

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

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Active Communities (Scotland) Limited**

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

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for the Year Ended 31 March 2023**

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

### **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 annual report and financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) effective 1 January 2019.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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

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

We do this through:

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

**Report of the Trustees  
for the Year Ended 31 March 2023**

**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

This report reviews and celebrates our achievements over the last year which we have made considerable progress in working towards our vision to create happy, healthy communities in Renfrewshire. This has included:

1. Continuing to deliver a range of high-quality community health & wellbeing programmes.
2. Opening Station Seven, our brand new, state-of-the-art community hub in Johnstone.
3. Working collaboratively with a range of partners to improve health and wellbeing together.

**1. Delivering Community Health & Wellbeing Programmes**

Community Health Champions

Our Community Health Champions project funded by Renfrewshire HSCP continues to thrive. The Champions and our Community Phone Buddies engaged with the local community by sharing ideas and skills and interacting either by phone, text, at events or at in-person group activities.

By March 2023, we had 37 active volunteers who have collectively delivered an incredible 3065 volunteer hours. These volunteers engaged with over 3971 people over the year at events, classes, workshops. Our phone buddies made 1085 phone calls and sent 157 texts to people in the community. We provided 351 hours of training for these volunteers over the year including volunteer inductions, adult and child protection, gardening, Mentors in Violence Prevention, mental health awareness, manual handling, food safety and carers awareness.

Hearty Lives

Funded by Renfrewshire Council's 'Tackling Poverty in Renfrewshire' programme, Hearty Lives is our ambitious and innovative partnership project which delivers a peer led approach to promoting mental health and wellbeing across all Renfrewshire High Schools. It is a unique partnership which promotes mental health and wellbeing for young people in Renfrewshire and aims to tackle poverty through a peer education approach, focused on tackling inequalities and improving health. Hearty Lives was operating in 9 High Schools in Renfrewshire this year with over 200 young people recruited and trained as peer educators by project leaders in the August-December 2022 period.

Hearty Lives in the community is running a youth drop in for High school aged young people on a Thursday 4-6pm in Station Seven in partnership with CREATE Paisley. These sessions have creative activities with health and wellbeing messages. Young people also have access to food, sanitary products and free condoms. Hearty Lives also part funds Games and Grub p5-p7s programme. This provides active games and a 2-course meal for 20 pupils identified specifically by St Margarets Primary School as families in need. In partnership with Renfrewshire Carers Centre Hearty Lives also provided a weekly football group at prolife for young carers.

Young and Equally Safe

Active Communities is a delivery partner in the Young and Equally Safe in Renfrewshire project. This is funded by the Delivering Equally Safe Fund and administered by Inspiring Scotland. This project builds on the good practice and skills base in Renfrewshire over the past 8 years of Mentors in Violence Prevention delivery in secondary schools. The Active Communities Programmes manager delivers training to community partners to broaden the scope of MVP from schools to community settings. Over 200 adults have been trained from; third sector organisations, sports clubs, active schools, social work, sportscotland, school Nursing Teams and health colleagues. Education Scotland has allowed us to build the largest training team of any authority across Scotland represented by education, OneRen (leisure services), Youth Services and Active Communities.

**Report of the Trustees  
for the Year Ended 31 March 2023**

Empowering Parents Empowering Communities

Working with Renfrewshire Council and Klas Care CIC we delivered our first EPEC course in Johnstone. We supported and supervised Volunteer Parent Group Leaders to deliver an 8-week parenting programme to 12 local parents. This course comprised of 2-hour sessions for parents of 2-11 year olds to help them become more confident parents, develop their parenting skills and increase their understanding of positive parenting.

Pantry

We were delighted to open the Johnstone Community Pantry in June 2022, providing a vital affordable food service during the cost-of-living crisis. The Pantry provides a more dignified response to food insecurity and reduces the stigma which is often associated with foodbanks. The Pantry has been open 2-3 times a week with a membership of over 500. It has supported those most at need in our communities including older people, families and our refugee community.

Our stock is provided by Fareshare and we have been receiving regular donations of food from local supermarkets. Our Community Food Coordinator has also cooked homemade nutritious meals.

