

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 2023



**CONTENTS**

---

	Page
Report of the Trustees	1 to 13
Report of the Independent Auditors	14 - 16
Statement of Financial Activities	17
Balance Sheet	18
Cash Flow Statement	19
Notes to the Cash Flow Statement	20
Notes to the Financial Statements	21 to 37

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### 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 2023. 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
Mr T F O'Connell	Vice Chair
Mrs C E McGhee	
Mrs J M McLaren	
Mr K E Deans	
Mrs C Carson	Appointed 07/06/2022
Mrs C M Matthew	Appointed 06/09/2022
Ms K A McLaughlin	Appointed 06/09/2022
Mrs V L Buchanan	Appointed 15/11/2022
Ms M Hawthorn	Resigned 07/06/2022
Mr C Ewer	Resigned 07/06/2022
Mrs C M Filippi	Resigned 04/08/2022

#### Senior Management Team

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

#### Auditors

Anderson Anderson & Brown Audit 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 2023

---

### REFERENCE AND ADMINISTRATIVE DETAILS (continued)

#### **Solicitors**

*Employment law/HR advice*  
Navigator Employment Law Ltd  
Floor 3  
1-4 Atholl Crescent  
Edinburgh  
EH3 8HA

*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 2022/23, three trustees resigned from East Park, and four trustees were appointed. These changes over the year increased the number of Trustees from nine to ten by the end of the financial year.

The senior management team comprises the Executive Director, Head of Care Services and Head of Education. There have been no changes in senior management during the 2022/23 financial year.

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. East Park strives to pay inflation related annual cost of living increases and to monitor pay trends within the grant aided and independent special needs school/residential sector.

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

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

its work. These include, but are not restricted to:

- 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 objectives 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, whilst regularly reviewing and adapting this provision to meet the evolving needs of the communities in the care and education of children and 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 Strategic Development Plan (including the associated operational plans that are listed within the Strategic Development Plan, such as The School Improvement Plan, Residential Services 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 2023

---

### RISK MANAGEMENT (continued)

The Board reviews the Risk Register annually. The principal risks are identified and mitigation strategies discussed and agreed. As at March 2023, the Board had identified that whilst there were some significant risks during 2022/23, East Park had managed these with prudent financial planning, robust mitigating factors and contingency adverse business planning, well enough to lower what initially were high risks brought on by COVID-19 recovery, ongoing cost of living crisis and associated negative impacting factors such as staffing shortages and recruitment into the sector. The ongoing objective to reduce the grant income in agreement with the Scottish Government by 2028/29 and move away from the Scotland Excel Framework Agreement during 2023 are further risks that have been identified.

#### *Strategy to manage risk*

East Park continues to put strategies, systems and plans in place to mitigate against uncertain, unstable and changing financial and staffing challenges which continue to be experienced. During 2022/23 East Park mainly collaborated with the Scottish Government, Scotland Excel and external agencies such as local authorities and stakeholders to mitigate against potential risks to the organisation. The Continuity Plan, Business Plans and Significant Adverse Event Plan have proved effective and beneficial during this time. Whilst seeing a significant decline in staffing towards the end of 2022 and early part of 2023, East Park continues to be able to deliver well-established services. Services continue to be fully subscribed with waiting lists to the latter part of 2024. East Park receives weekly requests for placements and due to our capacity we have to turn these placements away currently, which is unfortunate.

It is acknowledged that the health and emotional well-being of staff continued to be a priority in 2022/23. East Park has put in place robust support such as web-based health and wellbeing resources and provided generous HR support where this has been required. It is anticipated that staffing absence may continue to impact our services and is therefore highlighted as a potential operational risk into 2023/24.

Whilst East Park has continued to thrive in delivering excellent services across the organisation during 2022/23, risks such as the Scottish Government grant reduction, staffing, the economy, changing legislation and cost of living crisis will need to be closely monitored and reviewed during 2023/24.

### 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

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

### ACHIEVEMENT AND PERFORMANCE (continued)

develop nurturing, compassionate and respectful relationships with children and young people, to listen to them, and to ensure that they are meaningfully involved in all decision-making about their lives and their care. Maintaining, sustaining, and protecting positive family relationships is recognised as key to ensuring resident children and young people develop a sense of their own cultural identity and an understanding and appreciation of their individual personal history.

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 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.

Following the suspension of on-site inspection activity, due to the COVID-19 pandemic, the inspection programme in the residential childcare sector recommenced gradually from late 2021 onwards. Additional reporting requirements had 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.

In February 2023 we had two unannounced inspections. The first (Inspection 1) on the week commencing 13 February 2023 was the inspection of our Residential Intensive Support Service and then on week commencing 20 February 2023, the four off-site residences were inspected (Inspection 2).

##### **Inspection 1 – Residential Intensive Support Service – Skye House and Lewis House**

During the inspection, the inspector spoke with the young people, interviewed eight staff and two external professionals. She also had access to sixteen staff surveys, two external professionals' surveys, and telephone conversations with three family members.

The inspection was focused on the following key indicator:

Children and young people are safe, feel loved and get the most out of life.

The over-arching key question was *"How well do we support children and young people's rights and well-being?"*

Key areas considered include the extent to which children and young people:

- Feel safe and are protected from harm.
- Feel loved and their views, wishes and rights are of utmost importance to everyone.
- Have their aspirations met and can reach their potential.

