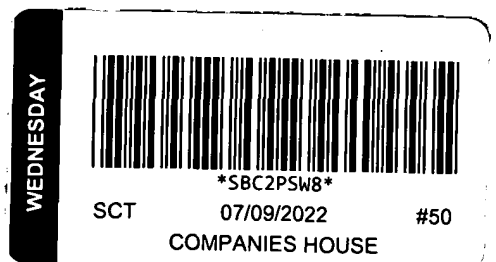


Charity Number SC000843

Company Number SC166084

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Directors and
Consolidated Financial Statements
For the Year Ended 31st March 2022



FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Consolidated Financial Statements for the year ended 31st March 2022

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FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN

Report of the Board of Directors for the year ended 31st March 2022

The Board present their Report, together with the accounts for the year ended 31st March 2022.

This report and the financial statements, comply with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and 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).

CHAIR'S REPORT

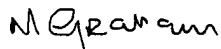
I am pleased to present the 2022 Directors' Report for Family and Community Development West Lothian. This year's focus has been on recovery from the impact of the pandemic and the economic downturn. Following lock down we have gradually reopened our services, being fortunate to have had the spaces to initially work outdoors, with both children and adults.

The vulnerable families that we work with have been severely negatively impacted by the lockdown rendering our services even more vital. Children of all ages and adults, have suffered from the lack of social contact manifesting itself in different ways. Throughout the year our dedicated staff have worked intensively with families to redress this and to improve the quality of life for them.

As always, play is at the heart of everything we do, to give our children the best start in life.

The services provided to families have become more crucial than ever over the past two years, so a big thank you to Raymond and all of the staff, for their hard work and dedication to the most vulnerable of families, in continuing to provide them with vital support in difficult times.

Thanks also to the members of the Board of Trustees, for their continuing commitment, hard work and creative thinking, in the governance of the organisation; ensuring it continues to support families and promote social inclusion at this crucial time. Thanks also to the funders, who have supported us this year and allowed us to be creative in our service delivery. As we move towards 2023, times continue to be uncertain, but we look forward optimistically and we adapt and innovate, all to ensure that families are well supported in their communities.



Margaret Graham
Chairperson

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Directors for the year ended 31st March 2022

OUR PURPOSE

Family and Community Development West Lothian exists to promote the benefit of the inhabitants of West Lothian and environs and in particular parents and children, by assisting communities, voluntary organisations and local authorities in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure occupation with the object of improving the conditions of life for the said inhabitants.

Family and Community Development West Lothian's mission is to **give our children the best start in life**. The organisation's ethos is that education is the key to personal, social and community development and its goal is to promote social inclusion, in its widest sense, through access to lifelong learning.

Everything that we do is about **PREVENTION** – providing the appropriate supports, at an early stage, to prevent people's health, wellbeing and income declining, which prevents more costly and ineffective interventions further down the line.

We aim to inspire children and their families with our Awesome Childhood Experiences and to create lasting memories through play and family learning activities.

By providing excellent childcare and play, we aim to improve children's health and wellbeing and enable their parents/carers to work or study, and to be economically active and independent.

OUR STRUCTURE

Family and Community Development West Lothian is both a charity (SC000843) and a Company Limited by Guarantee (SC166084). We operate a number of projects and services across West Lothian, known locally as: Broxburn Family Centre; The Range Playground; the Dale Hub; and Playbase. It also has a subsidiary charity/Ltd Company, called Simply Play, which delivers out of school care and a woodland nursery.

OUR YEAR

This Report follows on from a year like no other, when our world faced a global pandemic and we experienced national lockdowns, a public health emergency, business closures and furlough.

This year's Report focuses on our recovery from the impacts of Covid-19 for our people, our communities and our business, as we gradually re-opened and had to find new ways to support everyone and to maintain business sustainability.

SPRING

The start of this financial year saw our out of school care services recently reopened, with Covid restrictions in place. In preparation for the massive drop in demand, due to the "work from home" message, we put a consolidation plan in place. This centralised services in sites that were more controllable for us, accessible to the majority of schools that we served and made most efficient use of our reduced resources. Unfortunately, this did mean a loss of service for some people and the temporary closure of some sites.

Our family and community support activities also resumed, mostly outdoors, with outdoor easter egg hunts around our communities, a mobile easter grotto (in the back of a van) and our toy table giveaways.

We were all gutted when our Simply Play minibus was stolen from a school car park and found stripped down and burnt out, in the middle of nowhere. The public reaction was heartening though, with donations from individuals, local community groups and businesses, making up for the shortfall in our insurance pay-out to buy us a replacement vehicle.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Directors for the year ended 31st March 2022

SUMMER

It was certainly great to be out and about again, albeit with some restrictions still in place.

Over the summer, all of our services provided summer activities programmes for children, families and communities. Some of these were on a reduced basis, with more focus on specific needs or groups of people, rather than the big, open events of previous years. This more targeted work performed well and gave staff and families more time to build relationships and relax together.

For the new term, starting in August, we concluded our consolidation of services as part of our Covid recovery and sustainability plan, as demand for childcare continued to be much lower than pre-pandemic. We also celebrated the first birthday of our Wonder Woods nursery and held a few open days to spread the word.

It was also great to be able to resume our parents' and children's activity groups indoors for the new term and to deliver a full programme again. We also brought back our residential experiences for children, at Hopscotch, which were missed by all.

Our old "Vanbus" was painted by one of our parents, which gave it a new personality and a new lease of life.

To address unmet demand for children's mental health and wellbeing supports, we joined a new Public Social Partnership called "Roots", along with 10 other local providers. This was to test a new, fast-track referral process and increase capacity and choice within the family support system.

With us unable to host our Play Works conference again this year, we provided an outdoor learning event instead. Smaller scale than our full-blown Play Works conference, it was just as well received and saw 80 play practitioners, from across central Scotland, join us to learn and have fun at our Harburn woodland site.

AUTUMN

As the year wore on we were delighted to complete our fundraising and install a new community defibrillator at the Dale Hub, alongside training people in its use.

As all of our groups and family support activities continued into the Autumn, we held a first residential for our teenage girls group, which was an experience in electronic device withdrawal!

We continued with our popular toy giveaways and supported families in need with free or funded, childcare.

Simply Play's branding was given a refresh, thanks to grant funding, which went down well with everyone and gave us a bright, fresh new look to build on in the future.

WINTER

Towards the end of the year the children could enjoy Christmas parties and visits from Santa and it was great to be able to go to the panto again.

We recruited our third tranche of Modern Apprentices, which has been a success for all involved and has resulted in permanent jobs for some.

It was a real luxury to renew all of our IT in one go and to have the right tools for the job, thanks to another piece of grant funding.

In addition to our group residentials, this year we were able to secure some Hopscotch holidays for a few of our families, which made all the difference to them and gave them memories to last.

