

REGISTERED COMPANY NUMBER: SC356976 (Scotland)

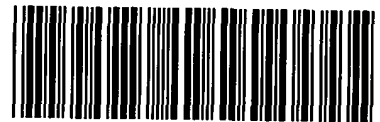
REGISTERED CHARITY NUMBER: SC012838

**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 2024**



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East Park School (Registered Number SC356976)

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## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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### 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 2024. 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

Mrs C E McGhee	Chair ~ Appointed as Chair on 05/12/2023
Mrs L M Dalziel	Treasurer and Vice Chair ~ Appointed as Vice Chair on 05/12/2023
Mrs J M McLaren	
Mr K E Deans	
Mrs C Carson	
Mrs C M Matthew	
Mrs V L Buchanan	
Mr A Z Meghji	Appointed 05/12/2023
Ms C Jack	Appointed 05/12/2023
Mr T F O'Connell	Resigned 06/06/2023
Mr G I Wells	Resigned 05/12/2023
Mrs K A Kolatowicz	Resigned 23/01/2024

#### Secretary

Mrs C Gallagher	Appointed 17/06/2024
Mrs M Devlin	Resigned 21/03/2024

#### Senior Management Team

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

#### Auditors

Consilium Audit Limited  
169 West George Street  
Glasgow  
G2 2LB.

#### 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 2024

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### 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 2023/24, three trustees resigned from East Park, and two trustees were appointed. These changes over the year reduced the number of Trustees from ten to nine by the end of the financial year.

The senior management team comprises the Executive Director, Head of Care Services and Head of Education. There have been no changes in senior management during the 2023/24 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.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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### STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

In addition to maintaining close relationships with regulatory bodies and commissioning managers from local authorities, East Park participates in a number of networks to ensure it keeps abreast of legislative requirements, best practice and innovation relevant to its work. These include, but are not restricted to:

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

### 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 2024

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### RISK MANAGEMENT (continued)

The Board reviews the Risk Register annually. The principal risks are identified and mitigation strategies discussed and agreed. As at March 2024, the Board had identified that whilst there were some significant risks during 2023/24, 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 the ongoing cost of living crisis, exiting the Scotland Excel Framework 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 is a risk that has 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. 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 2023/24. 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 2024/25.

Whilst East Park has continued to thrive in delivering excellent services across the organisation during 2023/24, 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 2024/25.

### 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 part of the 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, en-suite 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 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 2024

### **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. Until mid-2023, the four off-site community residences were collectively registered as a School Care Accommodation Service and the Residential Intensive Support Service based at the main Maryhill Road campus was 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, in 2023 we completed the process of re-registering the off-site houses as care homes for children.

In order to ensure we achieved appropriate and balanced management arrangements for all six houses, we regrouped and retitled the two registered services. *Community Residences Group 1 (CRG1)* comprises Lewis House, Skye House and Robertson House. The Registered Manager for CRG1 is Karen Ferguson, Care Services Manager. *Community Residences Group 2 (CRG2)* comprises Arran House, Barra House and Harris House. The Registered Manager for CRG2 is Liam Feeney, Care Services Manager.

The Care Inspectorate undertook an unannounced inspection of Community Residences Group 1 from 18-25 March 2024. For this inspection, the quality statements focussed on were:

- How well do we support children and young people's rights and wellbeing?
- Children and young people are safe, feel loved and get the most out of life
- In evaluating quality, the Care Inspectorate use a six-point scale where 1 is unsatisfactory and 6 is excellent. For both inspected criteria the service was awarded 6 – *Excellent* with the qualifying statement that this grade was given as service performance was considered to be sector-leading with outstandingly high outcomes for children/young people.
- Key messages from the final report were:
- The staff team's exceptional knowledge of young people and their effective partnership working, supported their ability to keep young people safe.
- The service was innovative in encouraging young people to take considered risks to enable them and help improve their outcomes.
- Young people enjoyed relationships that were based on compassion, dedication and genuine love.
- There was a strong rights-based approach to all aspects of care.
- Many staff members had an impressive understanding of trauma.
- The inspector saw some outstanding progress and outcomes in young people's physical and mental health.
- The service successfully supported family and community relationships ensuring young people were included in their wider world.

As part of every inspection, The Inspector speaks to parents/families and external professionals. Below are some of the comments made.

Comments from parents:

*"The staff are really good with family time, they bend over backwards to do this, they go above and beyond"*

*"I am now seeing him thrive. His world has opened up. There are people that can take him and encourage him with new things"*

*"If I could put them on a pedestal I would for the things they do. You can see the excitement in his face and that's because of the job they are doing. It is the whole unit - the staff are absolutely fabulous".*

*"He poses real challenges and they have really reduced and they have built relationships with him. They are still getting challenges and they are managing him. Different from previous placements, really thought of strategies tailored around his needs."*

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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

Professional's responses to the question, "What does the service do well?":

*"Positive regard for young people they work with and problem-solving. They seek to really understand what drives behaviour for the young people. They strive to really understand young people and they are very resilient and manage with relative ease. They are not on the phone all the time. They reflect and consider. They give unconditional positive regard and solution-focussed support.*

*"Willingness to work with other agencies and keen to work with professionals. There is always a lovely working relationship with others. This helps them understand the young people they are working with. They are proactive and the staff team are motivated – feel they are making positive change. Really solution-focussed. I wish there were more services like them out there. There are such great achievements and that is because of the staff who are motivated.*

*"They are the whole package, really they are. Really well-trained, empathetic workers who can tailor the service to meet the needs of very complex young people - another level of expertise and flexibility to create a home life, education and social life. They are excellent at working with really complex people."*

*"Communication is excellent"*

*"Staff all present as very caring and affectionate towards the young person which is very important given, he is living away from home."*

*"Staff are very proactive in seeking support for the young person."*

*"Staff are creative in terms of making things possible for the young person to allow him to have the same opportunities his peers would have."*

*"Staff are keen advocates for the young person."*

*"The young person is treated as an individual and is encouraged to make choices when possible."*

There were no recommendations or requirements.