Key messages from the Inspection include:

- Young people are kept safe and protected from harm.
- Young people receive therapeutic, loving and respectful care.
- Staff actively include young people in decision making, where possible.
- Young people are supported to develop their independence skills and reach their potential.
- Staff work in a trauma informed way.

In evaluating quality, a six-point scale is used, where 1 is unsatisfactory and 6 is excellent.

##### Evaluation:

How well do we support children and young people's rights and well-being?

##### **5 – Very Good**

Children and young people are safe, feel loved and get the most out of life.

##### **5 – Very Good**

There were no requirements or formal areas of improvement recommended.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### ACHIEVEMENT AND PERFORMANCE (continued)

The Inspector suggested the following “ideas for development”:

- Care Plans: progress in outcomes captured and achievements recorded. The Inspector considered that within the residential setting there could be less emphasis on Curriculum for Excellence targets, and more emphasis on broader quality-of-life outcomes. NB the further development of quality-of-life outcomes is included in our 2022/23 Residential Services Improvement Plan.
- Promote staff understanding of independent advocacy. NB in recent years our access to an independent advocacy service has reduced. This is partly related to the COVID-19 pandemic, but also a difficulty in accessing a service tailored to the needs of young people with complex additional support needs.

Comments within the report included:

#### **From family members;**

*“They know my child better than I do”.*

*“My son knows he is safe, his sleeping pattern is good, and the house could have been built for him”.*

*“My son is loved to bits. He sleeps well so he must feel safe...they make it feel like a family environment”.*

*“My child is well looked after and loved”.*

*“My son is doing things I never thought possible, reading, writing, using technology. Lewis and (East Park) school, work as a team and he can now cook. I never thought his activities would be possible. I see all the other young people thrive in there. It’s such an amazing place. My son is thriving still”*

One family reflected on how impressed they were about the adaptations undertaken by East Park specifically for their child, prior to their child’s admission.

External professionals commented on the high quality of reports from the service and the strong professional relationships built up with the residential staff.

#### **From the Inspector:**

*“Young people received therapeutic care from compassionate staff. Staff demonstrated genuine love and respectful care for the young people. A particular strength was the dedication of staff to understand young people’s individual communication styles thus promoting inclusion in their care planning”.*

*“We heard of innovative plans to support staff in local businesses to learn Makaton to further include and support young people in the community”.*

*“The management team had introduced “Transforming Psychological Trauma” training. Staff who had received this training spoke confidently about how this had enhanced their understanding of trauma and further developed their practice”.*

### **Inspection 2 – The four off-site residences – Arran House, Barra House, Harris House and Robertson House**

To inform the evaluation the Inspector:

- Observed practice and the daily life of ten young people, briefly speaking and interacting with five of them.
- Spoke with three family members.
- Spoke with twenty staff, including managers.
- Spoke with five external professionals.
- Reviewed documents.
- Had access to sixteen staff surveys and three external professional surveys.

The inspection was focused on the following two key indicators:

Children and young people are safe, feel loved and get the most out of life.

Leaders and staff have the capacity and resources to meet and champion children and young people’s needs and rights.

The overarching key question was *“How well do we support children and young people’s rights and well-being?”.*

Key areas considered included the extent to which children and young people:

- Feel safe and are protected from harm.
- Feel loved and their views, wishes and rights are of utmost importance to everyone.
- Have their aspirations met and can reach their potential.
- Leaders and staff are competent in their practices and are meeting the needs of the children and young people.



## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### ACHIEVEMENT AND PERFORMANCE (continued)

Key messages from the inspection include:

- Young people are kept safe and protected from harm by staff who know them exceptionally well.
- Young people receive warm, nurturing care from confident, well-trained staff.
- Staff have close working relationships with external professionals.
- Family members were included and felt respected.
- There was a supportive learning culture led by motivated managers.
- Managers had clear plans for developing the service.

#### Evaluation:

How well do we support children and young people's rights and well-being?

#### **5 – Very Good**

Children and young people are safe, feel loved and get the most out of life.

#### **5 – Very Good**

Leaders and staff have the capacity and resources to meet and champion children and young people's needs and rights.

#### **5 – Very Good**

There were no requirements or formal areas of improvement recommended.

Comments within the report included:

#### **From family members:**

*"When my child returns to East Park (from home visits) he looks at some staff as if he is intrigued, blown away by them. I know he is well loved and cared for. The managers are excellent and have taken time to get to know us, as well as our child. The staff go above and beyond".*

*"My child is really well cared for. All the staff love her. It is like another family for her".*

#### **From staff members:**

*"The team is a big family in here, I come off shift really happy, it's the effect the staff and young people have".*

#### **From the Inspector:**

*"We saw particularly strong links with families and family time was supported and encouraged. All family members spoke of the staff teams being an extension of their own family".*

*"Managers were forward thinking in their development plans; they empowered leaders and supported the staff teams".*

*"East Park has a strong focus on reducing restrictive practice and promoting trauma-informed practice. Incident reports detailed strategies used to successfully de-escalate situations and prevent the use of physical intervention".*

*"There was a supportive learning culture promoted by managers and team leaders who were motivated to provide a high standard of care....Staff received positive feedback from team leaders, and this boosted their confidence.....staff felt empowered to raise issues without feeling judged".*

### **(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. A NAS Review is scheduled for 2023.

### **(3) Duty of Candour**

East Park had one Duty of Candour event in the year 2022/23. This was an unexpected incident that could have resulted in harm to a young person. The appropriate agencies were informed on the day of the occurrence, including the young person's family and Social Worker. The Care Inspectorate was also notified. A report providing details of the occurrence and reviewing lessons learned was given to the family, Social Work Services and the Care Inspectorate.