Towards the end of this reporting period and as we entered spring-time, replacement of all of our staff uniforms allowed us to donate all of our old ones to the School Bank West Lothian, which raised hundreds of pounds for them.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Directors for the year ended 31st March 2022

OUR ACTIVITIES

During 2021/22 we delivered 22 family groups and 16 children's groups every week across all of our localities. This totalled 163 families and 233 children. We also provided more intensive, 1-1 support for 20 parents/families.

Our groups/activities consisted of: Buggy Walks; Cooking & Crafts; Crafty Kids; Exploring Wellbeing; Family Residentials; First Aid; Gardening Group; Group residentials; Keeping Connected; Litter pickers; Little Adventurers; Monday Munch; Our Play Day; Pantry & a Cuppa; Pantry & Cooking; Pantry & Play; Playbabies; Stay & Play; Steps into Xmas; Story time; Wee Wummin; Zippy Kids (pre-school); Zippy Kids (school aged).

We provided out of school care at: Bathgate, Broxburn, East Calder, Kirknewton, Murieston & Wester Inch, covering 21 primary schools; and pre-school childcare at our Wonder Woods nursery. In the year we provided childcare for 691 families, with 873 children.

OUR IMPACT

We want our children to have the best start in life.

We want more opportunities for children to play outside, thereby improving their health and wellbeing.

We want more functional, resilient, families.

We want to reduce feelings of isolation and anxiety, and improve self-esteem and confidence.

Everything that we do is about PREVENTION. We provide the appropriate supports, at an early stage, to prevent people's health, wellbeing and income declining, which prevents more costly and ineffective, interventions further down the line.

We gathered information on the difference that we made from direct feedback, evaluations, testimonials, our own observations and conversations with local people. Our local relationships and communication enable us to react quickly to individuals' and local circumstances, and to directly make a difference and provide appropriate supports, where and when it is needed.

People told us that we helped to reduce or prevent: Poverty; Obesity; Social exclusion; Social Work intervention; Children being taken into care; Domestic abuse; Isolation and loneliness; Substance misuse; Deteriorating mental health; Loss of tenancy; Child safety issues; Malnourishment; Neglect; The repeating pattern of parents ACEs. A major focus for us over the last couple of years that has been largely impacted by the Covid pandemic, is mental health and wellbeing.

We contributed toward the following outcomes for West Lothian's families:

- Improve mental wellbeing
- Improve families' functionality and resilience
- Reduce isolation
- Strengthen attachment
- Improve physical health
- Reduce feelings of isolation and anxiety
- Improve self-esteem and confidence

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Directors for the year ended 31st March 2022

OUR ORGANISATION

Like many other charities and service providers, we had to continually adapt and change quickly to a constantly shifting operating environment. We continued to make use of the Governments furlough scheme well into the summer and faced up to some difficult issues and decisions.

Thanks to robust leadership, good governance and quick and decisive action when needed, we have remained strong and sustainable during these disruptive and unpredictable times. This performance, in the face of such adversity, demonstrates our resilience, responsiveness and creativity.

During the period we invested significantly in rebranding Simply Play, to strengthen our presence, key messages and communications.

OUR SECTOR

Throughout the year, Family and Community Development West Lothian has continued to be a key leader in the local and national sector.

Locally our CEO continued to Chair the Third Sector Strategy Group, which continued to meet virtually, to facilitate information, engagement and partnership working. He continued to lead a Leaders' Support Group, set up during the pandemic to provide a safe place for local Third Sector leaders to get peer support during a very difficult time for them. We also continued to represent the sector on the Sector/Council Working Group and the Children and Families Strategic Planning Group. During the period we were also a key partner in the delivery of West Lothian's new Children's Services Plan.

Nationally we lobbied and campaigned on behalf of the beleaguered out of school care sector – speaking out about the sector's strategic importance and its sustainability issues. This finally bore fruit towards the end of the financial year, through the Omicron Impacts Fund for the childcare sector, from the Scottish Government.

Finally, it was a tough year for charities, with demand rising, need more acute than ever and ever reducing resources available, all with the continued impact of Covid cases. Some organisations did not survive and there was an exodus of Third Sector leaders, who were burnt out.

OUR FUTURE

We continue to face unprecedented challenges:

- Additional public sector cuts will further negatively impact on our most vulnerable people and communities, at a time when a cost of living crisis is dragging more people than ever into poverty.
- It will take years for the effects of the pandemic and lockdowns, to be mitigated and their effect on mental health and wellbeing and developmental delays in infants, are only two major impacts, which are at the top of our list.
- Like most sectors, we are also facing a staffing crisis, with shortages holding back recovery and affecting quality. A particular issue for our sector is Local Authorities "hoovering up" staff due to an un-level playing field, which is a national issue and requires a national solution.

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN

Report of the Board of Directors for the year ended 31st March 2022

We are cautiously optimistic however:

- We have emerged from the pandemic much stronger than we could have and are relatively well placed to push on from here.
- Our rebranding of Simply Play has already had a positive impact and given us some traction for the coming year. Following this we have also just agreed to use Play Works as the operating name for Family and Community Development West Lothian, which will be more straightforward.
- West Lothian Council is looking to introduce blended placement for early years funded places, which should help with our plans for Wonder Woods.
- The Roots public social partnership has had a very successful first year and is looking at a second year already.
- Funding for the future is as secure as it ever can be in our sector: we are working with Council on a new commissioning plan for future contracts; we have just secured another 2 years from the William Grant Foundation and we are regularly in dialogue with our other funders over extensions, new grants or new sources of funding. We continue to be aligned with local priorities and to work in partnership with West Lothian Council and other Third Sector partners to contribute to these shared outcomes.

OUR FINANCES

Family and Community Development West Lothian has continued to be well supported for the period, in recognition of the quality and added value of its work. Governance and financial management of the organisation is strong and assured, providing a secure base to build upon. These are difficult times for the Third and Public Sectors though and we are always striving to be as efficient and cost effective as possible, with careful cost controls and continual fundraising. The impact of the "work from home" message in the first half of this year and subsequent move towards hybrid working for many, has impacted on income, especially for Simply Play but were expected and planned for. We were delighted to make a small surplus this year, so reserves were further replenished and future liquidity is good.

The Board has a number of formal arrangements between the organisation and Simply Play, to reimburse costs and share resources, which are laid out in a Facilities Sharing Agreement. These are monitored on a regular basis.

Principal funding sources

Core activity funding comes through a grant from West Lothian Council, which reflects Council's priorities and continues to deliver added value for them through partnership working and the additional funding that this enables us to draw down.

Charitable funding for the period included NHS Lothian, BBC Children in Need, the William Grant Foundation, the Robertson Trust, the Scottish Government, the Cattanaich Trust, Inspiring Scotland's Thrive Outdoors fund and the STV Children's Appeal.

Fees for Simply Play and the Family Centre's out of school care customers are reviewed and increased annually in line with inflationary costs.

