

REGISTERED COMPANY NUMBER: SC356976 (Scotland)

REGISTERED CHARITY NUMBER: SC012838

EAST PARK SCHOOL
TRADING AS EAST PARK
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

INTRODUCTION

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC356976 (Scotland)

Registered Charity number

SC012838

Registered office

1092 Maryhill Road
Glasgow
G20 9TD

Trustees

Mr G I Wells	Chair
Mrs L M Dalziel	Treasurer
Ms K M Howie	Resigned 23/11/2021
Mr A A Campbell	Resigned 23/11/2021
Ms M Hawthorn	
Mrs C McGhee	
Mr C Ewer	
Mr T F O'Connell	
Mrs J M McLaren	
Mrs C M Filippi	
Mr J T Daly	Resigned 01/02/2022
Mr K Deans	Appointed 23/11/2021

Senior Management Team

Kieron O'Brien – Executive Director
Geraldine O'Neill – Head of Care Services
Catriona Campbell – Head of Education

Auditors

Anderson Anderson & Brown LLP
Statutory Auditors
Chartered Accountants
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY

Bankers

The Royal Bank of Scotland plc
Milngavie Branch
24 Douglas Street
Milngavie
Glasgow
G62 6PB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS (continued)

Solicitors

Employment law/HR advice
Worknest (formerly Law at Work)
Kintyre House
205 West George Street
Glasgow
G2 2LW

Other legal advice
Brodies LLP
Capital Square
58 Morrison Street
Edinburgh
EH3 8BP

Investment Managers

Rathbone Investment Management
George House
50 George Square
Glasgow
G2 1EH

STRUCTURE, GOVERNANCE AND MANAGEMENT

East Park was founded in 1874 and is governed by a Board of Trustees, appointed in accordance with the charity's Memorandum & Articles of Association.

East Park is a registered charity operating in Scotland (Scottish charity number SC012838), and a company limited by guarantee (SC356976). Details of the trustees and senior management staff who served during the year and since the year-end are provided. The trustees are responsible for ensuring that the annual financial statements prepared give a true and fair view of the state of affairs of the charity at the end of each year and of the incoming resources and resources expended for each year.

The Board comprises trustees elected for their experience and anticipated contribution to the governance of East Park. The Board meets at least five times a year, approving educational and care strategy and planning, organisational and financial policy, investment and reserves policy, budgets, and corporate and business development plans. The Board operates two Committees - the General Purposes Committee, and the Services Quality Assurance and Development Committee. The Board delegates executive responsibility to the Executive Director and the senior management team who have collective responsibility for the operational management of the organisation.

In 2021/22, three trustees resigned from East Park, and one trustee was appointed. Although there were twelve Trustees for a period of time in 2021/22, resignations reduced the total number of trustees to nine by the end of the financial year.

The senior management team comprises the Executive Director, Head of Care Services and Head of Education.

The Board regularly assesses its effectiveness and the skill set and knowledge it requires to operate at a high level. Trustees are appointed from diverse backgrounds for their expertise, knowledge and interest in education, child social care policy, charity law, finance, accounting etc. They are recruited in various ways including advertising. In all cases, at least two members of the Board interview potential new trustees. Any recommendation for appointment is approved at a full meeting of the Board. New trustees are invited to participate in a bespoke induction programme and are given detailed information on the operation of East Park, its plans and priorities. Trustees are invited to attend information sessions and seminars organised internally and by external bodies, to keep them up-to-date on relevant policy, legislation, charity law and other matters.

The trustees consider that the trustees, the Executive Director, Head of Care Services and Head of Education are the key management team being those with the authority and responsibility to direct and control the charity. The remuneration policy for all employees is to match skills, experience and qualifications of each position consistent with a framework and considering market levels in the locality of the employment base.

In addition to maintaining close relationships with regulatory bodies and commissioning managers from local authorities, East Park participates in a number of networks to ensure it keeps abreast of legislative requirements, best practice and innovation relevant to its work. These include:

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

- Education Through Care Scotland;
- Scottish Autism Research Group;
- Grant-aided Special Schools Group and other Scottish Government Groups;
- National Autistic Society; and
- Scottish Council of Independent Schools (SCIS).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects for which East Park was established as stated in the Memorandum of Association are:

“the advancement of education and the advancement of care by the provision of a range of residential, social, and educational services on a short or long term basis to children and young people with complex additional support needs arising from profound learning disabilities and/or autism spectrum disorder, sensory/motor and physical impairments with associated challenging behaviours.”

East Park constantly strives to put the children and young people at the centre of the provision of these services, working with families and external partners, seeking innovative, creative and effective personalised approaches enabling each individual to reach his or her maximum potential.

East Park responds to the needs of national and local communities. East Park regularly reviews and adapts this provision to meet the evolving needs of the communities in the care and education of young people with highly complex additional support needs. East Park recognises the continuing and increasing need to support young people on the autism spectrum and have responded to this by developing a specialist workforce with high-level skills and expertise. East Park’s core provision is provided to approximately 30 children and young people from across Scotland. It is a holistic education and care service that seeks to provide the children and young people with the life skills and coping strategies to enable them to develop more self-awareness and self-regulatory coping strategies and so introduce a new cycle of positive experiences and expectations. This in turn leads to increased confidence, success and increased social participation. East Park also provides a post school service called Workmates, which enables young people, to further develop their coping strategies into adulthood.

Each child and young person’s needs are assessed and an individualised plan to support the achievement of targeted outcomes is established. Their progress is monitored closely with the plan and target outcomes adjusted as required to support development. Each young person’s achievements provide evidence of their and the organisation’s success. The work at an individual level is monitored at an organisational level within the different strands of the annual departmental plans under the main priorities: wellbeing, outcomes, quality improvement and continuing professional development. The departmental plans are extracted from the rolling three-year Development Plan, which the Board reviews regularly and approves annually.

East Park’s success at an organisational level is generally measured against the delivery of the Development Plan (including the associated operational plans that are listed within the Development Plan, such as The School Improvement Plan and the Fundraising and Marketing Plan) and the positive outcomes achieved by the children and young people. Trustees assess the performance of the organisation via regular internal and external reporting to the Board. External reports on the quality and success of East Park’s work include the Care Inspectorate, Education Scotland, the National Autistic Society and the Scottish Qualifications Authority inspections and re-accreditations.

RISK MANAGEMENT

The Board places a high priority on effective risk management to ensure that the charity operates within its financial capabilities and makes prudent financial decisions. In addition to financial risk management, the trustees also place a high priority on minimising exposure to risk to service users, staff and visitors. Policies and procedures are in place covering care practice and provision, health and safety related matters, fire, administrative arrangements etc. Detailed risk assessments are in place and reviewed regularly to protect the health, safety and welfare of the children, young people and staff.

The organisation wide Risk Register is reviewed on a rolling basis at each meeting of the General Purposes Committee and the Services Quality Assurance and Development Committee which report back to the Board.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

RISK MANAGEMENT (continued)

The Board reviews the Risk Register annually. The principal risks are identified and mitigation strategies discussed and agreed. As at March 2022, the Board had identified that whilst there were some significant risks during 2021/22, East Park had managed these well enough with prudent financial planning, robust mitigating factors and contingency covid adverse business planning, well enough to lower what initially were high risks at the start of the pandemic.