Classes and Events

Our Jogging Buddies and Walking Buddies groups continued to run across Renfrewshire communities with over 2105 attendances this year. We ran two intakes of a Couch to 5k (C25K) group in Ralston in September 2022 and January 2023 with around 200 attendances. Several of our Jogging Buddies also took part in Paisley 10k in August.

This year was the 19th Jingle Bell Run to run in Barshaw Park, Paisley, and it was the biggest ever with 600 people registered and 542 in attendance on the day (220 at the 3k and 322 at the 1k), alongside an estimated 150 spectators in the park. 25 local volunteers supporting the running of the event. Once again everyone who took part excelled with their festive cheer with people spotted wearing Santa, Elf, Grinch, Snowman and Gingerbread costumes. The park rang out with the sound of jingle bells pinned to people's trainers and coats and young and old all got into the spirit of the event wearing their best festive gear. The event was supported by Erskine Arts, Big Top Circus, Friends of Barshaw Park, a local dance group and Paisley Society of Model engineers ran the very popular free train ride for people after the run.

**2. Opening Station Seven**

We were excited to complete our capital project and open our brand new, state-of-the art community hub, Station Seven, in the heart of Johnstone. This modern, welcoming space hosts our own health and wellbeing programmes as well as offering space for local charities, including Roar and Create and has a number of rooms available for hire. Station Seven is also home to Johnstone's first start-up business incubator, Start-Up Street Johnstone. Comprising of 4 units, Start Up Street has hosted local businesses including Earth Moon Baby, Trail Grazers and Regal Podiatry. This project is supported by Renfrewshire Council.

**3. Developing partnerships and collaborations**

We have continued to develop partnerships and collaborations with existing and new partners over the year, with the aim of providing better services to a greater number of people in our communities and working with organisations that share our values. These include Create Paisley, Diane Mitchell Music School, Engage Renfrewshire, Invest in Renfrewshire, Klas Care CIC, Linstone Housing Association, RAMH, ROAR, Renfrewshire Carers Centre, Renfrewshire Citizens Advice Bureau, Renfrewshire Council, Renfrewshire HSCP and Social Security Scotland.

## Active Communities (Scotland) Limited

### Report of the Trustees for the Year Ended 31 March 2023

#### Thanks

##### Team

The Active Communities team is made up of employees, volunteers, trustees and workers who all make an invaluable contribution to Active Communities achievements. We recognise the shared values and vision within the team to work towards our goals. We had a change in leadership, with the CEO and founder of Active Communities leaving the organisation and we thank them for their many years of hard work, and commitment to Active Communities.

##### Our funders and supporters

A huge thank you to our supporters and funders. Funders included: Adapt and Thrive, Aldi Winter Fund, Engage Renfrewshire, Garfield Weston Foundation, Renfrewshire Council, Renfrewshire HSCP, Sainsbury, The Robertson Trust and The National Lottery Community Fund.

#### Financial review

##### Financial position

Total income received in the year was £638,616 (2022 - £1,267,118) which mainly consisted of grant awards for the refurbishment of the police station into its new premises, whilst expenses were £377,506 (2022 - £336,467) resulting in an accounting surplus of £261,110 (2022 - £930,651). Total funds at the balance sheet date were £2,466,923 (2022 - £2,205,813) consisting of £123,557 (2022 - £192,220) unrestricted funds and £2,343,366 (2022 - £2,013,593) restricted funds. Of these restricted funds £2,278,221 (2021 - £1,938,485) relates to the refurbishments of the new premises. The balance of restricted balance funds are monies received before our year end for specific charitable activities, which will be spent in subsequent accounting periods.

##### Reserves policy

The Active Communities Scotland Board continues to review the charity's requirement for reserves and in 2022/23 sought to improve its reserve position by working towards a 3 months minimum equivalent expenditure reserve amounting to £128,000 of unrestricted funds. The Board acknowledges that this is an active target to be reviewed on an annual basis. At the Balance Sheet date the charity had unrestricted reserves of £123,394 (2022 - £192,220).