Investment policy

To reflect very low interest rates and ensure the accessibility of working capital in these uncertain times, the Board does not have any fixed deposit accounts.

Reserves policy

The target is to build reserves equivalent to 6-months full operating costs, including salaries, as part of a prudent financial planning and management strategy.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Directors for the year ended 31st March 2022

Buildings

The organisation purchased the Family Centre building in January 2010 and currently wholly owns the property. The organisation owns the log cabin at The Range Playground, as well as all of the structures there and a small cabin at our Wonder Woods outdoor nursery. There are leases with Council for 2 office units, the Dale Hub and Simply Play East Calder.

Pensions

Family and Community Development West Lothian was previously a member of Lothian Pension Fund. They withdrew from the scheme in March 2020 and a 19-year agreement was reached to settle the organisation's commitment to the fund, with annual payments on-going.

Stakeholder pensions are in place with Standard Life for all staff.

Auditors

To ensure robust governance, the Board of Directors assessed the performance of and reappointed, Thomson Cooper Accountants, whom they felt represented best value for the organisation.

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 5th June 1996 and registered as a charity on 9th November 1992. 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. Under those Articles, the directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Management. This document was updated in 2010, when the organisation restructured and became Family and Community Development West Lothian. Under the requirements of the Memorandum and Articles of Association the members of the Board of Management are elected at the AGM to serve a period of 3 years, subject to ratification at each AGM, with nominations being sought from users of the organisation's services. This fits in with the organisation's ethos of local ownership, participation and education.

Recruitment and appointment of Directors

There is a good mix of skills and experience represented on the Board of Directors, which includes service users, local business people, members with previous governance experience and longer serving members. Skills gaps are identified and suitable nominations sought when required.

Board of Directors induction and training

Directors are familiar with the operation of the organisation and their governance roles and responsibilities. The CEO keeps the Board up to date with changing requirements, legislation and policy initiatives. Training for Directors is organised on an ongoing basis.

New members of the Board of Management are taken through an induction programme by the CEO, which includes: the structure, ethos and operation of the organisation; governing documents and reporting requirements; roles and responsibilities of Charity Directors; resourcing information and financial management arrangements; and strategic plans for the organisation.

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN

Report of the Board of Directors for the year ended 31st March 2022

Risk management

The Board of Directors has assessed the major risks to which the organisation is exposed. An annual risk assessment is carried out and appropriate systems have been put into place to minimise the risks the charity faces:

- Financial systems are in place to ensure good practice in relation to processing, handling and authorisation of all financial transactions;
- Financial performance is monitored regularly, with monthly management accounts scrutinised by Trustees;
- A robust, long-term funding strategy is in place with regular strategic reviews;
- The Range Adventure Playground has a daily inspection regime and regular maintenance cycle;
- Child protection guidelines are applied, including appropriate checks on all staff and volunteers. Relevant staff are also registered with the Scottish Social Services Council and are members of the Protection of Vulnerable Groups (PVG) scheme;
- Health and Safety Policy and procedures are in place for all staff, volunteers and users of the service;
- Covid-19 regulations and requirements have been regularly updated, reviewed and implemented, led by management and overseen by Trustees.

Organisational structure

Family and Community Development West Lothian is governed by a Board of Directors of up to 12 members, who monitor the organisation and oversee its strategic direction and agree policy.

The Board structure facilitates effective governance and reflects the organisation's size and diversity. The full Board meets quarterly, supported by monthly Finance Sub Group meetings and a Practice Sub Group, which meets quarterly.

The operational running of the organisation is delegated to the organisation's CEO and, through him, to the staff, according to the organisation's management structure. The CEO and Senior Managers, report directly to the Board at their meetings.

Related parties

Family and Community Development West Lothian works in partnership with a number of other agencies and bodies, both to promote the organisation's charitable objects and to contribute to the development of the local sector.

Key partners are:

- West Lothian Council, where the organisation works closely with various local teams and staff from Community Regeneration, Social Policy and Education Departments, to liaise on activities, joint working and referrals. Our CEO also represents the voluntary sector on the Council's Children and Families Strategic Planning Group, Sector/Council Working Group, as well as various short-life working groups.
- The Voluntary Sector Gateway West Lothian is the district's third sector interface organisation and our CEO Chairs its Third Sector Strategy Group. There are no financial transactions between the two organisations.

Family and Community Development West Lothian has a subsidiary Company: Simply Play (Company no. SC372020 and charity no. SC041420). Simply Play provides out of school care provision across West Lothian. Family and Community Development West Lothian is the sole Member of Simply Play and has representation on its Board of Directors. There are a number of formal arrangements between the two organisations to reimburse costs and share resources, which are laid out in a Facilities Sharing Agreement.

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN

Report of the Board of Directors for the year ended 31st March 2022

Reference and Administrative Information

The Directors, who are also Trustees who served during the period, were as follows: -

Directors and Board of Management

Margaret Graham	Chair
Nicolla Isherwood	Treasurer
Mhairi Harrington	
Selene Finch	
Dr Jane Kellock	
Jan Lumsden	(resigned 10 March 2022)
Barry Gordon	

Senior Management Team

Raymond Branton	Chief Executive Officer & Company Secretary
Simon Henderson	Operations Manager
Angela Douglas	Projects Manager
Louise Slater	Finance Manager

Registered Office and Operational Address	1-3 Henderson Place Broxburn West Lothian EH52 6EY
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Auditors	Thomson Cooper 3 Castle Court Carnegie Campus Dunfermline Fife, KY11 8PB
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Bankers	Bank of Scotland 57 East Main Street Broxburn West Lothian EH52 5EE
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Charity Registration Number	SC000843
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Company Number	SC166084
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FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Report of the Board of Directors for the year ended 31st March 2022

Statement of the Board of Management's Responsibilities

The Board of Management are responsible for preparing the Board of Management's Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of Management 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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and the group for that period. In preparing these financial statements, the Board of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The Board of Management are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and the group and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) 2006 Regulations (as amended). They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to the Auditor

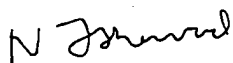
In so far as the Board of Management are aware:

- there is no relevant audit information of which the charitable company's auditors is unaware; and,
- the Board of Management have taken all steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the group's auditor is aware of that information.

Auditors

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

Approved by the Board of Directors on 24 August 2022 and signed on its behalf by:



.....
Nicolla Isherwood – Treasurer

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Independent Auditor's Report to the Members and Trustees of Family and Community Development West Lothian

Opinion

We have audited the group and parent company financial statements of Family and Community Development West Lothian (the 'charitable company') for the year ended 31st March 2022 which comprise the consolidated and parent company Statement of Financial Activities, the consolidated and parent company Balance Sheet, the consolidated and parent company Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and of the charitable company's affairs as at 31st March 2022 and of the group's and of the parent charitable company's incoming resources and application of resources, including the group's and parent's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 charity'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.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Independent Auditor's Report to the Members and Trustees of Family and Community Development West Lothian (cont'd)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the parent 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 group's and the parent 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 group of the parent charitable company or to cease operations, or have no realistic alternative but to do so.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Independent Auditor's Report to the Members and Trustees of Family and Community Development West Lothian (cont'd)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and inspected minutes from meetings held by management and trustees for any reference to breaches of laws and regulations. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

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

We reviewed the laws and regulations in areas that directly affect the financial statements including applicable charity and company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the charity.

