

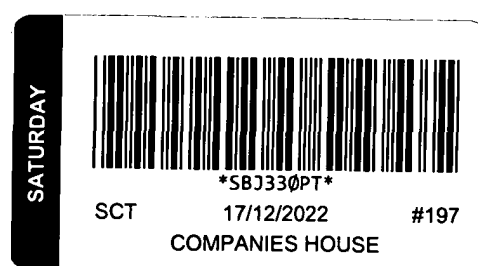
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Scottish Charity Number: SC032831
Company Number: SC228321

Healthy and Active in East Kilbride Ltd.

(Limited by Guarantee)

Financial Statements
Year ended 31 March 2022



Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

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Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

Reference and Administrative Details

Directors

Mr T Bennett
Mr S Carey
Mr T Cousins
Ms L Fabiani
Ms G Law
Mrs L MacIntyre
Mr T Smart

Principal Address

Unit 200
Centre West
East Kilbride
Glasgow
G74 3PW

Bankers

Unity Trust Bank plc
9 Brindleyplace
Birmingham
B1 2HB

Auditors

Milne Craig
Chartered Accountants
Statutory Auditors
Abercorn House
79 Renfrew Road
Paisley
PA3 4DA

Charity Number

SC032831

Company Number

SC228321

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2022

The directors are pleased to present their report together with the audited financial statements for the year ended 31 March 2022.

Status of Charity and Governing Document

Healthy and Active in East Kilbride Ltd. ("the charity") is a company limited by guarantee (No.SC228321) and a recognised Scottish charity (No.SC032831), governed by its Memorandum and Articles of Association. The company was incorporated on 5 January 1994.

Change in company name

The company changed its name from Older and Active in East Kilbride Ltd. to Healthy and Active in East Kilbride Ltd. ("the charity") on 9 March 2022.

Directors

The directors from 1 April 2021 to the date of this report were as follows: -

Mr S Bennett (resigned August 2022)
Mr T Cousins
Mrs L MacIntyre
Mrs L McLuskey (resigned December 2021)
Mr T Smart
Mr G McKenzie (resigned June 2021)
Mr S Carey
Ms L Fabiani (appointed August 2021)
Mr T Bennett (appointed October 2021)
Ms G Law (appointed August 2022)

Appointment of Directors

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as directors or members of the Board of Directors. There is a minimum requirement to have one director and the maximum number is 15. Member directors are directors who are also members of the charity and appointed directors who are not members but have been appointed by the directors because of their specialist skills or are representative of a body with which the company has close contact. At each annual general meeting all directors shall retire from office and, being eligible, may be re-elected by the members.

Any member of the charity is entitled to lodge a written notice with the company at any time before the commencement of the annual general meeting, confirming their willingness to be appointed. At an annual general meeting the members may elect as a director any member who has submitted an appropriate notice. The directors may at any time appoint any member to be a director either to fill a vacancy or as an additional director.

New directors are guided through the charity's facilities, are shown the range of mobility aids available to the charity's clients and are encouraged to shadow all the charity's activities to familiarise themselves with the practical works carried out.

Administrative Structure

The company has a board of trustees which meets at least 6 times per year and are responsible for reviewing the financial stability of the charity and its strategic position and policy. The board is made up of members of the company and representatives from the various public and private organisations in the areas and groups it serves.

The day to day responsibility for the provision of the charity's activities rests with Lesley MacIntyre, Chief Executive. Lesley MacIntyre is responsible for ensuring that the charity delivers the services specified, that key performance indicators are met and the individual supervision of the staff team. She is also responsible for ensuring that the charity's finances are properly recorded and controlled.

Statement on Risk

The Directors continually review and assess the major strategic, operational and financial risks to which the Charity is exposed on an ongoing basis. From this review the Directors continue to update and establish procedures to mitigate those risks which are identified as a result of this review. Main risks that have been identified in this review are:

- Financial sustainability
- Health and safety of staff, volunteers and service users
- Providing services to service users who may require Protection of Vulnerable Groups legislation.

For each of these risks procedures have been put in place to mitigate and reduce the associated risk.

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2022 (continued)

Principal Activities

The charity's principal objective is to provide relief for persons suffering from mental or physical disability, illness or impairment and in particular those who have sensory impairment or limited mobility, and with particular reference to those who are residents in the East Kilbride area. It seeks to achieve this objective through the provision of:

- The loan of electrically powered wheelchairs and other aids and to provide escorts to people who have sensory impairment or limited mobility to assist them in shopping or other activities.
- The provision or assistance in the provision of other advisory, counselling and /or support services which advance any of the aims of the company.