Strategy to manage risk

East Park had put strategies, systems and plans in place to mitigate against the uncertainty, unstable and changing environments experienced during 2021/22. East Park has continued to collaborate mostly with the Scottish Government and Health Boards and external agencies such as local authorities and stakeholders to mitigate against potential risks to the organisation. The Continuity Plan, Business Plans, COVID 19 Action Plan and Significant Adverse Event Plan have proved effective and beneficial during this time. Remarkably we have seen quite a substantial increase in the staffing establishment numbers during this time as our service has continued to be mostly fully subscribed. This trend continues as we work our way out of the pandemic, continually learning and ensuring our children and young people and the staff are supported.

It is acknowledged that an arising challenge and risk is the health and emotional well-being of staff. East Park has put in place robust support such as web-based health and wellbeing resources and provided generous HR support where this is required. It is anticipated that this may impact our services and is therefore highlighted as a potential operational risk as Scotland moves away from the strict restrictions and health protocols that were in place.

ACHIEVEMENT AND PERFORMANCE

Residential Care Services

East Park provides a residential care service to children and young people with complex additional support needs, many of whom are on the autism spectrum and have related behavioural challenges. Most of the resident children and young people attend East Park School, however, where a referred young person's existing school placement is meeting their educational needs and is within daily travelling distance, they may continue to attend that school.

East Park's residential care service consists of four high-specification community houses, all of which are set within pleasant residential developments in north-west Glasgow, and two houses on East Park's main Maryhill Road campus, which constitute our Residential Intensive Support Service. This, more recently established service, specialises in the support of children and young people who struggle to share their living space with others. In this accommodation, each child has their own small studio with bedroom, shower room and sitting room.

All resident children and young people live socially valued and fulfilling lives as part of the community, experiencing neighbourly relationships, and having full access to local community activities and resources e.g., youth groups, karate clubs, dance classes.

Our dedicated and skilled residential childcare teams recognise that the successful provision of a happy, interesting and empowering living and learning environment for the resident child or young person, is not just about our high-quality physical spaces, but much more about the human, social environment of positive, nurturing and loving interactions within those spaces.

Every resident young person has a team of keyworkers who each act as a designated link person co-ordinating all aspects of the young person's care. The keyworker supports the young person on a day-to-day basis and works closely with education staff to develop and implement consistent supportive strategies. These strategies are most often focussed on reducing the child or young person's autism-related anxieties and behavioural challenges, building on their strengths, motivation and interests and so maximising their receptiveness and disposition to learning and exploring the world around them.

In relation to the planning and reviewing process, the keyworker will also support the young person to express their views and choices and to participate, as far as is possible, in all decisions, which may affect their lives.

In keeping with the main tenets of The Promise (Scottish Government 2020), while recognising that children should preferably grow up within a loving family home, our residential childcare team ensure that resident children and young people are thriving in a loving and valuing environment, surrounded by people they can trust and with whom they feel safe. Our colleagues are encouraged to develop nurturing, compassionate and respectful relationships with children, young people and their families, to listen to children and young people, and to ensure that they are meaningfully involved in all decision-making about their lives and their care.

Our residential childcare colleagues are dedicated, resilient and highly motivated. They are committed to 'staying the course' with young people; supporting them to navigate the often-confusing world around them; helping them to develop coping and self-regulatory

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE (continued)

strategies for difficult times and supporting them to develop a secure and resilient attachment base, which will stand them in good stead as they grow and develop.

Care Inspections, Accreditation and Duty of Candour

(1) Care Inspections

The residential service comprises two services, each individually registered with the Care Inspectorate. The four off-site community residences are currently registered as a School Care Accommodation Service and the Residential Intensive Support Service based at the main Maryhill Road campus is registered as a Care Home Service for Children. At the request of the Care Inspectorate, in order to comply with the Public Services Reform (Scotland) Act 2010, we are currently in the process of re-registering the School Care Accommodation Service as a Care Home Service for Children.

Due to the COVID-19 pandemic, on-site inspection activity was suspended from March 2020 until May 2021, at which point a much-reduced inspection programme recommenced in the residential childcare sector. Additional reporting requirements have been imposed by the Care Inspectorate throughout the pandemic and to date these continue. This includes required notification of COVID-19 outbreaks and weekly notification of staffing status, in relation to COVID-related and general sickness absence, and staff vacancies. These have been fully complied with.

(1.1) The most recent inspection of the **Care Home Service** (our Residential Intensive Support Service) took place in June 2021, with the report being published in August 2021. The inspection was based on the criteria in the Care Inspectorate Quality Framework for Care Homes for Children and Young People (2019).

The grades awarded were:

<u>1. How well do we support children and young people's wellbeing?</u>	5 - Very Good
1.1 Children and young people experience compassion, dignity and respect:	5 – Very Good
1.2 Children and young people get the most out of life:	5 – Very Good
1.3 Children and young people's health benefits from the care and support they experience:	5 – Very Good
<u>2. How good is our leadership?</u>	5 – Very Good
2.2 Quality assurance and improvement are led well:	5 – Very Good
<u>3. How good is our staff team?</u>	5 – Very Good
3.2 Staff have the right values, skills and knowledge to care for children and young people:	5 – Very Good
<u>4. How good is our setting?</u>	5 – Very Good
4.3 Children and young people can be connected with and involved in the wider community:	5 – Very Good
<u>5. How well is our care planned?</u>	
5.1 Assessment and care planning reflects children and young people's needs and wishes:	5 – Very Good

Comments within the report included:

“There were aspects of excellence in the manager's performance (the Service Co-ordinator) and in some of the initiatives he had introduced to the service, and we considered him to be an asset to the service. The staff group spoke highly of his style of management and the ongoing support they received from him and his team of seniors.”

“Young people were cared for in a positive and loving way and we could see they had formed secure and trusting relationships with staff.”

“Staff were keen to learn, and all said they enjoyed the initiatives being rolled out to support the young people. Staff were enthusiastic about their work and spoke fondly of the young people they cared for. They were proud of the very good outcomes they had supported young people to achieve.”

“There was a dynamic and aspirational approach to positive behaviour plans that firmly placed young people at the centre. We saw input from other stakeholders and family members in a multi-agency approach to the process.”

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE (continued)

(1.2) The most recent full inspection of the **School Care Accommodation Service** occurred in June 2018, and resulted in the following grades:

Quality of care and support:	5 - Very Good
Quality of environment:	3 - Adequate
Quality of management and leadership:	4 - Good

This inspection highlighted a need to further improve and refresh the residential environment in the original four off-site residences. In response to this, the East Park Board of Trustees agreed the funding for a major refurbishment programme. This refurbishment is now complete.

(2) National Autistic Society Accreditation

East Park continues to maintain accreditation with the National Autistic Society, having been awarded the National Autistic Society (NAS) Advanced Award in 2020.

(3) Duty of Candour

East Park had no Duty of Candour events in the year 2021/2022.

Referrals

East Park has developed a strong national reputation for being able to support young people at the extreme end of the autism spectrum. These young people often have concomitant behavioural issues, which families and other less specialist services have, understandably, struggled with. Our reputation has been further enhanced by the gaining of the NAS Advanced Award.

We continue to have a healthy number of referral enquiries coming from local authorities across Scotland, including some who have not previously referred to East Park.

The COVID-19 Pandemic

The COVID-19 pandemic continues to impact two years on. The *East Park Continuity and Contingency Plan for the COVID-19 Pandemic*, first developed and distributed in March 2020, is reviewed regularly. All services and departments across East Park continue to be managed within the context of recommended safe-working practices, while also ensuring the delivery of consistently high-quality services.

