REGISTERED COMPANY NUMBER: SC323196 (Scotland)
REGISTERED CHARITY NUMBER:

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2023

for

Clydesdale Community Initiatives

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

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COMPANIES HOUSE

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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 a company limited by guarantee, incorporated 8 May 2007 and governed by Memorandum and Articles of Association of the same date. The company is recognised by the HM Revenue and Customs as a Scottish Charity under number SC035206. In the event of the company being wound up members are required to contribute an amount not exceeding £1 each.

The main objectives of the charity are:

a) To advance education (particularly among the residents of Clydesdale and environs) in matters associated with the environment.
b) To preserve, restore and improve the environment within Clydesdale and environs through the provision, maintenance and/or improvement of public open space and other environmental projects (but subject to appropriate safeguards to ensure that the public benefit so arising clearly outweighs any private benefit thereby conferred on private landlords).
c) To promote, operate and/or support other charitable projects and programmes for the benefit of the community, and particularly those living with Clydesdale and environs.

CCI have a stated mission to give people with complex support needs the opportunity to make a contribution to their communities. Through their contribution individuals are supported to improve their health, learn new skills and increase their confidence.

Report of the Trustees
for the Year Ended 31 March 2023

STRATEGIC REPORT
Achievement and performance
Charitable activities

The priority for the board of director's remains ensuring that there are clear objectives and targets for the charity to ensure that it is meeting its charitable purposes as effectively and sustainably as possible. The board of directors continue to review and evaluate the financial performance of the organisation as a whole and have clear positions on the sustainability of all current and planned operations and to ensure that all operational plans are fit for purpose.

In pursuance of the charities core objectives the board and staff of Clydesdale Community Initiatives continue to develop social enterprise programmes and to maximise the potential of the facilities at Langloch Farm for the benefit of the local community and specifically for individuals experiencing exclusion due to illness, disability or disadvantage.

This is our opportunity to share with you the many achievements of our unique organisation. These achievements include the way in which we have risen to meet the many challenges we have faced, and how we have managed the organisation to address them.

The demand for placements for people experiencing the greatest inequalities is unprecedented, by the end of the financial year CCI were providing placements for almost 150% of our pre-covid caseload while our staffing compliment has remained static.

Having managed our way through the Covid pandemic and its aftermath the organisation has been confronted with significant new challenges in relation to an unprecedented demand for our services alongside a very difficult funding environment and the cost-of-living crisis which has had a significant impact on our costs. The board has actively considered its income generation strategy and set clear fundraising targets across a range of income generation activities which includes sales from the workshop, botanics and Langloch Visitor Centre, training and inclusion programme sales to social care partners, and grant fundraising from trusts and foundations.

The board can report that despite extremely challenging circumstances, particularly in relation to grant fundraising, overall the funding targets required to ensure the viability of the organisation have been met, and social care outcomes have been outstanding even in the most difficult circumstances, and CCI has continued to play an important role as a community anchor for a wide range of individuals, groups, statutory agencies and networks across Clydesdale.

Funders and partners continue to be very supportive.

Our existing social enterprises have continued to develop and both the Langloch Woodcraft and Langloch Tearoom have exceeded their targets both for growth and profitability. We have invested significantly in the marketing and promotion of these social enterprises and are delighted with the response from our target markets. These initiatives coupled with other existing streams of support ensure the continued viability and growth of CCI.

Report of the Trustees for the Year Ended 31 March 2023

STRATEGIC REPORT

Financial review

Financial position

The charitable company's results for the year are detailed in the Statement of Financial Activities on page 12. Income for the year amounted to £709,568 (2022: £822,024). After deduction of expenditure, the net movement of funds for the year was a deficit of £48,488 (2022: surplus £190,544). Of this deficit £41,230 related to restricted funds and £7,258 to our unrestricted reserves.

Of the £2,091,629 (2022: £2,140,117) net assets on our balance sheet, £1,822,151 (2022: £1,883,949) relates to fixed assets, primarily our property at Langloch Farm. We have £88,038 (2022: £79,971) of restricted funding which relates to grants for social care and social enterprise received in advance, and we have £166,476 (2022: £173,734) of free reserves.

Outwith restricted funding we have no contractual commitments or other formal commitments that would limit the board's ability to utilise these unrestricted funds on behalf of the organisation.