### **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

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### **ACHIEVEMENT AND PERFORMANCE (continued)**

#### **The COVID-19 Pandemic**

The COVID-19 pandemic continues to impact three years on, albeit in a more controllable way. Staff and young people periodically succumb to the virus. Fortunately, almost all staff and young people have recovered swiftly with no evident lasting impairments. 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, whilst also ensuring the delivery of consistently high-quality services.

Following a boost in staffing during the pandemic, recruitment and retention has been more variable over the past year. This is a sector-wide issue and has resulted in a rolling recruitment campaign. Whilst the constant recruitment is onerous for managers, our objective to provide a quality service to resident young people, delivered by familiar and trusted staff has continued to be realised due to the ongoing commitment of a strong, highly motivated core team across the residential service.

#### **Education Services**

##### **School**

###### **Introduction**

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 pandemic recovery visit from Education Scotland took place in June 2022 as part of a voluntary support programme and although a formal report was not provided for that diet of inspections, the feedback was very positive. Our next annual engagement visit from our link inspector is 31 May 2023.

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 2022/23, with further reports being provided to the Board. Quality assurance is also monitored via the SQAD Committee.

###### **Advanced Autism Accreditation**

We were delighted to be awarded this accreditation following our visit from the National Autistic Society (NAS) 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. The NAS has further adapted the accreditation scheme, and with our work requiring to be validated again in October 2023, we intend to apply for "Beacon School" status.

###### **Key Developments**

Teachers and Learning Support Workers work together in SIP groups across 3 themes – Learning for Sustainability; Partnerships; and Multisensory Approaches and Play. We were delighted to be awarded the Play Pedagogy Award at Gold Level in March 2023 and learning through play remains a key approach across the school.

Young people are presented with a range of awards at National 1 and at National 2 or 3 where possible, from S4 onwards. The following awards were achieved in 2022:

- 44 units were achieved, including 41 at National 1, 2 at National 2 and 1 at National 3.
- 23 candidates were presented for awards – an average of 3.7 per candidate.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### ACHIEVEMENT AND PERFORMANCE (continued)

Other accreditation:

- 14 learners completed JASS Awards; this was the second time we undertook the JASS programme and we intend to continue using this form of accreditation.

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 2022, renowned speaker Stella Louis facilitated a day developing our knowledge of Schemas in play and this has improved our understanding of play in child development and enhanced our ability to promote challenge. We have also sought opportunities to enhance staff and pupil wellbeing, and a day learning about Forest Bathing was provided for all staff in October 2022 at Wilston Lodge. Remaining funds will be used to offer two weeks of Summer School provision at a discounted rate for day pupils.

Our multisensory room has been fully refurbished and renamed The Glow Room. The space is now a multipurpose, autism-friendly area for meeting sensory needs and relaxation activities. We are currently re-developing The Den, our smaller outdoor space, to facilitate outdoor sensory activities as well as gardening skills to promote Eco-School work and Learning for Sustainability.

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

Pupil achievements continue to be celebrated on a weekly basis at assemblies.

#### **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 sixteen young people attending, with two due to leave in June. Demand continues to outstrip capacity, and many current young people are seeking additional sessions; there are a further five confirmed new placements and all sessions are expected to be filled in the year ahead. There are three full time placements within the service.

Workmates provides a varied programme of vocational and community-based activities tailored to the needs of the young people. Over the last year, community provision has been gradually re-opening, and the Service Manager and Senior Learning Support Worker have worked with the team to ensure that, since re-opening, young people have been able to participate in community activities, outdoor activities and more partnership working within the school. This includes supporting local foodbanks and warm spaces as well as making improvements to in-house areas and the allotment.

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 assemblies.

#### **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
- 5 Candidates undertaking SVQ 4 Social Services children and young people award
- 11 Candidates undertaking the HNC Social Services award

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### ACHIEVEMENT AND PERFORMANCE (continued)

- 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 £47,000 and total income from restricted donations totalled approximately £110,000 (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. We were unable to work with volunteers during the COVID-19 pandemic, so we have been delighted in 2022/23 to welcome ten volunteers to work with us over the course of the year. East Park benefitted from support from individuals undertaking sponsored events. Trustees provide significant support in the form of expertise and time. In 2022/23, this has totalled 591 hours provided by thirteen trustees over the course of the year (this figure includes the contribution of the those trustees who resigned during the year).

## 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 17 details the financial results for the year ended 31 March 2023. Income totalled £8,544,170 (2021/22: £7,878,850) with expenditure before gains /losses and transfers of £8,068,178 (2021/22: £7,481,196). After accounting for a loss on investments of £339,100 (2021/22: gain £204,844) there was a final surplus in the year of £136,892 (2021/2: surplus £602,498).