Achievements and performance

This year has been exciting, challenging and a unique as we committed to becoming a community anchor organisation in the East Kilbride locality.

These developments led to a wider vision:

'To improve the quality of life, mental and physical health, wellbeing, independence and inclusion of people and communities in the East Kilbride locality, by providing relevant services, improving access to other local supports and activities, and by working effectively with a wide range of partners'.

This represents a step change in organisational positioning and ambition - based on our success over nearly 20 years, and our ongoing commitment to understand and respond to challenges and opportunities within East Kilbride.

This required a transition from 'Older and Active in East Kilbride' to 'Healthy and Active in East Kilbride' which happened in the first part of the year. It has been a smooth transition enabling us to continue services to our traditional groups and expand services to help more people.

It signals our commitment to become the third sector community anchor organisation for East Kilbride and its surrounding communities. This includes continuity and development of current services; the development of new services in response to need and demand; and becoming a central point of support in helping other community and voluntary organisations to improve the health and wellbeing of local communities.

SERVICE DELIVERY

The Charity delivered the following services and projects during the year:

- Shopmobility service offering mobility equipment enabling people to access the amenities of East Kilbride Town Centre including shops, restaurants, banks, the post office, and the local health centre.
- 'The Meeting Place' our community hub/café, a welcoming place to meet, offering companionship, peer support, information, advice and support.
- Mini-bus service offering accessible transport within East Kilbride. The mini-bus service currently supports people at home by delivering books and activities and offering transport to outdoor events.
- Health and Wellbeing Services including lifestyle classes and activities.
- 'Support at Home' services providing holistic support to help people remain independent in their own homes.
- Green Health Events encouraging people to connect with nature with the proven health benefits.
- Smartmeters, promoting the benefits to the over 65 age group.
- Information and Advice service, offering support and activities to local people.
- Connected East Kilbride, a collaboration between Healthy and Active in East Kilbride, EK CAB and Kilbryde Hospice, supporting the health and wellbeing of local people, connecting the local third sector and developing social prescribing pathways in the local third sector.

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2022 (continued)

Financial Review

Results for the year

As can be seen from the Statement of Financial Activities on page 9, the Charity recorded a surplus of £24,647 (2021: £22,559). The net assets of the Charity at the year-end were £151,866 of which £129,002 related to the General Fund, £7,720 related to the Designated Assets Fund and £15,144 to Restricted Funds.

Reserves policy

In general terms the level of expenditure incurred during a year is matched by the appropriate level of funding gained in that year. Nevertheless it is recognised that there is a need to carry an appropriate level of reserves to provide a margin of safety in the event of temporary difficulties with funding and to enable the Charity to take advantage of development opportunities which may present themselves.

Funds in deficit

There were no funds in deficit at the year end.

Plans for future periods

The Charity had another successful year which included attracting grant awards from different funders and generating income as face-to-face services re-opened.

An updated Business Plan is in place detailing the plans and aspirations of Healthy and Active in East Kilbride for the period from late 2021 to March 2024. The Business Plan details a comprehensive marketing and promotional strategy to continue to support the existing services and - in its initial year - launch Healthy and Active in East Kilbride as the new community anchor organisation.

Healthy and Active in East Kilbride's funding strategy over the next three years will be characterised by:

- Developing income generation through trading activities;
- Targeted applications for revenue grants to support the development of new services and approaches;
- Maximising opportunities to generate income through collaboration with partner agencies and consortia tenders;
- A requirement for ongoing funding and 'in kind' support from the East Kilbride Town Centre Management to the running costs of the core Shopmobility service;
- 'Agile' financial management which offers maximum flexibility to unpredictable projections and outcomes.

Balancing these issues into a coherent package is recognised as critical to ongoing sustainability. Accessing further grants and increased income generation will enable us to continue delivering core services whilst remaining focused on longer term investment opportunities.

There is a need to acknowledge that our communities are still recovering from the pandemic and are now in the midst of the Cost-of-Living Crisis which will have a huge impact on vulnerable groups.

The Charity has responded to this and recently secured funding to work in partnership with East Kilbride Citizens Advice Bureau delivering an 'Information and Advice' service offering support to local people affected by the crisis. This will help to support some of the most vulnerable in our communities.

The Directors, staff and volunteers have continued to show remarkable commitment and dedication throughout this year. This ongoing dedication helps to support many who have little or no other means of support and consider our services a lifeline.