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

**Independent Auditor's Report to the Members and Trustees of
Family and Community Development West Lothian (cont'd)**

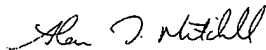
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alan Mitchell (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditor
Dunfermline

Date: 25-08-22

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Consolidated Statement of Financial Activities**
for the year ended 31st March 2022**Current Financial Year**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Donations		10,099	-	10,099	832
<i>Charitable activities:</i>					
Grants receivable	4	337,267	206,673	543,940	820,292
Out of school care fees		710,862	-	710,862	367,246
Other income		27,041	-	27,041	10,464
<i>Other trading activities:</i>					
	5	28,168	-	28,168	7,217
<i>Other income:</i>					
HMRC CJRS Grant		38,986	-	38,986	299,052
Total income		1,152,423	206,673	1,359,096	1,505,103
Expenditure on:					
<i>Charitable activities</i>	6	<u>1,120,180</u>	<u>201,234</u>	<u>1,321,414</u>	<u>1,302,860</u>
Total expenditure		1,120,180	201,234	1,321,414	1,302,860
Net income/(expenditure)		32,243	5,439	37,682	202,243
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement of funds		32,243	5,439	37,682	202,243
Reconciliation of funds					
Fund Balance Brought Forward	15	<u>401,752</u>	<u>32,947</u>	<u>434,699</u>	<u>232,456</u>
Fund Balance Carried Forward		<u>433,995</u>	<u>38,386</u>	<u>472,381</u>	<u>434,699</u>

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 21 to 43 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Consolidated Statement of Financial Activities**
for the year ended 31st March 2022**Prior Financial Year**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Donations		832	-	832
<i>Charitable activities:</i>				
Grants receivable	4	577,136	243,156	820,292
Out of school care fees		367,246	-	367,246
Other income		10,464	-	10,464
<i>Other trading activities:</i>				
	5	7,217	-	7,217
<i>Other income:</i>				
HMRC CJRS Grant		299,052	-	299,052
<i>Investment income:</i>				
Bank interest		-	-	-
Total income		1,261,947	243,156	1,505,103
Expenditure on:				
<i>Charitable activities</i>	6	<u>1,092,651</u>	<u>210,209</u>	<u>1,302,860</u>
Total expenditure		1,092,651	210,209	1,302,860
Net income/(expenditure)		169,296	32,947	202,243
Transfers between funds		<u>-</u>	<u>-</u>	<u>-</u>
Net movement of funds		169,296	32,947	202,243
Reconciliation of funds				
Fund Balance Brought Forward	15	<u>232,456</u>	<u>-</u>	<u>232,456</u>
Fund Balance Carried Forward		<u>401,752</u>	<u>32,947</u>	<u>434,699</u>

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 21 to 43 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Company Statement of Financial Activities**
for the year ended 31st March 2022**Current Financial Year**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
<i>Donations and legacies:</i>					
Donations		2,621	-	2,621	801
<i>Charitable activities:</i>					
Grants receivable	4	336,709	158,953	495,662	506,751
Out of school care fees		140,614	-	140,614	138,710
Other income		27,041	-	27,041	10,464
<i>Other trading activities</i>					
	5	1,221	-	1,221	1,068
<i>Other income:</i>					
HMRC CJRS Grant		7,224	-	7,224	101,907
Total income		515,430	158,953	674,383	759,701
Expenditure on:					
<i>Charitable activities</i>	6	502,767	149,888	652,655	617,538
Total expenditure		502,767	149,888	652,655	617,538
Net income/(expenditure)		12,663	9,065	21,728	142,163
Transfers between funds		-	-	-	-
Net movement of funds		12,663	9,065	21,728	142,163
Reconciliation of funds					
Fund Balance Brought Forward	15	253,114	11,058	264,172	122,009
Fund Balance Carried Forward		265,777	20,123	285,900	264,172

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

The notes on pages 21 to 43 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Company Statement of Financial Activities**
for the year ended 31st March 2022**Prior Financial Year**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:				
<i>Donations and legacies:</i>				
Donations		801	-	801
<i>Charitable activities:</i>				
Grants receivable	4	338,289	168,462	506,751
Out of school care fees		138,710	-	138,710
Other income		10,464	-	10,464
<i>Other trading activities</i>				
	5	1,068	-	1,068
<i>Other income:</i>				
HMRC CJRS Grant		101,907	-	101,907
<i>Investment income:</i>				
Bank interest		-	-	-
Total income		591,239	168,462	759,701
Expenditure on:				
<i>Charitable activities</i>	6	460,134	157,404	617,538
Total expenditure		460,134	157,404	617,538
Net income/(expenditure)		131,105	11,058	142,163
Transfers between funds				
		-	-	-
Net movement of funds		131,105	11,058	142,163
Reconciliation of funds				
Fund Balance Brought Forward	15	122,009	-	122,009
Fund Balance Carried Forward		253,114	11,058	264,172

The Statement of Financial Activities includes all gains and losses recognised in the year, and all incoming resources and resources expended derive from continuing operations.

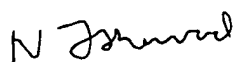
The notes on pages 21 to 43 form part of these financial statements

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Consolidated and Company Balance Sheet**
As at 31st March 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Fixed Assets:					
Tangible Assets	9	110,078	94,520	78,315	68,539
<i>Total fixed assets</i>		110,078	94,520	78,315	68,539
Current Assets:					
Debtors	11	56,784	298,973	39,189	227,307
Cash at bank and in hand		752,656	733,150	492,195	517,665
<i>Total current assets</i>		809,440	1,032,123	531,384	744,972
Creditors: amounts falling due within one year	12	(260,451)	(491,812)	(137,113)	(349,207)
Net Current Assets		548,989	540,311	394,271	395,765
Total Assets Less Current Liabilities		659,067	634,831	472,586	464,304
Creditors: amounts falling due after more than one year	13	(186,686)	(200,132)	(186,686)	(200,132)
Total Net Assets		472,381	434,699	285,900	264,172
The Funds of the Charity					
Unrestricted - General Funds		233,863	187,997	65,645	39,359
Unrestricted – Designated Funds		200,132	213,755	200,132	213,755
Restricted Funds		38,386	32,947	20,123	11,058
Total Charity Funds	15	472,381	434,699	285,900	264,172

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act relating to small companies.

The financial statements were approved by the Board of Directors on 24 August 2022.



