

DEDRIDGE GOOD NEIGHBOUR NETWORK SCIO

ANNUAL REPORT AND SORP ACCOUNTS

FOR THE YEAR ENDED 31st. MARCH 2023

SCOTTISH CHARITY NO. SC047318

Trustees' Annual Report - Year ended 31st. March 2023.

The trustees present their annual report and accounts for the Dedridge Good Neighbour Network SCIO (hereafter referred to as DGNN) for the year ended 31st. March 2023.

Reference and Administrative Information

Charity Name Dedridge Good Neighbour Network SCIO

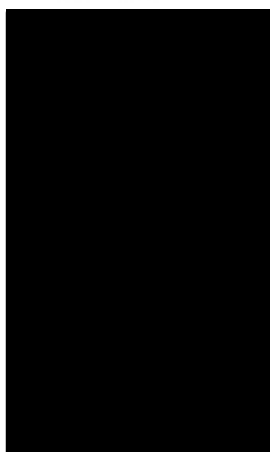
Charity Registration Number SC047318


Address - Permanent c/o Lanthorn Community Centre
Kenilworth Rise
Livingston
West Lothian. EH54 6JJ.

Address - Current/Temp c/o Crofthead Community Centre
Templar Rise
Livingston
West Lothian EH54 6DG

Trustees and Principal Office-bearers :

Chairperson:
Treasurer:
Secretary:
Trustees:

**Independent Examiner**

 FCMA, Small Business Support, Rosyth Business Centre, 16
Cromarty Campus, ROSYTH, Fife. KY11 2WX.

Bankers

Bank of Scotland
Almondvale
Livingston
West Lothian. EH54 6SN.

Structure, Governance and Management

Governing Document

The DGNN charity is a SCIO first registered 11/04/2017 and is administered in accordance with its constitution. DGNN was originally established as a charity 22/02/1988

Recruitment and Appointment of Trustees

Members of the DGNN Committee are the charity trustees, elected at Annual General Meetings for a period of three years. The two local churches, the local Health Centre and the West Lothian Council are each entitled to make one appointment to the Committee. The office bearers are elected annually at the first committee meeting held after the Annual General Meeting and they form the Executive Committee.

Organisational Structure

The charity trustees meet at least every quarter to review and consider the charities activities and financial matters. Due to the coronavirus pandemic and the risk category of many of the charity trustees the frequency of meetings during the year has been interrupted.

Objectives and Activities

The objectives of the DGNN are:

- a) The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- b) The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Achievements and Performance

The DGNN charity has served the Dedridge area of Livingston well for over thirty years in the running of successful lunch clubs with some exercise and entertainment on two / three days per week, combined with keep fit classes, a Mothers and Toddlers Group and various Craft and Social activities. Additionally and with volunteering support it provided transport to and from its activities and ongoing support facilities to its clients.

Delivery of clubs and activities is to individuals who by reason of old age, infirmity or social isolation need practical or emotional support.

The charitable activities have been restricted throughout the past year and participation is around 35% of the pre-pandemic levels due to the temporary move of the clubs and activities from The Lanthorn Community Complex to the reduced capacity Crofthead Community Centre. Clubs have continued and been well received by those attending throughout the year, albeit with significantly reduced participation.

For the clients not able to return and be involved in the clubs and activities, primarily due to the capacity restrictions of The Crofthead Community Centre, the DGNN coordinators continue providing critical community outreach support to them and will continue with this until clients can return and once again benefit from participation in the clubs and activities.

During the year restricted funding was received from the Lottery for Jubilee celebrations and from West Lothian Council to support a Christmas event. Both these events were organised by the charity coordinators, funding enabled the events to be free of charge to those participating and around 60 clients and volunteers were in attendance.

Feedback on both events from the clients was very positive. The Trustees would like to thank Cheryl and Evelyn, our coordinators, for organising both events so successfully.

DGNN expects to return to The Lanthorn Complex by early 2024, at this point client clubs and activities can return to pre-pandemic levels. During the first 6 months of 2024 the target is for all clubs and activities to be built back to pre-pandemic levels.

