legislation, employment 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 material misstatement within the Charity's financial statements, 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;
- Assessed whether judgement and assumptions made in determining accounting estimates were indicative of potential bias; and
- 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](http://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: 04/09/2023

## CLUED UP PROJECT

### STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	621	-	621	-
<b>Charitable activities</b>	4				
Community support		250,947	639,987	890,934	851,141
Other trading activities	3	510	-	510	1,536
Other income		<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>(3,000)</u>
<b>Total</b>		<u>253,078</u>	<u>639,987</u>	<u>893,065</u>	<u>849,677</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Community support		230,311	373,963	604,274	482,362
Other		<u>(39,752)</u>	<u>290,969</u>	<u>251,217</u>	<u>240,445</u>
<b>Total</b>		<u>190,559</u>	<u>664,936</u>	<u>855,490</u>	<u>722,807</u>
<b>NET INCOME/(EXPENDITURE)</b>		64,519	(26,945)	37,574	126,870
<b>Other recognised gains/(losses)</b>					
Actuarial gains on defined benefit schemes		<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>166,000</u>
<b>Net movement in funds</b>		67,519	(26,945)	40,574	292,870
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>399,724</u>	<u>407,770</u>	<u>807,494</u>	<u>514,624</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>465,243</u>	<u>382,825</u>	<u>848,068</u>	<u>807,494</u>

#### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements



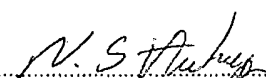
# CLUED UP PROJECT

## STATEMENT OF FINANCIAL POSITION 31 MARCH 2023

	Notes	2023 £	2022 £
<b>CURRENT ASSETS</b>			
Debtors	12	216,788	128,752
Cash at bank and in hand		<u>684,293</u>	<u>683,080</u>
		901,081	811,832
<b>CREDITORS</b>			
Amounts falling due within one year	13	(59,013)	(10,339)
		<u>842,068</u>	<u>801,493</u>
<b>NET CURRENT ASSETS</b>			
		<u>842,068</u>	<u>801,493</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		842,068	801,493
<b>PENSION ASSET</b>	16	6,000	6,000
		<u>848,068</u>	<u>807,493</u>
<b>NET ASSETS</b>			
		<u>848,068</u>	<u>807,493</u>
<b>FUNDS</b>	15		
Unrestricted funds		465,243	399,723
Restricted funds		<u>382,825</u>	<u>407,770</u>
<b>TOTAL FUNDS</b>		<u>848,068</u>	<u>807,493</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 ..04/09/2023..... and were signed on its behalf by:

  
Mr N J St. Aubyn - Trustee

The notes form part of these financial statements

**CLUED UP PROJECT****STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>1,213</u>	<u>81,997</u>
Net cash provided by operating activities		<u>1,213</u>	<u>81,997</u>
<b>Change in cash and cash equivalents in the reporting period</b>		1,213	81,997
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>683,080</u>	<u>601,083</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>684,293</u>	<u>683,080</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 2023**

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

	2023 £	2022 £
Net income for the reporting period (as per the Statement of Financial Activities)	37,571	126,870
Adjustments for:		
Increase in debtors	(88,035)	(19,831)
Increase/(decrease) in creditors	55,677	(15,042)
Difference between pension charge and cash contributions	<u>(4,000)</u>	<u>(10,000)</u>
Net cash provided by operations	<u>1,213</u>	<u>81,997</u>

### **2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>683,080</u>	<u>1,213</u>	<u>684,293</u>
	<u>683,080</u>	<u>1,213</u>	<u>684,293</u>
Total	<u>683,080</u>	<u>1,213</u>	<u>684,293</u>

The notes form part of these financial statements

## **CLUED UP PROJECT**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **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 2023**

#### **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 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.

## CLUED UP PROJECT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 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 result of contribution and benefit payments. Net interest is recognise as income or expenditure.