Impact on Residential Teams and Resident Young People

The year 2020-2021, saw a boost in staffing of the residential services, as the pool of potential candidates grew due to increased unemployment as a result of many businesses struggling to keep afloat. In the past year some of these staff have either returned to former careers or have entered tertiary education courses which had been suspended due to the pandemic.

This inevitably resulted in a few months of increased staff movement and the need for another recruitment campaign. By March 2022, we had finally attained a full staffing establishment again, so we look forward to increased stability in the team.

Omicron, the variant of concern (VOC) which emerged in November 2021, spread at an unprecedented rate in the UK from January 2022. Since then, the residential service has experienced significant outbreaks of COVID-19 in individual houses involving staff and young people. Fortunately, almost all staff and young people have recovered swiftly with no evident lasting impairments.

While these have been difficult and stressful periods for all involved, we feel proud to have managed these outbreaks in a way that has limited the impact on the service delivered to the young people. This response has been largely due to the hard-work, motivation and commitment of the residential teams and the support of our colleagues from school and Workmates, many of whom have worked residential shifts in addition to their substantive roles, in order to support the resident young people and their residential colleagues.

We do remain mindful of the toll this pandemic has taken on the physical, emotional and mental health of staff, families and young people. With the support of our colleagues in the HR Department, this has been reflected in our amended processes relating to absence and 'return to work'. We also continue to signpost individual staff to support services and strategies via the Westfield Health Benefits Programme and via East Park's Wellbeing Hub.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE (continued)

Other Achievements

- Over the past year, we have progressed and further embedded our organisation-wide initiative to reduce, as far as possible, the use of restrictive practices by:
 - Developing an organisational *Reducing Restrictive Practices Strategy and Policy*.
 - Convening a cross-organisational *Reducing Restrictive Practices Working Group*

The above measures, combined with our child and young person-focused Positive Behaviour Support Plans and Emotion Works Programme, both led by the Principal Teacher, are now supporting colleagues to:

- Change how behaviours that challenge are managed across all East Park Services
 - Develop a culture based on nurture, relationships, compassion and the promotion of emotional recovery and repair for both young people and staff.
 - Ensure that practice across the organisation reflects the rights of all children and young people to feel safe and protected from harm.
- Related to the above, over the past year, members of the residential team and other East Park colleagues have increased their presence and contribution to relevant national best practice and policy-setting forum and research networks.
 - The Service Co-ordinator (Residential Intensive Support Service), the Head of Care Services and the Principal Teacher represent East Park on the Scottish Physical Restraint Action Group (SPRAG) and Restraint Reduction Scotland (RRS).

The aim of both groups is to eliminate the misuse of restrictive practices in Scotland, and to ensure that, where these are used, they are done so safely, with respect for people's human rights, and in a culture of openness and transparency.

- The Centre for Excellence for Children's Care and Protection (CELCIS), based at Strathclyde University are currently undertaking an appreciative inquiry focussing on the success and achievements of one East Park residential pupil who had a very restricted existence before coming to East Park, due to extreme anxiety related to earlier adverse experiences. The research is focussing on the methods used by East Park residential and school colleagues, to engage and enable the young person to accomplish these significant achievements.

- We have also increased our presence at national conferences and events, contributing to the wider understanding of working with children and young people with complex additional support needs and associated behavioural challenges.

Most recently, in March 2022, we were involved in the Educating Through Care Scotland (ETCS) Conference. This conference took place to launch a report '*Delivering the Promise*' which seeks to define the role of independent care and education services, such as East Park, within Scotland's 'care system'.

The event included accounts of real care journeys, one of which was co-written by our Residential Intensive Support Service Co-ordinator and the Principal Teacher. This account focused on the very successful journey of one current residential pupil who had experienced significant adverse childhood events. Using a trauma-informed approach, residential and school teams have worked closely and patiently to create a safe, nurturing environment for this young person. The outcome for the young person has been that their life has opened up to new exciting experiences, with increased confidence, more effective communication and increased awareness of emotions and self-regulation strategies.

- In March 2022 several residential young people had the opportunity to enjoy their first-ever holiday to Stuckdarach, a luxury holiday home on the banks of Loch Lomond. This was a great success. They all took to it, as if 'to the manor born' and enjoyed soaking in the hot tub surrounded by the natural beauty and wildlife of Loch Lomond and the Trossachs National Park.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE (continued)

Education Services

School

Individual Young People's Achievements

In 2021, 11 pupils completed SQA qualifications at National 1 and 2. A total of 48 National 1 units and 6 National 2 units were undertaken. 12 learners were presented for John Muir Awards this year and after piloting JASS awards last session, we will use this model again this year. This session, one pupil is likely to complete a Music unit at National 3 in addition to a range of other units.

Each child and young person arrives at East Park with a range of complex learning and behavioural challenges around which a bespoke curriculum is built and systematically and regularly reviewed. This looks and in practice is distinctly different to a mainstream school environment. At East Park, the Curriculum for Excellence is delivered through robust, responsive timetabling, flexible proportionate curricula delivery, therapeutic support and adaptable engagement. Putting the child first involves a multitude of approaches that are determined by the challenges and barriers the child and/or young person is exhibiting at any given time. There is no one size fits all in our integrated care and educational approach, which is designed according to the individual needs of the child and/or young person.

Education Scotland

East Park School was last inspected in December 2016, and engagement with the inspection team continued following their assessment as 2 weak and 2 satisfactory grades. Following this report and a series of follow up visits, we were delighted to receive their written report on 25 June 2019, signing off the original inspection visit. It is likely that the school will be inspected again soon; a recovery visit from Education Scotland is scheduled for June 13th 2022 as part of a voluntary support programme.

The school management team consists of 2 Principal Teachers and 2.6 FTE Senior Learning Support Workers, who work with the Head of Education to manage the daily running of the school and the implementation of the School Improvement Plan (SIP). The Services Quality Assurance and Development (SQAD) Committee continued to receive detailed reporting on progress throughout 2021/22, with further reports being provided to the Board, and quality assurance is also monitored via the SQAD Committee.

Teachers and Learning Support Workers work together in SIP groups across 3 themes – Communication; Building Life Skills, Independence, and Community; and Multisensory Approaches and Play. As we move into the summer term, we are very excited to be participating in the pilot of the new Play Pedagogy Awards.

Advanced Autism Accreditation

We were delighted to be awarded this accreditation following our visit from the National Autistic Society in October 2020. The award was given in recognition of East Park's high quality autism practice, joined-up approach across care and education and commitment to continuous improvement. Our achievement was later celebrated in the Glasgow Times, and local MSP Bob Doris raised a motion highlighting the work of East Park at Holyrood.

Key Developments

Our children and young people are arriving at East Park with increasingly complex sensory needs, and we again sought to use Pupil Equity Funding to enhance our provision in this area. For our first Inservice Day in August 2021, renowned speaker Ben Kingston Hughes facilitated a day inviting school staff to lead play-based learning and this has improved the range of activities we provide.

Our former cafeteria has been fully refurbished and renamed The Hive. The space is now a multipurpose, autism-friendly setting for lunch as well as for whole school events, meetings and exercise.

Given the limitations on community activity, we were fortunate to be able to continue with our weekly Forest School provision, both in a local park and in the school grounds.

These initiatives have made a significant impact on children's readiness to learn, as well as contributing to their physical fitness and self-confidence.