The Directors would like to make special mention of this ongoing commitment by staff and volunteers, which makes an enormous difference to local people.

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Directors for the year ended 31 March 2022 (continued)

Statement of Directors' Responsibilities

The charity directors are responsible for preparing a directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for that period. In preparing the financial statements, the directors 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 charity will continue its activities.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure of Information to Auditors

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

 On behalf of the Board



Mrs L MacIntyre
Director

Dated: 9th December 2022

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Independent Auditors to the Directors and Members

Opinion

We have audited the financial statements of Healthy and Active in East Kilbride Ltd. (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors 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 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, 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.

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

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Independent Auditors to the Directors and Members

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 Directors.

Matters on which we are required to report by exception

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:

- the charitable company has not kept proper and adequate accounting records 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities, the directors (who are also the trustees of the charitable company for the purposes of charity 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 directors 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 directors 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 directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company, and determined that the most significant are those that relate to the form and content of the financial statements such as the accounting policies and the Charities SORP (FRS102).

We assessed how the charitable company is complying with these frameworks by observing the oversight of those charged with governance, the culture of honesty and ethical behaviours and a strong emphasis placed on fraud prevention, which may reduce opportunities for fraud to take place, and fraud deterrence, which could persuade individuals not to commit fraud because of the likelihood of detection and punishment.

We assessed the susceptibility of the charitable company financial statements to material misstatement, including how fraud might occur, by making an assessment of the key fraud risks to the charitable company, and the manner in which such risks may occur in practice, based on our previous knowledge of the charitable company, as well as an assessment of the current business environment.

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

Report of the Independent Auditors to the Directors and Members

Our responsibilities for the audit of the financial statements (continued)

Based on this understanding, we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered higher, we performed audit procedures to address each identified fraud risk, including management override of controls. These procedures included testing manual journals and were designed to provide reasonable assurance that the financial statements were free from fraud or error. We evaluated the design and operational effectiveness of controls put in place to address the risks identified, or that otherwise prevent, deter and detect fraud.

In addition, our audit procedures included enquiring of management concerning actual and potential litigation and claims, and performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud. We addressed the fraud risk in relation to revenue recognition by testing completeness and cut off of income.

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.

As with any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance, and cannot be expected to detect non-compliance with all laws and regulations.

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

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 directors, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and 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 directors 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 and directors as a body, for our audit work, for this report, or for the opinions we have formed.

Milne Craig

William Vernal BA CA (Senior Statutory Auditor)

For and on behalf of Milne Craig

Chartered Accountants

Statutory Auditor

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

Abercorn House, 79 Renfrew Road

Paisley

Renfrewshire

PA3 4DA

Date: 9/12/22

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

Statement of Financial Activities and Income and Expenditure Account

for the year ended 31 March 2022

	Notes	Unrestricted Funds		Restricted Funds	Total 2022	Total 2021
		General	Designated Assets			
		£	£	£	£	£
Income and endowments from:						
Donations and legacies	2	1,378	-	-	1,378	4,528
Grants	2	-	-	273,645	273,645	306,317
Other trading activities	2	18,246	-	-	18,246	19,331
Investments		63	-	-	63	61
Total		19,686	-	273,645	293,331	330,237
Expenditure on:						
Charitable activities	3	3,653	-	232,450	236,103	271,788
Other: Governance costs	4	-	-	29,363	29,363	32,660
Other: Depreciation	7	-	2,414	804	3,218	3,230
Total		3,653	2,414	262,617	268,684	307,678
Net Income/(expenditure)		16,033	(2,414)	11,028	24,647	22,559
Transfers		-	-	-	-	-
Net movement in funds		16,033	(2,414)	11,028	24,647	22,559
Reconciliation of funds						
Balance brought forward		112,969	10,134	4,116	127,219	104,660
Balance carried forward		129,002	7,720	15,144	151,866	127,219
Comprising:-						
Unrestricted Funds						
General	16	129,002	-	-	129,002	112,969
Designated Funds						
Designated Assets	16	-	7,720	-	7,720	10,134
Restricted Funds						
Scottish Executive	17	-	-	3,312	3,312	4,116
Community Mental Health and Wellbeing	17	-	-	11,832	11,832	-
		129,002	7,720	15,144	151,866	127,219

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)**Balance Sheet as at 31 March 2022**

