



West of Scotland Development Education Centre

Charity Number: SC038691

Trustees Annual Report and Accounts

For the year ended

30 September 2024

West of Scotland Development Education Centre
Year ended 30 September 2024

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**West of Scotland Development Education Centre
Year ended 30 September 2024**

Legal and Administrative Information

Scottish Charity Number: SC038691

Principal Address: Finnieston 3
The Pyramid at Anderston
759 Argyle Street
Glasgow, G3 8DS

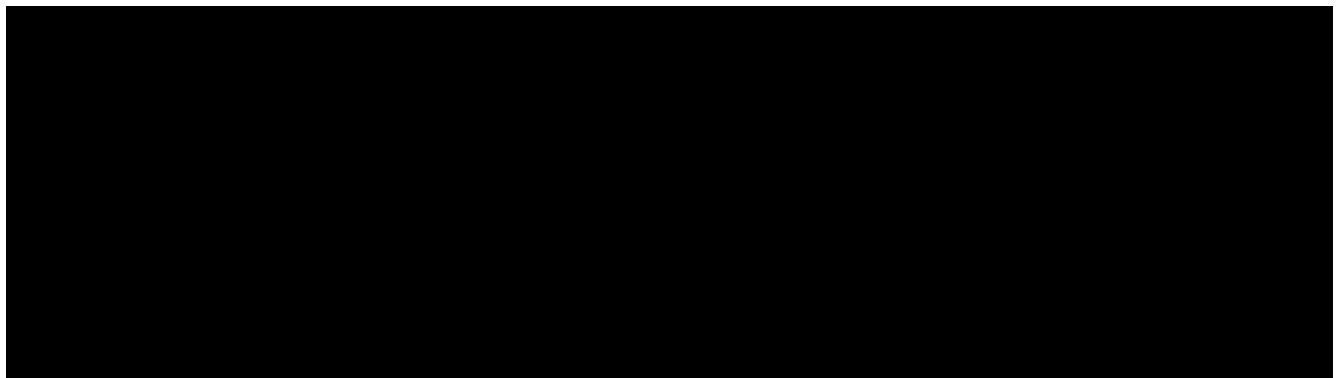
Website: www.wosdec.org.uk

Facebook: www.facebook.com/WOSDEC

Twitter: @WOSDEC


Trustees:

The following are the current trustees:



In accordance with the constitution all trustees resign at each AGM and are eligible for re-election.

Bankers: The Co-operative Bank
Branch: Business DirectPlus

Independent Examiner: 
EA Independent Ltd
5 South Charlotte Street
Edinburgh
EH2 4AN

West of Scotland Development Education Centre

Trustees' Annual Report For the year ended 30 September 2024

WoSDEC Mission Statement

***To be the leading enabler of Global Citizenship Education in the
West of Scotland***

The trustees are pleased to present their report and the accounts for the year ended 30 September 2024.

Opening words from our Chair, Nuzhat Uthmani

Over the past year, we have made significant progress in education and advocacy, focusing on resource development, professional learning, and collaboration. One of their key achievements was the creation, piloting, and launch of anti-racism Health and Wellbeing (HWB) resources funded by the Scottish Government. Additionally, collaboration with Education Scotland was useful to draft an animation supporting the Social Justice, Rights, and Equalities (SJRE) framework, which is now undergoing consultation. Partnerships with organisations like Oxfam and the Quakers further enhanced the work, resulting in resources on Climate Justice and Peace Education.

Professional learning continued to be a major focus, with training delivered across various topics, including Building Racial Literacy, Global Citizenship, and Climate Justice, reaching educators at both national and local levels. WoSDEC worked closely with local authorities to support equality leads and engaged with Newly Qualified Teachers to enhance their understanding of global citizenship and anti-racism. The Paul Hamlyn Project also made strides, incorporating student ideas into storytelling-based curricula.

In advocacy, we represented IDEAS (now merged with SIDA) on national Learning for Sustainability groups and contributed to the Curriculum for Social Justice. Collaborative efforts with organisations such as "Show Racism the Red Card" and "Facing History and Ourselves" strengthened the strategic approach. Thousands of teachers engaged with our in-person and online training sessions, and feedback from participants has been used to refine content and delivery. Advisory groups have also been instrumental in improving Quality Assurance and planning for future professional learning initiatives, reinforcing our commitment to advancing education on anti-racism, social justice, and global citizenship across Scotland.

West of Scotland Development Education Centre

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Structure, Governance and Management

Constitution

The West of Scotland Development Education Centre (WoSDEC) is a Scottish Charitable Incorporated Organisation (SCIO) governed by a constitution. It became a SCIO on 30 August 2013, having previously been established as an unincorporated organisation, governed by a constitution dated 30 July 2007. The affairs of WoSDEC are conducted by the members of the Management Committee, who are the trustees of the charity, and who are elected at the Annual General Meeting of members.