#### **(2) National Autistic Society Accreditation**

Having been awarded the National Autistic Society (NAS) Advanced Award in 2020, following an NAS Review in October 2023, the school and residential services were delighted to retain the Advanced Award.

Key strengths identified were:

- An excellent suite of individualised support planning documents clearly reference individual skills, abilities and preferences relating to communication support.
- Individual challenges or barriers relating to communication are clearly identified within easy to understand support documents.
- The utilisation of a wide variety of communication support resources/strategies based upon the careful assessment of individual needs is a clear strength of the school.
- The Autism Profile, with "Ability in Functioning" and "Impairment in Functioning" statements, specifically identify where Central Coherence, Executive Functioning, or Theory of Mind considerations might impact upon pupil understanding, motivation, participation, or enjoyment.
- The varied and truly person-centred curriculum is a clear strength of East Park School.
- Staff were skilled in asking questions to both check for understanding and to facilitate opportunities for independence.
- EmotionWorks, an emotional literacy programme, helps to teach appropriate sensory regulation strategies.
- Of particular note is the extensive use of sensory regulation activities throughout East Park School. Sensory circuit activities and sensory diet resources are widely available and utilised regularly throughout each day by pupils.
- An effective balance is achieved between providing an environment which is colourful and attractive whilst at the same time low arousal and structured.
- Movement breaks, sensory regulation activities, and active learning are used to good effect to help pupils to maintain focus and to engage in learning experiences.
- The carefully constructed, individualised and bespoke curriculum impacts positively on quality of life outcomes for young people as they progress towards adulthood with an appropriate balance of academic and life-skills development.
- There is a clear commitment to working with young people and their family to appreciate strengths and abilities, including enjoyable, relaxing, and purposeful activities, as well as addressing challenges and difficulties.
- There is an active and experiential approach to learning.
- East Park School promotes a positive risk taking and risk management philosophy as they recognise the need to balance risk with reward.
- Feedback provided by young people was positive. Additionally, visually clear alternative strategies were used to gather feedback from pupils who couldn't understand the written text of the surveys.
- Feedback from families and carers was extremely positive with universal agreement that the provision is Always Good or Mostly Good in the areas surveyed.



## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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### ACHIEVEMENT AND PERFORMANCE (continued)

- Staff training is of an exceptionally high standard providing staff with a very sound understanding of the potential needs and abilities of the pupil cohort.

#### (3) Duty of Candour

East Park had no Duty of Candour events in the year 2023/24. As required, the annual Duty of Candour report is published on our website in April every year.

#### 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.

#### Staffing

In preparation for the Health and Care (Scotland) Staffing Act 2019 which comes into effect on 1 April 2024, during 2023, Senior Care Managers attended information sessions hosted by the Scottish Government and the Care Inspectorate. In relation to residential childcare, the aims of the Act are:

- To enable children and young people to experience safe and high-quality care.
- To ensure staffing levels and skills support improved outcomes for children and young people
- To ensure an organisational culture that promotes the well-being of staff.

We feel confident that we are already achieving these goals and will continually monitor and review processes to ensure we maintain these standards.

Related to the above, following a boost in staffing during the pandemic, recruitment and retention has been more variable over the past two years. This is a sector-wide issue and has resulted in a continuous recruitment campaign for the past year. 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 over the past year due to the ongoing commitment of a strong, highly motivated core team across the residential service and also the support of our Bank staff and staff in the school and Workmates who are willing to cover occasional shifts in the residences, during evenings, weekends and/or school holidays.

### 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 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 last annual engagement visit from our link inspector was 11 March 2024.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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### ACHIEVEMENT AND PERFORMANCE (continued)

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.

#### Key Developments

Teachers and Learning Support Workers work together in SIP groups across 4 themes – Multisensory Approaches and Play; Physical Activity and Healthy Eating; Life Skills and Communication.

In June 2023, we were awarded our Green Flag and we are continuing our work as an Eco School.

We were delighted to be awarded the runner up – Special School - award in the Success Looks Different awards in August 2023.

In August 2023, we introduced use of the Seesaw app for families, and this has been very positively received. Communication is quicker and more direct, and families enjoy seeing photo and video updates of daily learning.

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 2023:

- 28 units were achieved at National 1
- 9 candidates were presented for awards – an average of 3.1 per candidate.

Other accreditation:

- 7 learners completed JASS Awards; this programme provides accreditation for younger learners and supports the individualised curriculum of each pupil.

#### Pupil Equity Funding (PEF)

Our children and young people are arriving at East Park with increasingly complex sensory needs, and we again sought to use PEF to enhance our provision in this area by providing Story Massage training. We also recognise the positive impact of developing our knowledge and skill of play, and so we enlisted the expertise of autistic play worker, Max Alexander, AKA Play Radical, to deliver a session on Play Shapes for all school staff, and then to carry out consultation work with individual class teams through Autumn 2023.

Seesaw has been purchased and has made a significant improvement to our home-school communication.

Given that we have 5 learners due to leave school in June 2024, we created a new promoted post to raise attainment across the school.