Reserves policy

Our reserve of £150,000 has been maintained in line with the Board's aim to maintain reserves to cover three months of running costs.

Future plans

The board remain committed to the ongoing mission statement, values and objectives of the charity. In order to meet this commitment they have agreed to continue to pursue the social enterprise model of delivery. This will involve the development of a wider range of social enterprise-based programmes based at Langloch Farm. The board continue to consider developments that will support both the social mission and financial sustainability of Clydesdale Community Initiatives and have active plans to develop the facilities at Langloch available to the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The charity trustees have delegated day to day management of the charity to N G P McShannon. Strategy and authorisation of major operational matters (such as remuneration) is determined by the board.

Induction and training of new trustees

The trustees are appointed in accordance with the Memorandum and Articles of Association. Induction packs are given to trustees when appointed, and training is provided as and when appropriate. When a position becomes available the trustees seek nominations from those with the shared values and suitable skill sets from the organisation's membership.

Key management remuneration

Remuneration levels for senior management are agreed by the board of directors as part of the annual projection and planning exercise undertaken prior to the year end. While the board do not set rates formally based on any national pay scales they do so with cognisance of South Lanarkshire Council and comparative advertised pay offers for similar roles and organisations.

Related parties

Details of transactions with related parties are set out in note 17 of the financial statements.

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The directors have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the company. They are satisfied that systems are in place to mitigate exposure to the major risks. The board maintain a risk register that identifies the potential threats to the organisation and is reviewed quarterly. Funding remains the primary risk to the organisation; as it is unreasonable to expect that public sector finances will increase, it is unlikely that any core funding will be available from our primary social care partners. The board have therefore carefully developed a business plan that is committed to generating income through social enterprise, included diverse funding options and commits us to responding to the changing funding environment by responding to the changing funding environment by offering a range of self directed support and supported training services.

Management accounts are prepared and presented to the monthly board meetings that actively consider the financial performance of the organisation against the projections that were agreed prior to the financial year beginning. The board reviews projections monthly to ensure that the indicators defining the financial performance are still appropriate.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC323196 (Scotland)

Registered Charity number

Registered office

Langloch Farm
Hyndford Road
LANARK
ML11 9TA

Trustees

M H Berkley
Ms L Gourlay
Ms E F R Hill
Ms M T Kealey
N MacDonald
Ms D C Marshall (appointed 22.8.22)
N G P McShannon
H R A Neilson
R G Paterson
P E Scott (appointed 13.2.23)
A O Walker

Company Secretary

N G P McShannon

Report of the Trustees for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

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

Solicitors
Morison and Smith
20 Hope Street
Lanark
ML11 7NG

Bankers
The Royal Bank of Scotland plc
88 High Street
Lanark
ML11 7ET

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Clydesdale Community Initiatives 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.

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:

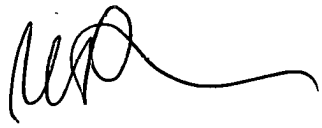
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the Trustees
for the Year Ended 31 March 2023

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 29 October 2023 and signed on the board's behalf by:



N G P McShannon - Trustee

Report of the Independent Auditors to the Members of Clydesdale Community Initiatives

Opinion

We have audited the financial statements of Clydesdale Community Initiatives (the 'charitable company') for the year ended 31 March 2023 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).

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.

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.

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 requires us to report to you if, in our opinion:
- adequate 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 (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outline above, to detect material misstatements in respect of irregularities, including fraud. The extent to which these can detect irregularities, including fraud is detailed below.

To assess the susceptibility of the company's financial statements to material misstatement, including how fraud may occur.

- We enquired of the directors of the companies 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 company.

As required by auditing standards we perform procedures to address the risk of management override of controls and in particular that the company 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. On this audit we do not believe there is a fraud risk related to revenue recognition because the revenue is all grant income of high value amounts from a small number of funders, and does not contain estimation uncertainty.

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 company'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
- Reviewing large and unusual transactions outside the ordinary course of the company's business.
- Identifying undisclosed related parties

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

We ensured that the audit team collectively had the necessary competence and skills to recognise non-compliance with laws and regulations.

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 company is regulated our assessment of risks involved gaining an understanding of the control environment including the company'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.