Financial Review

DGNN's Annual Report and Accounts have been prepared under the fully accrued/SORP Compliant accounts system - The Statement of Recommended Practice - Accounting and Reporting by Charities, although its income for 2022-2023 did not reach the minimum amount for this to be mandatory.

The charity had a deficit of £6,549 (2021/2022 a deficit of £6,337) in the year with incoming resources totaling £37,008 (2021/2022 £31,854). Income from grants and donations amounted to £34,395 (2021/2022 £30,018), from client activities £2,613 (2021/2022 £993) and from the Government Job Retention Scheme for staff support £0 (2021/22 £842). Income generation in terms of fundraising and client activities was higher due to the build up of group activity post Covid pandemic. Expenditure in the year amounted to £43,557 (2021/22 £38,191). This expenditure increase can be attributed mainly to the growth in group activities post Covid pandemic.

Grant income is £34,172 and includes, a) an administrative grant from West Lothian Council in support of ongoing clubs running costs £14,475, b) an operational support grant from The Lottery Community fund £10,000, c) restricted funds for client activities from West Lothian Community Wellbeing fund £5,591 and d) other smaller grants amounting to £4,106 of which £2,953 is restricted for client activity.

Reserves Policy

The Trustees have considered the reserves required and aim to maintain free reserves in unrestricted funds at a level which equates to three months of the net expenditure on unrestricted charitable activities, excluding depreciation of tangible assets. Based on current expenditures the Trustee consider the ideal level of reserves as of 31st March 2023 to be £9,000. The balance held on reserves as of 31st March 2023 is £22,340 of

which £15,239 are unrestricted.

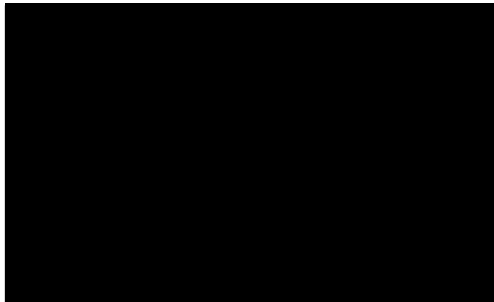
Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures being 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 charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

Approved by the Trustees and signed on their behalf:



Date 22-Aug-2023

Independent examiner's report on the accounts

Report to the trustees/members of Dedridge Good Neighbour Network.

Registered charity number SC 013932

On the accounts of the charity for the year to 31/03/23 pages 1-12.

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 statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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 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 Accounts Regulations have 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.

Date 22/8/23

Relevant professional qualification FCMA. CGMA.

Address 19 Upper Greens. KY14 7BX

	Note	Unrestricted Funds 2022-2023 £	Restricted Funds 2022-2023 £	Endowment Funds 2022-2023 £	TOTAL 2022-2023 £	TOTAL 2021-2022 £
Incoming Resources :						
From generated funds						
Voluntary Income	1	25,851	8,544	0	34,395	30,018
Activities for generating funds	2	840	1,773	0	2,613	993
Investment income	3	0	0	0	0	0
From charitable activities	4	0	0	0	0	0
Other incoming resources	5	0	0	0	0	842
Total Incoming Resources		26,692	10,317	0	37,008	31,854
Resources Expended						
Cost of generating funds	6	0	0	0	0	0
Charitable activities	6	35,430	7,947	0	43,377	38,041
Governance costs	6	180	0	0	180	150
Total Resources Expended		35,610	7,947	0	43,557	38,191
Net incoming/outgoing resources before transfers		(8,918)	2,369	0	(6,549)	(6,337)
Transfers between funds		0	0	0	0	0
Net incoming/outgoing resources before other recognised gains/losses		(8,918)	2,369	0	(6,549)	(6,337)
Gain/loss on revaluation of investments		0	0	0	0	0
Net movement in funds		(8,918)	2,369	0	(6,549)	(6,337)
Total funds brought forward	14	24,157	4,732	0	28,889	35,227
Total funds carried forward	14	15,239	7,101	0	22,340	28,889