#### 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 seventeen young people attending, with one due to leave in June. Demand continues to outstrip capacity, and many current young people are seeking additional sessions. All sessions are expected to be filled in the year ahead. There are four 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. The Service Manager and Senior Learning Support Worker have worked with the team to ensure that 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.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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### ACHIEVEMENT AND PERFORMANCE (continued)

This year, a greater emphasis has been placed on individual aspirations, and staff have worked closely with families and other services to provide work placements, sporting activities and sensory experiences. The environment has been improved by refurbishing the space behind the conservatory, which itself has been developed into a tropical hothouse which staff and young people have been nurturing, to create a calm, quiet area for watching films or playing board games.

Use of the hall has been streamlined to enable more frequent use of the trampoline for Rebound Therapy, and weekly Yoga sessions enhance wellbeing. A group of Workmates young people and staff once again participated in the fabulous Go Dance! event at the Theatre Royal in March 2024, an annual event showcasing community dance groups from across Scotland.

Workmates and school staff continue to work closely together, ensuring that 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 His 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:

- 23 Candidates undertaking SVQ 3 Social Services children and young people award
- 10 candidates Undertaking HNC Social Services
- 6 Candidates undertaking level 4 HNC Social Services through Clyde College
- 4 Candidates undertaking HNC through West of Scotland College
- 17 Candidates undertaking SVQ 3 Social Services through our external provider Train2care
- 1 Candidates undertaking the PDA in learning & Development (assessor award)
- 1 Candidates undertaking the PDA in learning & Development (verifiers award)

### Fundraising and Volunteers

East Park has celebrated its 150<sup>th</sup> anniversary from September 2023 and will continue to do so until October 2024. As part of our celebrations, we have organised many events throughout the year such as parent pamper days and a birthday bubble bash for our children and young people. We currently have an exhibition in Maryhill Burgh Halls displaying our 150 year history which will run until October 2024. Additionally, we have published a historic book 'East Park - 150 Years of Compassion' which is available to purchase and was launched at an event at the Mitchell Library in Glasgow.

In 2023/24 we have continued to increase our social media following; issued two East Park Patters and created an online store on our website.

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 £54,000 and total income from restricted donations totalled approximately £26,000 (excluding gifts in kind and specific grant funding). This includes a sponsored skydive which 9 members of staff took part in and raised £5,336 for soft play and a sponsored zipline which 16 members of staff and corporate supporters took part in and raised £3,364 which went towards a residential holiday.

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 have been delighted to welcome 39 volunteers to work with us over the course of

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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### ACHIEVEMENT AND PERFORMANCE (continued)

the year. East Park benefitted from support from individuals undertaking sponsored events. Trustees provide significant support in the form of expertise and time. In 2023/24, this has totalled 535 hours provided by twelve trustees over the course of the year (this figure includes the contribution of 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 2024. Income totalled £8,953,233 (2022/23: £8,544,170) with expenditure before gains /losses and transfers of £9,156,974 (2022/23: £8,068,178). After accounting for a gain on investments of £271,241 (2022/23: loss £339,100) there was a final surplus in the year of £67,500 (2022/23: surplus £136,892).

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 initially being accepted by the local authorities, but after a period of negotiation all authorities accepted and settled the increase. The growth 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, with recruitment and retention of staff continuing to be challenging.

The value of the fixed assets fund as at 31<sup>st</sup> March 2024 is £7,586,323 (2022/23: £7,815,948), reflecting funds tied up in the properties, fixtures, fittings, and motor vehicles. This leaves a total General Fund balance of £7,628,506 at 31 March 2024 (2022/23: £7,288,253). Of this total, £5,280,951 is held within East Park's investment portfolio comprising fixed investments of £5,234,468 and £46,483 held in cash with East Park's fund managers, Rathbone Investment Management. Within the total General Fund balance of £7,628,506, our Reserves are £6,889,026, with designated funds being £739,480. The balance on the restricted funds as at 31 March 2024 was £28,985 (2022/23: £72,113). Note 20 to the financial statements details the movements in all funds.

#### Investment policy and objectives

East Park holds an investment portfolio with Rathbone Investment Management. A discretionary investment arrangement exists with the appointed fund managers. The investment objectives continue to be a balance between income and capital growth with a medium degree of risk. The Investment Policy is reviewed annually. This policy states that fund managers must ensure that funds are invested in line with due ethical considerations being given to the charitable objectives of East Park. At the balance sheet date, these investments were valued at £5,280,951, represented by fixed investments of £5,234,468 and cash of £46,483. Movements in the fixed investments are detailed in note 17. Income from the portfolio was £145,769 in 2023/24 (2022/23: £140,035).

As can be seen from the Statement of Financial Activities on page 17 a gain in investments of £271,241 arose in 2023/24. This compares with the loss of £339,100 experienced in 2022/23. We have again experienced fluctuations in our portfolio throughout 2023/24, which fortunately has resulted in a favourable outcome this year, but the uncertainty around this will continue 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 September 2023 for the year 2023/24. It was agreed that this would be reviewed and updated annually following the presentation of the audited financial statements to ensure Reserves remain appropriate for current circumstances.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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### FINANCIAL REVIEW (continued)

The General Fund balance is £7,628,506 at 31 March 2024. The revised Reserves Policy in August 2023 agreed an available sum of £631,253 to be designated to support service improvements and development as contained in the approved 2023/26 Business Development Plan at that time. There were a number of projects funded from this designated sum during 2023/24. In addition, the investment gain of £271,241 has impacted our funds at the balance sheet date. As a result of changes in the year, designated funds have increased to £739,480.

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. Our Reserves are £6,889,026, 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 £3,218,026 remains as an operational reserve to support day to day operational requirements and any commitments being carried forward from 2023/24. The Reserves Policy will be reviewed by the Board in August 2024.