##### Future plans

Over the next year (2023-24), we're looking forward to expanding what we can offer to communities across Renfrewshire. To do this, we will grow our programme offer, invest in our team and develop our organisational sustainability. We plan to launch several new programmes and initiatives including Round the Table and HE.AL.THY. These programmes will support healthy lifestyles through access to low-cost or free healthy snacks and meals, opportunities for community members to develop skills including cooking and shopping on a budget, and a range of health and wellbeing programmes to support healthy, active lifestyles. To facilitate our expanded offer and to meet the emerging needs in our community, we will continue to invest in our team, supporting volunteering opportunities, new staff roles and training. We'll also focus on developing our organisational sustainability.

As a charity, we rely on the support of individuals, donors and funders who support our work. We aim to diversify and grow our income and review our business plans to support our vision and new ambition.

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

### **Report of the Trustees for the Year Ended 31 March 2023**

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

##### **Governing document**

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

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

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

On 31 March 2023, the Board of Directors consisted of 5 trustees who had all been appointed as per the procedures laid down within the Articles of Association. During the year, 3 trustees resigned and 3 were appointed. Post year end, 1 trustee was appointed.

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

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

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

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

SC370513 (Scotland)

##### **Registered Charity number**

SC041275

##### **Registered office**

Station Seven  
7 Quarry Street  
JOHNSTONE  
PA5 8DY

##### **Trustees**

N Mackinnon (resigned 14.11.22)  
G McMillan (resigned 8.12.22)  
L M Moffat  
S Russell  
I Thompson (appointed 21.4.22)  
R T M Borland (appointed 9.5.22)  
L J McBurnie (appointed 9.5.22) (resigned 19.10.22)  
D E Webb (appointed 9.5.22)  
S J Paterson (appointed 26.4.23)

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

### **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

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Active Communities (Scotland) Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

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

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

In so far as the trustees are aware:

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

#### **AUDITORS**

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



**Active Communities (Scotland) Limited**

**Report of the Trustees  
for the Year Ended 31 March 2023**

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11 August 2023 and signed on the board's behalf by:



L M Moffat - Trustee

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

### **Opinion**

We have audited the financial statements of Active Communities (Scotland) Limited (the 'charitable company') for the year ended 31 March 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

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

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

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

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

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Our responsibilities for the audit of the financial statements**

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

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

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 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.

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

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, FRS102 and the UK Corporate tax 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 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 preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Raymond Henry FCA (Senior Statutory Auditor)  
for and on behalf of The Kelvin Partnership Ltd  
Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow  
G12 8HN

11 August 2023

**Active Communities (Scotland) Limited**

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	15,867	1,655	17,522	15,079
<b>Charitable activities</b>					
Grant Income	5	6,154	540,978	547,132	1,252,039
Other trading activities	3	52,594	-	52,594	-
Investment income	4	21,368	-	21,368	-
<b>Total</b>		<u>95,983</u>	<u>542,633</u>	<u>638,616</u>	<u>1,267,118</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities	6	160,633	212,860	373,493	332,937
Governance Costs		4,013	-	4,013	3,530
<b>Total</b>		<u>164,646</u>	<u>212,860</u>	<u>377,506</u>	<u>336,467</u>
<b>NET INCOME/(EXPENDITURE)</b>		(68,663)	329,773	261,110	930,651
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		192,220	2,013,593	2,205,813	1,275,162
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>123,557</u></u>	<u><u>2,343,366</u></u>	<u><u>2,466,923</u></u>	<u><u>2,205,813</u></u>

The notes form part of these financial statements

Active Communities (Scotland) Limited

Balance Sheet  
31 March 2023

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	12	1,953,328	1,612,502
Investment property	13	339,143	339,143
		<u>2,292,471</u>	<u>1,951,645</u>
<b>CURRENT ASSETS</b>			
Debtors	14	18,135	14,787
Cash at bank and in hand		194,627	359,071
		<u>212,762</u>	<u>373,858</u>
<b>CREDITORS</b>			
Amounts falling due within one year	15	(38,310)	(119,690)
		<u>174,452</u>	<u>254,168</u>
<b>NET CURRENT ASSETS</b>			
		<u>2,466,923</u>	<u>2,205,813</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>2,466,923</u>	<u>2,205,813</u>
<b>NET ASSETS</b>			
		<u>2,466,923</u>	<u>2,205,813</u>
<b>FUNDS</b>			
Unrestricted funds	17	123,557	192,220
Restricted funds		2,343,366	2,013,593
		<u>2,466,923</u>	<u>2,205,813</u>
<b>TOTAL FUNDS</b>			
		<u>2,466,923</u>	<u>2,205,813</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 August 2023 and were signed on its behalf by:



L M Moffat - Trustee

R T M Borland - Trustee



The notes form part of these financial statements



Active Communities (Scotland) Limited

**Cash Flow Statement  
for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	242,329	1,054,698
Net cash provided by operating activities		<u>242,329</u>	<u>1,054,698</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(406,773)	(1,196,066)
Purchase of investment property		-	(339,143)
Net cash used in investing activities		<u>(406,773)</u>	<u>(1,535,209)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>359,071</u>	<u>839,582</u>
Cash and cash equivalents at the end of the reporting period		<u><u>194,627</u></u>	<u><u>359,071</u></u>

The notes form part of these financial statements

Active Communities (Scotland) Limited

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

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

	31.3.23 £	31.3.22 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	261,110	930,651
<b>Adjustments for:</b>		
Depreciation charges	65,947	21,378
Increase in debtors	(3,348)	(14,021)
(Decrease)/increase in creditors	(81,380)	116,690
<b>Net cash provided by operations</b>	<u>242,329</u>	<u>1,054,698</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	359,071	(164,444)	194,627
	<u>359,071</u>	<u>(164,444)</u>	<u>194,627</u>
<b>Total</b>	<u>359,071</u>	<u>(164,444)</u>	<u>194,627</u>

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

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The financial statements have also been prepared in accordance with the Charities Accounts(Scotland) Regulations Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

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

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

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

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

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

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

**Income**

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

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

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

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

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

1. ACCOUNTING POLICIES - continued

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

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

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

**Financial instruments**

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

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

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

**Basic financial assets**

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

**Impairment of financial assets**

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

**Derecognition of financial assets**

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

**Classification of financial liabilities**

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

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

1. ACCOUNTING POLICIES - continued

**Financial instruments**

**Basic financial liabilities**

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

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

**Governance costs**

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

**Cash and cash equivalents**

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

**Tangible fixed assets**

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

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

**Impairment of fixed assets**

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

**Going concern**

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

**Taxation**

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

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

1. ACCOUNTING POLICIES - continued

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

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

**Provisions**

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

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

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	17,522	5,423
Job Retention Scheme	-	2,634
Other income	-	7,022
	<u>17,522</u>	<u>15,079</u>

**Active Communities (Scotland) Limited**

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

**3. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Room and hall hire income	35,235	-
Classes and events income	7,134	-
Other income	10,225	-
	<u>52,594</u>	<u>-</u>

**4. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Rents received	21,368	-
	<u>21,368</u>	<u>-</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.23	31.3.22
Activity	£	£
Grants Grant Income	547,132	1,252,039
	<u>547,132</u>	<u>1,252,039</u>

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

	31.3.23	31.3.22
	£	£
Aldi Winter Fund	1,000	-
Big Lottery Community Asset Fund	344,389	125,207
Capital Regeneration Fund	-	724,000
Engage - Community Mental Health Wellbeing Fund	-	1,883
Engage - Empowering Parents Empowering Communities	12,000	8,000
Early Active System Change	-	2,000
Community Recovery Fund Renfrewshire	-	18,450
Garfield Weston Foundation	25,000	-
Health and Social Care Fund	675	-
Jingle Bell Run LAC 21	2,695	3,450
Johnstone LAP - Feel Good Fund	3,910	-
Kickstart	-	7,565
Renfrewshire Health & Social Partnership Befriending	-	2,500
Renfrewshire Health & Social Partnership - Community Health Champions	40,000	40,000
Renfrewshire Council - Economic Development	-	130,000
Renfrewshire Health & Social Partnership - Healthy Minds	-	2,244
Renfrewshire Council - Community Food Grant	10,000	-
Renfrewshire Council - Events Team	1,000	-
Renfrewshire Council - Invest in Being Active	-	2,960
Renfrewshire Council - Johnstone Community Pantry	-	25,000
Renfrewshire Council - Hearty Lives Peer Education	45,000	45,000
Renfrewshire Council - One - Off	600	-
	<u>486,269</u>	<u>1,138,259</u>
Carried forward	486,269	1,138,259