Other legal and administrative information, including the names of the trustees, is shown on page 2.

Aims and Objectives

The organisation is established for charitable purposes only, and in particular, the objects are:

- to advance development education at all levels of the Scottish education system;
- to promote equality, diversity and the advancement of human rights, conflict resolution or reconciliation by the study of issues of justice, equality and human rights in a multicultural society and an interdependent world, and of environmental concerns.

The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit' and primarily young people by using our creative resources and participatory methods to encourage them to be confident and effective contributors to a more just and sustainable world. These people will be the organisation's beneficiaries.

The organisation will therefore provide a development education centre for teachers, advisers and students; pool the resources and expertise of the different agencies in Scotland seeking to promote development education; and promote the incorporation of a development education approach in Scottish schools, particularly within the curriculum.

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Activities and achievements

Strategic Objectives 2021 – 2024
Create and deliver professional learning which becomes the engine room of critical thinking and social justice awareness
Expand year on year strategic external stakeholder relationships beyond the formal sector into community and Further Education

Key activities and achievements from across the team during 2023-2024

1. Paul Hamlyn project

Keen to enhance our existing drama-based pedagogy, 'Global Storylines' using stories based on issues identified by learners themselves we were delighted to be successful in our application to the Paul Hamlyn Foundation. These funds, for a period of 26 months, will allow us to further explore, together with our partners Active Inquiry, this form of pedagogy using the 'Theatre of the Oppressed' approach to learning. The overall aim of the project is to develop teachers, skills and confidence to explore social justice/environmental issues through drama.

2. Anti-Racism Website and Resource

Over a period of several months we worked tirelessly with one of the other development education centres on the design and production of a Scottish Government funded Anti-racism website and resource for early years practitioners and teachers in Scotland <https://www.antiracisted.scot/>

West of Scotland Development Education Centre

Trustees' Annual Report For the year ended 30 September 2024



The completed resource was officially launched in October 2024 and has been widely welcomed.

3. Global Citizenship in Scotland Programme (GCiS)

Through the Global Citizenship in Scotland programme, we were delighted to reach **2681** teachers in the 12 local authorities we work in. These teachers attended a variety of professional learning topics over the year.

4. As well as local authority Lead Officers, WOSDEC invest heavily in establishing and maintaining successful partnerships with:

- Educations Scotland's Building Racial Literacy team
- Education Scotland's UNCRC leads
- Education Scotland's Learning for Sustainability leads
- Queen Margaret's University Disability Literacy team
- St Andrew's University and Aberdeen University joint Third Generation Project team
- Children's Parliament
- Early Years Scotland
- Learning for Sustainability Scotland
- Keep Scotland Beautiful/Eco Schools Scotland
- Quakers

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5. Recruitment of additional staff

During this reporting period we were able to increase staffing to include 2 new team members with an education remit and 1 team member focusing on communications. This brings our staffing complement to eight, the highest number of staff on the team since WoSDEC's inception. This was enabled through successfully obtaining additional funds.

5. Strategic Administrative wins

Whilst reviewing our strategy in 2023 staff and board members made a decision to instigate several changes within the organisation's administrative processes. This included the changing of the bank account to an ethical bank, outsourcing of salary payments, in-house administration of pension contributions and the recruitment of a new accountant/independent examiner. These lengthy and arduous tasks took place over a nine month period and are due for completion in November 2024.

The above highlights are down to the dedication of our staff team. The team continues to inspire teachers to bring Global Citizenship into the classroom with innovative CPDs; that are appreciated by all who participate in them. The long term effect and legacy of our work is in the knowledge and inspiration teachers pass onto their pupils to become global citizens and play their part in making our world better for all.

A MORE COMPREHENSIVE INSIGHT TO OUR WORK

Paul Hamlyn Project - after successfully receiving funding the project's kickoff meeting took place on 24 April 2024 in our office. Following this, meetings were set up in May and June 24 with Senior Leadership Teams and Steering groups in the 2 participating schools - Riverbank and Oakgrove Primary Schools.

At Oakgrove we are working with the P6 class and the P7 class. At Riverbank it's the P4 class and P7 class. We have set up steering groups in each school, made up of WoSDEC and Active Inquiry staff, a member of the school's Senior Leadership team, the teachers from each class, a boy and girl from each class, and at Riverbank a parent is also involved.