Pupil achievements continue to be celebrated on a weekly basis at assemblies. At first, these continued online via Zoom, meaning that our pupils could participate with their families or in our residencies even at the peak of the pandemic. This made the event more accessible to our children and young people, and we added Fischy Music sing-a-longs and Music Making sessions to the weekly diary, ensuring that our wider community could remain connected. Now, as restrictions are lifted, most events are again running face-to-face, but much training and professional development remains online, enabling more staff to attend events online at times that suit.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE (continued)

Workmates

There has not been a Care Inspectorate visit this session. Our last, unannounced, inspection was on 4 July 2019, and was part of the new pilot Care Inspectorate inspection model. East Park was happy to be graded Very Good (5) and Good (4) across 2 key questions:

- How well do we support people's wellbeing? (5) and;
- How well is our care and support planned? (4)

The previous evaluation was grade 4 across all areas.

There are currently 19 young people attending, with 2 due to leave in June. Demand continues to outstrip capacity, and many current young people are seeking additional sessions; there are a further 2 confirmed new placements and all sessions are expected to be filled in the year ahead. For the first time, there is a full time placement.

Workmates provides a varied programme of vocational and community-based activities tailored to the needs of the young people. This has presented challenges over the last year, with almost all community provision inaccessible and the service had to close following guidance from the Care Inspectorate, but the Service Manager and Senior Learning Support Worker have worked with the team to ensure that since reopening, young people have been able to participate in virtual community activities, outdoor activities and more partnership working with the school. As Workmates and School staff continue to work closely together, the range of opportunities has been extended for the children and young people across both teams; the groups enjoy coming together for weekly Fischy music sing-a-longs, art activities, and use of the allotment.

Learning and Development

East Park is committed to delivering a comprehensive programme of learning and development opportunities to colleagues across East Park. Through our blended learning approach, our personal and professional development opportunities ensure that all colleagues have access to high quality resources to build, enhance and update the skills and knowledge necessary for the delivery of high quality outcomes and innovative practice to support all of our children and young people using our service.

The Learning & Development team continues to support staff in achieving the required qualifications for registration with the Scottish Social Services Council, and recognition with Her Majesty's Inspectorate and Autism Accreditation with the National Autistic Society. Our Learning & Development team work with colleagues to provide the support, including any special arrangements they may require undertaking their qualification.

Our Learning & Development team currently support:

- 27 Candidates undertaking SVQ 3 Social Services children and young people award
- 45 Candidates undertaking SVQ 4 Social Services children and young people award
- 11 Candidates undertaking the HNC Social Services award
- 4 Candidates undertaking the PDA in learning & Development (assessor award)
- 2 Candidates undertaking the PDA in learning & Development (verifiers award)

Fundraising and Volunteers

East Park is extremely grateful to the many donors who support our work and we extend our thanks to all the Trusts & Foundations, companies, community groups and individuals who made generous donations, both funding and in-kind donations.

East Park's fundraising is project driven and fundraising activities during the year are targeted to ensure we are adding value or additional resources to our core service delivery. The Fundraising team sends out both project led funding applications and generic applications to corporates, community groups and Trusts and Foundations who provide many activity opportunities for the young people. Total income from fundraising donations totalled approximately £42,000 (excluding gifts in kind and specific grant funding).

East Park benefits greatly from the support of volunteers across the organisation, those who donate their time and expertise to support the charity over the year via diverse activities. Due to the COVID-19 pandemic, we have not been able to work with any volunteers during 2021/22. We look forward to being able to welcome volunteers back to East Park as soon as we are able. East Park benefitted from support from individuals undertaking sponsored events. Trustees provide significant support in the form of expertise and time. In 2021/22, this has totalled to 486 hours provided by twelve trustees over the course of the year (this figure includes the contribution of the those trustees who resigned during the year).

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Financial position

Trustees and the Senior Management Team are responsible for the financial performance of East Park and its services. The Senior Management Team are responsible for ensuring that services are efficiently managed and subject to on-going financial monitoring and review to ensure that costs are maintained within achievable income levels.

The Statement of Financial Activities at page 16 details the financial results for the year ended 31 March 2022. Income totalled £7,878,850 (2020/21: £7,244,026) with expenditure before gains /losses and transfers of £7,481,196 (2020/21: £7,376,234). After accounting for a gain on investments of £204,844 (2020/21: gain £903,590) there was a final surplus in the year of £602,498 (2020/21: surplus £771,382).

The principal sources of funding for East Park are fees charged to local authorities for the provision of educational and residential child care services and direct grant funding from the Scottish Government. More detail is provided in notes 3 and 6. A significant proportion (approximately 84%) of East Park's expenditure is on staffing resources to ensure we adequately care for and support our children and young people, helping them to achieve their maximum potential.

The notes to the financial statements provide more detailed information on total income and expenditure during the year. Income from charitable activities was higher than the previous year due to an increase in support provided to children and young people. There continued to be some challenges around meeting our planned income targets for the year as a result of COVID-19 and the restrictions that this inevitably caused. However this was carefully monitored during the year and local authorities were supportive in continuing to pay us in a timely manner, ensuring there was no significant impact on our cash flow. The increase in service provision also increased staffing and other costs, and these costs were carefully managed in line with service requirements. During the year there was an increase in expenditure as a result of COVID-19, particularly additional staffing costs as a result of higher than normal absences. The Scottish Government were extremely supportive in relation to these additional costs, and further grant funding of £106,360 was provided to meet these costs.

On 30 November 2020, the Scottish Government announced a one-off £500 pro rata payment for health and social care staff on the frontline throughout the COVID-19 pandemic. It was a thank you to staff employed in adult social care and children's residential care. Scottish Government Ministers wished to recognise the extraordinary effort that health and social care staff made during the pandemic. Employers were tasked with paying this to eligible staff on behalf of the Scottish Government. East Park paid this to staff in April 2021, at a total cost of £145,649 which was fully reimbursed. The cost was netted off against the reimbursement to reflect nil impact to East Park.

The value of the fixed assets fund at £7,095,565 reflected funds tied up in the properties, fixtures, fittings, and motor vehicles. This leaves a total General Fund balance of £7,924,428 at 31 March 2022 (2020/21: £7,199,490). Of this total, £5,348,656 is held within East Park's investment portfolio comprising fixed investments of £5,286,985 and £61,671 held in cash with East Park's fund managers, Rathbone Investment Management. Within the total General Fund balance of £7,924,428, it is anticipated that our Reserves will be £6,006,000, and designated funds will be £1,918,428. This will be reviewed in detail for 2022/23 following the approval of the audited financial statements. The balance on the restricted funds as at 31 March 2022 was £19,429 (2020/21: £20,935). Note 20 to the financial statements details the movements in all funds.

Investment policy and objectives

East Park holds an investment portfolio with Rathbone Investment Management. A discretionary investment arrangement exists with the appointed fund managers. The investment objectives continue to be a balance between income and capital growth with a medium degree of risk. The Investment Policy is reviewed annually. This policy states that fund managers must ensure that funds are invested in line with due ethical considerations being given to the charitable objectives of East Park. At the balance sheet date, these investments were valued at £5,348,656, represented by fixed investments of £5,286,985 and cash of £61,671. Movements in the fixed investments are detailed in note 17. Income from the portfolio was £127,645 in 2021/22.

As can be seen from the Statement of Financial Activities on page 13, a gain in investments of £204,844 arose in 2021/22. This compares with the gain of £903,590 experienced in 2020/21 which was a recovery in our investment portfolio following a significant loss the previous year due to the COVID-19 pandemic. The significant fluctuations of 2019/20 and 2020/21 are no longer evident, and there was overall growth in our investments at the end of 2021/22. This was despite a dip in the market at the start of 2022 due to the war in Ukraine. The uncertainty around this continues to be monitored.