	Notes	2022 £	2021 £
Fixed Assets			
Tangible assets	11	11,032	14,250
Current Assets			
Stock		350	350
Debtors	12	3,128	8,295
Cash at bank & in hand		150,561	119,354
		<u>154,039</u>	<u>127,999</u>
Creditors: Amounts falling due within one year	13	<u>7,258</u>	<u>8,131</u>
Net Current Assets		<u>146,781</u>	<u>119,867</u>
Total Assets Less Current Liabilities		157,814	134,118
Creditors: Amounts falling due in more than one year	14	5,948	6,899
Net Assets		<u><u>151,866</u></u>	<u><u>127,219</u></u>
The funds of the charity			
Unrestricted Funds	16	136,722	123,103
Restricted Funds	17	15,144	4,116
Total charity funds		<u><u>151,866</u></u>	<u><u>127,219</u></u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 9 to 18 were approved by the Directors on 7th December 2022 and signed on their behalf by:


.....
Lesley MacIntyre
Director

Company number: SC228321

The notes on pages 12 to 19 form part of these financial statements.

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

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

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

General Information

The charitable company is a company limited by guarantee and incorporated in Scotland. The company number is SC228321. The address of the registered office can be found within the reference and administrative details.

The presentation currency of the financial statements is pounds sterling (£).

Basis of preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 102, as issued by the Financial Reporting Council (effective 1 January 2019) ("FRS 102"), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Statement of Recommended Practice (SORP) - Accounting and Reporting by Charities (as amended by Update Bulletin 1).

The company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy.

Preparation of accounts on going concern basis

The directors consider that there are no material uncertainties about the company's ability to continue as a going concern. There were no significant areas of adjustment and with respect to the next reporting period, no significant areas of uncertainty.

Tangible fixed assets

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

Office furniture and equipment	25% reducing balance
Mobility aids	20% reducing balance
Motor vehicles	25% reducing balance

Income

Revenue grants are recognised in the Statement of Financial Activities so as to match them with the expenditure towards which they are intended to contribute.

Grants received to fund capital expenditure are credited to a restricted capital fund and released to the designated assets fund on completion of the capital project.

Donations and other voluntary income is accounted for when received.

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 accruals basis.

Fund structure

Unrestricted funds comprise those funds which the charity is free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Further details of each fund are disclosed in notes 16 and 17.

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

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

1. Accounting policies (continued)

Allocation of support costs

Support costs are allocated in proportion to the direct costs attributable to each area of the operations, i.e. charitable activities, fundraising and governance as shown in Note 3 and 4.

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.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Pensions

The charity operates a defined contribution pension scheme which is managed by NOW: Pensions Ltd. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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 of its financial instruments.

Financial assets and liabilities are 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 transactions costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the 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.

Classification of financial liabilities

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

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

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

2. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations	1,378	-	1,378	4,528
	<u>1,378</u>	<u>-</u>	<u>1,378</u>	<u>4,528</u>

Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Grants				
SCVO Community Job Fund	-	15,865	15,865	6,363
Health and Social Care Partnership Integrated Care Fund	-	56,894	56,894	39,000
Reith Lambert	-	30,500	30,500	23,790
Bus service grant	-	1,518	1,518	1,418
Investing in Communities Fund	-	45,360	45,360	45,360
Community Mental Health and Wellbeing	-	25,000	25,000	-
Communities Recovery Fund	-	65,000	65,000	-
Adapt and Thrive	-	25,000	25,000	-
Corra Foundation	-	-	-	40,700
South Lanarkshire Council	-	-	-	10,454
Voluntary action South Lanarkshire	-	-	-	1,000
Supporting Communities Fund	-	-	-	48,500
National Lottery Community Fund	-	-	-	75,000
Covid Support Grants	-	8,508	8,508	14,731
	<u>-</u>	<u>273,645</u>	<u>273,645</u>	<u>306,317</u>

Income from other trading activities

Registration and hire fees	9,296	-	9,296	6,232
Fundraising events	38	-	38	217
Hire of Boobaloo cars	1,583	-	1,583	677
Community café	7,329	-	7,329	3,071
Covid services	-	-	-	9,134
	<u>18,246</u>	<u>-</u>	<u>18,246</u>	<u>19,331</u>

3. Charitable activities

	Staff costs	Other direct costs	Share of support costs	Total 2022	Total 2021
Activity	£	£	£	£	£
Provision of advice and information	126,273	50,740	59,090	236,103	271,788
Of which:	<i>(Note 9)</i>	<i>(Note 5)</i>	<i>(Note 6)</i>		
Relating to unrestricted funds	-	3,653	-	3,653	4,900
Relating to restricted funds	126,273	47,087	59,090	232,450	266,888