Initial meetings with schools involved getting to know them all and an introduction to drama methodology. Our partner 'Active Inquiry' facilitated different activities that the learners enjoyed and it was a chance to learn about some of the good and not so good things about their school and community. A group agreement was created and ended with a reflective session to find out how the learners found the session. We are indebted to Noelle Gilbert from the Paul Hamlyn Foundation who has and continues to be hugely supportive and open to the innovation of this project

West of Scotland Development Education Centre

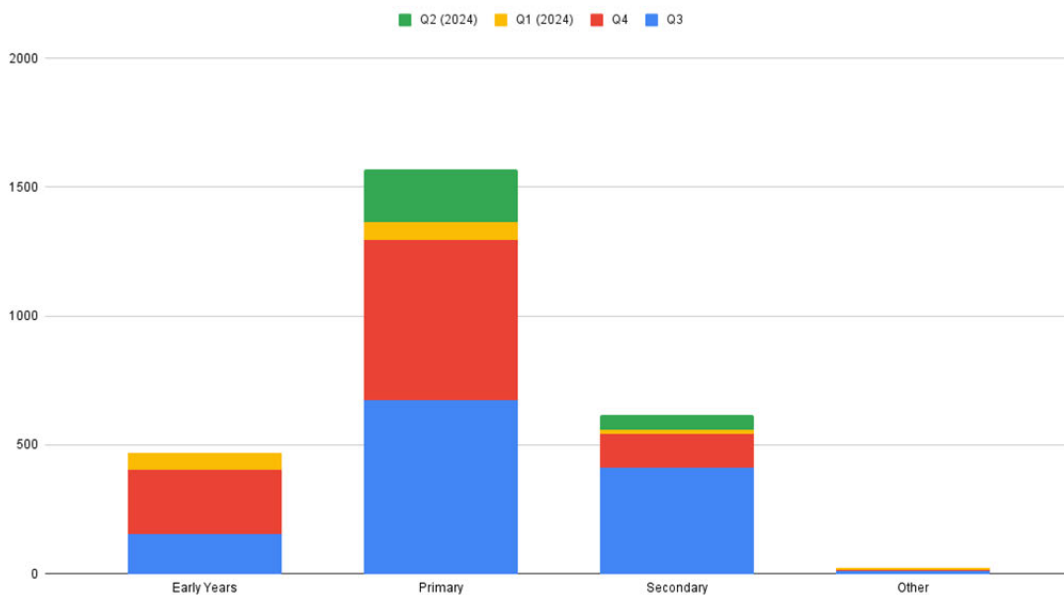
Trustees' Annual Report For the year ended 30 September 2024

GCiS project (funded by the Scottish Government) - numerous teachers regularly sign up to attend our diarised courses with **2681** fully participating in the learning. Course titles included rights in early years, primary global citizenship, exploring the middle-east conflict (in partnership with the Quakers), anti racism, co-delivery of Climate Justice sessions with Keep Scotland Beautiful and a new course on Positive representation of disability, in partnership with The Toy Box Diversity Lab at Queen Margaret Union University in Glasgow.

We are also delighted to celebrate our continued engagement with newly qualified teachers from across the 12 local authorities within our remit. This year we reached **802** probationers.

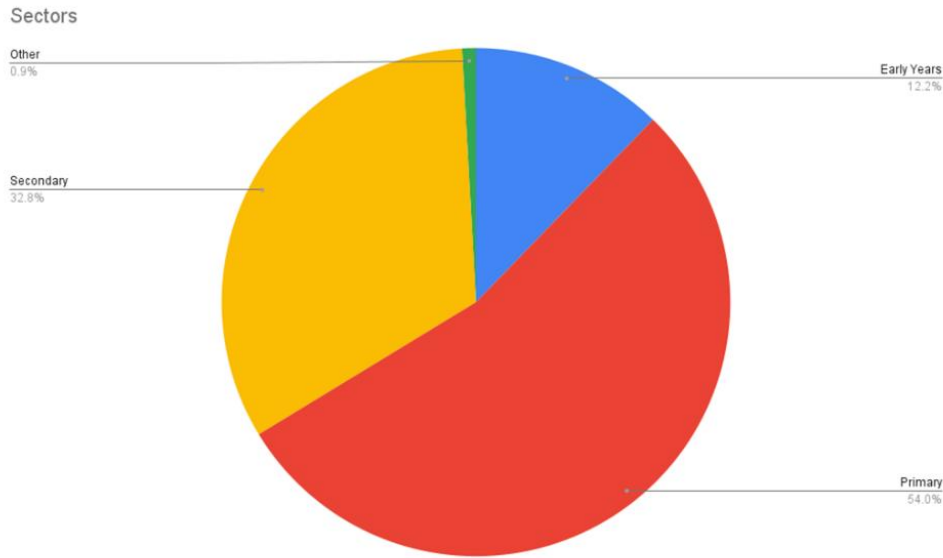
Below is a representation of our engagement across the formal education sectors;

Sectors across the quarters



West of Scotland Development Education Centre

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Global Storylines - we were delighted to host a **Professional recognition** twilight event in June 2024. Seven teachers shared their efforts in their journey towards Professional recognition which was then awarded to them all.