In addition to this, East Park holds cash investments in support of its general operating reserve.

Reserves policy

The Reserves Policy was reviewed during the year and a revised Reserves Policy was approved in August 2021 for the year 2021/22. It was agreed that this would be reviewed and updated annually following the presentation of the audited financial statements to ensure Reserves remain appropriate for current circumstances.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW (continued)

The General Fund balance is £7,924,428 at 31 March 2022. The revised Reserves Policy in August 2021 agreed an available sum of £1,638,490 to be designated to support service improvements and development as contained in the approved 2021/24 Business Development Plan at that time. This was an increase on the previous year due to the investment gain experienced in 2020/21 which recovered losses from 2019/20 as a result of COVID-19. In 2021/22, the investment gain has ensured East Park's funds remain in a healthy position, and designated funds are anticipated to be £1,918,428 based on the current policy on reserves. Designated funds will support service improvements and development within the approved 2022/25 Business Development Plan. It is anticipated that our Reserves will be £6,006,000 in line with our current policy of retaining approximately 9 months of our operational budget. In line with the approved Reserves Policy, £3,671,000 is held as a strategic reserve, with funds invested in our Investment Portfolio to generate investment income in support of our ongoing objectives. The balance of £2,335,000 remains as an operational reserve to support day to day operational requirements and any commitments being carried forward from 2021/22. This will be reviewed by the Board in August 2022.

Going concern

In preparing these financial statements, budgets have been examined and the Funds of the charity reviewed. The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the near future. The COVID-19 pandemic continues to provide uncertainty, particularly around staff absences. However, we are confident that the actions that continue to be taken across East Park and the ongoing support of the Scottish Government and local authorities will mitigate against any detrimental impact on our continued operations. Furthermore, we have a strong level of Reserves which provides additional assurance. Throughout 2021/22 we have shown that we have the processes and finance in place to ensure we can manage any uncertainty, and we are confident that this will continue into 2022/23. As a result, the trustees continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

Pensions

East Park has in place two main pension arrangements: The Scottish Teachers' Pension Agency for teaching staff and the People's Pension for non-teaching staff. There are no material liabilities arising from either.

FUTURE STRATEGIC CONSIDERATIONS

Our future strategic considerations have been severely delayed by the impact of the COVID-19 pandemic and also it is now evident that our main site roof requires significant repairs and work. Whilst some areas have now been upgraded, such as Tuckers, which has also been renamed The Hive, we are hopeful that our other architectural concepts and designs will receive further attention and can progress.

The work to develop the care and young adult provision undertaken by East Park over recent years has been strongly endorsed by the Care Inspectorate. Education Scotland has highlighted need for improvements in some areas of the education provision. East Park's objectives for 2022/25 are:

- Increase the internal capacity of our school/residential care intensive support units.
- Developing an administrative hub onsite housing key management, learning and development, HR and Financial departments. This will provide more space for classrooms, specialised areas and opportunities for supporting our children and young people on the main campus, whilst providing bespoke training, marketing and administrative management of the organisation in close proximity to the main site for access and management.
- Continue improving the environment to excellent standards and quality providing a signature and future proofing that supports the culture and services of East Park such as;
 - o Upgrading Mitchell hall, the Hive, staffroom, Hub, sensory areas and outdoor spaces at all residential houses and main campus.
- Extending our service to other parts of Scotland through a clear strategy that increases the reach of East Park's unique and excellent service and delivery in terms of learning and development. (National Commissioning Initiatives).
- Off-site school/residential/workmates outreach opportunities and services.
- Advocating on behalf of existing children and young people placed at East Park and also in situations in the wider environment where advocacy is required.

The priorities for 2022/25 are:

- Priority 1 - To deliver service quality improvement and development, detailed within the focussed and prioritised plans.
- Priority 2 - Consolidating, embedding and enhancing of our culture and partnership between all our services. Focus on modelling what makes East Park a great place to work and learn.
- Priority 3 - To consolidate and build on the depth and breadth of knowledge and expertise of the staff to the high levels required to support the complexity of the needs of the children and young people.
- Priority 4 - To continue developing the use of compatible and linked technology to increase cross-organisational communication and effectiveness. The focus will be on technology to support the outcomes of the children and young people as well as to enhance staff efficiency.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FUTURE STRATEGIC CONSIDERATIONS (continued)

- Priority 5 - To ensure our facilities are well maintained, robustly resourced and 'fit-for-purpose,' with high quality resources used to add value to the staff, children and young people's experience at East Park.
- Priority 6 – To continue developing sustainable improvements in our environments to accommodate the increasing support required for our children and young people while also considering future strategic planning options.

In addition, we will continue to consolidate and embed good governance, linked technology, regulatory and mandatory compliance across HR, pension provision, financial management, estate management, H&S, environmental legislation, Data Protection, Freedom of Information and other functions.

East Park will continue to explore and find better and more effective ways of linking specific educational and care professional updates to its IT strategy (Onwards and Upwards) to ensure that critical data can be easily accessed, reviewed and utilised. This will allow a more streamlined, less time-consuming ability to meet both the internal and external processes and procedures such as return to works and incident reporting.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, Anderson, Anderson & Brown LLP, were appointed as auditors of East Park for an initial three-year period commencing in 2016/17, and this has subsequently been reviewed and extended on an annual basis.

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

Approved by order of the board of trustees on 7 June 2022 and signed on its behalf by:

G Wells
Chair of East Park Board of Trustees

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EAST PARK SCHOOL

Opinion

We have audited the financial statements of Eastpark School (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
 - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland';
- and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EAST PARK SCHOOL

- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

Extent to which the audit is capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations - this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the charity, discussions with management and directors we identified financial reporting standards and Companies Act 2006 and Charity SORP as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- completing a risk-assessment process during our planning for this audit that specifically considered the risk of fraud;
- enquiry of management about the charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- review, where applicable, of the Board of Trustees' minutes;
- enquiry of management, about litigations and claims and inspection of relevant correspondence;
- analytical procedures to identify any unusual or unexpected relationships;
- specific audit testing on and review of areas that could be subject to management override of controls and potential bias, most notably around the key judgements and estimates, including the carrying value of accruals, recoverability of trade debtors and revenue recognition;
- considering management override of controls outside of the normal operating cycles including testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements including evaluating the business rationale of significant transactions outside the normal course of business;

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

The potential effects of inherent limitations are particularly significant in the case of misstatement resulting from fraud because fraud may involve sophisticated and carefully organised schemes designed to conceal it, including deliberate failure to record transactions, collusion or intentional misrepresentations being made to us.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EAST PARK SCHOOL

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

Use of our report

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

Angus McCuaig (Senior Statutory Auditor)
for and on behalf of Anderson Anderson & Brown Audit LLP
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Citypoint 2
25 Tyndrum Street
Glasgow
G4 0JY
Date:

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

		2022			2021
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOME					
Donations and legacies	3	1,338,809	42,201	1,381,010	1,562,729
Charitable Activities:	6				
- School		752,741	-	752,741	625,533
- Supported Accommodation		5,208,105	-	5,208,105	4,611,434
- Workmates		398,937	-	398,937	325,581
Other trading activities	4	10,290	-	10,290	2,103
Investment income	5	127,767	-	127,767	116,646
Total Income		7,836,649	42,201	7,878,850	7,244,026
EXPENDITURE					
Raising funds	7	104,508	-	104,508	94,513
Charitable Activities	8				
- School		2,094,684	15,551	2,110,235	1,869,019
- Supported Accommodation		4,898,044	3,393	4,901,437	5,082,541
- Workmates		364,653	363	365,016	330,161
Total Expenditure		7,461,889	19,307	7,481,196	7,376,234
Net Income/(Expenditure) before gains or Losses and transfers		374,760	22,894	397,654	(132,208)
Gains/(losses) on investments	17	204,844	-	204,844	903,590
Net Income/(Expenditure) after gains or Losses, before transfers		579,604	22,894	602,498	771,382
Transfer between funds	20	24,400	(24,400)	-	-
Net Movement in Funds		604,004	(1,506)	602,498	771,382
RECONCILIATION OF FUNDS					
Total funds brought forward		14,415,989	20,935	14,436,924	13,665,542
TOTAL FUNDS CARRIED FORWARD		15,019,993	19,429	15,039,422	14,436,924

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing operations.