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 due to our budgeted fee increase not being accepted by Scotland Excel. This resulted in a reduced fee increase having to be accepted, putting pressure on our budget during the year. The increase in service provision also increased staffing and other costs, and these costs were carefully managed in line with service requirements. Some pressure was experienced from staff absences during the year, but this was not as significant as in previous years. Recruitment and retention of staff continued to be challenging.

The value of the fixed assets fund at £7,815,948 reflected funds tied up in the properties, fixtures, fittings, and motor vehicles. This leaves a total General Fund balance of £7,288,253 at 31 March 2023 (2021/22: £7,924,428). Of this total, £5,009,074 is held within East Park's investment portfolio comprising fixed investments of £4,946,764 and £62,310 held in cash with East Park's fund managers, Rathbone Investment Management. Within the total General Fund balance of £7,288,253, it is anticipated that our Reserves will be £6,657,000, and designated funds will be £631,253. This will be reviewed in detail for 2023/24 following the approval of the audited financial statements. The balance on the restricted funds as at 31 March 2023 was £72,113 (2021/22: £19,429). Note 20 to the financial statements details the movements in all funds.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### FINANCIAL REVIEW (continued)

#### 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 £5,009,074, represented by fixed investments of £4,946,764 and cash of £62,310. Movements in the fixed investments are detailed in note 17. Income from the portfolio was £140,035 in 2022/23.

As can be seen from the Statement of Financial Activities on page 17, a loss in investments of £339,100 arose in 2022/23. This compares with the gain of £204,844 experienced in 2021/22 when our portfolio returned to pre pandemic levels. However, following the war in Ukraine and the ongoing cost of living crisis, we have again experienced significant fluctuations in our portfolio throughout 2022/23, and unfortunately this uncertainty has resulted in a loss at the balance sheet date. 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 2022 for the year 2022/23. 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.

The General Fund balance is £7,288,253 at 31 March 2023. The revised Reserves Policy in August 2022 agreed an available sum of £1,918,428 to be designated to support service improvements and development as contained in the approved 2022/25 Business Development Plan at that time. There were a number of projects funded from this designated sum during 2022/23, the most significant being the roofing project at a cost of £912,892. In addition, the investment loss of £339,100 has impacted our funds at the balance sheet date. As a result of changes in the year, planned designated funds are reduced to approximately £631,000.

Designated funds will support service improvements and development within the approved 2023/26 Business Development Plan. This will be reviewed and finalised following approval of the audited financial statements. It is anticipated that our Reserves will be £6,657,000 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 £2,986,000 remains as an operational reserve to support day to day operational requirements and any commitments being carried forward from 2022/23. The Reserves Policy will be reviewed by the Board in August 2023.

#### 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 recovery and cost of living crisis continue to provide some uncertainty, particularly around staff absences and staff recruitment and retention. 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 2022/23 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 2023/4. 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.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### FUTURE STRATEGIC CONSIDERATIONS

Our future strategic considerations have been severely delayed by the impact of the COVID-19 pandemic recovery, cost of living crisis, inflation, unknown local authority response to East Park withdrawing from the Scotland Excel Framework Agreement, and also the inflated cost of materials and resources to carry out improvements on the main site.

East Park intends to upgrade the classrooms in the school and is planning to improve the soft play area with a possible future refurbishment required in this area to provide a larger more modernised space for the children and young people. There are still strategic consideration as follows:

- Seek opportunities to rent facilities for administrative offices, for example learning and development and Workmates activities. This would 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.
- 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, staffroom, and outdoor spaces at all residential houses and main campus.
- Focusing on the 150<sup>th</sup> Anniversary Celebrations and launch of history book of East Park's 150 years.
- Continue to extend the reach of our service to other parts of Scotland through a clear strategy that increases the awareness of East Park's unique and excellent services.
- 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 2023/26 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.
- 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.

These priorities will be closely monitored as we come off the Scotland Excel Framework Agreement from 1 July 2023. Future funding sources will determine the pace at which we can move forward with our strategic considerations, bearing in mind that our most critical priority is always the children and young people in all our decision-making processes, and the well-being and support of our staff in carrying out their highly skilled work.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### 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 Audit LLP were appointed as auditors of East Park for a further one year period for 2022/23.

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 6 June 2023 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 2023 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 2023 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.

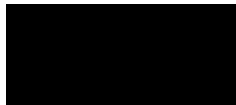
## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF EAST PARK SCHOOL

---

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](http://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: 20 June 2023.....