### 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 cost of living crisis continues 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 2023/24 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 2024/25. As a result, the trustees continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

### Pensions

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

### FUTURE STRATEGIC CONSIDERATIONS

Our future strategic considerations have been severely delayed by the impact of the COVID-19 pandemic 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 2024/2029 are:

- Priority 1 - To deliver service quality improvement and development, detailed within the focussed and prioritised plans of the Business and Development Plan.
- 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

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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### FUTURE STRATEGIC CONSIDERATIONS (continued)

- 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.

### 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.

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

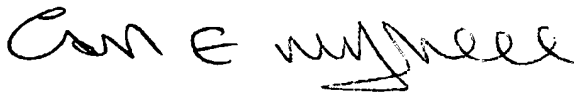
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**AUDITORS**

The auditors, Consilium Chartered Accountants were appointed as auditors of East Park for a three year period from November 2023.

This report has been prepared in accordance with Chapter 3 of Part 16 of the Companies Act 2006.

Approved by order of the Board of Trustees on 17 September 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'C McGhee', with a horizontal line underneath the name.

**C McGhee**  
Chair of East Park Board of Trustees

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

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### Opinion

We have audited the financial statements of East Park School (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity'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 Directors with respect to going concern are described in the relevant sections of this report.

### Other information

The Directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### 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 directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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.



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

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### **Responsibilities of Directors**

As explained more fully in the statement of Trustees' responsibilities, the Directors 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 Directors 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 Directors are responsible for assessing the charity'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 Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the company through discussions with directors and management and from our knowledge of the regulatory environment relevant to the company.
- We assessed the extent of compliance with laws and regulations through making enquiries of management and inspecting legal correspondence.
- We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management as to where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud.
- To address the risk of fraud through management bias and override of controls, we tested journal entries to identify unusual transactions, we assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias and we investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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

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### Use of our report

This report is made solely to the charity'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 charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Brian Thomson*

**Brian Thomson BA(Hons) CA (Senior Statutory Auditor)**  
for and on behalf of Consilium Audit Limited

**Statutory Auditor**  
169 West George Street  
Glasgow  
Scotland  
G2 2LB

Date: 17 September 2024

Consilium Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024**

		2024			2023
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>INCOME</b>					
Donations and legacies	3	1,244,061	61,894	1,305,955	1,431,727
<b>Charitable Activities:</b>	6				
- School		925,463	-	925,463	899,096
- Supported accommodation		5,991,378	-	5,991,378	5,616,492
- Workmates		549,881	-	549,881	446,753
Other trading activities	4	8,872	-	8,872	2,843
Investment income	5	171,684	-	171,684	147,259
<b>Total</b>		<b>8,891,339</b>	<b>61,894</b>	<b>8,953,233</b>	<b>8,544,170</b>
<b>EXPENDITURE</b>					
Raising funds	7	119,800	-	119,800	104,283
<b>Charitable activities:</b>	8				
School		2,544,244	17,832	2,562,076	2,296,516
Supported accommodation		5,857,018	60,886	5,917,904	5,234,255
Workmates		557,194	-	557,194	433,124
<b>Total Expenditure</b>		<b>9,078,256</b>	<b>78,718</b>	<b>9,156,974</b>	<b>8,068,178</b>
<b>NET INCOME/(EXPENDITURE) BEFORE GAINS/LOSSES AND TRANSFERS</b>		<b>(186,917)</b>	<b>(16,824)</b>	<b>(203,741)</b>	<b>475,992</b>
Gains/(Losses) on Investments	17	271,241	-	271,241	(339,100)
<b>NET INCOME/(EXPENDITURE) AFTER GAINS/LOSSES BEFORE TRANSFERS</b>		<b>84,324</b>	<b>(16,824)</b>	<b>67,500</b>	<b>136,892</b>
Transfer between funds	20	26,304	(26,304)	-	-
<b>Net movement in funds</b>		<b>110,628</b>	<b>(43,128)</b>	<b>67,500</b>	<b>136,892</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		15,104,201	72,113	15,176,314	15,039,422
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>15,214,829</b>	<b>28,985</b>	<b>15,243,814</b>	<b>15,176,314</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing operations.

The notes on page 21 to 38 form part of the financial statements.

**BALANCE SHEET AT 31 MARCH 2024**

		2024		2023	
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	7,586,323	-	7,586,323	7,815,948
Investments	17	5,234,468	-	5,234,468	4,946,764
<b>Total Fixed Assets</b>		<b>12,820,791</b>	<b>-</b>	<b>12,820,791</b>	<b>12,762,712</b>
<b>CURRENT ASSETS</b>					
Debtors	18	1,060,253	-	1,060,253	832,199
Cash at bank and in hand		1,811,078	28,985	1,840,063	2,038,552
<b>Total Current Assets</b>		<b>2,871,331</b>	<b>28,985</b>	<b>2,900,316</b>	<b>2,870,751</b>
<b>CREDITORS</b>					
Amounts falling due within one year	19	(477,293)	-	(477,293)	(457,149)
<b>NET CURRENT ASSETS</b>		<b>2,394,038</b>	<b>28,985</b>	<b>2,423,023</b>	<b>2,413,602</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>15,214,829</b>	<b>28,985</b>	<b>15,243,814</b>	<b>15,176,314</b>
<b>NET ASSETS</b>		<b>15,214,829</b>	<b>28,985</b>	<b>15,243,814</b>	<b>15,176,314</b>
<b>FUNDS</b>					
	20				
Unrestricted Funds				15,214,829	15,104,201
Restricted Funds				28,985	72,113
<b>TOTAL FUNDS</b>				<b>15,243,814</b>	<b>15,176,314</b>

These financial statements have been prepared in accordance with Chapter 3 of Part 16 of the Companies Act 2006..