Nicolla Isherwood
Director

The notes on pages 21 to 43 form part of these financial statements.

Company Registration Number SC166084

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**Consolidated and Company Statement of Cash Flows**
As at 31st March 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Cash flows from operating activities	19	56,498	158,109	(2,786)	177,928
		56,498	158,109	(2,786)	177,928
Cash flows from investing activities:					
Purchase of tangible fixed assets		(38,563)	(45,621)	(22,684)	(22,177)
Proceeds from disposal of fixed assets		1,571	-	-	-
Cash provided by (used in) investing activities		(36,992)	(45,621)	(22,684)	(22,177)
Increase/(decrease) in cash and cash equivalents in the year		19,506	112,488	(25,470)	155,751
Cash and cash equivalents at the beginning of the year		733,150	620,662	517,665	361,914
Total cash and cash equivalents at the end of the year		752,656	733,150	492,195	517,665

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements **for the year ended 31st March 2022**

1. Accounting Policies

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

a) Basis of Accounting

The 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 (FRS 102) - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are prepared in sterling which is the functional currency of the charity.

b) Group Financial Statements

The financial statements consolidate those of the charity and its wholly owned charitable company subsidiary undertaking Simply Play, whose year end is 31st March 2022. The results of the subsidiary are consolidated on a line by line basis.

c) Fund Accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without specific purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the Board for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

d) Income Recognition

All incoming resources are recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements **for the year ended 31st March 2022**

1. Accounting Policies (cont'd)

d) *Income Recognition (cont'd)*

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from government and other grants, whether 'capital grants or revenue grants', are 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. Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Income from out of school care fees are recognised in the period to which the provision of the service occurs.

Income from other trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the Bank.

e) *Expenditure Recognition*

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the general fundraising activities of the charity, and their associated support costs.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including the costs of operating the community centre, and their associated support costs.
- Other expenditure (where relevant) comprises costs not falling into any other heading.

The charity and its wholly owned subsidiary are not registered for VAT and therefore all income and expenditure is recorded inclusive of VAT.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements **for the year ended 31st March 2022**

1. Accounting Policies (cont'd)

f) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

Support costs include office costs, payroll, general administration, and governance costs and are incurred directly in support of expenditure on the objects of the charity. The bases on which support costs have been allocated are on a direct basis or as a proportion of time spent.

g) Operating Leases

The total cost of assets held under operating leases is charged to the profit and loss account as they fall due.

h) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Buildings - The Range and Wonder Woods' Cabins	10% on a straight line basis
Other Buildings	5% on a straight line basis
Play Equipment	25% on a straight line basis
Office Equipment	25% on a straight line basis
Furniture & Fixtures	20% on a straight line basis
Computer Software	50% on a straight line basis
Motor Vehicles	25% on a straight line basis

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

j) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and all amounts held within bank current and deposit accounts.

k) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements **for the year ended 31st March 2022**

1. Accounting Policies (cont'd)

l) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

n) Pensions

Defined Contribution Pension Scheme

The charity and the subsidiary charitable company operate a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions are expensed as they become payable.

o) Taxation

The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore considered exempt.

p) Going concern

At the time of the approval of the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**2. Legal Status of the Charity**

Both the charities comprising the group are companies limited by guarantee, incorporated and registered in Scotland, under company numbers SC166084 and SC372020 and have no share capital. The liability of each member in the event of winding-up is limited to £1.

The charities registered numbers are SC000843 and SC041420.

The registered office is 1 - 3 Henderson Place, Broxburn, West Lothian, EH52 6EY.

3. Net Income/(Expenditure) for the Year

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
This is stated after charging:				
Depreciation	21,434	16,038	12,907	10,357
Auditor's remuneration	12,620	12,350	7,180	6,990

4. Income from Charitable Activities – Group (Current Financial Year)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<u>Grants receivable:</u>			
West Lothian Council Core Funding	270,176	-	270,176
West Lothian Council Support Funding	-	15,307	15,307
Children in Need	-	24,553	24,553
NHS Lothian	-	49,519	49,519
The Cattnach Trust	10,442	7,500	17,942
Scottish Government	-	86,059	86,059
IS Thrive Outdoor	-	5,249	5,249
William Grant Foundation	30,000	-	30,000
Robertson Trust	20,000	-	20,000
WLC Town Centre Funding	-	106	106
Mental Health Partnership	-	16,325	16,325
Other small grants	6,649	2,055	8,704
	<u>337,267</u>	<u>206,673</u>	<u>543,940</u>

Incoming from Charitable Activities – Group (Current Financial Year)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Out of school care fees	710,862	-	710,862

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**Incoming from Charitable Activities – Group (Current Financial Year)**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Other Income – Workforce development	27,041	-	27,041

Income from Charitable Activities – Group (Prior Financial Year)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<u>Grants receivable:</u>			
West Lothian Council Core Funding	263,522	-	263,522
West Lothian Council Support Funding	91,250	-	91,250
Children in Need	-	35,998	35,998
NHS Lothian	-	49,519	49,519
The Cattanach Trust	1,208	15,000	16,208
Scottish Government	-	43,155	43,155
IS Thrive Outdoor	-	74,694	74,694
Inspiring Scotland	2,000	-	2,000
Robertson Trust	20,000	-	20,000
WLC Town Centre Funding	-	22,738	22,738
Other small grants	11,228	2,052	13,280
Other Coronavirus Funding	187,928	-	187,928
	577,136	243,156	820,292

Incoming from Charitable Activities – Group (Prior Financial Year)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Out of school care fees	367,246	-	367,246

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**Incoming from Charitable Activities – Group (Prior Financial Year)**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Other Income – Workforce development	10,464	-	10,464

Income from Charitable Activities – Charity (Current Financial Year)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<u>Grants receivable:</u>			
West Lothian Council Core Funding	270,176	-	270,176
West Lothian Council Support Funding	-	7,500	7,500
Children in Need	-	24,553	24,553
NHS Lothian	-	49,519	49,519
The Cattnach Trust	10,442	7,500	17,942
Scottish Government	-	51,395	51,395
William Grant Foundation	30,000	-	30,000
WLC Town Centre Funding	-	106	106
Robertson Trust	20,000	-	20,000
Mental Health Partnership	-	16,325	16,325
Other Small Grants	6,091	2,055	8,146
	<u>336,709</u>	<u>158,953</u>	<u>495,662</u>

Incoming from Charitable Activities – Charity (Current Financial Year)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Out of school care fees	140,614	-	140,614

Incoming from Charitable Activities – Charity (Current Financial Year)

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Other Income – Workforce development	27,041	-	27,041