During the assessment process teachers are asked to demonstrate and evidence their learning. Questions asked included:

How has this course enabled me to develop as a practitioner?
What has been the impact on learners and their learning experiences?
How have I applied my deeper understanding of Global Citizenship?
What has been the impact on my colleagues' professional learning?
How is this influencing and enhancing my professional practice? Which of the identified reading and research challenged me and critically informed my new practice?
In what ways will I be able to make a contribution to the school/wider educational community?
How will I take this forward? What are my next steps for development?

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Teacher quote:

'The Global Storylines course has been the catalyst for thinking differently about the professional learning offers that I deliver as part of the English as Additional Language Service. The nature of the work has necessitated a creative and reflective response in meeting the criteria for professional recognition from the General Teaching Council.'

We also worked directly with a number of Primary schools through the Scottish Libraries Improvement fund and the Pupil Equity Fund. At Oakgrove Primary, Glasgow we supported their 'Home is Here' project, working with two classes on our Global Storyline: **The Giant of Thistle Mountain** project.

On the back of this, we were approached by Caledonia primary to do a similar project, which we delivered between June and August 2024, as well as St Paul's and Scotstoun primaries who were looking for anti-racism training and deeper planning support as partner schools. Across all these in-depth school support projects we ensured that teachers felt informed, knowledgeable and confident in leading learning which would address key themes of migration, human rights and anti-racist education. This training will have a legacy for all staff working in our transient, multicultural community in supporting wellbeing needs and inclusion of children new to Scotland. Evidence of the success of this work was confirmed through an end of project celebrations with parents.

Teacher quote:

"I absolutely loved working with WoSDEC. I thought it was relevant to the real world and it was so easy to connect skills across the curriculum. Also, as a teacher it was something different and a great opportunity for professional development."

Linked to this overall area of work we continue to be part of our co-founded Storyline in Scotland network. In March 2024 we co-developed and co-delivered a course for Strathclyde University lecturers which has led to further interest in Global Storylines at the birthplace of the original Storyline methodology.

Building Racial Literacy - we will continue to facilitate Cohort 5 and 6 (focusing on community education) of the national Building Racial Literacy programme which promotes anti-racism as a baseline professional value, empowering educators to identify and implement anti-racist behaviours and processes in their everyday practice. The ultimate goal of the Building Racial Literacy programme is to make every educator in Scotland racially literate, effective at dealing with racism and confident in leading anti-racism.

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British Council Guided Partnerships - we facilitated the learning where teachers work with like-minded schools in the UK and overseas partners on a short-term project. This new cohort brought together teachers from Nigeria, Wales, England and Scotland for 4 webinars, focussing on Climate and Gender.

https://docs.google.com/presentation/d/14l3BRzimvdWtcsxJiljzrf8uM_sS7S9c/edit#slide=id.p1

Peace Education - we continue to work in partnerships with the Quakers on peace education in schools.

https://docs.google.com/presentation/d/1YITX1h1sUABrbttlzlnhNfQGFlLHwFX/edit#slide=id.g2bdfaf56044_0_0

Oxfam - we have continued to work in partnership with Oxfam GB on the updating of Climate Justice resources for use in schools through the Third Generation project.

East Dunbartonshire Pupil Forum - in support of East Dunbartonshire's Pupil Leadership Forum activity, we developed and delivered training to 76 pupils during full morning workshops across two days. The workshops covered:

- their knowledge and understanding of the UNCRC, based on feedback from a pre-input survey, with a particular focus on Article 12 (I have the right to be listened to and taken seriously);
- their understanding of frameworks to gather children and young people's views, such as CRIA;
- their confidence and skills in using participatory methods to gather information from their peers, and to present findings to duty bearers to support meaningful participation.

