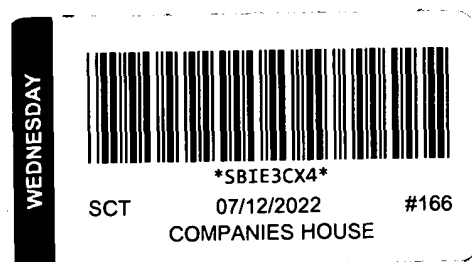


**REGISTERED COMPANY NUMBER: SC370513 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC041275**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Active Communities (Scotland) Limited**

The Kelvin Partnership Ltd  
Statutory Auditor  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN



**Active Communities (Scotland) Limited**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

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## **Active Communities (Scotland) Limited**

### **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**

Active Communities is a registered health & wellbeing charity in Renfrewshire. Our aim is to develop happy, healthy and active communities where people feel good about themselves. We are a community led organisation working with the local community to deliver life changing programmes which:

- Connect local people
- Tackle health inequalities
- Improve health & well-being
- Reduce loneliness & isolation
- Provide opportunities for people to reach their full potential

We do this through :

- Offering a range of Community Health and wellbeing groups and classes across Renfrewshire
- Recruiting, training and supporting local people through our Volunteer Community Health Champions programme'
- Working with young people to address health issues in school and community through our Hearty Lives Youth Peer Health Education Programme
- Working collaboratively with a range of partners to improve health and well being
- Targeting our programmes and resources at areas of greatest need

## **Active Communities (Scotland) Limited**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Charitable activities**

This report reviews and celebrates our achievements over the last year. 2021 saw restrictions ease slightly allowing us to reopen some of our groups and classes and we were delighted to resume face to face activities.

##### **Key Achievements**

##### **Community Health Champions**

Our Community Health Champions project funded by Renfrewshire HSCP continued to thrive this year. The Champions and our Community Phone Buddies continued to engage with the local community by sharing ideas, sharing skills and interacting either by phone, text, at events or having fun in one of our group activities. By March 2022 we had 29 active volunteers who have collectively delivered 1421 volunteer hours. These volunteers engaged with over 2600 people over the year at events, classes, workshops. Our telephone befrienders made 997 phone calls this year. By March 2022 we were regularly calling 38 people in the community.

We provided 340 training places for these volunteers over the year; walk leader, emergency first aid, dementia awareness, adult protection, child protection, gardening, covid officer, mental health awareness, manual handling, REHIS.

##### **Hearty Lives**

Hearty Lives is our ambitious and innovative partnership project which delivers a peer led approach to promoting mental health and wellbeing across all Renfrewshire High Schools. Funded by Renfrewshire Council's 'Tackling Poverty in Renfrewshire' programme. It is a unique partnership which promotes mental health and wellbeing for young people in Renfrewshire and aims to tackle poverty through a peer education approach, focused on tackling inequalities and improving health. In the August - December 2021 period 229: Hearty Lives Peer Educators were recruited and trained in Renfrewshire for the school year ahead and already they had engaged with 2110 of their peers.

Key issues being addressed by the project included bullying, exam stress, worry, anxiety, self-care, resilience and promoting positive mental health. Schools are linking their Hearty Lives projects to: Saltire Awards, SQA Wellbeing, SQA Mental Health and Wellbeing, Green Flag Awards, Fairtrade Awards and Duke of Edinburgh Awards. A part time Youth Health Promotion worker at Active Communities was recruited in October 2021 to support the project. Hearty Lives in the Community runs a drop in for young people, based in Johnstone (slimming world shop) after school on a Thursday. This is in partnership with CREATE Paisley.

##### **Young and Equally Safe**

In January 2022 Active Communities became a delivery partner in a new Renfrewshire project called Young and Equally Safe in Renfrewshire. Active Communities will support the development of this externally funded project that will develop the current school-based MVP programme into the community. This is funded by the Delivering Equally Safe Fund and administered by Inspiring Scotland. This 2-year project will be led by Youth Services in partnership with Children's Services and Active Communities. The ambition is to build on the good practice and skills base in Renfrewshire over the past 7 years of MVP delivery in secondary schools. Active Communities role is to development and deliver the MVP training programme and resources to recruited MVP leaders that will then become the Equally Safe Leaders, support a youth led campaign on raising awareness of gender-based violence, supporting the Equally Safe Leaders in presenting and influencing strategic planning around GBV and MVP.

