

REGISTERED COMPANY NUMBER: SC230098 (Scotland)
REGISTERED CHARITY NUMBER: SC025130

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
Changes East Lothian**



Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Changes East Lothian

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Changes East Lothian

Reference and Administrative Details for the Year Ended 31 March 2023

TRUSTEES	G Cochrane Chair (appointed 11.4.23) C Knight (resigned 30.5.23) P Brown (appointed 24.8.22) F Keightley A Craven (resigned 20.9.23) F Pollock (resigned 24.1.23) D Cunningham (appointed 12.4.22) J Reavley (appointed 12.4.22) (resigned 25.4.23) P Hutchison (appointed 7.3.23)
REGISTERED OFFICE	108/9 Market Street Musselburgh East Lothian EH21 6QA
REGISTERED COMPANY NUMBER	SC230098 (Scotland)
REGISTERED CHARITY NUMBER	SC025130
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Bank of Scotland 94 High Street Musselburgh East Lothian EH21 7EA

Changes East Lothian

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Changes has developed from the community to enable people to achieve and maintain good mental health and wellbeing through; support groups and courses, therapy from experienced therapists as well as therapists in training, wellbeing activities and training our community to support others.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In the year ending 31st March 2023 Changes continued to provide a range of activities that support adults in East Lothian to find ways to cope better with the stresses of life. This year over 761 new people contacted Changes seeking information and support with their mental health and wellbeing. The delivery of short courses and group work in conjunction with the one-to-one Counselling Service, remains the focus of our work.

In addition to delivering our annual programme of tried and tested support services, we introduced an array of new and innovative offerings, asking the community what they wanted, establishing what else was on offer locally and aiming to meet new demands. The introduction of Cognitive Behaviour Therapy groups, namely Compassion Focused Therapy and Building Self Esteem have been very successful. Another example of this is our newly established partnership with Kim from Jump Edinburgh, an experienced fitness instructor specialising in community wellbeing. These sessions offer much more than a regular fitness class, with a proper chance to check in with each other, forming new, supportive connections. We continue to analyse our portfolio of community services with the aim of constant improvement and greater impact.

Our befriending programme launched this year and has gone from strength to strength. This need was identified during the lockdowns of 2020 - 2021 and there has been an impressive response from local people volunteering their time and support and very positive feedback from all involved.

As ever we have been fortunate to have our hugely appreciated pool of trained volunteers who co-facilitate our group work programme and offer one to one peer support. The volunteers also supported and led the cycling group, Nordic Walks, Ukulele groups, Nature groups and carried out one to one buddy walks as well as befriending matches.

Our work this year was funded by secure grants, and we have moved into the year 2023/2024 with funding in place to continue the delivery of our core work. We would like to thank East Lothian Council and the Health and Social Care Partnership for their continued funding. Also, we are very grateful to the Corra Hendry Duncan Foundation the Big Lottery, National Lottery Community Fund, Communities Health & Wellbeing Funds for their grants which enable us to grow, be innovative in our offerings and provide a suite of options for those who need it. We received support also from the Community Wellbeing Exchange to provide much needed self-care sessions for staff and volunteers.

Finally, we would like to extend our gratitude to all staff, volunteers, members of the Board of Trustees and to all interested parties who have contributed to and supported the work of the organization.

Changes East Lothian

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Financial position

The charity incurred a net deficit of £64,753 for the year ended 31 March 2023 (2022: surplus of £86,744). The deficit was incurred due to the use of restricted funds carried forward from the previous year.

Reserves policy

At 31 March 2023, reserves stood at £169,255 (2022: £234,008) of which £122,195, were unrestricted, free reserves (2022: £126,546).

It is the policy of the trustees, to hold the equivalent to three months' ordinary expenditure in unrestricted, free reserves. Based on the expenditure in 2022/23, three months' running costs equates to £96,363, therefore the trustees are satisfied that this policy is being met, funds held in excess of this amount will be reinvested in the service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Changes East Lothian was established as a charity on 9 April 2002 and is a company limited by guarantee. The charity is controlled by its Memorandum and Articles of Association The Trustees of the charity are the Directors of the company.

Key management remuneration

In the opinion of the trustees, the charity is managed by the Chief Executive. Total employer costs relating to this post for the year to 31 March 2023 were £33,757 (2022: £35,358)

20/12/2023

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

Gary A Cochrane

.....
G Cochrane - Trustee

Independent Examiner's Report to the Trustees of Changes East Lothian

I report on the accounts for the year ended 31 March 2023 set out on pages five to seventeen.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Nicholls FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 20 December 2023

Changes East Lothian

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	212,851	84,955	297,806	342,099
Other trading activities	3	17,664	-	17,664	4,610
Investment income	4	227	-	227	5
Other income	5	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total		<u>235,742</u>	<u>84,955</u>	<u>320,697</u>	<u>346,714</u>
EXPENDITURE ON					
Charitable activities					
Achieving positive mental health and wellbeing	6	<u>252,146</u>	<u>133,304</u>	<u>385,450</u>	<u>259,970</u>
NET INCOME/(EXPENDITURE)		(16,404)	(48,349)	(64,753)	86,744
Transfers between funds	15	<u>12,053</u>	<u>(12,053)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(4,351)	(60,402)	(64,753)	86,744
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>126,546</u>	<u>107,462</u>	<u>234,008</u>	<u>147,264</u>
TOTAL FUNDS CARRIED FORWARD		<u>122,195</u>	<u>47,060</u>	<u>169,255</u>	<u>234,008</u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year. Comparative figures for the previous year by fund type are shown in Note 11. All income and expenditure has arisen from continuing activities.