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		2023			2022
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>INCOME</b>					
Donations and legacies	3	1,297,513	134,214	1,431,727	1,381,010
<b>Charitable Activities:</b>	6				
- School		899,096	-	899,096	752,741
- Supported Accommodation		5,616,492	-	5,616,492	5,208,105
- Workmates		446,753	-	446,753	398,937
Other trading activities	4	2,843	-	2,843	10,290
Investment income	5	147,259	-	147,259	127,767
<b>Total Income</b>		<b>8,409,956</b>	<b>134,214</b>	<b>8,544,170</b>	<b>7,878,850</b>
<b>EXPENDITURE</b>					
Raising funds	7	104,283	-	104,283	104,508
<b>Charitable Activities</b>	8				
- School		2,274,276	22,240	2,296,516	2,110,235
- Supported Accommodation		5,227,061	7,194	5,234,255	4,901,437
- Workmates		430,728	2,396	433,124	365,016
<b>Total Expenditure</b>		<b>8,036,348</b>	<b>31,830</b>	<b>8,068,178</b>	<b>7,481,196</b>
<b>Net Income/(Expenditure) before gains or Losses and transfers</b>		<b>373,608</b>	<b>102,384</b>	<b>475,992</b>	<b>397,654</b>
Gains/(losses) on investments	17	(339,100)	-	(339,100)	204,844
<b>Net Income/(Expenditure) after gains or Losses, before transfers</b>		<b>34,508</b>	<b>102,384</b>	<b>136,892</b>	<b>602,498</b>
Transfer between funds	20	49,700	(49,700)	-	-
<b>Net Movement in Funds</b>		<b>84,208</b>	<b>52,684</b>	<b>136,892</b>	<b>602,498</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		15,019,993	19,429	15,039,422	14,436,924
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>15,104,201</b>	<b>72,113</b>	<b>15,176,314</b>	<b>15,039,422</b>

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing operations.

**BALANCE SHEET AT 31 MARCH 2023**

	Notes	2023			2022
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	7,815,948	-	7,815,948	7,095,565
Investments	17	4,946,764	-	4,946,764	5,286,985
<b>Total Fixed Assets</b>		<b>12,762,712</b>	<b>-</b>	<b>12,762,712</b>	<b>12,382,550</b>
<b>CURRENT ASSETS</b>					
Debtors	18	793,411	38,788	832,199	1,015,578
Cash at bank and in hand		2,005,227	33,325	2,038,552	2,051,591
<b>Total Current Assets</b>		<b>2,798,638</b>	<b>72,113</b>	<b>2,870,751</b>	<b>3,067,169</b>
<b>CREDITORS</b>					
Amounts falling due within one year	19	(457,149)	-	(457,149)	(410,297)
<b>NET CURRENT ASSETS</b>		<b>2,341,489</b>	<b>72,113</b>	<b>2,413,602</b>	<b>2,656,872</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<b>15,104,201</b>	<b>72,113</b>	<b>15,176,314</b>	<b>15,039,422</b>
<b>NET ASSETS</b>		<b>15,104,201</b>	<b>72,113</b>	<b>15,176,314</b>	<b>15,039,422</b>
<b>FUNDS</b>					
Unrestricted Funds	20			15,104,201	15,019,993
Restricted Funds				72,113	19,429
<b>TOTAL FUNDS</b>				<b>15,176,314</b>	<b>15,039,422</b>

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 6 June 2023 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 2023**

		2023	2022
	Notes	£	£
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	822,552	(61,685)
<b>Net cash provided by (used in) operating activities</b>		<u>822,552</u>	<u>(61,685)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(983,971)	(128,151)
Purchase/disposal of investments		1,121	1,131
Dividends from investments		140,035	127,645
Interest received		7,224	122
<b>Net cash (used in) provided by investing activities</b>		<u>(835,591)</u>	<u>747</u>
Change in cash and cash equivalents in the Reporting period		(13,039)	(60,938)
Cash and cash equivalents at the beginning of the Reporting period		2,051,591	2,112,529
<b>Cash and cash equivalents at the end of the Reporting period</b>		<u>2,038,552</u>	<u>2,051,591</u>

## NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

---

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

	2023	2022
	£	£
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	136,892	602,498
<b>Adjustments for:</b>		
Depreciation charges	263,588	249,085
(Gain)/loss on investments	339,100	(204,844)
Interest received	(7,224)	(122)
Investment income	(140,035)	(127,645)
Decrease/(increase) in debtors	183,379	(706,253)
Increase/(decrease) in creditors	46,852	125,596
<b>Net cash provided by (used in) operating activities</b>	<b>822,552</b>	<b>(61,685)</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 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. Recovery from the COVID-19 pandemic and the cost of living crisis have been risk factors over the past year, 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 2023

---

### 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 2023

### 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

	2023	2022
	£	£
Donations	47,146	42,116
Legacies	76,299	15,290
Grants/restricted income	109,815	17,801
Capital development – restricted	24,400	24,400
Scottish Government grant	1,174,067	1,281,403
<b>Total</b>	<b>1,431,727</b>	<b>1,381,010</b>

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

	2023	2022
	£	£
Other grants	37,875	35,672

Other grants above include grants of £37,875 receivable from the Scottish Government (2022: £35,672). 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

	2023	2022
	£	£
Fundraising	409	258
Other income	2,434	10,032
	<b>2,843</b>	<b>10,290</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 5 INVESTMENT INCOME

	2023	2022
	£	£
Investment income	140,035	127,645
Bank interest	7,224	122
	<b>147,259</b>	<b>127,767</b>

### 6 INCOME FROM CHARITABLE ACTIVITIES

	2023				2022
	£	£	£	£	£
	School	Supported accommodation	Workmates	Total activities	Total Activities
Charitable activities	899,096	5,616,492	446,753	6,962,341	6,359,783

2022	752,741	5,208,105	398,937
------	---------	-----------	---------

### 7 RAISING FUNDS

#### Raising donations, legacies and investment income

	2023	2022
	£	£
Staff costs	30,414	37,304
Other operating expenses	14,922	11,904
Support costs (including Investment Management costs)	57,195	53,838