## **Active Communities (Scotland) Limited**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **Empowering Parents Empowering Communities**

With a proven track record in England, the EPEC course has been brought to Scotland, with Renfrewshire being the first local authority area to roll it out. Active Communities will be a key partner in the project led by Renfrewshire Council, alongside Klas Care CIC. After undergoing train, the trainers with the EPEC national team the project team then recruited and trained volunteer parents from across Renfrewshire as Parent Group Leaders to deliver the programme. The 16 parent group leaders received comprehensive training (which is accredited) with ongoing support and supervision from January 2022 - March 2022. These volunteers will go on to lead eight weeklong parenting programmes in the autumn of 2022.

#### **Healthy and Active Living Group**

We were asked to Co-chair the Healthy and Active Living Group (Health and Social Care Partnership) and work with a number of 3rd sector partners on the delivery of TEAM (Training, Education & Active Mentoring Project). The project aimed to upskill third sector staff and volunteers to deliver a variety of health and wellbeing initiatives locally. It successfully developed community resilience through increased knowledge, awareness and training about healthy eating, healthy and active lifestyles through the provision of local volunteering opportunities, training, support, and resources. We were able to increase health and wellbeing activities across Renfrewshire -walking, gardening, cookery, Otago, mental health and develop new projects - intergenerational music café, digital project art therapy and cookery

#### **Classes / Events**

Our Jogging Buddies and walking buddies were able to restart face to face groups and we were delighted to host the Jingle Bell Run at Barshaw Park with over 300 runners participating.

#### **Station Seven**

A major highlight of this year was the start of our Phase 2 capital works which began in July 2021. This phase has seen the complete transformation of the main building into a vibrant community space with Living Room, Events Hall, Kitchen, Community Pantry, Meeting rooms and office space and training suite. The former garages have been transformed into 4 self-contained business units with shared communal kitchen and toilets. A partnership with Renfrewshire Council will see Start Up Street Johnstone providing subsidised space and business support for up-and-coming businesses. The portacabins have been replaced with a new steel building and space to develop a community garden.

We set up focus groups to work with us on the look and the feel of the building ensuring a warm and welcoming space with no stigma. The building was named through community consultation on our focus groups and Station Seven was born. The new building will open late summer 2022. Working with Bold Studios, we undertook a rebranding exercise of both Active Communities and Station Seven and will launch our new branding and website this year.

We would like to pay tribute to the hard-working team at Active Communities - our staff, volunteer and trustees who have shown great care, compassion and resilience over the last year.

**Thanks to our funders:** Town Centre Strategy Fund, Robertson Trust, Big Lottery Community Asset Fund, Renfrewshire Council (Hearty Lives, Early Action System Change, Empowering Parents Empowering Communities, Play Rangers,) , Greater Glasgow and Clyde NHS, Renfrewshire Health & Social Care Partnership (Community Health Champions, Reconnect Befriending), Invest in Renfrewshire (Kickstart, Invest in Being Active), Community Recovery Fund Renfrewshire

## **Active Communities (Scotland) Limited**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **STRATEGIC REPORT**

##### **Financial review**

##### **Financial position**

Total income received in the year was £1,267,118 (2021:£1,374,580) which mainly consisted of grant awards for the refurbishment of the police station into its new premises, whilst expenses were £336,467 (2021:£367,745) resulting in an accounting surplus of £930,651 (2021:£1,006,835). Of this surplus, £890,550 was for capital expenditure on the new premises. Total funds at the balance sheet date were £2,205,813 (2021:£1,275,262) consisting of £192,220 (2021:£121,129) unrestricted funds and £2,013,593 (2021:£1,154,033) restricted funds. Of these restricted funds £1,938,485 relates to the refurbishments of the new premises. The balance of restricted balance funds are monies received before our year end for specific charitable activities, which will be spent in subsequent accounting periods.

##### **Reserves policy**

The Active Communities Scotland Board continues to review the charity's requirement for reserves and in 2021/22 sought to improve its reserve position by working towards a 3 months minimum equivalent expenditure reserve of unrestricted funds. The Board acknowledges that this is an active target to be reviewed on an annual basis. At the Balance Sheet date the charity had unrestricted reserves of £192,220 (2021 - £121,129).