#### 2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>621</u>	<u>-</u>

#### 3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Room hire	360	240
Miscellaneous	-	736
Training	<u>150</u>	<u>560</u>
	<u>510</u>	<u>1,536</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants	<u>890,934</u>	<u>851,141</u>

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

	2023	2022
	£	£
Fife council	210,697	171,976
NHS(Fife) - Alcohol brief intervention training	-	5,580
NHS(Fife) - ADP Funding	172,901	255,866
The Corra Foundation	1,681	-
Big Lottery Fund	-	185
PEF Funding - Fife Schools	6,177	3,922
ADP Employability	70,985	119,307
The Robertson's Trust	40,250	35,000
Making it work for families	131,717	168,097
Youth link education recovery	-	17,341
STV Fund	3,000	2,500
Community food provider	-	4,950
RS McDonald Trust	15,000	-
NOLB	21,707	57,767
VKR - Wellbeing fund	-	2,950
Cash for kids	7,540	5,700
ADP Underspend	134,000	-
ADP Capital	74,000	-
Arnold Clark/Youth Forum	1,000	-
Youth Scotland/CU Next	<u>280</u>	<u>-</u>
	<u>890,934</u>	<u>851,141</u>

# **CLUED UP PROJECT**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

### **5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £
Community support	<u>604,274</u>

### **6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023 £	2022 £
Staff costs	431,371	357,088
Rent and rates	18,924	18,876
Light and heat	4,563	4,007
Volunteer expenses	1,377	223
Activity costs	35,642	16,298
IT costs	3,956	-
Staff travel expenses	37,011	21,919
Health and safety	73	199
Mobile unit	2,182	(1,387)
Training	500	2,577
Cafe/cook club	169	1,198
Group work	15,946	6,846
Sundries	9,568	11,919
Resources	942	1,746
Partnership fees	<u>42,050</u>	<u>40,853</u>
	<u>604,274</u>	<u>482,362</u>

### **7. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	<u>242,378</u>	<u>555</u>	<u>8,284</u>	<u>251,217</u>

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

#### **MANAGEMENT**

	2023 Other resources expended £	2022 Total activities £
Salaries	215,192	189,538
Hire of equipment	4,776	4,591
Insurance	4,317	2,952
Telephone	6,844	8,811
Postage and stationery	810	1,478
Advertising	-	1,428
Sundries	4,597	2,590
Repairs	<u>454</u>	<u>3,377</u>
Carried forward	236,990	214,765

## CLUED UP PROJECT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 7. SUPPORT COSTS - continued

##### MANAGEMENT - continued

	2023 Other resources expended £	2022 Total activities £
Brought forward	236,990	214,765
Cleaning	4,267	4,191
Membership	1,121	712
Running & Support costs	-	(355)
Education Recovery	-	11,906
	<u>242,378</u>	<u>231,219</u>

##### FINANCE

	2023 Other resources expended £	2022 Total activities £
Bank charges	3	32
Payroll bureau	552	644
	<u>555</u>	<u>676</u>

##### GOVERNANCE COSTS

	2023 Other resources expended £	2022 Total activities £
Accountancy and legal fees	<u>8,284</u>	<u>8,550</u>

#### 8. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Other operating leases	4,779	4,591
Accountancy & legal fees	<u>8,284</u>	<u>8,550</u>



# **CLUED UP PROJECT**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

### **9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### **TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### **10. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	540,052	491,650
Social security costs	47,203	25,080
Other pension costs	<u>59,306</u>	<u>29,897</u>
	<u>646,561</u>	<u>546,627</u>

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

	2023	2022
Direct charitable services	18	17
Management and administration	<u>5</u>	<u>5</u>
	<u>23</u>	<u>22</u>

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

### **11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Charitable activities			
Community support	197,919	653,222	851,141
Other trading activities	1,536	-	1,536
Other income	<u>(3,000)</u>	<u>-</u>	<u>(3,000)</u>
<b>Total</b>	<u>196,455</u>	<u>653,222</u>	<u>849,677</u>
<b>EXPENDITURE ON</b>			
Charitable activities			
Community support	82,473	399,889	482,362
Other	<u>59,579</u>	<u>180,866</u>	<u>240,445</u>
<b>Total</b>	<u>142,052</u>	<u>580,755</u>	<u>722,807</u>
<b>NET INCOME</b>	54,403	72,467	126,870
Other recognised gains/(losses)			
Actuarial gains on defined benefit schemes	166,000	-	166,000