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

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

4. Other expenditure : Governance costs	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Auditors' remuneration	-	3,965	3,965	2,760
Staff costs (see Note 9)	-	16,470	16,470	14,678
Consultancy fees	-	8,928	8,928	1,628
Professional fees	-	-	-	13,595
	-	29,363	29,363	32,660

5. Other direct costs	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bus expenses	-	2,036	2,036	626
Entertainment	-	200	200	1,200
Marketing and branding	-	1,838	1,838	12,601
Provision of Shopmobility service	-	10,034	10,034	6,547
Grant funding	-	-	-	55,605
Minibus maintenance	-	-	-	429
Premises costs	-	6,139	6,139	6,164
Provision of health and wellbeing	-	6,805	6,805	19,338
Connected EK Partner Project Costs	1,155	20,036	21,191	-
The Meeting Place Community Café	2,498	-	2,498	802
	3,653	47,087	50,740	103,311

6. Support costs	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Share of staff costs (see Note 9)	-	40,261	40,261	35,879
Operating lease - plant & equipment	-	-	-	1,285
Office costs	-	16,062	16,062	17,955
Subscription & affiliation training	-	2,402	2,402	536
Bank charges	-	365	365	292
	-	59,090	59,090	55,947

7. Operating surplus	2022 £	2021 £
The surplus is stated after charging: -		
Depreciation of fixed assets	3,218	3,230
Auditors' remuneration:		
External audit	3,965	2,760
Operating lease costs:		
Plant and machinery	-	1,285

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

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

8. Taxation

No liability to UK Corporation Tax arises in the light of the company's charitable status.

9. Staff costs and numbers

	2022 £	2021 £
Gross salaries	171,752	152,568
Employer's National Insurance	8,470	7,832
Pension costs	2,781	2,687
	183,004	163,087
Staff costs attributable to:	£	£
Charitable Activities (Note 3)	126,273	112,530
Governance Costs (Note 4)	16,470	14,678
Support and Administrative Expenses (Note 6)	40,261	35,879
	183,004	163,087
	2022 No.	2021 No.
The average number of employees, calculated on a full-time equivalent basis, was:	10	10

None of the employees had employee benefits in excess of £60,000 (2021: none).

10. Transactions with directors

The charity incurred consultancy costs in the year of £nil (2021: £12,750) with parties connected to Mr T Smart, trustee.

The company considers its key management personnel to be the management committee. During the year, one member of the management committee received remuneration for their services as a manager. The total employment benefits including employer NI and pension contributions of the key management personnel were £43,435 (2021: £41,928).

11. Tangible fixed assets

	Mobility Aids £	Fixtures & Office Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2021	65,053	9,210	32,609	106,872
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	65,053	9,210	32,609	106,872
Depreciation				
At 1 April 2021	58,160	3,229	31,232	92,622
Charge for year	1,378	1,495	344	3,218
Disposals	-	-	-	-
At 31 March 2022	59,539	4,724	31,576	95,840
Net Book Value				
At 31 March 2022	5,514	4,486	1,033	11,032
At 31 March 2021	6,893	5,981	1,377	14,250

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

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

12. Debtors: falling due within one year	2022 £	2021 £
Income tax recoverable	22	22
Other debtors	883	6,000
Prepayments	2,223	2,273
	<u>3,128</u>	<u>8,295</u>

13. Creditors: falling due within one year	2022 £	2021 £
Paye and social security	2,658	3,512
Accruals	3,728	3,747
Other creditors	872	872
	<u>7,258</u>	<u>8,131</u>

During the year, income of £nil (2021: £nil) was deferred and £nil (2021: £22,680) was released.

14. Creditors: falling due in more than one year	2022 £	2021 £
Other creditors	5,948	6,899
	<u>5,948</u>	<u>6,899</u>

15. Liability of members

The company is limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1. At 31 March 2022, there were 11 members (2021 - 11 members).