##### **Future plans**

Over the coming year we will gradually reopen all our groups, classes and events. We will focus on building up people's confidence and help them to get back to being active, having fun and meeting with family and friends. We will work tirelessly to ensure the opening of our new building on time, giving us all an amazing new space to meet and connect. If Covid 19 has taught us anything, it's the importance of human connection.

We will undertake a workforce review, rebrand of Active Communities and develop a new website. Our new building will not only give us a space to develop our community programmes but the opportunity to generate income to ensure the future sustainability of the organisation.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 23 December 2009 and registered as a charity in Scotland. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association, as defined by the Companies Act 2006. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### **Recruitment and appointment of new trustees**

The directors of the company are also Scottish Charitable Incorporated trustees for the purposes of charity law. The Memorandum and Articles of Association contain clear and specific guidelines that outline the processes and procedures for the appointment of the directors.

On 31 March 2022, the Board of Directors consisted of 4 trustees who had all been appointed as per the procedures laid down within the Articles of Association. During the year, 3 trustees resigned and 1 was appointed. Post year end 4 trustees were appointed.

##### **Induction and training of new trustees**

New members of the Board are provided with an initial information pack containing: previous minutes of Board Meetings and literature associated with the business of the company. The Trustee Directors receive appropriate training by attendance at Company development days and Governance training.

**Active Communities (Scotland) Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC370513 (Scotland)

**Registered Charity number**

SC041275

**Registered office**

16 Quarry Street  
JOHNSTONE  
PA5 8DZ

**Trustees**

N Mackinnon  
G McMillan  
L M Moffat  
H Moir (resigned 19.11.21)  
S Russell  
O Wojciechowska (resigned 24.5.21)  
J W McDonald (appointed 14.10.21) (resigned 21.3.22)  
I Thompson (appointed 21.4.22)  
R T M Borland (appointed 9.5.22)  
L J McBurnie (appointed 9.5.22)  
D E Webb (appointed 9.5.22)

**Auditors**

The Kelvin Partnership Ltd  
Statutory Auditor  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Active Communities (Scotland) Limited 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

**Active Communities (Scotland) Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

**AUDITORS**

The auditors, The Kelvin Partnership Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 November 2022 and signed on the board's behalf by:



S Russell - Trustee



## **Report of the Independent Auditors to the Trustees and Members of Active Communities (Scotland) Limited**

### **Opinion**

We have audited the financial statements of Active Communities (Scotland) Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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.

## **Report of the Independent Auditors to the Trustees and Members of Active Communities (Scotland) Limited**

### **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.

### **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.

### **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.

## **Report of the Independent Auditors to the Trustees and Members of Active Communities (Scotland) Limited**

### **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:

- We enquired of the directors of the charities policies and procedures to detect fraud as well as whether they have knowledge of any actual, suspected or alleged fraud
- Reading Board minutes
- Using analytical procedures to identify any unusual or unexpected transactions

We communicated identified fraud risks throughout the audit team and remained alert to any indications of fraud within the charity.

As required by auditing standards we perform procedures to address the risk of management override of controls and in particular that the charity management may be in a position to make inappropriate accounting entries and the risk of bias in accounting estimates and judgements such as provision for receivables, impairment and pension assumptions. We addressed the risk of income recognition by ensuring that all multi-year grants were allocated to the correct accounting period and also by reviewing the large and unusual in the bank to ensure that all grant income was correctly recorded.

We did not identify any additional fraud risks.

In determining the audit procedures we took into account the results of our evaluation and testing of the operating effectiveness of the charity's fraud risk management controls.

We also performed procedures including:

- Identifying journal entries to test for all full scope components based on risk criteria and comparing the identified entries to supporting documentation. These included, as relevant, those posted to unusual accounts
- Assessing significant accounting estimates for bias

We discussed with management matters related to actual or suspected fraud and considered any implications for our audit.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements and through discussion with the directors (as required by auditing standards).

As the charity is regulated our assessment of risks involved gaining an understanding of the control environment including the charity's procedures for complying with regulatory requirements.

We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

The potential effect of these laws and regulations on the financial statement varies considerably.

## **Report of the Independent Auditors to the Trustees and Members of Active Communities (Scotland) Limited**

Firstly the entity is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation and charities legislation) and we assessed the extent of the compliance with these laws and regulations as part of our procedures on the related.