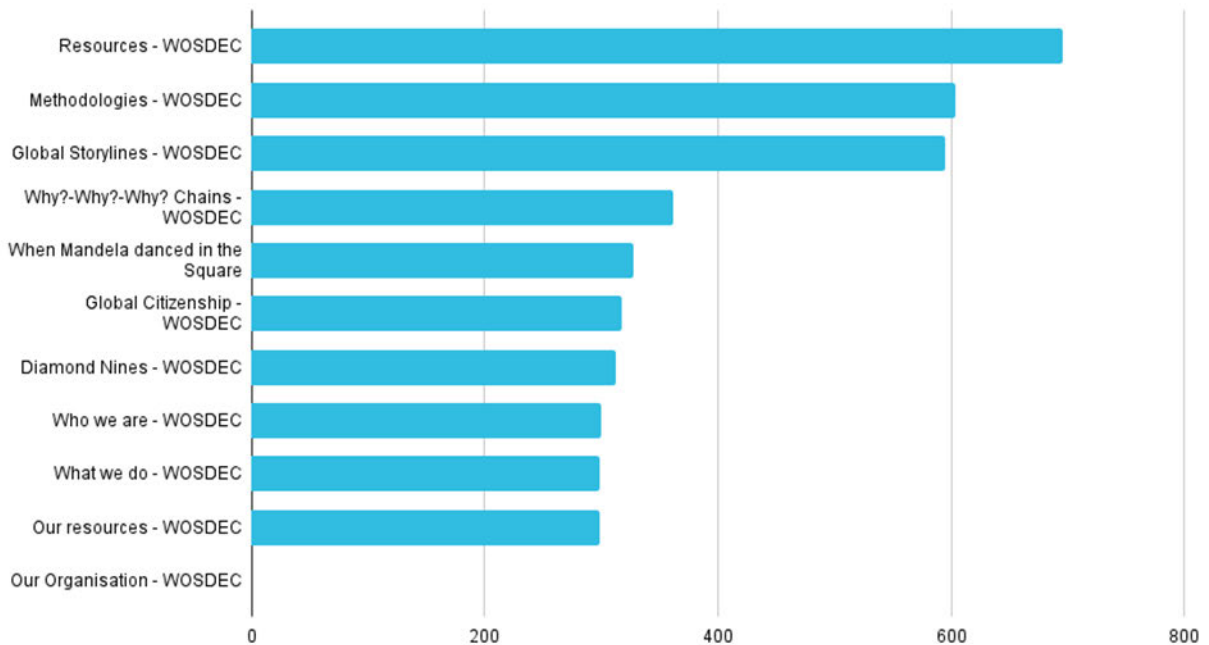
Communication Strategy

An integral area of our work is how and when we alert schools and teachers as well as the wider communities to our delivery of professional learning and resources. We monitor engagement through a variety of social media platforms as well as our website. The graph on the next page gives an indication of the areas of activity accessed:

West of Scotland Development Education Centre

Trustees' Annual Report For the year ended 30 September 2024

Pages being accessed by active users on WOSDEC's website



I would like to take this opportunity to thank all the trustees for the giving of their time and energy to enable us carry out our mission, we very much appreciated you all. Many thanks also go to all of the staff team who seem to have an ever-increasing workload, but carry out their duties with efficiency, dedication and good humour, the Trustees are truly grateful to them. Thanks, is also due to all our funders who enable us to continue our work of keeping Global citizenship to the fore in education.

During this reporting period we have been hugely grateful to our new accountant Elaine Alsop, who, after only a few months supporting us, has been able to understand our work and financial systems and produce our annual accounts. Thank you Elaine !

The Future

Key strategic areas for WoSDEC in 2025 - 2028

- Situate Global Citizenship Education as vital for building a more just society of hopeful, politically literate citizens.
- To diversify funding streams and move to becoming more self-sustaining.
- To improve our organisational systems.

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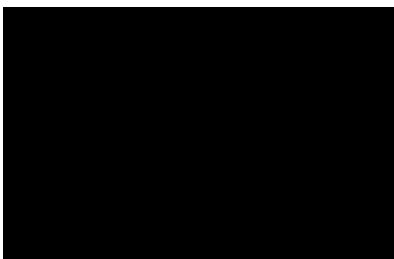
Financial Review

Income and expenditure for the year is set out in the statement of financial activities and the accompanying notes. Grants of £225,169 were receivable as detailed in note 4 to the accounts. Together with fees and other income, total income for the year amounted to £240,702. Expenditure totalled £186,744, as detailed in notes 6 and 7, resulting in an increase in total funds of £53,958 for the year (2023: increase of £5,959). Funds carried forward amount to £104,193, comprising £60,055 in a restricted funds, £963 in the fixed asset fund and £97,133 in the general fund (note 14).

Reserves

The free reserves of the charity are represented by the balance of £97,133 on the general fund. This equates to 6.25 months expenditure (based on 23-24 annual expenditure) and is considered to be a reasonable level as a contingency against any shortfall in income.

Signed on behalf of the Trustees



**West of Scotland Development Education Centre
Year ended 30 September 2024**

**Independent Examiner's report to the Trustees of
West of Scotland Development Education Centre**

I report on the accounts of the charity for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

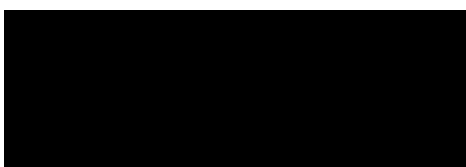
Basis of Independent Examiner's report

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 a consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees 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

Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Regulationshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



EA Independent Ltd
5 South Charlotte Street
Edinburgh, EH2 4AN
25 February 2025

West of Scotland Development Education Centre

Statement of Financial Activities For the year ended 30 September 2024

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Income from:					
Grants	4	6,960	218,209	225,169	130,297
Charitable activities	5	15,533	-	15,533	21,292
Total income		<u>22,493</u>	<u>218,209</u>	<u>240,702</u>	<u>151,589</u>
Expenditure on:					
Charitable activities	6	27,255	158,154	185,409	144,341
Governance activities	7	1,335	-	1,335	1,289
Total expenditure		<u>28,590</u>	<u>158,154</u>	<u>186,744</u>	<u>145,630</u>
Net income / (expenditure)		(6,097)	60,055	53,958	5,959
Transfers between funds		-	-	-	-
Net movement in funds		(6,097)	60,055	53,958	5,959
Reconciliation of funds:					
Fund brought forward		104,193	-	104,193	98,234
Fund balances carried forward		<u>98,096</u>	<u>60,055</u>	<u>158,151</u>	<u>104,193</u>

The statement of financial activities includes all gains and losses recognised in the year.
The results for the year derive from continuing activities.