# **CLUED UP PROJECT**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

### **11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	220,403	72,467	292,870
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	179,321	335,303	514,624
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>399,724</u>	<u>407,770</u>	<u>807,494</u>

### **12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	-	80
Other debtors	208,612	119,646
Prepayments and accrued income	<u>8,176</u>	<u>9,026</u>
	<u>216,788</u>	<u>128,752</u>

### **13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	50,526	248
Accrued expenses	<u>8,487</u>	<u>10,091</u>
	<u>59,013</u>	<u>10,339</u>

### **14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets	485,830	415,251	901,081	811,832
Current liabilities	(26,587)	(32,426)	(59,013)	(10,339)
Pension asset	<u>6,000</u>	-	<u>6,000</u>	<u>6,000</u>
	<u>465,243</u>	<u>382,825</u>	<u>848,068</u>	<u>807,493</u>

# CLUED UP PROJECT

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	360,874	68,466	429,840
Designated fund	31,721	-	31,721
Group work	<u>7,129</u>	<u>(2,947)</u>	<u>4,183</u>
	399,724	65,519	465,243
<b>Restricted funds</b>			
Big Lottery Fund - Our Place Auchmuty	59,488	(59,406)	81
ADP Employability	26,361	(23,193)	3,168
Alcohol Brief Intervention	1,522	(1,016)	506
Triage Assessment	4,421	(463)	3,959
Delivering Differently - Pilot Fund -			
Employing Your Mind	3,233	(398)	2,834
Making it work for Families	146,961	(48,248)	98,712
Dunfermline / South West Fife	2,943	(1,562)	1,380
APP Development	312	(170)	142
PEF Funding	381	(381)	-
Community food provider grant	4,950	(4,950)	-
STV Winter Appeal	2,706	1,753	4,459
NOLB	27,624	(9,829)	17,795
Cash for kids	101	899	1,000
ADP underspend	82,966	88,504	171,470
ADP Digital	1,699	(1,699)	-
RS McDonald Trust	-	5,475	5,475
Youth Scotland/CU next generation	-	156	156
Arnold Clark/Youth Forum	-	1,000	1,000
Youth link education recovery	360	-	360
ADP Capital	-	70,044	70,044
Corra Grassroots	38,075	(38,075)	-
YPI	3,666	(3,386)	280
	<u>407,770</u>	<u>(24,945)</u>	<u>382,825</u>
<b>TOTAL FUNDS</b>	<u>807,494</u>	<u>40,574</u>	<u>848,068</u>

# **CLUED UP PROJECT**

## **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 31 MARCH 2023**

### **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 £
<b>Unrestricted funds</b>				
General fund	254,867	(186,401)	-	68,466
Group work	-	(2,947)	-	(2,947)
	<u>254,867</u>	<u>(189,348)</u>	<u>-</u>	<u>65,519</u>
<b>Restricted funds</b>				
Big Lottery Fund - Our Place Auchmuty	-	(59,406)	-	(59,406)
ADP Employability	70,985	(94,178)	-	(23,193)
Alcohol Brief Intervention	-	(1,016)	-	(1,016)
Triage Assessment	-	(463)	-	(463)
Delivering Differently - Pilot Fund -				
Employing Your Mind	-	(398)	-	(398)
Making it work for Families	131,717	(179,965)	-	(48,248)
Dunfermline / South West Fife	-	(1,562)	-	(1,562)
ADP Funding	172,901	(172,901)	-	-
APP Development	-	(170)	-	(170)
PEF Funding	6,177	(6,558)	-	(381)
Community food provider grant	-	(4,950)	-	(4,950)
STV Winter Appeal	3,000	(1,247)	-	1,753
NOLB	21,707	(31,536)	-	(9,829)
Cash for kids	7,540	(6,641)	-	899
ADP underspend	134,000	(45,496)	-	88,504
ADP Digital	-	(1,699)	-	(1,699)
RS McDonald Trust	15,000	(9,525)	-	5,475
Youth Scotland/CU next generation	280	(123)	-	157
Arnold Clark/Youth Forum	1,000	-	-	1,000
ADP Capital	74,000	(3,956)	-	70,044
Corra Grassroots	1,681	(39,757)	-	(38,075)
YPI	-	(3,386)	-	(3,386)
	<u>639,988</u>	<u>(664,933)</u>	<u>-</u>	<u>(24,945)</u>
<b>TOTAL FUNDS</b>	<u>894,855</u>	<u>(854,281)</u>	<u>-</u>	<u>40,574</u>