Secondly the entity is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and management and inspection of regulatory and legal correspondence, if any. Therefore if a breach of operational regulations is not disclosed to us or evident from the relevant correspondence, an audit will not detect that breach.

### **Context of the ability of the audit to detect fraud or breaches of laws and regulations**

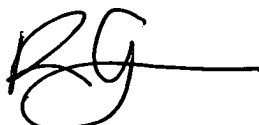
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatement in the financial statements, even though we had properly planned and performed our audit in accordance with accounting standards. For example the further removed non-compliance with laws and regulations from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standard would identify it.

In addition, with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

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.



Raymond Henry FCA (Senior Statutory Auditor)

for and on behalf of The Kelvin Partnership Ltd

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Chartered Accountants

The Cooper Building

505 Great Western Road

Glasgow

G12 8HN

18 November 2022

**Active Communities (Scotland) Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	15,079	-	15,079	39,197
<b>Charitable activities</b>					
Grant Income		24,000	1,228,039	1,252,039	1,335,383
<b>Total</b>		<u>39,079</u>	<u>1,228,039</u>	<u>1,267,118</u>	<u>1,374,580</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities	4	4,144	328,793	332,937	364,346
Governance Costs		3,000	530	3,530	3,399
<b>Total</b>		<u>7,144</u>	<u>329,323</u>	<u>336,467</u>	<u>367,745</u>
<b>NET INCOME</b>					
Transfers between funds	14	31,935	898,716	930,651	1,006,835
		<u>39,156</u>	<u>(39,156)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		71,091	859,560	930,651	1,006,835
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		121,129	1,154,033	1,275,162	268,327
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>192,220</u></u>	<u><u>2,013,593</u></u>	<u><u>2,205,813</u></u>	<u><u>1,275,162</u></u>

The notes form part of these financial statements

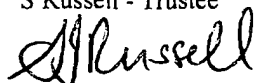
**Active Communities (Scotland) Limited**

**Balance Sheet  
31 March 2022**

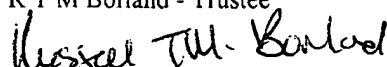
	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	13,160	1,599,342	1,612,502	437,814
Investment property	11	-	339,143	339,143	-
		<u>13,160</u>	<u>1,938,485</u>	<u>1,951,645</u>	<u>437,814</u>
<b>CURRENT ASSETS</b>					
Debtors	12	14,787	-	14,787	766
Cash at bank		<u>167,273</u>	<u>191,798</u>	<u>359,071</u>	<u>839,582</u>
		<u>182,060</u>	<u>191,798</u>	<u>373,858</u>	<u>840,348</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(3,000)	(116,690)	(119,690)	(3,000)
<b>NET CURRENT ASSETS</b>		<u>179,060</u>	<u>75,108</u>	<u>254,168</u>	<u>837,348</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>192,220</u>	<u>2,013,593</u>	<u>2,205,813</u>	<u>1,275,162</u>
<b>NET ASSETS</b>		<u>192,220</u>	<u>2,013,593</u>	<u>2,205,813</u>	<u>1,275,162</u>
<b>FUNDS</b>	14				
Unrestricted funds				192,220	121,129
Restricted funds				<u>2,013,593</u>	<u>1,154,033</u>
<b>TOTAL FUNDS</b>				<u>2,205,813</u>	<u>1,275,162</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2022 and were signed on its behalf by:

S Russell - Trustee



R T M Borland - Trustee



The notes form part of these financial statements

**Active Communities (Scotland) Limited****Cash Flow Statement  
for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	1,054,698	1,088,277
Net cash provided by operating activities		<u>1,054,698</u>	<u>1,088,277</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,196,066)	(434,024)
Purchase of investment property		(339,143)	-
Net cash used in investing activities		<u>(1,535,209)</u>	<u>(434,024)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(480,511)</u>	<u>654,253</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>839,582</u>	<u>185,329</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>359,071</u></u>	<u><u>839,582</u></u>

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The notes form part of these financial statements

**Active Communities (Scotland) Limited**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2022**

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

	31.3.22 £	31.3.21 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	930,651	1,006,835
<b>Adjustments for:</b>		
Depreciation charges	21,378	1,263
(Increase)/decrease in debtors	(14,021)	77,679
Increase in creditors	116,690	2,500
<b>Net cash provided by operations</b>	<u>1,054,698</u>	<u>1,088,277</u>

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

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank	839,582	(480,511)	359,071
	<u>839,582</u>	<u>(480,511)</u>	<u>359,071</u>
<b>Total</b>	<u>839,582</u>	<u>(480,511)</u>	<u>359,071</u>

The notes form part of these financial statements



**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with 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 (FRS102). The financial statements have also been prepared in accordance with the Charities Accounts(Scotland) Regulations Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

The charity is a public benefit entity as defined by FRS102.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below. These policies have been consistently applied to all periods presented.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both the current and future periods

**Income**

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Income from government and other grants, whether "capital" or "revenue" grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual basis. All expenses including support costs are allocated or apportioned to the applicable expenditure headings.