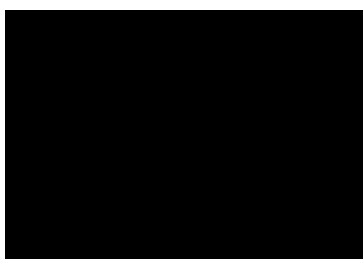
The notes on pages 16 to 26 form part of these financial statements

West of Scotland Development Education Centre

Balance Sheet As at 30 September 2024

	Notes	2024 £	2023 £
Fixed assets	10	963	1,002
Current assets			
Debtors	11	76,932	38,507
Cash at bank and in hand		160,583	80,027
		<u>237,515</u>	<u>118,534</u>
Liabilities			
Creditors: Amounts falling due within one year	12	(80,327)	(15,343)
Net current assets		<u>157,188</u>	<u>103,191</u>
Net assets		<u>158,151</u>	<u>104,193</u>
Funds			
Restricted funds	14	60,055	-
Unrestricted funds	14	98,096	104,193
Total Charity Funds		<u>158,151</u>	<u>104,193</u>

These accounts were approved and authorised for issue by the Board of Trustees on 25 February 2024.



The notes on pages 16 to 26 form part of these financial statements

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

1 ACCOUNTING POLICIES

1.1 General Information

West of Scotland Development Education Centre is a registered Scottish Charitable Incorporated Organisation with charity registration number SC038691. Its principal address is:

Finnieston 3, The Pyramid at Anderston, 759 Argyle Street, Glasgow, G3 8DS

The principal activities are to advance development education at all levels of the Scottish education system and to promote equality, diversity and the advancement of human rights, conflict resolution or reconciliation by the study of issues of justice, equality and human rights in a multicultural society and an interdependent world, and of environmental concerns.

1.2 Basis of Preparation

The accounts have been prepared under the historical cost convention accordance with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

West of Scotland Development Centre meets the definition of a public benefit entity under FRS 102.

These financial statements are presented in Pounds Sterling (GBP) as that is the currency in which the charity's transactions are denominated. Monetary amounts in these financial statements are rounded to the nearest pound (£).

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires Trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

The trustees have taken the advantage of the provisions in the SORP from preparing a statement of cash flows as afforded to small entities by FRS 102.

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

1 ACCOUNTING POLICIES (continued)

1.3 Going Concern

The accounts have been prepared on a going concern basis as the Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future. They regularly monitor the funding streams and evaluate the projected expenditure and the free reserves available.

1.4 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable, and the amount can be measured reliably. The following specific policies are applied to the particular categories of income:

- Fee income is included in the accounts when the charity earns the right to consideration by performance and amounts are invoiced.
- Donations and similar incoming resources are included in the period in which they are receivable, which is when the charity becomes entitled to the resource.
- Grant income for charitable purposes is recognised when the charity has entitlement to the fund, any performance conditions attached to the grant have been met, it is possible the income will be received, and the amount can be measured reliably and is not deferred.
- Where a grant or donation is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

1.5 Expenditure

Expenditure is recognised when the charity has entered into a legal or constructive obligation, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It has been accounted for on an accruals basis and has been classified under relevant headings.

The charity is not registered for VAT, and accordingly expenditure is shown gross of irrecoverable VAT. Resources are expended as:

- Expenditure on charitable activities includes costs incurred in supporting the charity and its objectives. It comprises both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice and therefore includes the costs of independent examination.

1.6 Taxation

West of Scotland Development Education Centre is accepted by HMRC as a charity under section 521 to 563, Income Tax Act 2007, and accordingly no provision is required for taxation surpluses.

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

1 ACCOUNTING POLICIES (continued)

1.7 Funds

Unrestricted funds are available to use and are administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity.

Restricted funds are to be used for particular restricted purposes within the charity's objectives. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

1.8 Financial Assets and Financial Liabilities

Financial instruments are recognised in the Balance Sheet when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition they are accounted for as set out below.

The charity only enters into basic financial instruments. At the end of each reporting period basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

1.9 Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts.

1.10 Foreign exchange

Assets and liabilities denoted in foreign currencies are translated into sterling at the rate applicable to the balance sheet date. Exchange gains or losses are taken to the income and expenditure account.