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**Income from Charitable Activities – Charity (Prior Financial Year)**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
<u>Grants receivable:</u>			
West Lothian Council Core Funding	263,522	-	263,522
West Lothian Council Support Funding	32,500	-	32,500
Children in Need	-	35,998	35,998
NHS Lothian	-	49,519	49,519
The Cattinach Trust	-	15,000	15,000
Scottish Government	-	43,155	43,155
Inspiring Scotland	2,000	-	2,000
WLC Town Centre Funding	-	22,738	22,738
Robertson Trust	20,000	-	20,000
Other Small Grants	10,062	2,052	12,114
Other Coronavirus Funding	10,205	-	10,205
	<u>338,289</u>	<u>168,462</u>	<u>506,751</u>

Incoming from Charitable Activities – Charity (Prior Financial Year)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Out of school care fees	<u>138,710</u>	<u>-</u>	<u>138,710</u>

Incoming from Charitable Activities – Charity (Prior Financial Year)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Other Income – Workforce development	<u>10,464</u>	<u>-</u>	<u>10,464</u>

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**5. Income from Other Trading Activities – Group**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Events and trips	-	-	-	7	-	7
Fundraising events	1,140	-	1,140	2,585	-	2,585
Other income	27,028	-	27,028	4,625	-	4,625
	<u>28,168</u>	<u>-</u>	<u>28,168</u>	<u>7,217</u>	<u>-</u>	<u>7,217</u>

Income from Other Trading Activities – Charity

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Other income	1,221	-	1,221	1,068	-	1,068

6. Charitable Expenditure – Group (Current Financial Year)

	Core Activities £	Workforce Development £	Other Activities £	Total 2022 £
Staff costs (Note 8)	893,264	32,448	-	925,712
Operating costs	84,832	10,427	578	95,837
Activities and trips	68,039	1,208	-	69,247
Governance costs (Note 7)	12,620	-	-	12,620
Support costs (Note 7)	217,998	-	-	217,998
	<u>1,276,752</u>	<u>44,083</u>	<u>578</u>	<u>1,321,414</u>

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**Charitable Expenditure – Group (Prior Financial Year)**

	Core Activities £	Workforce Development £	Other Activities £	Total 2021 £
Staff costs (Note 8)	937,565	31,028	-	968,593
Operating costs	52,532	2,373	25	54,930
Activities and trips	56,867	522	-	57,389
Governance costs (Note 7)	12,350	-	-	12,350
Support costs (Note 7)	209,598	-	-	209,598
	<u>1,268,912</u>	<u>33,923</u>	<u>25</u>	<u>1,302,860</u>

Charitable Expenditure – Charity (Current Financial Year)

	Core Activities £	Workforce Development £	Other Activities £	Total 2022 £
Staff costs (Note 8)	418,119	32,448	-	450,567
Operating costs	43,712	3,004	578	47,294
Activities and trips	27,574	1,208	-	28,782
Governance costs (Note 7)	7,180	-	-	7,180
Support costs (Note 7)	118,832	-	-	118,832
	<u>615,417</u>	<u>36,660</u>	<u>578</u>	<u>652,655</u>

Charitable Expenditure – Charity (Prior Financial Year)

	Core Activities £	Workforce Development £	Other Activities £	Total 2021 £
Staff costs (Note 8)	417,703	31,028	-	448,731
Operating costs	25,271	1,343	25	26,639
Activities and trips	24,479	522	-	25,001
Governance costs (Note 7)	6,990	-	-	6,990
Support costs (Note 7)	110,177	-	-	110,177
	<u>584,620</u>	<u>32,893</u>	<u>25</u>	<u>617,538</u>

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**7. Analysis of Governance and Support Costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between its key charitable activities undertaken (see Note 6) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Group (Current Financial Year)	Support Costs £	Governance Costs £	Total 2022 £
Staff costs (Note 8)	107,592	-	107,592
Premises costs	67,368	-	67,368
General expenses	15,174	-	15,174
Pension Scheme Interest	6,430	-	6,430
Depreciation	21,434	-	21,434
Audit fees	-	12,620	12,620
	217,998	12,620	230,618

Group (Prior Financial Year)	Support Costs £	Governance Costs £	Total 2021 £
Staff costs (Note 8)	107,546	-	107,546
Premises costs	65,813	-	65,813
General expenses	13,943	-	13,943
Pension Scheme Interest	6,258	-	6,258
Depreciation	16,038	-	16,038
Audit fees	-	12,350	12,350
	209,598	12,350	221,948

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022

Charity (Current Financial Year)	Support Costs £	Governance Costs £	Total 2022 £
Staff costs (Note 8)	42,608	-	42,608
Premises costs	36,283	-	36,283
General expenses	20,604	-	20,604
Pension Scheme Interest	6,430	-	6,430
Depreciation	12,907	-	12,907
Audit fees	-	7,180	7,180
	118,832	7,180	126,012

Charity (Prior Financial Year)	Support Costs £	Governance Costs £	Total 2021 £
Staff costs (Note 8)	45,096	-	45,096
Premises costs	35,523	-	35,523
General expenses	12,943	-	12,943
Pension Scheme Interest	6,258	-	6,258
Depreciation	10,357	-	10,357
Audit fees	-	6,990	6,990
	110,177	6,990	117,167

All costs are allocated to activities on a direct basis, with the exception of staff costs which are allocated on the basis of time spent.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**8. Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses - Group**

	2022	2021
Average number of full time equivalent employees during the year:		
Core service	24	33
Management and administration	8	8
	<u>32</u>	<u>41</u>
	£	£
Aggregate remuneration and associated costs of the group:		
Wages & salaries	939,038	985,151
Social security costs	57,073	54,741
Pension costs (including defined benefit scheme adjustments)	37,193	36,247
	<u>1,033,304</u>	<u>1,076,139</u>

One employee (2021 – 1) received total employee benefits (excluding employer pension costs) of between £60,001 to £70,000.

The total amount of employee benefits received by key management personnel of the group is £245,861 (2021 - £237,340). The charity considers its key management personnel comprise the Senior Management Team.

No travel or other expense payments were made to Board members in the current or previous financial year.

Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses - Charity

	2022	2021
Average number of full time equivalent employees during the year:		
Core service	11	12
Management and administration	4	3
	<u>15</u>	<u>15</u>
	£	£
Aggregate remuneration and associated costs of the charity:		
Wages & salaries	429,345	431,891
Social security costs	33,110	31,619
Pension costs (including defined benefit scheme adjustments)	30,720	30,317
	<u>493,175</u>	<u>493,827</u>

The total amount of employee benefits received by key management personnel of the charity is £165,738 (2021 - £147,645). The charity considers its key management personnel comprise the Senior Management Team.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**9. Tangible Fixed Assets – Group**

	Buildings £	Play Equipment £	Office Equipment £	Leasehold Improvements £
<i>Cost</i>				
At 1st April 2021	386,069	47,891	4,872	3,900
Additions	-	-	17,130	645
Disposals	-	-	(2,780)	-
At 31st March 2022	386,069	47,891	19,222	4,545
<i>Depreciation</i>				
At 1st April 2021	323,864	42,999	4,872	1,002
Charge for the Year	7,457	1,648	1,071	887
Disposals	-	-	(2,780)	-
At 31st March 2022	331,321	44,647	3,163	1,889
<i>Net Book Value</i>				
At 31st March 2022	54,748	3,244	16,059	2,656
At 31st March 2021	62,205	4,892	-	2,898
	Furniture and Fixtures £	Computer Software £	Motor Vehicles £	Total £
<i>Cost</i>				
At 1st April 2021	25,852	9,040	53,825	531,449
Additions	5,554	-	15,234	38,563
Disposals	(232)	(9,040)	(12,563)	(24,615)
At 31st March 2022	31,174	-	56,496	545,397
<i>Depreciation</i>				
At 1st April 2021	14,279	9,040	40,873	436,929
Charge for the Year	3,307	-	7,064	21,434
Disposals	(232)	(9,040)	(10,992)	(23,044)
At 31st March 2022	17,354	-	36,945	435,319
<i>Net Book Value</i>				
At 31st March 2022	13,820	-	19,551	110,078
At 31st March 2021	11,573	-	12,952	94,520

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements
for the year ended 31st March 2022****Tangible Fixed Assets – Charity**

	Buildings £	Office Equipment £	Play Equipment £
<i>Cost</i>			
At 1st April 2021	371,500	-	46,271
Additions	-	17,130	-
Disposals	-	-	-
At 31st March 2022	371,500	17,130	46,271
<i>Depreciation</i>			
At 1st April 2021	323,500	-	41,919
Charge for the Year	6,000	1,071	1,243
Disposals	-	-	-
At 31st March 2022	329,500	1,071	43,162
<i>Net Book Value</i>			
At 31st March 2022	42,000	16,059	3,109
At 31st March 2021	48,000	-	4,352
	Furniture and Fixtures £	Motor Vehicles £	Total £
<i>Cost</i>			
At 1st April 2021	25,621	33,387	476,779
Additions	5,554	-	22,684
Disposals	-	-	-
At 31st March 2022	31,175	33,387	499,463
<i>Depreciation</i>			
At 1st April 2021	14,048	28,773	408,240
Charge for the Year	3,307	1,287	12,908
Disposals	-	-	-
At 31st March 2022	17,355	30,060	421,148
<i>Net Book Value</i>			
At 31st March 2022	13,820	3,327	78,315
At 31st March 2021	11,573	4,614	68,539

The Range has been constructed on ground that is leased to the company on an annual lease that will continue to run under *tacit relocation* until it is formally terminated by either party. The Trustees are of the opinion that the lease will not be terminated in the foreseeable future.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**10. Investments**

The charity is considered the parent undertaking of its subsidiary charitable company Simply Play which is incorporated in Scotland (SC372020). As the subsidiary is limited by guarantee and has no share capital, the charity does not carry an investment figure in its balance sheet. The subsidiary charitable company does not pay any of its profits to the charity under the gift aid scheme. Simply Play provides out of school care services. A summary of the trading results is shown below.

	2022 £	2021 £
Turnover	684,712	745,402
Administrative expenses	(668,758)	(685,322)
Net profit/(loss) (retained in subsidiary)	15,954	60,080
The assets and liabilities of the subsidiary were:		
Fixed assets	31,763	25,982
Current assets	285,585	291,327
Current liabilities	(130,867)	(146,782)
Total net assets	186,481	170,527
Aggregate reserves	186,481	170,527

11. Debtors

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade debtors & accrued income	33,217	277,168	15,021	212,958
Due from subsidiary company	-	-	7,530	4,176
Other debtors and prepayments	23,567	21,805	16,638	10,173
	56,784	298,973	39,189	227,307

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**12. Creditors: Falling Due Within One Year**

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade creditors	17,444	22,846	10,185	17,054
Other creditors & accruals	128,190	163,907	50,571	66,393
Advanced funding (Note 21)	100,250	290,315	61,790	251,016
Pension scheme settlement (Note 20)	13,446	13,623	13,446	13,623
Funds received as agent (Note 22)	1,121	1,121	1,121	1,121
	<u>260,451</u>	<u>491,812</u>	<u>137,113</u>	<u>349,207</u>

13. Creditors: Amounts Falling Due After One Year

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Pension Scheme Settlement (Note 20)	<u>186,686</u>	<u>200,132</u>	<u>186,686</u>	<u>200,132</u>
Amounts repayable by instalments:			2022 £	2021 £
Within one year			13,446	13,623
2 – 5 years			51,918	52,676
After 5 years			<u>134,768</u>	<u>147,456</u>
			200,132	213,755
Included in creditors: amounts falling due within one year			<u>(13,446)</u>	<u>(13,623)</u>
			<u>186,686</u>	<u>200,132</u>

14. Operating Lease Commitments

The amounts payable in respect of operating leases for land and buildings are shown below, analysed according to the expiry date of the leases.

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
One year	5,000	5,000	-	-
Between two and five years	-	5,000	-	-
	<u>5,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**15. Movements in Funds****Group (Current Financial Year)**

	Balance at 01/04/2021 £	Movement in Resources		Gains and (Losses) £	Transfers £	Balance at 31/03/2022 £
		Incoming £	Outgoing £			
Restricted Funds						
NHS Lothian	-	49,519	(49,519)	-	-	-
Children in Need	-	24,553	(24,553)	-	-	-
West Lothian Council	11,058	15,414	(11,036)	-	-	15,436
Scottish Government	-	86,058	(81,371)	-	-	4,687
The Cattanach Trust	-	7,500	(7,500)	-	-	-
IS Thrive Outdoors	21,889	5,249	(8,875)	-	-	18,263
Mental Health Partnership	-	16,325	(16,325)	-	-	-
Other small grants	-	2,055	(2,055)	-	-	-
	32,947	206,673	(201,234)	-	-	38,386
Unrestricted - General Fund	187,997	1,152,423	(1,120,180)	-	13,623	233,863
Unrestricted - Designated Fund	213,755	-	-	-	(13,623)	200,132
Total Funds	434,699	1,359,096	(1,321,414)	-	-	472,381

Group (Prior Financial Year)

	Balance at 01/04/2020 £	Movement in Resources		Gains and (Losses) £	Transfers £	Balance at 31/03/2021 £
		Incoming £	Outgoing £			
Restricted Funds						
NHS Lothian	-	49,519	(49,519)	-	-	-
Children in Need	-	35,998	(35,998)	-	-	-
West Lothian Council	-	22,738	(11,680)	-	-	11,058
Scottish Government	-	43,155	(43,155)	-	-	-
The Cattanach Trust	-	15,000	(15,000)	-	-	-
IS Thrive Outdoors	-	74,694	(52,805)	-	-	21,889
Other small grants	-	2,052	(2,052)	-	-	-
	-	243,156	(210,209)	-	-	32,947
Unrestricted - General Fund	4,905	1,261,947	(1,092,651)	-	13,796	187,997
Unrestricted - Designated Fund	227,551	-	-	-	(13,796)	213,755
Total Funds	232,456	1,505,103	(1,302,860)	-	-	434,699