Firstly the entity is subject to very strict laws and regulations that directly affect the financial statements including financial reporting legislation, including the Companies Act 2006, FRS 102 and the UK Corporate tax laws and VAT laws. We assessed the extent of the compliance with these laws and regulations by carrying out a review of the financial statement disclosures and a review of correspondence with the tax authorities.

Secondly the entity is subject to many other laws and regulations including the Listed Buildings regulations, the AML regulations, GDPR, and health and safety, 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/our-Work/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance.
This description forms part of our auditor's report.

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.

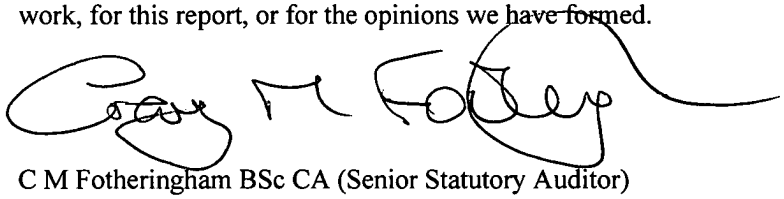
In addition, with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement.We are not responsible for for 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. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of Clydesdale Community Initiatives

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. Our audit work has been undertaken so that we might state to the charitable company's members 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.



C M Fotheringham BSc CA (Senior Statutory Auditor)
for and on behalf of The Kelvin Partnership Ltd
Statutory Auditor
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

29 October 2023

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,666	-	4,666	12,096
Charitable activities	5				
Social care activities		-	377,481	377,481	613,763
Other trading activities	3	325,115	-	325,115	190,449
Investment income	4	2,039	-	2,039	5,237
Other income		267	-	267	479
Total		332,087	377,481	709,568	822,024
EXPENDITURE ON					
Raising funds	6	56,865	-	56,865	12,933
Charitable activities	7				
Social care activities		282,480	418,711	701,191	618,547
Total		339,345	418,711	758,056	631,480
NET INCOME/(EXPENDITURE)		(7,258)	(41,230)	(48,488)	190,544
RECONCILIATION OF FUNDS					
Total funds brought forward		208,734	1,931,383	2,140,117	1,949,573
TOTAL FUNDS CARRIED FORWARD		201,476	1,890,153	2,091,629	2,140,117

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	20,036	1,802,115	1,822,151	1,883,949
CURRENT ASSETS					
Debtors	14	33,972	-	33,972	15,422
Cash at bank and in hand		173,854	88,038	261,892	257,232
		207,826	88,038	295,864	272,654
CREDITORS					
Amounts falling due within one year	15	(26,386)	-	(26,386)	(16,486)
NET CURRENT ASSETS		181,440	88,038	269,478	256,168
TOTAL ASSETS LESS CURRENT LIABILITIES		201,476	1,890,153	2,091,629	2,140,117
NET ASSETS		201,476	1,890,153	2,091,629	2,140,117
FUNDS	16				
Unrestricted funds				201,476	208,734
Restricted funds				1,890,153	1,931,383
TOTAL FUNDS				2,091,629	2,140,117

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2023 and were signed on its behalf by:

N G P McShannon - Trustee

N MacDonald - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	(4,557)	269,225
Net cash (used in)/provided by operating activities		(4,557)	269,225
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(207,424)
Sale of tangible fixed assets		9,117	-
Interest received		100	-
Net cash provided by/(used in) investing activities		9,217	(207,424)
Change in cash and cash equivalents in the reporting period		4,660	61,801
Cash and cash equivalents at the beginning of the reporting period		257,232	195,431
Cash and cash equivalents at the end of the reporting period		261,892	257,232

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2023

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

	31.3.23 £	31.3.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(48,488)	190,544
Adjustments for:		
Depreciation charges	61,624	64,598
Profit on disposal of fixed assets	(8,943)	-
Interest received	(100)	-
(Increase)/decrease in debtors	(18,550)	12,206
Increase in creditors	9,900	1,877
Net cash (used in)/provided by operations	(4,557)	269,225

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	257,232	4,660	261,892
	257,232	4,660	261,892
Total	257,232	4,660	261,892

The notes form part of these financial statements

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.

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.

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.

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

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.

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.

