



West Lothian Social Enterprise Network
Directors' Report and Financial Statements
Year ended 31 March 2022



Charity Number: SC050766

Registered Company Number: SC479215

Contents

	Page
Legal and administrative information	3
Directors' Report	4 - 11
Statement of Board Members Responsibilities	12
Independent Examiners' Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 - 19

West Lothian Social Enterprise Network
Legal and administrative information

Charity Number: SC050766

Registered Company Number: SC479215 (Incorporated 4th June 2014)

Charity Number: SC050766 (Registered 11 February 2021)

Registered address Polbeth Community HUB
Village Hall
Polbeth
West Calder
EH55 8SD

Board Members / Directors Paul Renwick (Chair)(resigned 7 December 2021)
Maria Throp (Chair)(effective from 8 December 2021)
Victoria Pearce (Treasurer)(resigned 1 Sept 2021)
Adele Prendergast (Treasurer)(appointed 17 Sept 2021)
June Dickson (resigned 1 Sept 2021)
Errin Anderson (resigned 1 Sept 2021)
Angela Moohan (appointed 8 October 2021)
Silence Chihuri (appointed 7 Dec 2021)
Judith Eele (appointed 25 May 2022)

Co-opted Members Sarah Cameron

Staff D. Cameron, Network Co-ordinator (resigned April 2021)
A. Mason Admin & Development Assistant (resigned June 2021)
L. White, Network Manager (appointed July 2021)
C. Forester, Membership Coordinator (appointed Sept 2021)
J Cooper, Mental Health Coordinator (appointed Jan 2022)

Independent Examiner Heather Moore MAAT
HMM Accounting Services Ltd
3 Simpson Road
East Mains Ind. Est
Broxburn
EH52 5NP

Bankers Bank of Scotland

The Directors who are also the Trustees for the purposes of this report have pleasure in presenting their report and financial statements for the year ended 31 March 2022. The Board Members who served during the year and up to the date of this report are set out on page 3.

STRUCTURE, GOVERNANCE AND MANAGEMENT

West Lothian Social Enterprise Network (WLSN) is a Private Limited Company, Limited by Guarantee and is registered in Scotland under Company Number 479215 and operates under the rules of its Memorandum and Articles of Association dated 4th June 2014. The organisation is pleased to have received their charitable status on 11 February 2021 and commenced trading as a Charity from 1st April 2021.

In seeking to establish effective governance arrangements we are committed to pursue the following:

The governance and management of WLSN is the responsibility of the Board Members Committee who are granted membership under the terms of the constitution. Board Members are committed to ensuring WLSN is administrated effectively and can account for its activities and outcomes to Companies House, our stakeholders and the public.

The number of Board Members comprises a maximum of 6 and minimum of 4 members. The Board Members Committee meets at least 3 times a year and all key decisions are made at these meetings and are formally recorded.

The Network Co-ordinator normally attends all Board Members Committee meetings and is responsible for the day to day operations of WLSN. In exercising their responsibilities, the Network Co-ordinator is supported by the Board Members as well as working with key stakeholders in achieving business goals.

Recruitment & Appointment of New Board Members

Board Members are elected following an open and thorough selection process which takes account of skills, knowledge, experience, and alignment with the aims and objectives of WLSN.

Risk Management

The Board Members considers the risks to which WLSN is exposed as part of regular review. Internal risks are minimised by control procedures for authorisation of all transactions and projects, and by ensuring appropriate people, policies and practices are in place. The most material risk relates to the availability and access to finance. Board Members believe that by diversifying the funding and activities, improving performance and reputation, and continuing to make a difference to Social Enterprises in West Lothian, help to mitigate risks. Actions in support of this are indicated below:

Low Risk	Funding	Funding partners confirmed support for financial year April 2022 until end of March 2023
Low Risk	Home Working	Core Team members largely working from home. Occasional visits to Polbeth Hub in accordance with Covid restrictions.
Medium	Reputation	Strategic Review, managed by Community Enterprise Q4 2020. Ongoing activity to implement key recommendations including revitalising member engagement as we transition out of covid restrictions.
Medium	Governance	Unsettled period due to high level of change in composition of Board. Opportunity to develop a succession plan.
Medium	Pandemic	Board and staff continue to largely engage using digital platforms with a modest increase in face-to-face meetings in accordance with covid restrictions and individual circumstances

Equality & Diversity

We recognise that many individuals and communities experience unlawful and unfair discrimination and oppression on the grounds of their gender, race, disability, age, sexual orientation, religion or belief. We believe that equality for all is a basic human right and actively oppose all forms of unlawful and unfair discrimination. We celebrate the diversity of society and are striving to promote and reflect that diversity within WLSN in as much as we can in the way we run our organisations and the way we deliver our services.