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**Charity (Current Financial Year)**

	Balance at 01/04/2021 £	Movement in Resources Incoming £	Outgoing £	Gains and (Losses) £	Transfers £	Balance at 31/03/2022 £
Restricted Funds						
NHS Lothian	-	49,519	(49,519)	-	-	-
Children in Need	-	24,553	(24,553)	-	-	-
West Lothian Council	11,058	7,606	(3,228)	-	-	15,436
Scottish Government	-	51,395	(46,708)	-	-	4,687
The Cattnach Trust	-	7,500	(7,500)	-	-	-
Mental Health Partnership	-	16,325	(16,325)	-	-	-
Other small grants	-	2,055	(2,055)	-	-	-
	11,058	158,953	(149,888)	-	-	20,123
Unrestricted General Fund	39,359	515,430	(502,767)	-	13,623	65,645
Unrestricted - Designated Fund	213,755	-	-	-	(13,623)	200,132
Total Funds	264,172	674,383	(652,655)	-	-	285,900

Charity (Prior Financial Year)

	Balance at 01/04/2020 £	Movement in Resources Incoming £	Outgoing £	Gains and (Losses) £	Transfers £	Balance at 31/03/2021 £
Restricted Funds						
NHS Lothian	-	49,519	(49,519)	-	-	-
Children in Need	-	35,998	(35,998)	-	-	-
West Lothian Council	-	22,738	(11,680)	-	-	11,058
Scottish Government	-	43,155	(43,155)	-	-	-
The Cattnach Trust	-	15,000	(15,000)	-	-	-
Other small grants	-	2,052	(2,052)	-	-	-
	-	168,462	(157,404)	-	-	11,058
Unrestricted General Fund	(105,542)	591,239	(460,134)	-	13,796	39,359
Unrestricted - Designated Fund	227,551	-	-	-	(13,796)	213,755
Total Funds	122,009	759,701	(617,538)	-	-	264,172

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN

Notes to the Financial Statements **for the year ended 31st March 2022**

16. Purposes of Restricted Funds

NHS Lothian	Funding to improve Family Functioning and Resilience in Children and Young People in West Lothian.
Children in Need	Funding towards play based activities for children.
West Lothian Council	
- Social Policy Grants	Funding to support workplace development and health improvements in West Lothian.
- Voluntary Organisations Grants	Funding to help the organisation modernise and increase its sustainability for the future.
Scottish Government:	
- Apprenticeship Employer Grant	Funding to support the employment of apprentices.
- Adapt and Thrive Fund	Funding to help third sector organisations to adapt to the challenges of COVID19 and build back to thrive in the future.
- Digital Boost Grant	Funding to help organisations become more competitive, productive, resilient and drive forward Scotland's economic recovery by using digital technology, platforms and innovation.
- Investing in Communities Fund	Funding to help deliver services in Armadale.
The Cattanach Trust	Funding to support children affected by deprivation.
IS Thrive Outdoors	Funding to deliver outdoor early learning and childcare in deprived communities.
Mental Health Partnership	Funding to support the mental health and wellbeing of young people and their families in West Lothian.

FAMILY AND COMMUNITY DEVELOPMENT WEST LOTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**17. Analysis of Group Net Assets Between Funds**

	Designated Funds 2022 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	-	71,692	38,386	110,078
Current assets	-	56,784	-	56,784
Cash at bank and in hand	200,132	515,302	37,222	752,656
Current liabilities	-	(223,229)	(37,222)	(260,451)
Long-term liabilities	-	(186,686)	-	(186,686)
	<u>200,132</u>	<u>233,863</u>	<u>38,386</u>	<u>472,381</u>
	Designated Funds 2021 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Tangible fixed assets	-	61,573	32,947	94,520
Current assets	-	298,973	-	298,973
Cash at bank and in hand	213,755	495,164	24,231	733,150
Current liabilities	-	(467,581)	(24,231)	(491,812)
Long-term liabilities	-	(200,132)	-	(200,132)
	<u>213,755</u>	<u>187,997</u>	<u>32,947</u>	<u>434,699</u>

18. Related Party Transactions

There is a contract between the charity and its subsidiary charity for the sharing of facilities. The amount received by the charity in the year was £nil (2021 - £nil), following the trustees' decision to temporarily suspend the contract. A balance of £7,530 (2021 - £4,176) remains outstanding to the charity as at the year end and is included within debtors. All amounts are eliminated on consolidation and are therefore not reflected in the group consolidated accounts.

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**19. Cash generated by operations**

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Net income/(expenditure) for the year	37,682	202,243	21,728	142,163
Adjustments for:				
Depreciation charges	21,434	16,038	12,907	10,357
(Increase)/Decrease in debtors	242,189	(114,653)	188,118	(48,308)
Increase/(Decrease) in creditors	(244,807)	54,481	(225,539)	73,716
	<u>56,498</u>	<u>158,109</u>	<u>(2,786)</u>	<u>177,928</u>

20. Pension Commitments

During the year the group operated a defined contribution scheme which requires contributions to be made to separately administered funds for the benefit of the employees.

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £30,720 (2021 - £30,317).

The subsidiary charity Simply Play also operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £6,473 (2021 - £5,930).

Defined benefit pension plans

Prior to the end of the 2020 financial year, the charity negotiated an exit from the Lothian Pension Fund (a local Government Superannuation Scheme). An exit settlement of £381,007 repayable interest free over a nineteen year period was agreed to discharge any future pension liability. The pension scheme repayments (see Note 13) have been discounted at a rate of 2.75% over the life of the agreement.

FAMILY AND COMMUNITY DEVELOPMENT WEST LoTHIAN**Notes to the Financial Statements**
for the year ended 31st March 2022**21. Advanced Funding - Group**

	2022 £	2021 £
Amounts held at 1st April	290,315	262,774
Amounts received in year	278,865	572,370
Amounts released as income in year	(468,930)	(544,829)
Amounts held at 31st March	<u>100,250</u>	<u>290,315</u>

Advanced Funding - Charity

	2022 £	2021 £
Amounts held at 1st April	251,016	195,805
Amounts received in year	226,384	473,055
Amounts released as income in year	(415,610)	(417,844)
Amounts held at 31st March	<u>61,790</u>	<u>251,016</u>

Income has been deferred in all cases where performance of various objectives have not been met.

22. Funds Received as Agent – Group & Charity

	2022 £	2021 £
Amounts held at 1st April	1,121	1,121
Amounts paid out in year	-	-
Amounts held at 31st March	<u>1,121</u>	<u>1,121</u>

Only the amounts released as income in the year are recorded in the statement of financial activities of the charity. All balances held are contained within Creditors.