Cost of raising funds comprise the costs of commercial trading including investment management costs, and certain legal and professional fees associated with support costs.

Expenditure on charitable activities includes all staff costs, delivery costs, property costs, professional fees, vehicle costs, evaluation costs and other activities undertaken to further the purposes of the charity and their associated support costs.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognized in the charity's financial statements when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are only offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

**Basic financial liabilities**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

Basic financial liabilities, including creditors and loans are initially recognised at transaction price and are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

**Governance costs**

Governance costs (which are included as a component of support costs (in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination).

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investment with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowing in current liabilities.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

**Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of the tangible assets to determine whether there are any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss( if any).

**Going concern**

The Directors are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. Given that the Covid-19 pandemic has created a degree of uncertainty, the Directors have assessed its potential impact on the finances and future of the charity. Further disclosure regarding the Directors assumptions and decisions taken thus far to mitigate its impact are detailed in the Directors' Report. Consequently, the Directors believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. It is therefore potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied for charitable purposes.

## Active Communities (Scotland) Limited

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 1. ACCOUNTING POLICIES - continued

##### 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.

##### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### Provisions

Provisions are recognised where a legal or constructive obligation has been incurred which will probably lead to an outflow of resources that can be reasonably estimated. Provisions are recorded for the estimated ultimate liability that is expected to arise, taking into account the time value of money where material.

A contingent liability is disclosed where the existence of the obligation will only be confirmed by future events, or where the amount of the obligation cannot be measured with reasonable reliability. Contingent assets are not recognised but are disclosed where an inflow of economic benefits is probable.

#### 2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	5,423	9,216
Job Retention Scheme	2,634	29,981
Other income	7,022	-
	<u>15,079</u>	<u>39,197</u>

**Active Communities (Scotland) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.22	31.3.21
		£	£
Grants	Grant Income	1,252,039	1,335,383

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

	31.3.22	31.3.21
	£	£
Adapt and Thrive	-	74,489
Aspiring Communities Ferguslie ESF	-	38,749
Big Lottery Community Asset Fund	125,207	-
Capital Regeneration Fund	724,000	-
Care to Be Active	-	25,242
Community Empowerment Fund	-	34,500
Corra Foundation	-	8,420
Create Funding	-	2,000
Engage STV Appeal	-	2,000
Engage - Community Mental Health Wellbeing Fund	1,883	-
Empowering Parents Empowering Communities	8,000	-
Early Active System Change	2,000	-
Community Recovery Fund Renfrewshire	18,450	-
Garfield Weston Foundation	-	25,000
Jingle Bell Run LAC 20	-	2,000
Jingle Bell Run LAC 21	3,450	-
Kickstart	7,565	-
Linwood and Johnstone LAC 21	-	6,019
National Lottery Community Asset Fund	-	97,944
Renfrewshire Health & Social Partnership Befriending	2,500	-
Renfrewshire Council Celebrate Fund	-	2,000
Renfrewshire Health & Social Partnership - Community Health Champions	40,000	53,500
Renfrewshire Council Business Support Grant Covid 19	-	15,000
Renfrewshire Council - Economic Development	130,000	-
Renfrewshire Health & Social Partnership - Healthy Minds	2,244	-
Renfrewshire Council - Invest in Being Active	2,960	-
Renfrewshire Council - Johnstone Community Pantry	25,000	-
Renfrewshire Council - Hearty Lives Peer Education	45,000	70,600
Renfrewshire Council - Playrangers	3,751	-
Renfrewshire Council - Social Enterprise	-	10,000
Renfrewshire Health & Social Partnership TEAMS project	30,479	-
Renfrewshire Council Town Strategy Fund	36,550	328,950
Renfrewshire Council Section 10 Grant	-	2,000
Scottish Land Fund	-	199,000
Strathclyde University	-	7,250
Supporting Communities Fund	-	14,720
The Robertson Trust	43,000	316,000
	<u>1,252,039</u>	<u>1,335,383</u>