1.11 Pensions

The charity operates an auto enrolment scheme for the benefits of its employees. Contributions payable are charged to the income and expenditure account in the period they are payable.

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

2 ACCOUNTING POLICIES (continued)

1.12 Tangible fixed assets and depreciation

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

- Computer equipment – 25% on a straight-line basis
- Office equipment – 25% on a straight-line basis

Expenditure on equipment less than £100 has been charged to the income and expenditure account.

1.13 Debtors

Trade and other debtors are measured at transaction price.

1.14 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result on 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.

2 CRITICAL JUDGEMENTS AND ESTIMATES

The preparation of financial statements in compliance with the Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires the Trustees to exercise judgement in applying the charity's accounting policies. The Trustees do not consider there to be any material accounting judgement required in preparing these accounts. The Trustees are satisfied that accounting policies are appropriate and applied consistently.

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

3 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Income from:			
Grants	-	130,297	130,297
Charitable activities	21,292	-	21,292
	<u>21,292</u>	<u>130,297</u>	<u>151,589</u>
Expenditure on:			
Charitable activities	14,044	130,297	144,341
Governance activities	1,289	-	1,289
	<u>15,333</u>	<u>130,297</u>	<u>145,630</u>
Net movement in funds	5,959	-	5,959
Reconciliation of funds:			
Fund brought forward	98,234	-	98,234
Fund balances carried forward	<u>104,193</u>	<u>-</u>	<u>104,193</u>

4 INCOME FROM GRANTS

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Scottish Government – <i>supporting Scottish teachers developing global citizenship in Scottish education</i>	-	118,209	118,209	130,297
Paul Hamlyn – <i>developing teachers, skills and confidence to explore social justice/environmental issues through drama</i>	-	75,000	75,000	-
Scottish Government – <i>anti- racism and diversity training</i>	-	25,000	25,000	-
Paid Work Placement funding	6,960	-	6,960	-
Total income	<u>6,960</u>	<u>218,209</u>	<u>225,169</u>	<u>130,297</u>

All grant income in 2023 was restricted.

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

5 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
GSL Phase 2	2,700	-	2,700	6,450
CCGL	2,809	-	2,809	-
Teach Climate Justice	5,135	-	5,135	-
Other invoiced fees	4,889	-	4,889	14,842
Total income	15,533	-	15,533	21,292

All fees from charitable activities income in 2023 was unrestricted.

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Salaries and wages	6,748	146,863	153,611	134,598
Paul Hamlyn project costs	-	11,291	11,291	-
Education resources	-	-	-	2,307
Consultancy / freelance fees	7,259	-	7,259	-
Staff travel	1,461	-	1,461	1,088
Staff training	850	-	850	1,022
Social media and website	2,982	-	2,982	235
Subscriptions	922	-	922	1,152
Rent	3,224	-	3,224	2,000
Heat & light	361	-	361	93
Insurance	916	-	916	791
Office costs	1,268	-	1,268	171
Payroll fees	435	-	435	252
Depreciation	829	-	829	632
Total expenditure	27,255	158,154	185,409	144,341

In 2023, £130,297 was restricted expenditure.

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

7 GOVERNANCE ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
AGM costs	335	-	335	382
Independent examination	1,000	-	1,000	800
Other expenses	-	-	-	-
Total expenditure	1,335	-	1,335	1,289

In 2023, all governance expenditure was unrestricted.

8 EMPLOYEES

	Total 2024 £	Total 2023 £
Gross Salaries	141,313	123,050
Employers National insurance	11,158	9,854
Employers NI Allowance	(5,000)	(5,000)
Employers Pension	6,140	5,374
Recruitment	-	1,320
Total salary cost	153,611	134,598

No employee received emoluments of more than £60,000 in the current or prior year.

The average monthly number of employees during the year was 6.7 (2023: 5.8), as at September 2024 there were 8 employees.

The charity has a flat structure with trustees setting the strategic direction, therefore no senior management remuneration to disclose.

Pension contributions

The charity makes contributions to independently administered, defined contribution scheme on behalf of its employees. Contributions to the scheme are charged to the Statement of Financial Activities in the period to which they relate. Contributions payable during the year were £6,140 (2023 £5,374).

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

9 TRUSTEE REMUNERATION AND RELATED PARTIES

No members of the Trustee Board (nor any person connected with them) received any remuneration during the current or prior year.

No members of the Trustee Board received reimbursements in respect of travel expenses for attending meetings during the current year (previous year fees of £300 paid to 1 trustee for course development).