**Active Communities (Scotland) Limited**

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

**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

	31.3.23	31.3.22
	£	£
Brought forward	486,269	1,138,259
Renfrewshire Council - Playrangers	-	3,751
Renfrewshire Council - Regeneration	6,000	-
Renfrewshire Council - Youth Renfrewshire	9,063	-
Renfrewshire Health & Social Partnership TEAMS project	-	30,479
Renfrewshire Council Town Strategy Fund	-	36,550
Renfrewshire Council Section 10 Grant	20,000	-
Renfrewshire Council - Winter Connections	2,000	-
Sainsbury	800	-
The Robertson Trust	23,000	43,000
	<u>547,132</u>	<u>1,252,039</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Charitable Activities	373,493	-	373,493
Governance Costs	-	4,013	4,013
	<u>373,493</u>	<u>4,013</u>	<u>377,506</u>

**7. SUPPORT COSTS**

	Governance costs £
Governance Costs	<u>4,013</u>



**Active Communities (Scotland) Limited**

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

**7. SUPPORT COSTS - continued**

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

	31.3.23 Governance Costs £	31.3.22 Total activities £
Auditors' remuneration	3,600	3,000
Board expenses	413	530
	<u>4,013</u>	<u>3,530</u>

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

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

	31.3.23 £	31.3.22 £
Auditors' remuneration	3,600	3,000
Depreciation - owned assets	65,947	21,378
	<u>69,547</u>	<u>24,378</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

Trustees were reimbursed expenses amounting to £nil (2022 - £184 )

**10. STAFF COSTS**

	31.3.23 £	31.3.22 £
Wages and salaries	179,509	189,834
Social security costs	10,163	10,329
Other pension costs	3,818	3,744
	<u>193,490</u>	<u>203,907</u>

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

	31.3.23	31.3.22
Charitable activities	<u>10</u>	<u>10</u>

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

## 12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022	1,547,296	92,478	15,400	1,655,174
Additions	372,068	24,463	10,242	406,773
At 31 March 2023	1,919,364	116,941	25,642	2,061,947
<b>DEPRECIATION</b>				
At 1 April 2022	-	37,590	5,082	42,672
Charge for year	37,562	19,838	8,547	65,947
At 31 March 2023	37,562	57,428	13,629	108,619
<b>NET BOOK VALUE</b>				
At 31 March 2023	1,881,802	59,513	12,013	1,953,328
At 31 March 2022	1,547,296	54,888	10,318	1,612,502

## 13. INVESTMENT PROPERTY

	£
<b>FAIR VALUE</b>	
At 1 April 2022 and 31 March 2023	339,143
<b>NET BOOK VALUE</b>	
At 31 March 2023	339,143
At 31 March 2022	339,143

## 14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	9,694	-
Prepayments and accrued income	8,441	14,787
	18,135	14,787

**Active Communities (Scotland) Limited**

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

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

	31.3.23	31.3.22
	£	£
Accruals and deferred income	38,310	119,690
	<u>38,310</u>	<u>119,690</u>

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted	Restricted	31.3.23	31.3.22
	funds	funds	Total	Total
	£	£	funds	funds
	£	£	£	£
Fixed assets	27,159	1,926,169	1,953,328	1,612,502
Investments	-	339,143	339,143	339,143
Current assets	99,398	113,364	212,762	373,858
Current liabilities	(3,000)	(35,310)	(38,310)	(119,690)
	<u>123,557</u>	<u>2,343,366</u>	<u>2,466,923</u>	<u>2,205,813</u>