**Active Communities (Scotland) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable Activities	332,937	-	332,937
Governance Costs	-	3,530	3,530
	<u>332,937</u>	<u>3,530</u>	<u>336,467</u>

**5. SUPPORT COSTS**

	Governance costs £
Governance Costs	<u>3,530</u>

**6. NET INCOME/(EXPENDITURE)**

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

	31.3.22 £	31.3.21 £
Auditors' remuneration	3,000	3,000
Depreciation - owned assets	<u>21,378</u>	<u>1,263</u>

**7. 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**

Trustees were reimbursed expenses amounting to £184 (2021 - £nil)

**8. STAFF COSTS**

	31.3.22 £	31.3.21 £
Wages and salaries	189,834	272,470
Social security costs	10,329	-
Other pension costs	<u>3,744</u>	<u>5,024</u>
	<u>203,907</u>	<u>277,494</u>

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

	31.3.22	31.3.21
Charitable activities	<u>10</u>	<u>14</u>

**Active Communities (Scotland) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**8. STAFF COSTS - continued**

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

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	39,197	-	39,197
<b>Charitable activities</b>			
Grant Income	49,420	1,285,963	1,335,383
<b>Total</b>	<u>88,617</u>	<u>1,285,963</u>	<u>1,374,580</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	44,947	319,399	364,346
Governance Costs	3,399	-	3,399
<b>Total</b>	<u>48,346</u>	<u>319,399</u>	<u>367,745</u>
<b>NET INCOME</b>	40,271	966,564	1,006,835
Transfers between funds	40,539	(40,539)	-
<b>Net movement in funds</b>	80,810	926,025	1,006,835
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	40,319	228,008	268,327
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>121,129</u>	<u>1,154,033</u>	<u>1,275,162</u>

**Active Communities (Scotland) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021	434,024	25,084	-	459,108
Additions	1,113,272	67,394	15,400	1,196,066
At 31 March 2022	1,547,296	92,478	15,400	1,655,174
<b>DEPRECIATION</b>				
At 1 April 2021	-	21,294	-	21,294
Charge for year	-	16,296	5,082	21,378
At 31 March 2022	-	37,590	5,082	42,672
<b>NET BOOK VALUE</b>				
At 31 March 2022	1,547,296	54,888	10,318	1,612,502
At 31 March 2021	434,024	3,790	-	437,814

**11. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
Additions	339,143
At 31 March 2022	339,143
<b>NET BOOK VALUE</b>	
At 31 March 2022	339,143
At 31 March 2021	-

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

	31.3.22 £	31.3.21 £
Other debtors	-	2
Prepayments and accrued income	14,787	764
	14,787	766



**Active Communities (Scotland) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

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

	31.3.22	31.3.21
	£	£
Accruals and deferred income	119,690	3,000

**Active Communities (Scotland) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**14. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	121,129	31,935	(128,117)	24,947
Station Seven Running Costs	-	-	37,341	37,341
Hearty Lives and Pantry Project	-	-	81,991	81,991
Community Health Champions Projects	-	-	11,860	11,860
Community Health Champions Project	-	-	36,081	36,081
	<u>121,129</u>	<u>31,935</u>	<u>39,156</u>	<u>192,220</u>
<b>Restricted funds</b>				
Adapt and Thrive	74,489	(58,980)	-	15,509
Aspiring Communities Ferguslie ESF	1,183	(1,183)	-	-
Building Fund	938,076	661,266	-	1,599,342
Building Fund - Investment	-	339,143	-	339,143
Care to Be Active	11,844	(11,844)	-	-
Engage - Community Mental Health and Wellbeing Fund	-	1,883	-	1,883
Feel Good Johnstone LAC	900	(900)	-	-
Feel Good Linwood	2,185	(2,185)	-	-
Health Shine	2,117	(2,117)	-	-
Heart Radio Youth Club	1,434	(1,434)	-	-
Jingle Bell Run LAC 19	862	(862)	-	-
Jingle Bell Run LAC 20	430	(430)	-	-
Kairos Womens Centre	65,289	(26,133)	(39,156)	-
Linwood and Johnstone LAC 21	5,526	(5,526)	-	-
Renfrewshire Council Community Empowerment Fund	8,023	(8,023)	-	-
Renfrewshire Health & Social Care Partnership - Community Health Champions	16,150	(10,772)	-	5,378
Renfrewshire Health and Social Care Partnership - Healthy Minds	-	1,108	-	1,108
Renfrewshire Health & Social Partnership TEAMS	-	17,335	-	17,335
Renfrewshire Council - Johnstone Community Pantry	-	3,718	-	3,718
Renfrewshire Council - Hearty Lives Peer Education	20,813	5,215	-	26,028
Renfrewshire Council - Playrangers	-	2,397	-	2,397
Tannahill Youth Club	4,712	(2,960)	-	1,752
	<u>1,154,033</u>	<u>898,716</u>	<u>(39,156)</u>	<u>2,013,593</u>
<b>TOTAL FUNDS</b>	<u>1,275,162</u>	<u>930,651</u>	<u>-</u>	<u>2,205,813</u>