10 FIXED ASSETS

	2024 £	2023 £
Office equipment at 1 October	9,761	9,761
Additions in the year	790	-
Office equipment at 30 September	<u>10,551</u>	<u>9,761</u>
Accumulated depreciation at 1 October	8,759	8,127
Depreciation charged in the year	829	632
Accumulated depreciation at 30 September	<u>9,588</u>	<u>8,759</u>
Net Book Value at 30 September	<u><u>963</u></u>	<u><u>1,002</u></u>

11 DEBTORS

	2024 £	2023 £
Paul Hamlyn year 2 funding receivable	75,000	-
Accrued income	-	30,648
Prepayments & other debtors	1,932	7,859
	<u><u>76,932</u></u>	<u><u>38,507</u></u>

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Tax and social security	2,960	2,961
Deferred income (see note 13)	75,000	10,000
Accruals and other creditors	2,367	2,382
	<u>80,327</u>	<u>15,343</u>

Operating lease commitments

The charity's future payments under operating lease payments are as follows:

For rental of premises

Under leases expiring within one year	3,480	2,341
Termination period of 3 months written notice	<u>870</u>	<u>585</u>

13 DEFERRED INCOME

	2024 £	2023 £
Deferred income brought forward	10,000	-
Paul Hamlyn year 2 funding	75,000	10,000
Scottish Government: anti-racism work	-	-
Released in year	<u>(10,000)</u>	<u>-</u>
Deferred income carried forward	<u>75,000</u>	<u>10,000</u>

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

14 MOVEMENT OF FUNDS

		Balance at 1 Oct 2023 £	Income £	Expenditure £	Transfers £	Balance at 30 Sep 2024 £
Unrestricted Funds						
General fund		103,191	22,493	(28,590)	39	97,133
Fixed asset fund		1,002	-	-	(39)	963
		<u>104,193</u>	<u>22,493</u>	<u>(28,590)</u>	<u>-</u>	<u>98,096</u>
Restricted Funds						
Scottish Government	(a)	-	118,209	(118,209)	-	-
Scottish Government	(b)	-	25,000	(25,000)	-	-
Paul Hamlyn	(c)	-	75,000	(14,945)	-	60,055
		<u>-</u>	<u>218,209</u>	<u>(158,154)</u>	<u>-</u>	<u>60,055</u>
Total Funds		<u>104,193</u>	<u>240,702</u>	<u>(186,744)</u>	<u>-</u>	<u>158,151</u>

Purpose of funds:

Unrestricted general fund represents the free reserves of the charity to be used under the direction of the trustees to meet the charitable objects.

Unrestricted fixed asset fund represents the value of the assets to be used by the charity in carrying out its charitable objects.

Restricted funds:

- (a) **Scottish Government** funding to provide Career Long Professional Learning for practitioners across all sectors to ensure they are able and motivated to incorporate Global Citizenship in their practice with increased knowledge, confidence and understanding of Global Citizenship as part of Learning for Sustainability.
- (b) **Scottish Government** funding to provide anti-racism and diversity training, website and resources for early years practitioners and teachers in Scotland.
- (c) **Paul Hamlyn** funding is the first payment of a two part grant of £150,000 for a period of 26 months, to further explore, together with our partners Active Inquiry, to develop teachers, skills and confidence to explore social justice/environmental issues through drama

Transfers between funds:

A transfer was made of £790 in to the general fund to the fixed asset fund to represent the purchase of computer equipment and £829 from the fixed asset fund representing the depreciation charge during the year. The net effect was a transfer of £39

West of Scotland Development Education Centre

Notes to the accounts For the year ended 30 September 2024

Movements in funds – comparative figures

	Balance at 1 Oct 2022 £	Income £	Expenditure £	Transfers £	Balance at 30 Sep 2023 £
Unrestricted Funds					
General fund	96,600	21,292	(15,333)	632	103,191
Fixed asset fund	1,634	-	-	(632)	1,002
	<u>98,234</u>	<u>21,292</u>	<u>(15,333)</u>	<u>-</u>	<u>104,193</u>
Restricted Funds					
Scottish Government (a)	-	130,297	(130,297)	-	-
		<u>130,297</u>	<u>(130,297)</u>	<u>-</u>	<u>-</u>
Total Funds	<u>98,234</u>	<u>151,589</u>	<u>(145,630)</u>	<u>-</u>	<u>104,193</u>

(a) Scottish Government to provide Career Long Professional Learning for practitioners across all sectors to ensure they are able and motivated to incorporate Global Citizenship in their practice with increased knowledge, confidence and understanding of Global Citizenship as part of Learning for Sustainability.

15 ANALYSIS OF NET ASSETS REPRESENTING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 30 September 2024 are represented by:			
Fixed assets	963	-	963
Net current assets	97,133	60,055	157,188
	<u>98,096</u>	<u>60,055</u>	<u>158,151</u>

Fund balances at 30 September 2023 are represented by:

Fixed assets	1,002	-	1,002
Net current assets	103,191	-	103,191
	<u>104,193</u>	<u>-</u>	<u>104,193</u>