BALANCE SHEET AT 31 MARCH 2022

		2022		2021	
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
FIXED ASSETS					
Tangible assets	15	7,095,565	-	7,095,565	7,216,499
Investments	17	5,286,985	-	5,286,985	5,083,272
Total Fixed Assets		12,382,550	-	12,382,550	12,299,771
CURRENT ASSETS					
Debtors	18	1,015,578	-	1,015,578	309,325
Cash at bank and in hand		2,032,162	19,429	2,051,591	2,112,529
Total Current Assets		3,047,740	19,429	3,067,169	2,421,854
CREDITORS					
Amounts falling due within one year	19	(410,297)	-	(410,297)	(284,701)
NET CURRENT ASSETS		2,637,443	19,429	2,656,872	2,137,153
TOTAL ASSETS LESS CURRENT LIABILITIES		15,019,993	19,429	15,039,422	14,436,924
NET ASSETS		15,019,993	19,429	15,039,422	14,436,924
FUNDS					
Unrestricted Funds	20			15,019,993	14,415,989
Restricted Funds				19,429	20,935
TOTAL FUNDS				15,039,422	14,436,924

These financial statements have been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 7 June 2022 and were signed on its behalf by:

G Wells
Chair of East Park Board of Trustees

L Dalziel
Treasurer of East Park Board of Trustees

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

		2022	2021
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	(61,685)	339,851
Net cash provided by (used in) operating activities		<u>(61,685)</u>	<u>339,851</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(128,151)	(259,280)
Purchase/disposal of investments		1,131	(56,584)
Dividends from investments		127,645	115,576
Interest received		122	1,070
Net cash (used in) provided by investing activities		<u>747</u>	<u>(199,218)</u>
Change in cash and cash equivalents in the Reporting period		(60,938)	140,663
Cash and cash equivalents at the beginning of the Reporting period		2,112,529	1,971,896
Cash and cash equivalents at the end of the Reporting period		<u><u>2,051,591</u></u>	<u><u>2,112,529</u></u>

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	602,498	771,382
Adjustments for:		
Depreciation charges	249,085	242,603
(Gain)/loss on investments	(204,844)	(903,590)
Interest received	(122)	(1,070)
Investment income	(127,645)	(115,576)
Decrease/(increase) in debtors	(706,253)	231,863
Increase/(decrease) in creditors	125,596	114,239
Net cash provided by (used in) operating activities	(61,685)	339,851

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee, incorporated and registered in Scotland, under company number SC356976 and has no share capital. The liability of each member in the event of winding up is limited to £1. The charity's registered number is SC012838.

The registered office is 1092 Maryhill Road, Glasgow, G20 9TD.

2 ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRS102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments included at valuation.

Going concern

In preparing these financial statements, budgets have been examined and the Funds of the charity reviewed. The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the near future. The COVID-19 pandemic has been a risk factor over the past two years, however monitoring and actions by management over this period has mitigated against any detrimental impact on continued operations. This will continue to be closely monitored. In addition, East Park has a strong level of Reserves which provides additional assurance. We are confident that we have the processes and finance in place to ensure we can manage this known uncertainty, and as such the trustees continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs, a category within support costs, are allocated or apportioned to the applicable expenditure headings.

Cost of raising donations and legacies comprise expenditure incurred to attract voluntary income.

Expenditure on charitable activities includes the direct costs incurred and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities are apportioned based on the staff utilisation or service delivery.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2 ACCOUNTING POLICIES (continued)

Tangible fixed assets

Tangible fixed assets are included at cost. Assets costing more than £10,000 (one single item, or group of similar items combined) are capitalised, including any incidental expenses of acquisition.

Tangible fixed assets are depreciated by equal annual instalments over their estimated useful lives, as follows

Freehold building	- 50 years
Roofing/external structural works	- 30 years
Internal building improvements	- 20 years
Internal refurbishments	- 10 years
Motor vehicles	- 8 years new, 1-4 if second hand
Fixtures, fittings, IT equipment	- 3 - 5 years

Fixed asset investments

Investments are initially recognised at their transaction value and subsequently measured at their market value as at the balance sheet date using the closing quoted market value. The Statement of Financial Activities includes net gains and losses arising on revaluation and disposals throughout the year.

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.

Restricted funds are subject to restrictions as imposed by the donor or through the terms of an appeal.

Further details of each fund are disclosed in note 20.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective rate of interest.

Debtors

Debtors, other debtors and accrued income are recognised at the settlement amount due less impairment losses for bad and doubtful debts.

Cash and cash equivalents

Cash and cash equivalents include cash, bank and deposit accounts with a short term maturity, being twelve months or less, from opening of the deposit or similar account.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2 ACCOUNTING POLICIES (continued)

Creditors

Creditors, other creditors and accruals are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, other creditors and accruals are normally recognised at their settlement amount after allowing for any trade discounts due.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Retirement benefits

The charity operates a defined contribution scheme for the benefit of its employees. The assets of the scheme are invested in funds independent from those of the charity.

Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3 DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	42,116	49,030
Legacies	15,290	75,222
Grants/restricted income	17,801	18,508
Capital development – restricted	24,400	24,400
Scottish Government grant	1,281,403	1,395,569
Total	1,381,010	1,562,729

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

	2022	2021
	£	£
Other grants	35,672	33,798

Other grants above include grants of £35,672 receivable from the Scottish Government (2021: £33,798). A standard security over the land and buildings at the East Park site on Maryhill Road has been granted to the Big Lottery Fund in line with their grant conditions for funding received in prior years.