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	4,666	3,612
Government grants	-	8,484
	4,666	12,096

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

	31.3.23	31.3.22
	£	£
Other grants	-	8,484

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Social care income	92,608	70,376
Employability sessions	9,832	5,013
Educational sessions	100	920
Landscape and horticultural income	7,037	8,581
Woodwork income	23,324	26,400
Craft income	3,843	1,817
Botanics income	2,924	3,598
Food group income	58	731
Tearoom income	162,806	63,487
Shop/merchandise sales	6,300	2,967
Adventure play	200	3,234
Benefit gig	4,386	3,325
Event income	11,697	-
	325,115	190,449

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rents received	1,939	5,237
Deposit account interest	100	-
	2,039	5,237

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23 £	31.3.22 £
Grants	Social care activities	377,481	613,763

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

	31.3.23 £	31.3.22 £
Henry Smith Foundation	39,900	91,700
SSE	-	80,000
Big Lottery - Social Enterprise	63,277	-
Integrated Care Fund	64,840	50,128
Big Lottery	9,653	-
Investment in Community	47,328	47,669
Garfield Weston	-	20,000
Levenseat	-	5,564
Climate Challenge Fund	447	79,643
Big Lottery - Covid Uplift	-	9,178
Big Lottery - Greener	-	55,778
Green Health Community	-	10,000
Community Based Adult Learning Recovery Fund	-	5,920
Recovery Through Enterprise	-	9,379
Outdoor Gardening	50,316	12,500
Communities Mental Health	40,374	28,479
D'Oyle Carte	-	3,290
The Edward Gosling Foundation	-	10,000
Renewable Energy Main Fund	-	84,716
Leader - Revenue	-	5,636
Levenseat - Revenue	8,735	4,183
The Robertson Trust	23,575	-
Voluntary Action South Lanarkshire	5,000	-
Scotmid Community	300	-
Tesco - Groundwork UK	1,125	-
Bailey Thomas	11,196	-
Educational Institute	600	-
SRC	8,315	-
UK Steel - Revenue	2,500	-
	377,481	613,763

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. RAISING FUNDS

Other trading activities

	31.3.23	31.3.22
	£	£
Purchases	54,960	-
Staff costs	-	11,738
Bad debts	1,905	(761)
Premises costs	-	1,689
Office costs	-	267
	56,865	12,933

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Social care activities	691,955	9,236	701,191

8. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Social care activities	3,233	6,003	9,236

9. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Auditors' remuneration	5,315	3,395
Depreciation - owned assets	61,624	64,598
Surplus on disposal of fixed assets	(8,943)	-

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. 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.

11. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	441,372	391,264
Social security costs	28,532	25,386
Other pension costs	11,413	10,112
	481,317	426,762

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

	31.3.23	31.3.22
Employees	31	27

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,096	-	12,096
Charitable activities			
Social care activities	-	613,763	613,763
Other trading activities	190,449	-	190,449
Investment income	5,237	-	5,237
Other income	479	-	479
Total	208,261	613,763	822,024
EXPENDITURE ON			
Raising funds	12,933	-	12,933
Charitable activities			
Social care activities	178,393	440,154	618,547
Total	191,326	440,154	631,480

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	16,935	173,609	190,544
RECONCILIATION OF FUNDS			
Total funds brought forward	191,799	1,757,774	1,949,573
TOTAL FUNDS CARRIED FORWARD	208,734	1,931,383	2,140,117

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2022	2,046,891	113,841	102,524	2,263,256
Disposals	-	(1,195)	(29,450)	(30,645)
At 31 March 2023	2,046,891	112,646	73,074	2,232,611
DEPRECIATION				
At 1 April 2022	208,109	85,593	85,605	379,307
Charge for year	40,939	12,474	8,211	61,624
Eliminated on disposal	-	(1,021)	(29,450)	(30,471)
At 31 March 2023	249,048	97,046	64,366	410,460
NET BOOK VALUE				
At 31 March 2023	1,797,843	15,600	8,708	1,822,151
At 31 March 2022	1,838,782	28,248	16,919	1,883,949

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	22,543	11,918
Other debtors	100	100
Prepayments	11,329	3,404
	33,972	15,422

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	9,818	10,078
VAT	632	1,048
Deferred income	10,686	1,860
Accrued expenses	5,250	3,500
	26,386	16,486