The financial statements were approved by the Board of Trustees on 17 September 2024 and were signed on its behalf by:

The notes on page 21 to 38 form part of the financial statements.

  
**C McGhee**  
 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 2024**

		2024	2023
		£	£
	Notes		
<b>Cash Flows from Operating Activities</b>			
Cash Generated from Operations	A	(301,358)	822,552
<b>Net Cash provided by (used in) Operating Activities</b>		(301,358)	822,552
<b>Cash Flows from Investing Activities</b>			
Purchase of Tangible Fixed Assets	15	(52,352)	(983,971)
Purchase/Disposal of Investments	17	(16,463)	1,121
Dividends from Investments	5	144,074	140,035
Interest Received	5	27,610	7,224
<b>NET CURRENT ASSETS</b>		<u>102,869</u>	<u>(835,591)</u>
Change in Cash and Cash Equivalents in the Reporting Period		(198,489)	(13,039)
Cash and Cash Equivalents at the beginning of the Reporting Period		2,038,552	2,051,591
<b>Cash and Cash Equivalents at the end of the Reporting Period</b>		<u>1,840,063</u>	<u>2,038,552</u>

The notes on page 21 to 38 form part of the financial statements.

**NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024	2023
	£	£
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	67,500	136,892
<b>Adjustments for:</b>		
Depreciation Charges	281,977	263,588
(Gain)/Loss on Investments	(271,241)	339,100
Interest Received	(27,610)	(7,224)
Investment Income	(144,074)	(140,035)
Decrease/(Increase) in Debtors	(228,054)	183,379
Increase/(Decrease) in Creditors	20,144	46,852
<b>Net Cash provided by (used in) Operating Activities</b>	<b>(301,358)</b>	<b>822,552</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 LEGAL STATUS OF THE CHARITY

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

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

### 2 ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

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

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

#### **Going concern**

In preparing these financial statements, budgets have been examined and the Funds of the charity reviewed. The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the near future. The cost of living crisis has been a risk factor 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 2024

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### 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 2024**

**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**

	2024		
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Donations	58,794	-	58,794
Legacies	11,200	-	11,200
Specific Grants/restricted income	-	37,494	37,494
Capital Development	-	24,400	24,400
Scottish Government	1,174,067	-	1,174,067
<b>Total</b>	<b>1,244,061</b>	<b>61,894</b>	<b>1,305,955</b>

	2023		
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Donations	47,146	-	47,146
Legacies	76,299	-	76,299
Specific Grants/restricted income	-	109,815	109,815
Capital Development	-	24,400	24,400
Scottish Government	1,174,067	-	1,174,067
<b>Total</b>	<b>1,297,512</b>	<b>134,215</b>	<b>1,431,727</b>

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

	2024	2023
	£	£
Other Grants	37,875	37,875
<b>Total</b>	<b>37,875</b>	<b>37,875</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**3 DONATIONS AND LEGACIES (continued)**

Other grants above include grants of £37,875 receivable from the Scottish Government (2023: £37,875). 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**

	2024	2023
	£	£
Fundraising	960	409
Other Income	7,912	2,434
<b>Total</b>	<b>8,872</b>	<b>2,843</b>

**5 INVESTMENT INCOME**

	2024	2023
	£	£
Investment Income	144,074	140,035
Bank Interest	27,610	7,224
<b>Total</b>	<b>171,684</b>	<b>147,259</b>

**6 INCOME FROM CHARITABLE ACTIVITIES**

	2024	2023
	£	£
<b>Charitable Activities</b>		
School	925,463	899,096
Supported Accommodation	5,991,378	5,616,492
Workmates	549,881	446,753
<b>Total Activities</b>	<b>7,466,722</b>	<b>6,962,341</b>

**7 RAISING FUNDS**

**Raising Donations, Legacies and Investment Income**

	2024	2023
	£	£
Staff Costs	49,454	30,414
Other Operating Expenses	10,548	14,922
Support Costs (incl. Investment Management Costs)	58,059	57,195
<b>Total</b>	<b>118,061</b>	<b>102,531</b>

Investment management costs in 2023/24 were £32,979 (2022/23 £35,125)

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**7 RAISING FUNDS (Continued)**

**Other Trading Activities**

	2024	2023
	£	£
Fundraising	247	436
Support Costs	1,492	1,316
<b>Total</b>	<b>1,739</b>	<b>1,752</b>

<b>Aggregate Amounts</b>	<b>119,800</b>	<b>104,283</b>
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**8 CHARITABLE ACTIVITIES COSTS**

	2024			2023
	Direct Costs (note 9)	Support Costs (note 10)	Total Costs	Total Costs
	£	£	£	£
School	2,280,301	281,775	2,562,076	2,296,516
Supported Accommodation	5,599,991	317,913	5,917,904	5,234,255
Workmates	515,912	41,282	557,194	433,124
<b>Total</b>	<b>8,396,204</b>	<b>640,970</b>	<b>9,037,174</b>	<b>7,963,895</b>

Analysis by Funds	2024			2023
	Direct Costs (note 9)	Support Costs (note 10)	Total Costs	Total Costs
	£	£	£	£
Unrestricted Funds	8,317,486	640,970	8,958,456	7,932,065
Restricted Funds	78,718	-	78,718	31,830
	<b>8,396,204</b>	<b>640,970</b>	<b>9,037,174</b>	<b>7,963,895</b>