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

**17. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	24,947	(68,663)	167,273	123,557
Station Seven Running Costs	37,341	-	(37,341)	-
Hearty Lives and Pantry Project	81,991	-	(81,991)	-
Community Health Projects	11,860	-	(11,860)	-
Community Health Champions Project	36,081	-	(36,081)	-
	<u>192,220</u>	<u>(68,663)</u>	<u>-</u>	<u>123,557</u>
<b>Restricted funds</b>				
Building Fund	1,599,342	326,827	-	1,926,169
Building Fund - Investment	339,143	-	-	339,143
Building Retention Fund	-	12,909	-	12,909
Adapt and Thrive	15,509	(15,509)	-	-
Aldi Winter Fund	-	1,000	-	1,000
Engage - Community Mental Health and Wellbeing Fund	1,883	(1,883)	-	-
Health and Social Care Fund	-	675	-	675
Johnstone LAP - Feel Good Fund Pantry	-	1,299	-	1,299
	-	1,655	-	1,655
Renfrewshire Health & Social Care Partnership - Community Health Champions	5,378	1,713	-	7,091
Renfrewshire Health and Social Care Partnership - Healthy Minds	1,108	(1,108)	-	-
Renfrewshire Health & Social Partnership TEAMS	17,335	(3,136)	-	14,199
Renfrewshire Council - Community Food Grant	-	2,952	-	2,952
Renfrewshire Council - Johnstone Community Pantry	3,718	(3,718)	-	-
Renfrewshire Council - Hearty Lives Peer Education	26,028	2,315	-	28,343
Renfrewshire Council - Playrangers	2,397	(2,397)	-	-
Sainsbury	-	800	-	800
Tannahill Youth Club	1,752	(668)	-	1,084
The Robertson Trust - Pantry	-	6,047	-	6,047
	<u>2,013,593</u>	<u>329,773</u>	<u>-</u>	<u>2,343,366</u>
<b>TOTAL FUNDS</b>	<u><u>2,205,813</u></u>	<u><u>261,110</u></u>	<u><u>-</u></u>	<u><u>2,466,923</u></u>

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

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	95,983	(164,646)	(68,663)
<b>Restricted funds</b>			
Building Fund	364,389	(37,562)	326,827
Building Retention Fund	12,909	-	12,909
Adapt and Thrive	-	(15,509)	(15,509)
Aldi Winter Fund	1,000	-	1,000
Engage - Community Mental Health and Wellbeing Fund	-	(1,883)	(1,883)
Engage - Empowering Parents Empowering Communities	12,000	(12,000)	-
Garfield Weston Foundation	25,000	(25,000)	-
Health and Social Care Fund	675	-	675
Jingle Bell Run LAC 19	2,695	(2,695)	-
Johnstone LAP - Feel Good Fund Pantry	3,910	(2,611)	1,299
1,655	-	1,655	
Renfrewshire Health & Social Care Partnership - Community Health Champions	40,000	(38,287)	1,713
Renfrewshire Health and Social Care Partnership - Healthy Minds	-	(1,108)	(1,108)
Renfrewshire Health & Social Partnership TEAMS	-	(3,136)	(3,136)
Renfrewshire Council - Community Food Grant	10,000	(7,048)	2,952
Renfrewshire Council - Johnstone Community Pantry	-	(3,718)	(3,718)
Renfrewshire Council - Hearty Lives Peer Education	45,000	(42,685)	2,315
Renfrewshire Council - One off Grant	600	(600)	-
Renfrewshire Council - Playrangers	-	(2,397)	(2,397)
Renfrewshire Council - Winter Connections	2,000	(2,000)	-
Sainsbury	800	-	800
Tannahill Youth Club	-	(668)	(668)
The Robertson Trust - Pantry	20,000	(13,953)	6,047
	<u>542,633</u>	<u>(212,860)</u>	<u>329,773</u>
<b>TOTAL FUNDS</b>	<u><u>638,616</u></u>	<u><u>(377,506)</u></u>	<u><u>261,110</u></u>