**Active Communities (Scotland) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,079	(7,144)	31,935
<b>Restricted funds</b>			
Adapt and Thrive	-	(58,980)	(58,980)
Aspiring Communities Ferguslie ESF	-	(1,183)	(1,183)
Building Fund	676,614	(15,348)	661,266
Building Fund - Investment	339,143	-	339,143
Care to Be Active	-	(11,844)	(11,844)
Create - Early Active System Change	2,000	(2,000)	-
Engage - Community Mental Health and Wellbeing Fund	1,883	-	1,883
Feel Good Johnstone LAC	-	(900)	(900)
Feel Good Linwood	-	(2,185)	(2,185)
Ferguslie Park Recovery Fund	18,450	(18,450)	-
Health Shine	-	(2,117)	(2,117)
Heart Radio Youth Club	-	(1,434)	(1,434)
Jingle Bell Run LAC 19	-	(862)	(862)
Jingle Bell Run LAC 20	-	(430)	(430)
Jingle Bell Run LAC 21	3,450	(3,450)	-
Kairos Womens Centre	-	(26,133)	(26,133)
Kickstart	7,565	(7,565)	-
Linwood and Johnstone LAC 21	-	(5,526)	(5,526)
NHS - Reconnect Fund	4,000	(4,000)	-
Renfrewshire Council Community Empowerment Fund	-	(8,023)	(8,023)
Renfrewshire Health & Social Care Partnership - Befriending	2,500	(2,500)	-
Renfrewshire Health & Social Care Partnership - Community Health Champions	40,000	(50,772)	(10,772)
Renfrewshire Health and Social Care Partnership - Healthy Minds	2,244	(1,136)	1,108
Renfrewshire Health & Social Partnership TEAMS	30,479	(13,144)	17,335
Renfrewshire Council - Invest in Being Active	2,960	(2,960)	-
Renfrewshire Council - Johnstone Community Pantry	25,000	(21,282)	3,718
Renfrewshire Council - Hearty Lives Peer Education	45,000	(39,785)	5,215
Renfrewshire Council - Playrangers	3,751	(1,354)	2,397
Renfrewshire Council - The Hub	23,000	(23,000)	-
Tannahill Youth Club	-	(2,960)	(2,960)