Balance Sheet**As at 31st. March 2023**

	Note	2022-2023 £	2022-2023 £	2021-2022 £	2021-2022 £
Fixed Assets					
Tangible Fixed Assets	9	0		0	
Investments	10	0		0	
			0		0
Current Assets					
Debtors	11	0		0	
Prepaid Insurance Expenses	11	189		175	
Bank and Cash	15	22,635		29,731	
			22,824		29,907
Less Creditors					
Falling due within 1 year	12		484		1,017
Net Current Assets			22,340		28,889
Net Assets			22,340		28,889
Unrestricted Funds					
General funds	14	15,239		24,157	
Designated funds	14	0		0	
			15,239		24,157
Restricted funds	14		7,101		4,732
Total Funds			22,340		28,889

The accounts were approved by the trustees of the Dedridge Good Neighbour Network on 22nd August 2023
 For and on behalf of the Dedridge Good Neighbour Network.



Chairman

Treasurer

Dedridge Good Neighbour Network SCIO

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

The charity has adopted the requirements of the Statement of Recommended Practice : Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice : Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either unrestricted funds or restricted funds, defined as follows.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objectives of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objectives of the charity.

incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity (2022-2023 £0.00, 2021-2022 £0.00).

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible Fixed Assets

The charity has the right to occupy and use for its charitable objectives various parts of the Lanthorn Community Centre upon payment of an appropriate letting fee to the Lanthorn Management Committee. Any expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises. As of 31st March 2023 the charity is occupying the Crofthead Community Centre while the Lanthorn undergoes refurbishment.

Any tangible fixed assets having a cost to the charity of over £1,000 and a useful life of at least two years are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value over their estimated useful life.

Investments

Any Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

The Dedridge Good Neighbour Network is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Notes forming part of the financial statements for the year ended 31st March 2023.

	Unrestricted Funds 2022-2023 £	Restricted Funds 2022-2023 £	Endowment Funds 2022-2023 £	Total 2022-2023 £	Total 2021-2022 £
1 Voluntary Income					
WL Council Core Grant	14,475	0	0	14,475	19,475
WLC Councillors Disbursement Fund	1,153	0	0	1,153	550
West Lothian_ Xmas funds	0	653	0	653	690
West Lothian Community Wellbeing Fund	0	5,591	0	5,591	0
Robertson Trust	0	0	0	0	9,000
Lottery Community Fund - Jubilee grant	0	2,300	0	2,300	0
Lottery Community Fund - Core Operations	10,000	0	0	10,000	0
Donations and Other	224	0	0	224	303
Sub-total	25,851	8,544	0	34,395	30,018
2 Activities for Generating Funds					
Regular Fundraising Activities	131	0	0	131	0
Members Contribution to activities	709	0	0	709	437
Members lunch club contributions	0	1,453	0	1,453	557
Members' contributions to XMAS	0	320	0	320	0
Other	0	0	0	0	0
Sub-total	840	1,773	0	2,613	993
3 Investment Income					
Dividends Received	0	0	0	0	0
Bank Interest	0	0	0	0	0
Other	0	0	0	0	0
Sub-total	0	0	0	0	0
4 Incoming Resources from Charitable Activities					
Special Appeals	0	0	0	0	0
Other	0	0	0	0	0
Sub-total	0	0	0	0	0
5 Other Incoming Resources					
Covid support - Job Retention Scheme	0	0	0	0	842
Total Income	26,692	10,317	0	37,008	31,854