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	173,734	(7,258)	166,476
Development Fund	35,000	-	35,000
	208,734	(7,258)	201,476
Restricted funds			
Henry Smith Foundation	3,292	66	3,358
SSE - barn	79,200	(1,600)	77,600
Big Lottery - Social Enterprise	-	31,638	31,638
Leader	4,521	(2,170)	2,351
UK Steel - shed	2,375	(50)	2,325
Langloch Farm	1,573,410	(35,513)	1,537,897
Garfield Weston - barn	19,800	(400)	19,400
Levenseat - capital	4,753	(1,391)	3,362
Leader Streetscape - shed	47,092	(996)	46,096
Renewable Energy Fund - shed	16,201	(343)	15,858
Climate Challenge Fund - Capital	10,291	(4,940)	5,351
Big Lottery - Covid Uplift	4,521	(4,521)	-
Big Lottery - Greener	27,889	(27,889)	-
Outdoor Gardening	12,500	79	12,579
Communities Mental Health	28,479	(605)	27,874
D'Oyle Carte	3,290	(3,290)	-
The Edward Gosling Foundation - barn	9,900	(200)	9,700
Renewable Energy Main Fund - barn	83,869	(1,694)	82,175
The Robertson Trust	-	5,125	5,125
Bailey Thomas	-	7,464	7,464
	1,931,383	(41,230)	1,890,153
TOTAL FUNDS	2,140,117	(48,488)	2,091,629

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	332,087	(339,345)	(7,258)
Restricted funds			
Henry Smith Foundation	39,900	(39,834)	66
SSE - barn	-	(1,600)	(1,600)
Big Lottery - Social Enterprise	63,277	(31,639)	31,638
Integrated Care Fund	64,840	(64,840)	-
Big Lottery	9,653	(9,653)	-
Leader	-	(2,170)	(2,170)
UK Steel - shed	-	(50)	(50)
Langloch Farm	-	(35,513)	(35,513)
Investment in Community	47,328	(47,328)	-
Garfield Weston - barn	-	(400)	(400)
Levenseat - capital	-	(1,391)	(1,391)
Leader Streetscape - shed	-	(996)	(996)
Renewable Energy Fund - shed	-	(343)	(343)
Climate Challenge Fund	447	(447)	-
Climate Challenge Fund - Capital	-	(4,940)	(4,940)
Big Lottery - Covid Uplift	-	(4,521)	(4,521)
Big Lottery - Greener	-	(27,889)	(27,889)
Outdoor Gardening	50,316	(50,237)	79
Communities Mental Health	40,374	(40,979)	(605)
D'Oyle Carte	-	(3,290)	(3,290)
The Edward Gosling Foundation - barn	-	(200)	(200)
Renewable Energy Main Fund - barn	-	(1,694)	(1,694)
Levenseat - Revenue	8,735	(8,735)	-
The Robertson Trust	23,575	(18,450)	5,125
Voluntary Action South Lanarkshire	5,000	(5,000)	-
Scotmid Community	300	(300)	-
Tesco - Groundwork UK	1,125	(1,125)	-
Bailey Thomas	11,196	(3,732)	7,464
Educational Institute	600	(600)	-
SRC	8,315	(8,315)	-
UK Steel - Revenue	2,500	(2,500)	-
	377,481	(418,711)	(41,230)
TOTAL FUNDS	709,568	(758,056)	(48,488)

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	156,799	16,935	173,734
Development Fund	35,000	-	35,000
	191,799	16,935	208,734
Restricted funds			
Henry Smith Foundation	3,225	67	3,292
SSE - barn	-	79,200	79,200
Big Lottery - Social Enterprise	718	(718)	-
Scottish Natural Heritage	33,544	(33,544)	-
Big Lottery	26,436	(26,436)	-
Leader	6,692	(2,171)	4,521
UK Steel - shed	2,425	(50)	2,375
Langloch Farm	1,604,523	(31,113)	1,573,410
Garfield Weston - barn	-	19,800	19,800
Levenseat - capital	-	4,753	4,753
Leader Streetscape - shed	48,084	(992)	47,092
Renewable Energy Fund - shed	16,897	(696)	16,201
Climate Challenge Fund - Capital	15,230	(4,939)	10,291
Big Lottery - Covid Uplift	-	4,521	4,521
Big Lottery - Greener	-	27,889	27,889
Outdoor Gardening	-	12,500	12,500
Communities Mental Health	-	28,479	28,479
D'Oyle Carte	-	3,290	3,290
The Edward Gosling Foundation - barn	-	9,900	9,900
Renewable Energy Main Fund - barn	-	83,869	83,869
	1,757,774	173,609	1,931,383
TOTAL FUNDS	1,949,573	190,544	2,140,117