Investment management costs in 2022/23 were £35,125 (2021/22 £32,397)

#### Other trading activities

	2023	2022
	£	£
Fundraising	436	188
Support costs	1,316	1,274
<b>Total</b>	<b>1,752</b>	<b>1,462</b>

<b>Aggregate amounts</b>	<b>104,283</b>	<b>104,508</b>
--------------------------	----------------	----------------

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 8 CHARITABLE ACTIVITIES COSTS

	2023		
	Direct costs (note 9) £	Support costs (note 10) £	Total Costs £
School	2,054,185	242,331	2,296,516
Supported accommodation	4,958,985	275,270	5,234,255
Workmates	396,877	36,247	433,124
<b>Total</b>	<b>7,410,047</b>	<b>553,848</b>	<b>7,963,895</b>

### 9 DIRECT COSTS OF CHARITABLE ACTIVITIES COSTS

Analysis of expenditure on charitable activities

	2023				2022
	School £	Supported Accommodation £	Workmates £	Total £	Total £
Staff costs	1,541,664	4,286,743	348,347	6,176,754	5,778,129
Property costs	315,024	347,792	16,189	679,005	648,610
Vehicle costs	27,965	34,957	6,991	69,913	52,137
Other operating costs	169,532	289,493	25,350	484,375	367,001
<b>Total</b>	<b>2,054,185</b>	<b>4,958,985</b>	<b>396,877</b>	<b>7,410,047</b>	<b>6,845,877</b>

2022	1,880,274	4,635,279	330,324
------	-----------	-----------	---------

### 10 SUPPORT COSTS

	2023		
	Other £	Governance Costs £	Total £
<b>Charitable activities:</b>			
School	235,036	7,295	242,331
Supported accommodation	256,302	18,968	275,270
Workmates	34,788	1,459	36,247
<b>Total charitable activities</b>	<b>526,126</b>	<b>27,722</b>	<b>553,848</b>
Costs of generating voluntary & Investment income	55,736	1,459	57,195
Fundraising trading: cost of goods sold & other costs	1,316		1,316
<b>Overall Total</b>	<b>583,178</b>	<b>29,181</b>	<b>612,359</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 10 SUPPORT COSTS (continued)

#### Other support costs:

	2023			
	Costs of generating voluntary & investment income £	Fundraising trading: costs of goods sold & other costs £	School £	Supported Accommodation £
Staff costs	19,877	1,269	165,016	205,249
IT and office expenses	495	32	60,057	43,007
Legal, professional, bank charges	35,364	15	9,963	8,046
<b>Total</b>	<b>55,736</b>	<b>1,316</b>	<b>235,036</b>	<b>256,302</b>

	2023		2022
	Workmates £	Total activities £	Total activities £
Staff costs	28,639	420,050	418,358
IT and office expenses	5,508	109,099	78,861
Legal, professional, bank charges	641	54,029	59,003
<b>Total</b>	<b>34,788</b>	<b>583,178</b>	<b>556,222</b>

#### Governance costs:

	2023		
	Cost of generating voluntary income £	School £	Supported accommodation £
Staff costs	818	4,093	10,641
Auditors' remuneration	504	2,520	6,552
Other costs	137	682	1,775
<b>Total</b>	<b>1,459</b>	<b>7,295</b>	<b>18,968</b>

	2023		2022
	Workmates £	Total activities £	Total activities £
Staff costs	818	16,370	15,980
Auditors' remuneration	504	10,080	9,804
Other costs	137	2,731	3,917
<b>Total</b>	<b>1,459</b>	<b>29,181</b>	<b>29,701</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 11 NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration (net of VAT)	8,400	8,170
Depreciation – owned assets	263,588	249,085

### 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 (2021/22: £nil).

Total trustees' expenses waived during the year in relation to 12 trustees were £1,677. (2021/22: £192).

### 13 STAFF COSTS

	2023	2022
	£	£
Wages and salaries	5,904,515	5,566,149
Social security costs	517,144	463,599
Other pension costs	221,929	220,023
<b>Total</b>	<b>6,643,588</b>	<b>6,249,771</b>

In 2022/23 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 £258,854 (2021/22: £249,809).