OBJECTIVES AND ACTIVITIES

The objects of WLSN are as follows:

- a) To strengthen the social enterprise model in West Lothian, ensuring that Network members have the best circumstances in which to grow
- b) To create a mechanism for West Lothian based social enterprises to learn from each other and work together

The Network shall seek to achieve the stated objectives by all appropriate means including:

- I. Bringing together those persons who it deems are most able to contribute towards achievement of its objects in particular holding regular West Lothian Social Enterprise Network meetings
- II. Assisting organisations by the provision of information, advice, training, guidance and running events
- III. Informing the public, stakeholders and other interested parties of the role of organisations through the production of information and publicity
Advocating a social enterprise model with policy makers and influencers. Building effective relationships between the Network and stakeholders across Scotland with particular focus on: Third Sector Strategy Working Group, Voluntary Sector Gateway West Lothian, Scotland's social enterprise intermediaries, funding and support organisations including Just Enterprise, West Lothian Council and Scottish Government's Third Sector Unit.

ACHIEVEMENTS AND PERFORMANCE

Over the 2021/2022 financial year, the Board and Core Team have continued to adapt and deliver WLSen activities in response to Covid related impacts. We have been helped enormously by our partners and allies who have deployed digital tools and new ways of working to allow us to offer continual support to our Network members. The Board would like to thank our hard-working team for delivering the best service to our members.

Similarly, the Board would also like to thank our funders, West Lothian Council and Voluntary Sector Gateway West Lothian (VSGWL) for their continued support. This has been a strong and positive partnership for several years.

Membership

It is encouraging that WLSen membership grew to 73 organisations by end of March 2022, an increase of 17% (2021 baseline). Five start-ups joined WLSen. They highlighted the value of networking and being part of a social enterprise hub as key reasons for joining. We will continue to encourage social entrepreneurs and start-ups to become members of the WLSen family. We are hopeful of hosting our first in-person events in over two years in autumn 2022 to raise awareness of the social enterprise sector in West Lothian subject to an easing of covid restrictions.

Access to Funding and Support

This year has been extremely difficult for our social enterprise and associate members because of an increased demand for their services while at the same time facing a significant decrease in income. We work closely with VSGWL to share information across the Network about the availability of vital funding and business support provided offered by West Lothian Council, Lottery, sector intermediaries, Foundations etc. This has included the VSGWL Covid 19 fund, Modernisation and Improvement Fund, Accelerator and Community Mental Health Fund. WLSen have supported members in developing these funding applications through regular news bulletins and 1:1 consultation.

Member and Stakeholder Engagement

Throughout the year, we circulated a weekly news bulletin and monthly newsletters which signposted funding, learning opportunities, networking and collaboration opportunities as well as sector specific information and relevant policy changes. Topics of particular interest to our members include mental health and well-being, employability, public procurement, marketing and social media.

We also hosted Network events in collaboration with allies to help our Network members transition to become more sustainable and resilient organisations including:

- Funding opportunities (Community Enterprise);
- Cyber security and resilience (Scottish Business Resilience Centre);
- Strategic Directions (WLSen Board);
- Diversity and inclusion (Fair Justice System for Scotland); and
- Small businesses and climate action (Net Zero Community Scotland and SENS Scot).

We were pleased to join with VSGWL and supporters to host a Third Sector Summit during November 2012. This provided an opportunity to come together and reflect on the impacts of the pandemic upon the third sector and social enterprises and consider potential collaboration in the year head to help build more resilience, agile and financial sustainable organisations. WLSen hosted a breakout room for participants looking at our plans to launch in 2022 a new mental health and wellbeing signposting service for adults experiencing mild to medium mental health issues.

WLSen continues to develop its social media presence to raise our profile sector and engage positively with our members, funders, partners and allies. We have seen a steady rise in the number of followers on Twitter with over 40,000 impressions. We moved away from Facebook because of cyber security issues. We launched a WLSen profile on LinkedIn and we are steadily increasing the number of followers. As well as posting WLSen and members' news, we have joined with other organisations across the sector to support local and national campaigns such as Mental Health Awareness Week, Volunteers Week and Buy Social Scotland.

Policy Landscape

A key priority for WLSen is to ensure that our members' voices are heard both at local and national level. This year WLSen remained an active member of the West Lothian Third Sector Strategy Group and regularly reports at the Voluntary Organisations Policy Development and Scrutiny Panel.