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	208,261	(191,326)	16,935
Restricted funds			
Henry Smith Foundation	91,700	(91,633)	67
SSE - barn	80,000	(800)	79,200
Big Lottery - Social Enterprise	-	(718)	(718)
Integrated Care Fund	50,128	(50,128)	-
Scottish Natural Heritage	-	(33,544)	(33,544)
Big Lottery	-	(26,436)	(26,436)
Leader	-	(2,171)	(2,171)
UK Steel - shed	-	(50)	(50)
Langloch Farm	-	(31,113)	(31,113)
Investment in Community	47,669	(47,669)	-
Garfield Weston - barn	20,000	(200)	19,800
Levenseat - capital	5,564	(811)	4,753
Leader Streetscape - shed	-	(992)	(992)
Renewable Energy Fund - shed	-	(696)	(696)
Climate Challenge Fund	79,643	(79,643)	-
Climate Challenge Fund - Capital	-	(4,939)	(4,939)
Big Lottery - Covid Uplift	9,178	(4,657)	4,521
Big Lottery - Greener	55,778	(27,889)	27,889
Green Health Community	10,000	(10,000)	-
Community Based Adult Learning Recovery Fund	5,920	(5,920)	-
Recovery Through Enterprise	9,379	(9,379)	-
Outdoor Gardening	12,500	-	12,500
Communities Mental Health	28,479	-	28,479
D'Oyle Carte	3,290	-	3,290
The Edward Gosling Foundation - barn	10,000	(100)	9,900
Renewable Energy Main Fund - barn	84,716	(847)	83,869
Leader - Revenue	5,636	(5,636)	-
Levenseat - Revenue	4,183	(4,183)	-
	613,763	(440,154)	173,609
TOTAL FUNDS	822,024	(631,480)	190,544

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

18. NON-AUDIT SERVICES PROVIDED BY AUDITOR

In common with other companies of our size, we use our auditor to assist with the preparation of the financial statements.

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,666	3,612
Government grants	-	8,484
	4,666	12,096
Other trading activities		
Social care income	92,608	70,376
Employability sessions	9,832	5,013
Educational sessions	100	920
Landscape and horticultural income	7,037	8,581
Woodwork income	23,324	26,400
Craft income	3,843	1,817
Botanics income	2,924	3,598
Food group income	58	731
Tearoom income	162,806	63,487
Shop/merchandise sales	6,300	2,967
Adventure play	200	3,234
Benefit gig	4,386	3,325
Event income	11,697	-
	325,115	190,449
Investment income		
Rents received	1,939	5,237
Deposit account interest	100	-
	2,039	5,237
Charitable activities		
Grants	377,481	613,763
Other income		
Other income	267	479
Total incoming resources	709,568	822,024
EXPENDITURE		
Other trading activities		
Tearoom purchases	54,960	-
Carried forward	54,960	-

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Other trading activities		
Brought forward	54,960	-
Wages	-	11,738
Bad debts	1,905	(761)
Premises costs	-	1,689
Office costs	-	267
	56,865	12,933
Charitable activities		
Wages	441,372	379,526
Social security	28,532	25,386
Pensions	11,413	10,112
Insurance	6,481	8,318
Light and heat	27,296	18,077
Telephone	1,644	1,513
Postage and stationery	624	6,008
Advertising	1,225	335
Sundries	9,774	4,086
Purchases	27,896	46,454
Travelling	25,540	15,984
Training	8,496	(368)
Cleaning	10,851	6,581
Premises expenses	27,492	19,613
Repairs and renewals	10,637	6,374
Freehold property	40,939	34,798
Plant and machinery	12,476	15,749
Motor vehicles	8,210	14,051
Loss on sale of tangible fixed assets	(8,943)	-
	691,955	612,597
Support costs		
Finance		
Bank charges	936	633
Currency charges	2,297	1,072
	3,233	1,705
Governance costs		
Auditors' remuneration	5,315	3,395
Professional and consultancy	688	850
	6,003	4,245

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Total resources expended	758,056	631,480
Net (expenditure)/income	(48,488)	190,544