**9 DIRECT COSTS OF CHARITABLE ACTIVITIES COSTS**

Analysis of expenditure on charitable activities

	2024				2023
	School	Supported Accommodation	Workmates	Total	Total
	£	£	£	£	£
Staff Costs	1,730,702	4,827,504	444,352	7,002,558	6,176,754
Property Costs	405,440	457,347	27,149	889,936	679,005
Vehicle Costs	22,889	29,090	5,714	57,693	69,913
Other Operating Costs	121,270	286,050	38,697	446,017	484,375
<b>Total</b>	<b>2,280,301</b>	<b>5,599,991</b>	<b>515,912</b>	<b>8,396,204</b>	<b>7,410,047</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**9 DIRECT COSTS OF CHARITABLE ACTIVITIES COSTS (continued)**

	2024			
	School £	Supported Accommodation £	Workmates £	Total £
Analysis by Funds				
Unrestricted Funds	2,262,469	5,539,105	515,912	8,317,486
Restricted Funds	17,832	60,886	-	78,718
	<b>2,280,301</b>	<b>5,599,991</b>	<b>515,912</b>	<b>8,396,204</b>

	2023			
	School £	Supported Accommodation £	Workmates £	Total £
Staff Costs	1,541,664	4,286,743	348,347	6,176,754
Property Costs	315,024	347,792	16,189	679,005
Vehicle Costs	27,965	34,957	6,991	69,913
Other Operating Costs	169,532	289,493	25,350	484,375
<b>Total</b>	<b>2,054,185</b>	<b>4,958,985</b>	<b>396,877</b>	<b>7,410,047</b>

	2023			
	School £	Supported Accommodation £	Workmates £	Total £
Analysis by Funds				
Unrestricted Funds	2,031,946	4,951,790	394,481	7,378,217
Restricted Funds	22,239	7,195	2,396	31,830
	<b>2,054,185</b>	<b>4,958,985</b>	<b>396,877</b>	<b>7,410,047</b>

**10 SUPPORT COSTS**

	2024		
	Other £	Governance Costs £	Total £
<b>Charitable Activities:</b>			
School	273,253	8,522	281,775
Supported Accommodation	295,755	22,158	317,913
Workmates	39,578	1,704	41,282
<b>Total Charitable Activities</b>	<b>608,586</b>	<b>32,384</b>	<b>640,970</b>
Costs of Generating Voluntary & Investment Income	56,355	1,704	58,059
Fundraising Trading: Costs of Goods Sold & Other Costs	1,492	-	1,492
<b>Overall Total Charitable Activities</b>	<b>666,433</b>	<b>34,088</b>	<b>700,521</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**10 SUPPORT COSTS (Continued)**

**Other support costs:**

	2024			Total Charitable Activities £
	School £	Supported Accommodation £	Workmates £	
Staff Costs	187,807	233,591	32,595	453,993
IT and Office Expenses	73,176	52,521	6,702	132,399
Legal, Professional, Bank Charges	12,270	9,643	281	22,194
<b>Total</b>	<b>273,253</b>	<b>295,755</b>	<b>39,578</b>	<b>608,586</b>

	2024		2023	
	Costs of Generating Voluntary & Investment Income £	Fundraising Trading: Costs of Goods Sold & Other Costs £	Overall Total Charitable Activities £	Overall Total Charitable Activities £
Staff Costs	22,597	1,442	478,032	420,050
IT and Office Expenses	515	33	132,947	109,099
Legal, Professional, Bank Charges	33,243	17	55,454	54,029
<b>Total</b>	<b>56,355</b>	<b>1,492</b>	<b>666,433</b>	<b>583,178</b>

**Governance costs:**

	2024			Total Charitable Activities £
	School £	Supported Accommodation £	Workmates £	
Staff Costs	4,653	12,099	931	17,683
Auditors Remuneration	2,672	6,947	534	10,153
Other Costs	1,197	3,112	239	4,548
<b>Total</b>	<b>8,522</b>	<b>22,158</b>	<b>1,704</b>	<b>32,384</b>

	2024		2023	
	Costs of Generating Voluntary & Investment Income £	Overall Total Charitable Activities £	Overall Total Charitable Activities £	Overall Total Charitable Activities £
Staff Costs	931	18,614	16,370	
Auditors Remuneration	534	10,687	10,080	
Other Costs	239	4,787	2,731	
<b>Total</b>	<b>1,704</b>	<b>34,088</b>	<b>29,181</b>	

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**11 NET INCOME/(EXPENDITURE)**

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

	2024	2023
	£	£
Auditors' Remuneration (net of VAT)	8,906	8,400
Depreciation - Owned Assets	281,977	263,588
<b>Total</b>	<b>290,883</b>	<b>271,988</b>

**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 (2022/23: £nil).

Total trustees' expenses waived during the year in relation to 12 trustees were £2,096 (2022/23: £1,677).

**13 STAFF COSTS**

	2024	2023
	£	£
Wages and Salaries	6,725,179	5,904,515
Social Security Costs	572,160	517,144
Other Pension Costs	251,318	221,929
<b>Total</b>	<b>7,548,657</b>	<b>6,643,588</b>

In 2023/24 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 £288,164 (2022/23: £258,854).