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

	2023	2022
Average number by headcount	239	239

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

	2023	2022
£60,001 - £70,000	2	2
£70,001 - £80,000	1	1

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 14 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2022		
	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,338,809	42,201	1,381,010
<b>Charitable activities:</b>			
- School	752,741	-	752,741
- Supported accommodation	5,208,105	-	5,208,105
- Workmates	398,937	-	398,937
Other trading activities	10,290	-	10,290
Investment income	127,767	-	127,767
<b>Total</b>	<b>7,836,649</b>	<b>42,201</b>	<b>7,878,850</b>
<b>EXPENDITURE ON</b>			
Raising funds	104,508	-	104,508
<b>Charitable activities</b>			
- School	2,094,684	15,551	2,110,235
- Supported accommodation	4,898,044	3,393	4,901,437
- Workmates	364,653	363	365,016
<b>Total</b>	<b>7,461,889</b>	<b>19,307</b>	<b>7,481,196</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>374,760</b>	<b>22,894</b>	<b>397,654</b>
Gains/(losses) on investments	204,844	-	204,844
Net Income/(Expenditure) after gains or losses before transfers	579,604	22,894	602,498
Transfers between funds	24,400	(24,400)	-
<b>Net movement in funds</b>	<b>604,004</b>	<b>(1,506)</b>	<b>602,498</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	14,415,989	20,935	14,436,924
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15,019,993</b>	<b>19,429</b>	<b>15,039,422</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 15 TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures & fittings £	Motor vehicles £	Total £
<b>COST</b>				
At 1 April 2022	8,711,562	608,927	88,782	9,409,271
Additions	912,892	22,942	48,137	983,971
At 31 March 2023	9,624,454	631,869	136,919	10,393,242
<b>DEPRECIATION</b>				
At 1 April 2022	1,894,453	357,049	62,204	2,313,706
Charge for year	192,996	62,211	8,381	263,588
At 31 March 2023	2,087,449	419,260	70,585	2,577,294
<b>NET BOOK VALUE</b>				
At 31 March 2023	7,537,005	212,609	66,334	7,815,948
At 31 March 2022	6,817,109	251,878	26,578	7,095,565

### 16 CAPITAL COMMITMENTS

As at 31 March 2023, East Park had capital commitments for contracts awarded of £29,367 (2021/22 £241,000).

### 17 INVESTMENTS

	2023 £	2022 £
Opening Market Value	5,286,985	5,083,272
Additions	901,337	365,606
Disposal proceeds	(902,458)	(366,737)
Realised gains/(losses)	(97,071)	33,975
Unrealised gains/(losses)	(242,029)	170,869
<b>Market Value at 31 March</b>	<b>4,946,764</b>	<b>5,286,985</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 18 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Local authority fee debtors	702,790	915,935
Other debtors and prepayments	75,621	69,643
Accrued income	53,788	30,000
<b>Total Debtors</b>	<b>832,199</b>	<b>1,015,578</b>

### 19 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	97,746	39,740
Social security and other taxes	91,552	97,912
Other creditors and accruals	267,851	272,645
	<b>457,149</b>	<b>410,297</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 20 MOVEMENT IN FUNDS

	At 1/4/22	Net movement in funds	Transfers between funds	At 31/3/23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	7,924,428	34,508	(670,683)	7,288,253
Tangible fixed assets	7,095,565	-	720,383	7,815,948
<b>Total</b>	<b>15,019,993</b>	<b>34,508</b>	<b>49,700</b>	<b>15,104,201</b>
<b>Restricted funds</b>				
Workmates fund	2,399	(2,399)	-	-
Sensory Integration	10,225	-	-	10,225
Scottish Government capital	-	24,400	(24,400)	-
Pupil Equity Fund	4,279	8,243	-	12,522
Kiltwalk School	216	(216)	-	-
Food for Thought	167	(167)	-	-
A O'Hara – Singing Hands	1,000	-	-	1,000
Mugdock Trust	1,000	-	-	1,000
Adamson Trust	143	-	-	143
A O'Hara – Children's holiday	-	600	-	600
Vehicles	-	25,300	(25,300)	-
Sensory Room (Glow Room)	-	-	-	-
Family Room	-	-	-	-
Donation from co-op	-	1,990	-	1,990
Donation from Neighbourly	-	-	-	-
Austin Lafferty	-	950	-	950
St James Place	-	288	-	288
British Science Association grant	-	-	-	-
P Miller memorial donation	-	6,055	-	6,055
Donation to Harris House	-	-	-	-
Gazebo	-	-	-	-
Christmas presents	-	-	-	-
Spifox donation – house gardens	-	36,584	-	36,584
Skydive fundraising	-	756	-	756
<b>Total</b>	<b>19,429</b>	<b>102,384</b>	<b>(49,700)</b>	<b>72,113</b>
<b>TOTAL FUNDS</b>	<b>15,039,422</b>	<b>136,892</b>	<b>-</b>	<b>15,176,314</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 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
	£	£	£
<b>Unrestricted funds</b>			
General fund	8,409,956	(8,375,448)	34,508
<b>Total</b>	<b>8,409,956</b>	<b>(8,375,448)</b>	<b>34,508</b>
<b>Restricted funds</b>			
Workmates fund	-	(2,399)	(2,399)
Sensory Integration	-	-	-
Scottish Government capital	24,400	-	24,400
Pupil Equity/Fund	13,475	(5,232)	8,243
Kiltwalk – school	-	(216)	(216)
Food for Thought	-	(167)	(167)
A O'Hara – Singing Hands	-	-	-
Mugdock Trust	-	-	-
Adamson Trust	-	-	-
A O'Hara – Children's holiday	600	-	600
Vehicles	25,300	-	25,300
Sensory Room (Glow Room)	15,000	(15,000)	-
Family Room	500	(500)	-
Donation from Co-op	2,093	(103)	1,990
Donation from Neighbourly	500	(500)	-
Austin Lafferty	1,127	(177)	950
St James Place	700	(412)	288
British Science Association grant	300	(300)	-
P Miller memorial donation	6,055	-	6,055
Donation to Harris House	4,400	(4,400)	-
Gazebo	120	(120)	-
Christmas presents	100	(100)	-
Spifox donation – house gardens	38,788	(2,204)	36,584
Skydive fundraising	756	-	756
<b>Total</b>	<b>134,214</b>	<b>(31,830)</b>	<b>102,384</b>
<b>TOTAL FUNDS</b>	<b>8,544,170</b>	<b>(8,407,278)</b>	<b>136,892</b>

#### Unrestricted funds

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

The approved Reserves policy for 2022/23 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 2023 for the financial year 2023/24. The General Fund balance at 31 March 2023 is £7,288,253. Based on our operational budget of £8,876,000 for 2023/24, it is estimated that our reserves should be around £6,657,000 to remain within the 9 months

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 20 MOVEMENT IN FUNDS (continued)

limit set. This would leave a balance of £631,253 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.