At a national level, WLSen submitted a representation in response to the Scottish Government's economic transformation consultation and contributed to a joint response prepared by Social Enterprise Scotland in collaboration with social entrepreneurs and third sector organisations. We also contributed to third sector engagement, led by VSGWL and SENS Scot, in response to the Scottish Government's consultation on proposals for a social care service.

WLSen has also been engaged in continuous dialogue with members, social enterprise networks, SENS Scot and SES about the formation of a new single intermediary for the social enterprise sector in Scotland. We are calling for a favourable environment in which social enterprises can grow and thrive and, continuation of practical support at a grass roots level to facilitate peer support and help social entrepreneurs overcome funding and operational challenges.

We continue to be involved in both sector and cross sector consortia including: network of SENs across Scotland, Third Sector Working Group facilitated by West Lothian Council, Edinburgh & South East Scotland City Deal SE and TSI Group managed by City of Edinburgh Council and West Lothian Council's Anti-Poverty Task Force. These provide invaluable opportunities to:

- raise awareness of the sector's value in delivering economic, social, and environmental benefits
- encourage a policy environment that is supportive to social enterprise; and
- advocate that government and agencies open markets in the public and social sectors to social enterprise.

We are members of West Lothian's Employability Forum which was reformed in Q4 2021. This is a consortium of third sector organisations and social enterprises who are promoting pathways to employability and job creation by working together to maximise collaboration opportunities, address gaps and avoid duplication of service delivery with a focus on funded initiatives like No One Left Behind and Yong Person's Guarantee Scheme, and engagement with the Local Employability Partnership. We also played a key role in delivering research to find out what employability activity is being driven by the third sector in West Lothian and what opportunities can be realised through communication and collaboration. This time bound project was funded by West Lothian Council and managed by Community Enterprise in partnership with VSGWL, The Larder, West Lothian Young Action Programme and WLSen.

Mental Health & Wellbeing

In response to the devastating impacts of the covid 19 pandemic, WLSen hosted a Mental Health Forum which provided a safe, digital space for our members who provide mental health and wellbeing services to meet, sharing learning and provide peer support. Forum activity and collaboration increased and in early 2021, WLSen submitted a tender on behalf of the Mental Health Forum to create a new mental health network and self-referral system in West Lothian. Following a period of consultation and engagement, the WLSen Board accepted a tender award in late 2021.

This innovation project, West Lothian Well-being, was launched late February 2022. Funded by West Lothian Council and delivered in partnership with West Lothian Health and Social Care Partnership, the project connects adults, experiencing mild to moderate mental health issues, with organisations able to offer support and advice. This new signposting service is person-centred. By completing a short, digital form, individuals connect with the project's Mental Health Coordinator and together, they identify their individual needs and, through discussion, find a pathway that is right for them. A Mental Health Co-ordinator was appointed in January 2021 to manage the signposting service and ensure that our compliance and reporting requirements are fulfilled. A Steering Group, made up of representatives from our local partners and chaired by Wellbeing Scotland's CEO, guides project activity at a strategic level.

Strategic Direction

In late 2020, WLSen commissioned Community Enterprise to undertake a Strategic Review of the organisation to identify our priorities for the years ahead. The findings included 16 recommendations around 5 key actions:

1. **Advocacy** - Continuing to develop a strong advocacy role around policy making and political decision making which impact WLSen and the social enterprise sector
2. **Support** - Sharing information about marketing, funding, trading, procurement and learning opportunities.
3. **Engagement** - Improving Network member engagement through more focussed thematic topics and supporting national campaigns
4. **Capacity** - Acting as a broker for consortia tendering and joint grant applications with the support of providers such as P4P, Just Enterprise and Community Enterprise.
5. **Research** - Commissioning research to inform future initiatives based upon data.

The WLSen board is implementing the recommendations, following a staff restructure in summer 2021 with the appointment of a Network Manager and Membership Co-ordinator along with the relocation of WLSen's office base to Polbeth Hub and a move to blended working. We would like to thank Polbeth Hub staff for a warm welcome and ongoing help in adapting to a new environment and covid restrictions.

The Board came together in December 2021 and January 2022 to revisit the Strategic Review and determine next steps. The Board have put a new strategic framework in place which sets out three priority action lines to:

- **advocate for change** by **amplifying** the voices of the social enterprise sector to influence policy and decision making;
- **make change happen** by **empowering** social enterprises to become sustainable, resilient and inclusive organisations; and
- **collaborate for change** by **collaborating** with others to create ecological and socially just communities through action.

This framework will help us manage our activities and in the longer term, help us drive strategic shifts to ensure that we:

1. Develop a way to measure Network impacts through an evidence-based approach.
2. Map and align Network outputs to UN Global Goals/National Performance Framework.
3. Reduce WLSen's environment footprint.
4. Improve Network's capacity to access contracts and shape their ESG profiles.
5. Tap into additional funding streams.