16. Unrestricted funds	Balance at 01.04.21 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.22 £
General Fund	112,969	19,686	(3,653)	-	129,002
	<u>112,969</u>	<u>19,686</u>	<u>(3,653)</u>	<u>-</u>	<u>129,002</u>
<i>Designated funds:</i>					
Designated Assets Fund	10,134	-	(2,414)	-	7,720
	<u>10,134</u>	<u>-</u>	<u>(2,414)</u>	<u>-</u>	<u>7,720</u>
Total unrestricted funds	<u>123,103</u>	<u>19,686</u>	<u>(6,067)</u>	<u>-</u>	<u>136,722</u>

Explanation of funds

The General Fund encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

The Designated Assets Fund represents the net book value of the charity's assets, excluding those funded out of restricted income.

Funds transfer

During the year, £nil (2021: £5,382) has been transferred from the general fund to the designated assets fund to reflect the cost of fixed asset additions.

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

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

17. Restricted funds	Balance at 01.04.21 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31.03.22 £
Scottish Executive	4,116	-	(804)	-	3,312
SCVO Community Job fund	-	15,865	(15,865)	-	-
Reith Lambert	-	30,500	(30,500)	-	-
Bus Service	-	1,518	(1,518)	-	-
Integrated Care Fund	-	56,894	(56,894)	-	-
Investing in Communities Fund	-	45,360	(45,360)	-	-
Adapt and Thrive	-	25,000	(25,000)	-	-
Communities Recovery	-	65,000	(65,000)	-	-
Community Mental Health and Wellbeing	-	25,000	(13,168)	-	11,832
Other Covid Support Grants	-	8,508	(8,508)	-	-
Total restricted funds	4,116	273,645	(262,617)	-	15,144

Explanation of funds

Scottish Executive Fund - is for the purchase of a new mini-bus, mobility equipment and an extension to the play area.

SCVO Community Job Fund - is to support young people into sustainable employment. The placements should last for at least 9 months for 16 - 17 year olds and at least 6 months for people aged 18 and over.

Reith Lambert - contribution to cover the running costs of Shopmobility.

Bus Service Fund - is a grant towards the running and maintenance of the mini bus.

Integrated Care Fund - grant funding from the South Lanarkshire Health & Social Care Partnership to address social isolation, improve quality of life, health and well-being in older and disabled people in the local community.

Investing in Communities Fund - grant from the Scottish Government in respect of the Meeting Place.

Scottish Government Adapt and Thrive - funding to enable charities to adapt to the challenges of Covid 19 and rebuild and recover to deliver thriving services.

Communities Recovery Fund - funding from the Scottish Government to help communities recover from the pandemic.

Scottish Government Community Mental Health and Wellbeing Fund - funding to help support mental health and wellbeing within communities in Scotland.

Other covid support grants - to support activities throughout the pandemic.

18. Analysis of net assets by funds

	Unrestricted		Restricted	Total
	General Fund	Designated Funds	Funds	2022
	£	£	£	£
Fixed Assets	-	7,720	3,312	11,032
Current Assets				
Stock	350	-	-	350
Debtors and prepayments	3,128	-	-	3,128
Cash at bank & in hand	138,729	-	11,832	150,561
Liabilities				
Creditors due within one year	(7,258)	-	-	(7,258)
Creditors due in more than one year	(5,948)	-	-	(5,948)
Net Assets	129,002	7,720	15,144	151,866

Healthy and Active in East Kilbride Ltd. (Limited by Guarantee)

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

19. Insurance

The charity arranges directly each year insurance to cover contents of property, public liability and employer's liability insurance.

20. Volunteers

The Charity is dependent on the services of volunteers to carry out its objectives. The volunteers give their time free of charge and it is not possible to quantify the benefit arising to the Charity.

21. APB Ethical Standard - Provisions Available to Small Entities

In common with many other businesses of our size and nature we have used our auditors to assist with the preparation of these financial statements.

22. Comparative Financial Statements

	General £	Designated £	Restricted £	Total £
Income and endowments from:				
Donations and legacies	4,528	-	-	4,528
Charitable activities				
Grants	10,900	-	295,417	306,317
Other trading activities	19,331	-	-	19,331
Investments	61	-	-	61
Total	34,820	-	295,417	330,237
Expenditure on:				
Charitable activities	4,900	-	266,888	271,788
Other: Governance costs	4,131	-	28,529	32,660
Other: Depreciation	-	1,384	1,846	3,230
Total	9,031	1,384	297,263	307,678
Net Income/(expenditure)	25,789	(1,384)	(1,846)	22,559
Transfers	(5,382)	5,382	-	-
Net movement in funds	20,407	3,998	(1,846)	22,559
Reconciliation of funds				
Balance brought forward	92,562	6,136	5,962	104,660
Balance carried forward	112,969	10,134	4,116	127,219