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

	2024	2023
Average number by headcount	264	239

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

	2024	2023
£60,001 - £70,000	-	2
£70,001 - £80,000	2	1
£80,001 - £90,000	1	-

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**14 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>2023</b>		
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
<b>INCOME</b>			
Donations and legacies	1,297,513	134,214	1,431,727
<b>Charitable Activities:</b>			
- School	899,096	-	899,096
- Supported accommodation	5,616,492	-	5,616,492
- Workmates	446,753	-	446,753
Other trading activities	2,843	-	2,843
Investment income	147,259	-	147,259
<b>Total</b>	<b>8,409,956</b>	<b>134,214</b>	<b>8,544,170</b>
<b>EXPENDITURE</b>			
Raising funds	104,283	-	104,283
<b>Charitable activities:</b>			
School	2,274,276	22,240	2,296,516
Supported accommodation	5,227,061	7,194	5,234,255
Workmates	430,728	2,396	433,124
<b>Total Expenditure</b>	<b>8,036,348</b>	<b>31,830</b>	<b>8,068,178</b>
<b>NET INCOME/(EXPENDITURE) BEFORE GAINS/LOSSES AND TRANSFERS</b>	<b>373,608</b>	<b>102,384</b>	<b>475,992</b>
Gains/(Losses) on Investments	(339,100)	-	(339,100)
<b>NET INCOME/(EXPENDITURE) AFTER GAINS/LOSSES BEFORE TRANSFERS</b>	<b>34,508</b>	<b>102,384</b>	<b>136,892</b>
Transfer between funds	49,700	(49,700)	-
<b>Net movement in funds</b>	<b>84,208</b>	<b>52,684</b>	<b>136,892</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	15,019,993	19,429	15,039,422
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>15,104,201</b>	<b>72,113</b>	<b>15,176,314</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**15 TANGIBLE FIXED ASSETS**

	2024			
	Freehold Property £	Fixtures & Fittings £	Motor Vehicle £	Total £
<b>COST</b>				
At 1 April 2023	9,624,454	631,869	136,919	10,393,242
Additions	17,619	-	34,733	52,352
At 31 March 2024	<b>9,642,073</b>	<b>631,869</b>	<b>171,652</b>	<b>10,445,594</b>
<b>DEPRECIATION</b>				
At 1 April 2023	2,087,449	419,260	70,585	2,577,294
Charge for the year	208,537	56,998	16,442	281,977
At 31 March 2024	<b>2,295,986</b>	<b>476,258</b>	<b>87,027</b>	<b>2,859,271</b>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<b>7,346,087</b>	<b>155,611</b>	<b>84,625</b>	<b>7,586,323</b>
At 31 March 2023	7,537,005	212,609	66,334	7,815,948

**16 CAPITAL COMMITMENTS**

As at 31 March 2024, East Park had capital commitments for contracts awarded of £277,720 (2022/23 £29,367).

**17 INVESTMENTS**

	2024	2023
	£	£
Opening Market Value	4,946,764	5,286,985
Additions	770,902	901,337
Disposal proceeds	(754,439)	(902,458)
Realised gains/(losses)	34,607	(97,071)
Unrealised gains/(losses)	236,634	(242,029)
<b>Market value at 31 March</b>	<b>5,234,468</b>	<b>4,946,764</b>



**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024	2023
	£	£
Local Authority Fee Debtors	981,282	702,790
Other Debtors and Prepayments	78,971	75,621
Accured Income	-	53,788
<b>Total</b>	<b>1,060,253</b>	<b>832,199</b>

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

	2024	2023
	£	£
Trade Creditors	94,047	97,746
Social Security and Other Taxes	134,587	91,552
Other Creditors and Accruals	248,659	267,851
<b>Total</b>	<b>477,293</b>	<b>457,149</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**20 MOVEMENT IN FUNDS**

	At 01/04/23 £	Net Movement in Funds £	Transfer between Funds £	At 31/03/24 £
<b>Unrestricted Funds</b>				
General Funds	6,657,000	(28,676)	260,702	6,889,026
<b>Designated Funds</b>				
Tangible Fixed Assets	7,815,948	-	(229,625)	7,586,323
Designated	631,253	113,000	(4,773)	739,480
<b>Total</b>	<b>15,104,201</b>	<b>84,324</b>	<b>26,304</b>	<b>15,214,829</b>
<b>Restricted Funds</b>				
Sensory Integration	10,225	(10,185)	-	40
Scottish Government - Capital	-	24,400	(24,400)	-
Pupil Equity Fund	12,522	11,414	(11,215)	12,721
A O'Hara - Singing Hands	1,000	(1,086)	86	-
Mugdock Trust	1,000	(1,000)	-	-
Adamson Trust	143	(143)	-	-
A O'Hara - Children's Holiday	600	(589)	-	11
Donations from Co-op	1,990	-	(1,990)	-
Austin Lafferty	950	(950)	-	-
St James Place	288	(288)	-	-
P Miller Memorial Donation	6,055	-	-	6,055
Spifox Donation - House Gardens	36,584	(47,799)	11,215	-
Skydive Fundraising	756	(756)	-	-
Itison	-	5,000	-	5,000
Hugh Fraser	-	-	-	-
Zip Line	-	5,158	-	5,158
<b>Total</b>	<b>72,113</b>	<b>(16,824)</b>	<b>(26,304)</b>	<b>28,985</b>
<b>TOTAL FUNDS</b>	<b>15,176,314</b>	<b>67,500</b>	<b>-</b>	<b>15,243,814</b>

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**20 MOVEMENT IN FUNDS (continued)**