4 OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising	258	765
Other income	10,032	1,338
	10,290	2,103

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5 INVESTMENT INCOME

	2022	2021
	£	£
Investment income	127,645	115,576
Bank interest	122	1,070
	127,767	116,646

6 INCOME FROM CHARITABLE ACTIVITIES

	2022				2021
	£	£	£	£	£
	School	Supported accommodation	Workmates	Total activities	Total Activities
Charitable activities	752,741	5,208,105	398,937	6,359,783	5,562,548

2021	625,533	4,611,434	325,581
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7 RAISING FUNDS

Raising donations, legacies and investment income

	2022	2021
	£	£
Staff costs	37,304	32,112
Other operating expenses	11,904	7,484
Support costs (including Investment Management costs)	53,838	53,105

Investment management costs in 2021/22 were £32,397 (2020/21 £32,236)

Other trading activities

	2022	2021
	£	£
Fundraising	188	567
Support costs	1,274	1,245
Total	1,462	1,812

Aggregate amounts	104,508	94,513
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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8 CHARITABLE ACTIVITIES COSTS

	2022		
	Direct costs (note 9) £	Support costs (note 10) £	Total Costs £
School	1,880,274	229,961	2,110,235
Supported accommodation	4,635,279	266,158	4,901,437
Workmates	330,324	34,692	365,016
Total	6,845,877	530,811	7,376,688

9 DIRECT COSTS OF CHARITABLE ACTIVITIES COSTS

Analysis of expenditure on charitable activities

	2022				2021
	School £	Supported Accommodation £	Workmates £	Total £	Total £
Staff costs	1,417,818	4,067,195	293,116	5,778,129	5,780,987
Property costs	307,580	324,240	16,790	648,610	586,432
Vehicle costs	20,855	26,068	5,214	52,137	35,998
Other operating costs	134,021	217,776	15,204	367,001	375,637
Total	1,880,274	4,635,279	330,324	6,845,877	6,779,054

2021	1,652,786	4,829,438	296,830
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10 SUPPORT COSTS

	2022		
	Other £	Governance Costs £	Total £
Charitable activities:			
School	222,536	7,425	229,961
Supported accommodation	246,852	19,306	266,158
Workmates	33,207	1,485	34,692
Total charitable activities	502,595	28,216	530,811
Costs of generating voluntary & Investment income	52,353	1,485	53,838
Fundraising trading: cost of goods sold & other costs	1,274		1,274
Overall Total	556,222	29,701	585,923

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

10 SUPPORT COSTS (continued)

Other support costs:

	2022			
	Costs of generating voluntary & investment income £	Fundraising trading: costs of goods sold & other costs £	School £	Supported Accommodation £
Staff costs	19,306	1,232	164,619	204,621
IT and office expenses	412	27	43,417	31,018
Legal, professional, bank charges	32,635	15	14,500	11,213
Total	52,353	1,274	222,536	246,852

	2022		2021
	Workmates £	Total activities £	Total activities £
Staff costs	28,580	418,358	408,690
IT and office expenses	3,987	78,861	66,430
Legal, professional, bank charges	640	59,003	54,476
Total	33,207	556,222	529,596

Governance costs:

	2022		
	Cost of generating voluntary income £	School £	Supported accommodation £
Staff costs	799	3,995	10,387
Auditors' remuneration	490	2,451	6,373
Other costs	196	979	2,546
Total	1,485	7,425	19,306

	2022		2021
	Workmates £	Total activities £	Total activities £
Staff costs	799	15,980	15,565
Auditors' remuneration	490	9,804	8,646
Other costs	196	3,917	3,210
Total	1,485	29,701	27,421

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11 NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors' remuneration (net of VAT)	8,170	7,205
Depreciation – owned assets	249,085	242,603

12 TRUSTEES' REMUNERATION AND BENEFITS

The trustees give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Where a trustee has received payment in relation to consultancy work delivered to the charity, as distinct from performing the role of a trustee, disclosure is made of these payments within the Related Party Disclosures, see note 21.

Trustees' expenses

No expenses were paid to trustees in the year (2020/21: £nil).

Total trustees' expenses waived during the year in relation to 12 trustees were £192. (2020/21: £nil).

13 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	5,566,149	5,562,394
Social security costs	463,599	462,059
Other pension costs	220,023	212,901
Total	6,249,771	6,237,354

In 2021/22 in addition to the trustees, three employment posts were deemed to be key management. The total employee benefits of these key management personnel in the year, including employer's national insurance costs, were £249,809 (2020/21: £242,211).

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

	2022	2021
Average number by headcount	239	239

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022	2021
£60,001 - £70,000	2	1
£70,001 - £80,000	1	1

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

14 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2021		
	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,519,821	42,908	1,562,729
Charitable activities:			
- School	625,533	-	625,533
- Supported accommodation	4,611,434	-	4,611,434
- Workmates	325,581	-	325,581
Other trading activities	2,103	-	2,103
Investment income	116,646	-	116,646
Total	7,201,118	42,908	7,244,026
EXPENDITURE ON			
Raising funds	94,513	-	94,513
Charitable activities			
- School	1,838,411	30,608	1,869,018
- Supported accommodation	5,082,041	500	5,082,541
- Workmates	329,861	300	330,161
Total	7,344,826	31,408	7,376,234
NET INCOME/(EXPENDITURE)	(143,708)	11,500	(132,208)
Gains/(losses) on investments	903,590	-	903,590
Net Income/(Expenditure) after gains or losses before transfers	759,882	11,500	771,382
Transfers between funds	24,400	(24,400)	-
Net movement in funds	784,282	(12,900)	771,382
RECONCILIATION OF FUNDS			
Total funds brought forward	13,631,707	33,835	13,665,542
TOTAL FUNDS CARRIED FORWARD	14,415,989	20,935	14,436,924

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15 TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & fittings £	Motor vehicles £	Total £
COST				
At 1 April 2021	8,691,503	500,835	88,782	9,281,120
Additions	20,059	108,092		128,151
At 31 March 2022	8,711,562	608,927	88,782	9,409,271
DEPRECIATION				
At 1 April 2021	1,717,410	293,431	53,780	2,064,621
Charge for year	177,043	63,618	8,424	249,085
At 31 March 2022	1,894,453	357,049	62,204	2,313,706
NET BOOK VALUE				
At 31 March 2022	6,817,109	251,878	26,578	7,095,565
At 31 March 2021	6,974,093	207,404	35,002	7,216,499

16 CAPITAL COMMITMENTS

As at 31 March 2022, East Park had capital commitments for contracts awarded of £241,000 (2020/21 £nil).

17 INVESTMENTS

	2022 £	2021 £
Opening Market Value	5,083,272	4,123,098
Additions	365,606	742,978
Disposal proceeds	(366,737)	(686,394)
Realised gains/(losses)	33,975	104,468
Unrealised gains/(losses)	170,869	795,122
Market Value at 31 March 2021	5,286,985	5,083,272

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

18 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Local authority fee debtors	915,935	220,500
Other debtors and prepayments	69,643	68,251
Accrued income	30,000	20,574
Total Debtors	1,015,578	309,325

19 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	39,740	73,781
Social security and other taxes	97,912	640
Other creditors and accruals	272,645	210,280
	410,297	284,701

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

20 MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
Unrestricted funds				
General fund	7,199,490	579,604	145,334	7,924,428
Tangible fixed assets	7,216,499	-	(120,934)	7,095,565
Total	14,415,989	579,604	24,400	15,019,993
Restricted funds				
Workmates fund	2,582	(183)	-	2,399
Sensory Integration	11,769	(1,544)	-	10,225
Scottish Government minor capital	-	24,400	(24,400)	-
Pupil Equity Fund/Attainment challenge	972	3,307	-	4,279
Kiltwalk School	752	(536)	-	216
Isabella Memorial Trust	82	(82)	-	-
Food for Thought	653	(486)	-	167
Mary Andrew Charitable Trust	-	-	-	-
A O'Hara - Singing Hands	1,000	-	-	1,000
Tesco Groundworks	933	(933)	-	-
Alchemy foundation	-	-	-	-
Movember donation	492	(492)	-	-
Mugdock Trust	1,000	-	-	1,000
Bailey Thomson ipads	200	(200)	-	-
Adamson Trust	500	(357)	-	143
A O'Hara – Holiday for Children	-	-	-	-
Smartboard (Skipton donation)	-	-	-	-
Total	20,935	22,894	(24,400)	19,429
TOTAL FUNDS	14,436,924	602,498	-	15,039,422