#### **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. The balance of this fund is being retained to assist with the Soft Play refurbishment.

The Scottish Government capital grant is restricted to fund capital replacements/refurbishments, 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 and the balance is being carried forward to fund the 2023 Summer School programme.

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

Food for Thought funding is restricted for food preparation, tastings and experiences, funds fully spent.

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 was cancelled as a result of COVID-19. There are ongoing discussions with the donor as to the use of this donation.

Mugdock Trust will be used to provide activities for our young people, including potential holiday.

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, gift aid received from the original donation and will contribute to future holiday.

Funds were received in support of the purchase of an additional vehicle.

Funds were received from itison for the upgrading to our multisensory room. This was achieved in 2022, and was renamed the Glow Room.

Funds were received from Waitrose towards improvements to our Family Room.

Funds were received from the Co-op to improve life skills for our young people, this was not used in full in 2022/23 and will be carried forward to fund project in 2023/23.

Funds were received from Neighbourly towards food poverty and improved life skills, applied to our life skills centre and Christmas activities.

Funds were received from Austin Lafferty towards Christmas activities and other treats/outings for children.

Funds were received from St. James Place towards treats/outings for children.

Grant was received from British Science Association to support science activities in our school.

Funds were raised from friends and family of Patrick Miller, a resident in one of our houses, who sadly passed away during the year. The funds will be used to upgrade and improve the house garden and to create a suitable memorial to Patrick.

Funds were raised from family and friends of a young person in Harris House, with funds restricted to improvements at the house.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 20 MOVEMENT IN FUNDS (continued)

Funds were donated for the purchase of a Gazebo.

A donation was received to fund Christmas presents for our children.

A significant donation has been pledged from Spifox to fund the upgrade of all the house gardens, the majority of this work will be carried out in 2023/24.

A skydive has been arranged for 2023, with fundraising commencing late in 2022/23. Funds will be restricted to a specific project within East Park, with decision on this still to be made.

#### **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 £49,700 was made in the year ended 31 March 2023 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 2023

### 20 MOVEMENT IN FUNDS (continued)

#### COMPARATIVES FOR THE MOVEMENT IN FUNDS – 2021/22

	At 1/4/21	Net movement in funds	Transfers between funds	At 1/4/22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	7,199,490	579,604	145,334	7,924,428
Tangible fixed assets	7,216,499	-	(120,934)	7,095,565
	<b>14,415,989</b>	<b>579,604</b>	<b>24,400</b>	<b>15,019,993</b>
<b>Restricted funds</b>				
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	972	3,307	-	4,279
Kiltwalk funds school	752	(536)	-	216
Isabella Memorial Trust	82	(82)	-	-
Food for Thought	653	(486)	-	167
A O'Hara - Singing Hands	1,000	-	-	1,000
Tesco Groundworks	933	(933)	-	-
Movember donations	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)	-	-	-	-
	<b>20,935</b>	<b>22,894</b>	<b>(24,400)</b>	<b>19,429</b>
<b>TOTAL FUNDS</b>	<b>14,436,924</b>	<b>602,498</b>	<b>-</b>	<b>15,039,422</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 20 MOVEMENT IN FUNDS (continued)

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

	Incoming Resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,041,493	(7,461,889)	579,604
	<b>8,041,493</b>	<b>(7,461,889)</b>	<b>579,604</b>
<b>Restricted funds</b>			
Workmates fund	180	(363)	(183)
Sensory Integration	-	(1,544)	(1,544)
Scottish Government minor capital	24,400	-	24,400
Pupil Equity Fund	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)
November donation	500	(992)	(492)
Mugdock Trust	1,000	(1,000)	-
Bailey Thomson ipads	-	(200)	(200)
Adamson Trust	-	(357)	(357)
A O'Hara – holiday for children	2,400	(2,400)	-
Smartboard (Skipton donation)	2,389	(2,389)	-
	<b>42,201</b>	<b>(19,307)</b>	<b>22,894</b>
<b>TOTAL FUNDS</b>	<b>8,083,694</b>	<b>(7,481,196)</b>	<b>602,498</b>

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	12,382,550	-	12,382,550
Current assets	3,047,740	19,429	3,067,169
Current liabilities	(410,297)	-	(410,297)
<b>Net Assets</b>	<b>15,019,993</b>	<b>19,429</b>	<b>15,039,422</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 21 RELATED PARTY DISCLOSURES

No payments were made to Trustees in the year ended 31 March 2023 (2021/22 £nil).

Donations from trustees in the year totalled £58 (2021/22 £200).