6 Analysis of Resources Expended

	Unrestricted Funds 2022-2023 £	Restricted Funds 2022-2023 £	Endowment Funds 2022-2023 £	Total 2022-2023 £	Total 2021-2022 £
Costs of Generating Funds					
Fundraising Expenses	0	0	0	0	0
Other	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable Activities					
Salaries	31,570	0	0	31,570	29,914
Rent	0	0	0	0	910
Telephone & IT support costs	1,704	0	0	1,704	2,378
Office Services / Printing / Postage	865	0	0	865	892
Insurance	364	0	0	364	352
Professional fees	0	0	0	0	0
Client Activities	927	4,950	0	5,877	2,368
Lunch Club Provision	0	2,997	0	2,997	1,228
Entertainment	0	0	0	0	0
Fitness Instructor	0	0	0	0	0
Depreciation charged	0	0	0	0	0
Miscellaneous	0	0	0	0	0
	<u>35,430</u>	<u>7,947</u>	<u>0</u>	<u>43,377</u>	<u>38,041</u>
Governance Costs					
AGM Expenses	0	0	0	0	0
Ind. Examiner's / Audit Fees	180	0	0	180	150
	<u>180</u>	<u>0</u>	<u>0</u>	<u>180</u>	<u>150</u>
Total Expenditure	<u>35,610</u>	<u>7,947</u>	<u>0</u>	<u>43,557</u>	<u>38,191</u>
Net Income / (Expenditure)	<u>(8,918)</u>	<u>2,369</u>	<u>0</u>	<u>(6,549)</u>	<u>(6,337)</u>

7 Staffing

	2022-2023 £	2021-2022 £
Salary costs	31,570	29,914
NIC Employer's Contribution	0	0
	<u>31,570</u>	<u>29,914</u>

	2022-2023	2021-2022
Co-ordinator (part-time job share)	2	2

8 Trustee Remuneration and Related Party Transactions

During the year, no trustees received payment for providing services to the charity.

9 Tangible Fixed Assets

	Buildings £	Office Equipment £	Total £
Cost			
As at 1st. April 2022	0	1,981	1,981
Additions	0	0	0
Disposals	0	0	0
As at 31st. March 2023	<u>0</u>	<u>1,981</u>	<u>1,981</u>
Accumulated Depreciation			
As at 1st. April 2022	0	1,981	1,981
Charge for year	0	0	0
Eliminated on Disposals	0	0	0
As at 31st. March 2023	<u>0</u>	<u>1,981</u>	<u>1,981</u>
Net Book Value			
As at 31st. March 2023	<u>0</u>	<u>0</u>	<u>0</u>
As at 31st. March 2022	<u>0</u>	<u>0</u>	<u>0</u>

10 Investments

	2022-2023 £	2021-2022 £
Market Value as at 1 April 2022	0	0
Unrealised gain / (loss) on investments	0	0
Market Value as at 31 March 2023	<u>0</u>	<u>0</u>
Investments at Cost	<u>0</u>	<u>0</u>

11 Debtors

	2022-2023 £	2021-2022 £
Prepaid Insurance exps	189	175
Accrued Income	<u>0</u>	<u>0</u>
	<u>189</u>	<u>175</u>

12 Creditors

	2022-2023 £	2021-2022 £
Accrued Expenditure	484	1,017
	<u>484</u>	<u>1,017</u>

13 Analysis of Net assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0	0	0	0	0
Investments	0	0	0	0	0
Current Assets	15,723	0	7,101	0	22,824
Current Liabilities	484	0	0	0	484
TOTAL NET ASSETS AS AT 31/3/2023	15,239	0	7,101	0	22,340

14 Movement in Funds

	As at 1st. Apr. 2022	Incoming Resources	Outgoing Resources	Transfers	As at 31st. Mar. 2023
	£	£	£	£	£
Restricted Funds					
Robertson Trust - Lunch Club	2,316	1,453	2,997	0	771
Lloyds TSB	61	0	0	(61)	0
West Lothian Council - XMAS fund	0	653	1,246	593	0
West Lothian - Wellbeing Fund	0	5,591	0	0	5,591
Lottery Community fund - Jubilee	0	2,300	2,177	(123)	(0)
Members' contributions	2,356	320	1,528	(409)	739
Total Restricted Funds	4,732	10,317	7,947	0	7,101
Unrestricted Funds					
Contingency	0	0	0	0	0
General	24,157	26,692	35,610	0	15,239
Total Unrestricted Funds	24,157	26,692	35,610	0	15,239
Total Funds	28,889	37,008	43,557	0	22,340

15 Bank and Cash Balances

	as at 31/03/2023 £	as at 31/03/2022 £
Current Account	22,635	29,731
Cash on Hand	0	0
CAF Cash Account	0	0
	<u>22,635</u>	<u>29,731</u>