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

	Incoming Resources £	Resources Expensed (incl. Investment Losses) £	Movement in Funds £
<b>Unrestricted Funds</b>			
General Funds	8,891,339	(8,807,015)	84,324
<b>Total</b>	<b>8,891,339</b>	<b>(8,807,015)</b>	<b>84,324</b>
<b>Restricted Funds</b>			
Sensory Integration	-	(10,185)	(10,185)
Scottish Government - Capital	24,400	-	24,400
Pupil Equity Fund	13,475	(2,061)	11,414
A O'Hara - Singing Hands	-	(1,086)	(1,086)
Mugdock Trust	-	(1,000)	(1,000)
Adamson Trust	-	(143)	(143)
A O'Hara - Children's Holiday	-	(589)	(589)
Donations from Co-op	-	-	-
Austin Lafferty	-	(950)	(950)
St James Place	-	(288)	(288)
P Miller Memorial Donation	-	-	-
Spifox Donation - House Gardens	-	(47,799)	(47,799)
Skydive Fundraising	3,861	(4,617)	(756)
Itison	5,000	-	5,000
Hugh Fraser	10,000	(10,000)	-
Zip Line	5,158	-	5,158
<b>Total</b>	<b>61,894</b>	<b>(78,718)</b>	<b>(16,824)</b>
<b>TOTAL FUNDS</b>	<b>8,953,233</b>	<b>(8,885,733)</b>	<b>67,500</b>

Comparatives for analysis of net assets between funds:

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Fixed Assets	5,234,468	7,586,323	-	12,820,791
Current Assets	2,131,851	739,480	28,985	2,900,316
Current Liabilities	(477,293)	-	-	(477,293)
<b>Net Assets</b>	<b>6,889,026</b>	<b>8,325,803</b>	<b>28,985</b>	<b>15,243,814</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 20 MOVEMENT IN FUNDS (continued)

#### Unrestricted funds

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

The approved Reserves policy for 2023/24 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 2024 for the financial year 2024/25. The Unrestricted Fund balance at 31 March 2024 is £15,214,829. Based on our operational budget of £9,185,365 for 2024/25, it is estimated that our reserves should be around £6,889,026 to remain within the 9 months limit set.

#### Designated funds

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.

This would leave a balance of £739,480 as designated funds to meet planned improvements across the East Park estate, and for service development and expansion, these comprise of:

Funds earmarked to combat any budgeting issues, or unexpected rises in costs.

Classroom refurbishment will be undertaken in the summer of 2024, funds have been designated to complete this refurbishment.

The kitchen in one of our supported accommodation premises is being renewed, again funds have been designated to cover this project.

#### Restricted funds

Restricted funds are comprised of:

Sensory Integration is restricted for sensory equipment and specific staff training.

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 Summer School programme.

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. These funds are now fully spent.

Mugdock Trust will be used to provide activities for our young people, including potential holiday. These funds are now fully spent.

Funds were received from The Adamson Trust to support a residential holiday for our young people. These funds are now fully spent.

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. This fund has a small amount remaining after the project was completed. These funds will be used for further restricted projects.

Funds were received from Austin Lafferty towards Christmas activities and other treats/outings for children. These funds are now fully spent.

Funds were received from St. James Place towards treats/outings for children. These funds are now fully spent.

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.

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. These funds are now fully spent.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

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**20 MOVEMENT IN FUNDS (continued)**

A skydive was arranged for 2023, with fundraising commencing late in 2022/23. Funds will be used to provide activities for our young people, including potential holiday. These funds are now fully spent.

Funds were received from Ilison to be used towards soft play equipment.

The Hugh Fraser Foundation donated funds to enable East park to purchase a vehicle for our young people. These funds are now fully spent.

A Zip Line has been arranged for 2023, with fundraising commencing late in early 2023. Funds will be restricted to a specific project within East Park.

**Transfers between funds**

Transfers have occurred from both designated and restricted fund to general funds.

The transfer from designated funds have been made in line with the trustees designations. They were as follows:

The transfer from the tangible fixed asset fund has arisen due to the purchase of additional assets (£52,352) and the depreciation charge incurred in the year (£281,977).

The transfer from the designated fund of £4,773 was to ensure that the full value of the Reserve for 2024/25 (£6,889,026) was held within unrestricted funds.

Where donor conditions have been fully met restricted fund balances were transferred to unrestricted funds at the year end. A transfer of £26,304 was made in the year ended 31 March 2024 as a result of capital expenditure incurred.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 20 MOVEMENT IN FUNDS (continued)

#### COMPARATIVES FOR THE MOVEMENT IN FUNDS – 2022/23

	At 01/04/22 £	Net Movement In Funds £	Transfer between Funds £	At 31/03/23 £
<b>Unrestricted Funds</b>				
General Funds	6,006,000	1,056,008	(405,008)	6,657,000
<b>Designated Funds</b>				
Tangible Fixed Assets	7,095,565	-	720,383	7,815,948
Designated	1,918,428	(1,021,500)	(265,675)	631,253
<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	-	-	-	-
Donations from Co-op	-	1,990	-	1,990
Donations 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 2024

### 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 Funds	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 Vehicles	600 25,300	- -	600 25,300
Sensory Room (Glow Room)	15,000	(15,000)	-
Family Room	500	(500)	-
Donations from Co-op	2,093	(103)	1,990
Donations 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>

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.

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

**20 MOVEMENT IN FUNDS (continued)**

Comparatives for analysis of net assets between funds:

	<b>Unrestricted Funds £</b>	<b>Designated Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds £</b>
Fixed Assets	4,946,764	7,815,948	-	12,762,712
Current Assets	2,167,385	631,253	72,113	2,870,751
Current Liabilities	(457,149)	-	-	(457,149)
<b>Net Assets</b>	<b>6,657,000</b>	<b>8,447,201</b>	<b>72,113</b>	<b>15,176,314</b>

**21 RELATED PARTY DISCLOSURES**

No payments were made to Trustees in the year ended 31 March 2024 (2022/23 £nil).

Donations from trustees in the year totalled £nil (2022/23 £58).