Active Communities (Scotland) Limited

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

**17. MOVEMENT IN FUNDS - continued**

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

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



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

17. MOVEMENT IN FUNDS - continued

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

- Adapt and Thrive - To support recovery after Covid including a contribution to core salaries and marketing
- Aldi Winter Fund - To cover costs of food for pantry
- Big Lottery Community Asset Fund - Funds to support capital project at Station Seven
- Building Fund - Funds held in Station Seven asset
- Building Fund - Investment - Funds held in Start Up Street Asset at Station Seven.
- Engage - Community Mental Health Wellbeing Fund - To support the delivery costs of deliver Seasons for Growth bereavement training and workshops
- Engage - Empowering Parents, Empowering Communities - To support the delivery of training and support for parent group leaders.
- Garfield Weston Foundation - Towards costs and salaries required to run our new community led health, wellbeing and enterprise hub Station Seven
- Health & Social Care Fund - Pantry fund for families - Towards pantry membership costs, food shops and slow cookers for families.
- Renfrewshire Council - Jingle Bell Run (Local Area Partnership) - To support the running costs of Jingle Bell Run event in December 2022
- Johnstone LAP - Feel Good Fund - Towards running a range of free activities and programmes for all ages in the community.
- Renfrewshire Health & Social Partnership - Community Health Champions - To support delivery of Community Health Champions programme, supporting volunteers, peer support and training
- Renfrewshire Health & Social Partnership - Healthy Minds - To support the costs of producing case studies, online wellbeing workshops and positivity booklets
- Renfrewshire Health & Social Partnership - TEAMS - To support delivery costs of health and wellbeing training
- Renfrewshire Council - Community Food Grant - Community Food Fund Grant for pantry
- Renfrewshire Council - Johnstone Community Pantry - To support set up costs in establishing Johnstone Community Pantry
- Renfrewshire Council - Hearty Lives - Supporting delivery costs of an innovative peer led approach to promoting mental health and wellbeing across Renfrewshire high schools
- Renfrewshire Council - One off Grant - Funds for a sink to be installed at Start Up Street
- Renfrewshire Council - Playrangers - Towards staff costs and resources to support young volunteers to become playrangers
- Renfrewshire Council - Regeneration - Towards capital project at Station Seven
- Renfrewshire Council - Section 10 - To support the costs of furniture and fixtures for Start Up Street
- Sainsbury - To cover costs of food for pantry
- Tannahill Youth Club - To support delivery of youth work activities
- The Robertson Trust - Pantry - Funding towards the running costs of the community pantry and a contribution to organisational core costs
- Renfrewshire Council - Winter Connections - To offer a warm space, food and activities for local primary aged children (Games & Grub).

**Active Communities (Scotland) Limited**

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

**18. RELATED PARTY DISCLOSURES**

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

**Active Communities (Scotland) Limited****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,522	5,423
Job Retention Scheme	-	2,634
Other income	-	7,022
	<hr/>	<hr/>
	17,522	15,079
<b>Other trading activities</b>		
Room and hall hire income	35,235	-
Classes and events income	7,134	-
Other income	10,225	-
	<hr/>	<hr/>
	52,594	-
<b>Investment income</b>		
Rents received	21,368	-
<b>Charitable activities</b>		
Grants	547,132	1,252,039
	<hr/>	<hr/>
<b>Total incoming resources</b>	638,616	1,267,118
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	179,509	189,834
Social security	10,163	10,329
Pensions	3,818	3,744
Insurance	9,107	20,316
Advertising	5,559	715
Sundries	937	1,003
Travel costs and venue hire	1,116	8,424
Computer costs	5,446	772
Sportswear	-	1,074
Postage, stationery & printing	1,952	2,283
Courses and sessional staff	9,045	26,692
Subsistence and activity supplies	-	4,400
Repairs	29,011	1,695
Waste and cleaning	4,610	287
Rates and water	2,417	(1,456)
Carried forward	262,690	270,112

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**Active Communities (Scotland) Limited****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	31.3.23	31.3.22
	£	£
<b>Charitable activities</b>		
Brought forward	262,690	270,112
Heat and light	19,509	3,245
Telephone	714	4,525
Subscriptions	3,387	4,398
Professional fees	18,277	4,410
Kairos Womens Centre	-	24,350
Recruitment costs	1,018	519
Training	1,654	-
Volunteer expenses	297	-
Freehold property depreciation	37,562	-
Fixture & fittings depreciation	19,838	16,296
Computer equipment depreciation	8,547	5,082
	<hr/>	<hr/>
	373,493	332,937
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	3,600	3,000
Board expenses	413	530
	<hr/>	<hr/>
	4,013	3,530
	<hr/>	<hr/>
Total resources expended	377,506	336,467
	<hr/>	<hr/>
<b>Net income</b>	261,110	930,651
	<hr/> <hr/>	<hr/> <hr/>

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