Active Communities (Scotland) Limited

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

14. MOVEMENT IN FUNDS - continued

	1,228,039	(329,323)	898,716
<b>TOTAL FUNDS</b>	<b>1,267,118</b>	<b>(336,467)</b>	<b>930,651</b>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	40,319	40,271	40,539	121,129
<b>Restricted funds</b>				
Adapt and Thrive	-	74,489	-	74,489
Aspiring Communities Ferguslie ESF	291	892	-	1,183
Building Fund	52,682	885,394	-	938,076
Care to Be Active	18,332	(6,488)	-	11,844
Core costs	1,405	(1,480)	75	-
Feel Good Johnstone LAC	1,669	(769)	-	900
Ferguslie and Gallowhill LAC Act				
Fam 19	2,185	-	-	2,185
Health Shine	2,117	-	-	2,117
Heart Radio Youth Club	1,434	-	-	1,434
Jingle Bell LAC18	363	(363)	-	-
Jingle Bell Run LAC 19	862	-	-	862
Jingle Bell Run LAC 20	-	430	-	430
Kairos Womens Centre	53,516	11,773	-	65,289
Linwood and Johnstone LAC 21	-	5,526	-	5,526
Parklour LAC	109	(109)	-	-
Quarry Street	75	-	(75)	-
Renfrewshire Council Community Empowerment Fund	8,023	-	-	8,023
Renfrewshire Health & Social Care Partnership - Community Health Champions	16,814	(664)	-	16,150
Renfrewshire Council - Hearty Lives Peer Education	1,837	18,976	-	20,813
Reserves	43,000	-	(43,000)	-
Salaries	(2,461)	-	2,461	-
SEGF(Social Economy Growth Fund)	20,543	(20,543)	-	-
Tannahill Youth Club	5,212	(500)	-	4,712
	<b>228,008</b>	<b>966,564</b>	<b>(40,539)</b>	<b>1,154,033</b>
<b>TOTAL FUNDS</b>	<b>268,327</b>	<b>1,006,835</b>	<b>-</b>	<b>1,275,162</b>

**Active Communities (Scotland) Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	88,617	(48,346)	40,271
<b>Restricted funds</b>			
Adapt and Thrive	74,489	-	74,489
Aspiring Communities Ferguslie ESF	38,749	(37,857)	892
Building Fund	885,394	-	885,394
Care to Be Active	25,242	(31,730)	(6,488)
Core costs	-	(1,480)	(1,480)
Feel Good Johnstone LAC	-	(769)	(769)
Jingle Bell LAC18	-	(363)	(363)
Jingle Bell Run LAC 20	2,000	(1,570)	430
Kairos Womens Centre	123,850	(112,077)	11,773
Linwood and Johnstone LAC 21	6,019	(493)	5,526
Parklour LAC	-	(109)	(109)
Renfrewshire Health & Social Care Partnership - Community Health Champions	53,500	(54,164)	(664)
Renfrewshire Council - Hearty Lives Peer Education	60,000	(41,024)	18,976
Renfrewshire Council - Wellbeing SEGF(Social Economy Growth Fund)	2,000	(2,000)	-
Supporting Communities - Linstone	-	(20,543)	(20,543)
Tannahill Youth Club	14,720	(14,720)	-
	-	(500)	(500)
	<u>1,285,963</u>	<u>(319,399)</u>	<u>966,564</u>
<b>TOTAL FUNDS</b>	<u><u>1,374,580</u></u>	<u><u>(367,745)</u></u>	<u><u>1,006,835</u></u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. GOING CONCERN AND SUBSEQUENT EVENTS**

The charity's funding is currently under review and thus the entities dynamics may change moving forward.

Consideration of COVID - 19 is a factor for the organisation and could impact future funding streams, however the organisation currently has sufficient cash reserves and secured, in principal, much of their main funding streams in the short term. The management have also proactively implemented a COVID - 19 plan and financial framework for future sustainability.

**Active Communities (Scotland) Limited****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,423	9,216
Job Retention Scheme	2,634	29,981
Other income	7,022	-
	<hr/> 15,079	<hr/> 39,197
<b>Charitable activities</b>		
Grants	1,252,039	1,335,383
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>1,267,118</b>	<b>1,374,580</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	189,834	272,470
Social security	10,329	-
Pensions	3,744	5,024
Insurance	20,316	-
Advertising	715	-
Sundries	1,003	-
Travel costs and venues	8,424	6,641
Computer costs	772	553
Sportswear	1,074	-
Postage, stationery & printing	2,283	1,097
Courses and sessional staff	26,692	44,669
Subsistence and activity supplies	4,400	25,455
Repairs	1,695	-
Waste and cleaning	287	-
Rates and water	(1,456)	5,547
Heat and light	3,245	1,014
Telephone	4,525	-
Subscriptions	4,398	163
Professional fees	4,410	450
Kairos Womens Centre	24,350	-
Recruitment costs	519	-
Fixtures and fittings	16,296	1,263
Computer equipment	5,082	-
	<hr/> 332,937	<hr/> 364,346

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**Active Communities (Scotland) Limited****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	3,000	3,000
Board expenses	530	399
	<hr/>	<hr/>
	3,530	3,399
	<hr/>	<hr/>
Total resources expended	336,467	367,745
	<hr/>	<hr/>
Net income	930,651	1,006,835
	<hr/> <hr/>	<hr/> <hr/>

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