FINANCIAL REVIEW AND RESULTS

Reserves Policy

The Reserve Fund of £34,629 represents the unrestricted and restricted funds arising from past operating results (2021 - £16,475). It is the policy of WLSEN to set aside funds at a level that equates to three month's running costs and redundancy payments for all staff and the board are satisfied that the current level of Reserves should be sufficient for these purposes. The Net surplus for the year is £18,154 (2021 – £5,928). The information outlined in pages 14 to 19 provides more detail in support of the financial position.

West Lothian Social Enterprise Network does not distribute profits. Any surplus is re-invested in providing additional services to members in agreement with funders. The Board have taken advice on the practicalities of registering the organisation as a Scottish Charity and are pleased to confirm that the organisation received charitable status on 11 February 2021.

Funding Sources

Incoming resources for the period amounted to £61,600. The main source of funding remains grant from West Lothian Council. WLSEN successfully re-negotiated a contract from the local Third Sector Interface (Voluntary Sector Gateway West Lothian) valued at £15,000 to deliver TSI social enterprise outcomes.

PLANS FOR FUTURE PERIODS

WLSEN recruited a new Network Manager who joined the organisation in July 2021 and Membership Co-ordinator in September 2021

Key priorities will include:

- Working with our partners, funders and members to build further on the 5 key actions identified in the organisation's strategic review conducted in 2020.
- Notification was received in May 2021 that our tender for funding from West Lothian Health and Social Care Partnership (HSCP) was successful. Consultation work will be carried out with member organisations from the third sector to ensure the delivery of an early intervention service for adults with mental health challenges.

Governance & Leadership

We understand and believe in the link between good governance, leadership, and delivering an excellent service and business performance.

Policy & Strategy

Board Members will provide strategic direction and support, ensuring appropriate planning and governance that takes account of wider policy and the changing dynamics of the environment within which we operate.

People

Our people lie at the heart of our success, supported by leaders who display role model behaviours to engage, empower and inspire staff to achieve organisational and personal goals.

Partnerships & Resources

We recognise the benefits to be gained from knowledge sharing, partnership working, and efficient resource management.

Processes, Products & Services

Our key business processes will focus on continuous improvement in supporting our strategic goals.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors of WLSN for the purpose of charity law, are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102)
- Make judgments 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; and
- 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 charity and enable them to ensure that the Financial Statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (January 2019) applicable to charities preparing their accounts in accordance with FRS 102 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Board on February 22nd 2023 and signed on their behalf by



Name: Judith Eele

Title: Trustee

I report on the financial statements for the year ended 31 March 2022 set out on pages 14 to 19.

Respective responsibilities of directors and examiner

The Directors, who are also Trustees for charity law purposes are responsible for the preparation of the accounts in accordance with the terms of the Companies Act (2006), Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of section 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply for this year and that an independent examination is needed.

It is my responsibility to examine the accounts under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 and general guidance issued by relevant professional bodies and The Office of the Scottish Charity Regulator. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts for the purposes of this report.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements:

1. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations;
2. to prepare accounts which accord with the accounting records and comply with regulation 8 of the 2006 Accounts regulations

have not been met; or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 15th March 2023

Heather Moore MAAT
HMM Accounting Services Ltd
3 Simpson Road
East Mains Ind. Est.
Broxburn, EH52 5NP

This Page does not form part of the Financial Statements

West Lothian Social Enterprise Network
Statement of Financial Activities
Year Ended 31 March 2022

Charity Number: SC050766

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	2	41,500	0	41,500	41,500
Charitable activities	3	15,000	11,648	26,648	20,100
Other		0	0	0	0
Total Income		56,500	11,648	68,148	61,600
Expenditure:					
Raising funds		0		0	0
Charitable activities	4	38,346	11,648	49,994	54,282
Other		0	0	0	0
Total Expenditure		38,346	11,648	49,994	54,282
Net Income / (Expenditure) before transfers		18,154	0	18,154	7,318
Transfers between funds		0	0	0	0
Net Movement in Funds		18,154	0	18,154	7,318
Corporation Tax		0	0	0	(1,390)
Reconciliation of Funds:					
Total Funds Brought Forward		16,475	0	16,475	10,547
Total Funds Carried Forward	9	34,629	0	34,629	16,475

The statement of financial activities includes all gains and losses recognised in year.
All incoming resources and resources expended derive from continuing activities.