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

20 MOVEMENT IN FUNDS (continued)

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

	Incoming resources £	Resources expended (incl investment losses) £	Movement in funds £
Unrestricted funds			
General fund	8,041,493	(7,461,889)	579,604
Total	8,041,493	(7,461,889)	579,604
Restricted funds			
Workmates fund	180	(363)	(183)
Sensory Integration	-	(1,544)	(1,544)
Scottish Government minor capital	24,400	-	24,400
Pupil Equity/Fund/Attainment challenge	11,272	(7,965)	3,307
Kiltwalk - school	-	(536)	(536)
Isabella Memorial Trust	-	(82)	(82)
Food for Thought	-	(486)	(486)
Singing Hands	60	(60)	-
Tesco groundworks	-	(933)	(933)
Movember donation	500	(992)	(492)
Mugdock Trust	1,000	(1,000)	-
Bailey Thomson ipads	-	(200)	(200)
Adamson Trust	-	(357)	(357)
Holiday for children (A O'Hara)	2,400	(2,400)	-
Smartboard for classroom	2,389	(2,389)	-
Total	42,201	(19,307)	22,894
TOTAL FUNDS	8,083,694	(7,481,196)	602,498

Unrestricted funds

The unrestricted funds are available to be spent for any of the purposes of the charity.

The approved Reserves policy for 2021/22 set reserves at approximately 9 months of the operational budget. This is updated annually following the audit of our financial statements, and revised designations and reserves will be approved in August 2022 for the financial year 2022/23. The General Fund balance at 31 March 2022 is £7,924,428. Based on our operational budget of £8,008,000 for 2022/23, it is estimated that our reserves should be around £6,006,000 to remain within the 9 months limit set. This would leave a balance of £1,918,428 as designated funds to meet planned improvements across the East Park estate, and for service development and expansion.

The tangible fixed asset designated funds represents the monies expended on the development of the new school, residential accommodation and respite facilities, as well as fixtures and fittings and motor vehicles, and equals the net book value of these assets, as shown in note 15.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

20 MOVEMENT IN FUNDS (continued)

Restricted funds

Restricted funds are comprised of:

The Workmates fund contains monies raised towards funding additional projects run by the Workmates services.

Sensory Integration is restricted for sensory equipment and specific staff training. There was some expenditure in 2021/22, however, plans were still limited in 2021/22 and as such these will continue into future years.

The Scottish Government minor capital grant is restricted to fund minor capital replacements, as noted in transfers below.

The Pupil Equity Fund is grant funding from the Scottish Government to improve attainment in education. It is targeted on different projects annually, and these are approved by the Scottish Government. Funds cover the academic year, so balance will be carried forward to continue projects into 2022/23.

The School team raised funds from the Kiltwalk, with funds being restricted to spending on specific outdoor activities.

A donation was received from the Isabella Memorial Trust towards the funding of sensory and relaxation facilities within the school environment. A minor balance remained at April 2021, and this was put into general donations.

Food for Thought funding is restricted for food preparation, tastings and experiences. Projects were curtailed in 2021/22 and so these will continue into future years.

Funds were donated by A O'Hara (former Trustee) towards the cost of Singing Hands. This event had been provisionally booked for October 2020, however has been delayed as a result of COVID-19. An additional donation was received in 2021/22 to meet the cost of an online event. However the main sum has been carried forward to hopefully achieve this project in 2022/23.

Funds received from Tesco were used to support the purchase of adapted bicycles. Project now complete.

Donations were received from a Movember fundraising campaign, and the funds were used to support adapted bicycles, an adapted swing for the school garden, and other identified projects in the year.

Funds were received from Mugdock Trust and will be used to provide activities for our young people.

Funds were received from Bailey Thomson to support the purchase of ipads for our young people.

Funds were received from The Adamson Trust to support a residential holiday for our young people.

Funds were donated by A O'Hara (former Trustee) to support a holiday for our young people.

Funds were donated from Skipton building society to purchase a smartboard for one of the classrooms.

Transfers between funds

Where donor conditions have been fully met restricted fund balances were transferred to unrestricted funds at the year end. A transfer of £24,400 was made in the year ended 31 March 2022 as a result of capital expenditure incurred.

Transfers had been made within unrestricted funds between the General fund and the designated funds in line with the trustees' designations.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

20 MOVEMENT IN FUNDS (continued)

COMPARATIVES FOR THE MOVEMENT IN FUNDS – 2020/21

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 1/4/21 £
Unrestricted funds				
General fund	6,431,885	759,882	7,723	7,199,490
Tangible fixed assets	7,199,822	-	16,677	7,216,499
	<u>13,631,707</u>	<u>759,882</u>	<u>24,400</u>	<u>14,415,989</u>
Restricted funds				
Workmates fund	2,762	(180)	-	2,582
Sensory Integration	14,603	(2,834)	-	11,769
GLOW grant	7,047	(7,047)	-	-
Scottish Government minor capital	-	24,400	(24,400)	-
Pupil Equity Fund/Attainment	3,475	(2,503)	-	972
Kiltwalk funds school	2,361	(1,609)	-	752
Isabella Memorial Trust	827	(745)	-	82
Food for Thought	960	(307)	-	653
Mary Andrew Charitable Trust	1000	(1,000)	-	-
Singing Hands	800	200	-	1,000
Tesco Groundworks	-	933	-	933
Alchemy Foundation	-	-	-	-
Movember donation	-	492	-	492
Mugdock Trust	-	1,000	-	1,000
Bailey Thomson ipads	-	200	-	200
Adamson Trust	-	500	-	500
	<u>33,835</u>	<u>11,500</u>	<u>(24,400)</u>	<u>20,935</u>
TOTAL FUNDS	13,665,542	771,382	-	14,436,924

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

20 MOVEMENT IN FUNDS (continued)

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

	Incoming Resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,104,708	(7,344,826)	759,882
	<u>8,104,708</u>	<u>(7,344,826)</u>	<u>759,882</u>
Restricted funds			
Workmates fund	120	(300)	(180)
Sensory Integration	-	(2,834)	(2,834)
GLOW grant	-	(7,047)	(7,047)
Scottish Government minor capital	24,400	-	24,400
Pupil Equity Fund/Attainment	9,398	(11,901)	(2,503)
Kiltwalk - school	-	(1,609)	(1,609)
Isabella Memorial Trust	-	(745)	(745)
Food for Thought	-	(307)	(307)
Mary Andrew Charitable Trust	-	(1,000)	(1,000)
Singing Hands	200	-	200
Tesco groundworks	933	-	933
Alchemy foundation	250	(250)	-
Movember donation	2,417	(1,925)	492
Mugdock Trust	1,000	-	1,000
Bailey Thomson ipads	3,690	(3,490)	200
Adamson Trust	500	-	500
	<u>42,908</u>	<u>(31,408)</u>	<u>11,500</u>
TOTAL FUNDS	8,147,616	(7,376,234)	771,382

The Big Lottery grant funding was used to fund new build educational and residential accommodation. A standard security over the land and buildings at the East Park site on Maryhill Road has been granted to the Big Lottery Fund in line with their grant conditions.

Comparatives for analysis of net assets between funds:

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	12,299,771	-	12,299,771
Current assets	2,400,919	20,935	2,421,854
Current liabilities	(284,701)	-	(284,701)
Net Assets	14,415,989	20,935	14,436,924

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

21 RELATED PARTY DISCLOSURES

No payments were made to Trustees in the year ended 31 March 2022 (2020/21 :£nil).

Donations from trustees in the year totalled £200 (2020/21 £360).