# **CLUED UP PROJECT**

## **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

### **15. MOVEMENT IN FUNDS - continued**

#### **Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
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
<b>Restricted funds</b>			
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	38,635	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>
<b>TOTAL FUNDS</b>	<u>514,624</u>	<u>292,870</u>	<u>807,494</u>

## CLUED UP PROJECT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 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 £
<b>Unrestricted funds</b>				
General fund	297,873	(239,731)	166,000	224,142
Group Work	-	(3,739)	-	(3,739)
	297,873	(243,470)	166,000	220,403
<b>Restricted funds</b>				
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	(6,459)	-	(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
<b>TOTAL FUNDS</b>	<u>948,145</u>	<u>(821,275)</u>	<u>166,000</u>	<u>292,870</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

## CLUED UP PROJECT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 15. MOVEMENT IN FUNDS - continued

Benarty/Cowdenbeath Alcohol Initiative	Funding for group work in Benarty/Cowdenbeath
Dunfermline/South West Fife ADP Funding	Funding for group work in Dunfermline/South West Fife
ADP Development	Fife outreach service for young people
PEF Funding	IT costs
	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.
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:

	2023	2022
	£	£
Present value of defined benefit obligations	677,000	1,160,000
Fair value of plan assets	1,171,000	1,166,000
	<u>488,000</u>	<u>6,000</u>

The surplus arising in the year as stated above has not been recognised.

## CLUED UP PROJECT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 16. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Defined benefit pension plans	
	2023	2022
	£	£
Current service cost	43,000	45,000
Net interest from net defined benefit asset/liability	1,000	3,000
Past service cost	-	-
	<u>44,000</u>	<u>48,000</u>
Actual return on plan assets	-	-

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

	Defined benefit pension plans	
	2023	2022
	£	£
Opening defined benefit obligation	1,160,000	1,208,000
Current service cost	43,000	45,000
Contributions by scheme participants	6,000	6,000
Interest cost	32,000	25,000
Benefits paid	(4,000)	(4,000)
Remeasurements:		
Actuarial (gains)/losses from changes in demographic assumptions	(6,000)	-
Actuarial (gains)/losses from changes in financial assumptions	(118,000)	(122,000)
Oblig other remeasurement	<u>52,000</u>	<u>2,000</u>
	<u>1,165,000</u>	<u>1,160,000</u>

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

	Defined benefit pension plans	
	2023	2022
	£	£
Opening fair value of scheme assets	1,166,000	1,060,000
Contributions by employer	39,000	36,000
Contributions by scheme participants	6,000	6,000
Interest income on plan	33,000	22,000
Benefits paid	(4,000)	(4,000)
Return on plan assets (excluding interest income)	<u>(69,000)</u>	<u>46,000</u>
	<u>1,171,000</u>	<u>1,166,000</u>



## CLUED UP PROJECT

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

#### 16. EMPLOYEE BENEFIT OBLIGATIONS - continued

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

	Defined benefit pension plans	
	2023	2022
	£	£
Actuarial (gains)/losses from changes in demographic assumptions	6,000	-
Actuarial (gains)/losses from changes in financial assumptions	118,000	122,000
Oblig other remeasurement	(52,000)	(2,000)
Return on plan assets (excluding interest income)	(69,000)	46,000
Actuarial gains/(losses)	485,000	-
Effect of limit on surplus recognised	(488,000)	-
	<u>-</u>	<u>166,000</u>

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

	Defined benefit pension plans	
	2023	2022
Equities	66%	63%
Bonds	24%	25%
Property	6%	7%
Cash	4%	5%
	<u>100%</u>	<u>100%</u>

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

	2023	2022
Discount rate	4.75%	2.75%
Future salary increases	3.45%	3.65%
Future pension increases	2.95%	3.15%

#### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 (2022 - none).