Notes form part of the Financial Statements

West Lothian Social Enterprise Network
Balance Sheet
At 31 March 2022

Charity Number: SC050766
Company Registration Number: SC479215

	Notes	2022	2021
		£	£
Fixed Assets:			
Tangible Fixed Assets		0	0
Current Assets:			
Trade and other Receivables	7	236	233
Cash at bank and in hand		52,300	26,334
		<u>52,536</u>	<u>26,567</u>
Liabilities:			
Creditors: Amount falling due within one year	8	(17,907)	(10,092)
Net Current Assets		34,629	16,475
Total Net Assets		<u><u>34,629</u></u>	<u><u>16,475</u></u>
The Funds of the Charity:			
Restricted Funds General		0	0
Unrestricted Funds		34,629	16,475
Total Charity funds	9	<u><u>34,629</u></u>	<u><u>16,475</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledges their responsibilities for:

- Ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2019).

The Financial Statements were approved by the Board Members on the 22nd February 2023 and signed on their behalf by:



Name: Judith Eele

Title: Trustee

Notes form part of the Financial Statements

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of Accounting

The Financial Statements are prepared under the historical cost convention in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2019). The Directors are of the view that the immediate future of the company is secured and on this basis the assessment of the Directors is that the company remains a going concern.

1.2 Cashflow

The Social Enterprise has taken advantage of the exemption from the requirement to produce a cashflow statement in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2019).

1.3 Fund Accounting

Unrestricted funds are available at the discretion of the Trustees in furtherance of the general objectives of the Enterprise. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Social Enterprise is entitled to the income and the amount can be quantified with reasonable accuracy.

1.5 Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

1.6 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life.

West Lothian Social Enterprise Network
Notes to Financial Statements (continued)
Year Ended 31 March 2022

Charity Number: SC050766

2. Donations & Legacies

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
WLC - General Grant	41,500	0	41,500	31,500
WLC - Covid Rates Grant	0	0	0	10,000
Donations	0	0	0	0
	41,500	0	41,500	41,500

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Voluntary Sector Gateway WL	15,000	0	15,000	15,000
VSGWL - Covid Fund	0	0	0	3,600
VSGWL - Lottery Fund	0	0	0	1,500
NHS Lothian - H&SCP Project	0	11,648	11,648	0
Miscellaneous Income	0	0	0	0
	15,000	11,648	26,648	20,100

4. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Networking Events	0	0	0	3,000
Networking Covid Support	0	0	0	7,200
Staff Salaries & Wages	37,289	6,161	43,450	33,626
Staff Travel	0	47	47	0
Staff Training & Conferences	75	248	323	0
Staff Recruitment	460	230	690	0
Working from Home Allowance	96	0	96	0
Insurances	401	0	401	390
Rent & Services	0	0	0	173
Telephone	178	201	379	186
Stationery & Postage	37	0	37	13
IT Expenses	1,034	0	1,034	1,891
Computer Equipment Renewals	-207	770	563	0
Advertising & Marketing	14	250	264	3,116
Subscriptions	0	294	294	0
Accountancy	1,000	0	1,000	1,229
Consultancy & Professional fees	-2,044	3,447	1,403	2,695
Legal Fees	0	0	0	750
Governance	13	0	13	13
AGM & Sundry	0	0	0	0
	38,346	11,648	49,994	54,282

5. Board Members Remuneration and Benefits

There were no Board Members remuneration or other benefits for the year ended 31 March 2022 (2021 – zero).

There were no Board Members expenses for the year ended 31 March 2022 (2021 – zero)

6. Staff Costs

No employees received emoluments of more than £60,000 (2021: None)

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Gross Salaries	35,379	6,161	41,540	33,100
Employers National Insurance	0	0	0	0
Employers Pension Contribution	813	0	813	526
Statutory Redundancies	1,097	0	1,097	0
	37,289	6,161	43,450	33,626

The average number of staff during the year was 3 (2021: 2)

7. Trade and other receivables: Amount falling due within one year

	2022	2021
	£	£
Prepayments	236	233
	236	233

8. Creditors: Amount falling due within one year

	2022	2021
	£	£
Trade Creditors	3,260	0
Pension Creditor	234	143
Corporation Tax	0	1,391
Accruals	4,811	8,558
Deferred Income	9,602	0
	17,907	10,092

Deferred Income represents funds received in advance from NHS Lothian for the period April 2022 to June 2022

9. Movement in Funds

	As at 01/04/21	Income	Expenses	Transfer between funds	As at 31/03/22
	£	£	£	£	£
Unrestricted Funds	16,475	56,500	(38,346)		34,629
Restricted Funds	0	11,648	(11,648)		0
Total Funds	16,475	68,148	(49,994)	0	34,629