Changes East Lothian

Balance Sheet 31 March 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	12	7,552	-
Cash at bank		<u>206,972</u>	<u>246,651</u>
		214,524	246,651
CREDITORS			
Amounts falling due within one year	13	(45,269)	(12,643)
		<u>169,255</u>	<u>234,008</u>
NET CURRENT ASSETS			
		<u>169,255</u>	<u>234,008</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>169,255</u>	<u>234,008</u>
NET ASSETS			
		<u>169,255</u>	<u>234,008</u>
FUNDS	15		
Unrestricted funds:			
General fund		91,993	96,344
Designated Fund		<u>30,202</u>	<u>30,202</u>
		<u>122,195</u>	<u>126,546</u>
Restricted funds		<u>47,060</u>	<u>107,462</u>
TOTAL FUNDS		<u>169,255</u>	<u>234,008</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes on pages 8 -17 form part of these financial statements

Changes East Lothian

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on20/12/2023..... and were signed on its behalf by:



.....
P Brown - Trustee

Changes East Lothian

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

General information

Changes East Lothian ("the charity") is a Scottish company limited by guarantee and governed by its articles of association. It was registered as a charity in Scotland (registered number SC025130) on 10 November 1997. Its registered address is 108 Market Street, Musselburgh, EH21 6QA

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Creditors and provisions

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

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount 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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

Changes East Lothian is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	6,383	15,215
Grants	<u>291,423</u>	<u>326,884</u>
	<u>297,806</u>	<u>342,099</u>

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

	2023	2022
	£	£
East Lothian Council	9,306	-
Health and Social Care Partnership	197,162	189,579
Cycling UK	-	565
Sparewheels	-	2,909
Action 15	-	112,500
Alpkit Foundation	-	300
Scotmid	-	400
Corra Foundation (Henry Duncan)	6,887	6,261
Corra Foundation (Community Recovery)	-	13,620
Communities Health and Wellbeing Fund - Nature	23,655	-
National Lottery - Improving Lives Fund - Befriending	48,313	-
ELC - PSG Mental Health	6,100	-
Other grants	<u>-</u>	<u>750</u>
	<u>291,423</u>	<u>326,884</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Earned income from courses delivered	16,787	4,610
Social lotteries	474	-
Room Hire	<u>403</u>	<u>-</u>
	<u>17,664</u>	<u>4,610</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Bank interest received	<u>227</u>	<u>5</u>

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

5. OTHER INCOME

	2023 £	2022 £
Employment Allowance	<u>5,000</u>	<u>-</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Achieving positive mental health and wellbeing	<u>383,470</u>	<u>1,980</u>	<u>385,450</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	285,237	176,579
Bookkeeping	318	915
Cleaning	3,159	3,109
Heat & Light	1,634	1,862
Insurance	977	2,447
Office Equipment	1,941	8,209
Printing, Postage & Stationery	2,646	1,736
Rent	17,865	16,800
Subscriptions	421	432
Telephone & Internet	3,444	3,689
Volunteer Expenses	1,081	769
Staff Training	1,114	123
External Supervisions	4,516	1,410
HR Support	4,374	3,942
Payroll Costs	1,173	997
Staff Travel	473	1,675
Contractors	22,270	9,790
IT Software & Support	6,031	9,877
Publicity & PR	1,700	2,929
Recruitment	1,150	815
Refreshments	1,375	108
Repairs & Equipment Maintenance	4,322	2,563
Resources & Materials	1,359	255
Venue Hire	5,917	1,231
Walking & Cycling Costs	48	5,377
Water Rates	339	279
Professional Fees	3,469	252
CRM Software	<u>5,117</u>	<u>-</u>
	<u>383,470</u>	<u>258,170</u>

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

8. SUPPORT COSTS

	2023	2022
	£	£
Accountancy - IE Fee	<u>1,980</u>	<u>1,800</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	264,396	161,023
Social security costs	12,572	9,600
Other pension costs	<u>8,269</u>	<u>5,956</u>
	<u>285,237</u>	<u>176,579</u>

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

	2023	2022
Project Staff	<u>19</u>	<u>13</u>

No employees received emoluments in excess of £60,000.

Changes East Lothian

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	206,809	135,290	342,099
Other trading activities	4,610	-	4,610
Investment income	<u>5</u>	<u>-</u>	<u>5</u>
Total	<u>211,424</u>	<u>135,290</u>	<u>346,714</u>
EXPENDITURE ON			
Charitable activities			
Achieving positive mental health and wellbeing	<u>232,142</u>	<u>27,828</u>	<u>259,970</u>
NET INCOME/(EXPENDITURE)	(20,718)	107,462	86,744
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>147,264</u>	<u>-</u>	<u>147,264</u>
TOTAL FUNDS CARRIED FORWARD	<u>126,546</u>	<u>107,462</u>	<u>234,008</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	5,076	-
Prepayments	<u>2,476</u>	<u>-</u>
	<u>7,552</u>	<u>-</u>

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,894	990
NI/PAYE Payable	1,474	3,053
Pension Payable	3,588	-
Accruals	1,980	1,800
Deferred income	<u>34,333</u>	<u>6,800</u>
	<u>45,269</u>	<u>12,643</u>

Deferred income comprised income received for projects which the charity was not entitled to until the following year.

	2023	2022
	£	£
At 1 April	6,800	6,800
Deferred in year	34,333	-
Released in year	<u>(6,800)</u>	<u>-</u>
At 31 March	<u>34,333</u>	<u>6,800</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Current assets	167,464	47,060	214,524	246,651
Current liabilities	<u>(45,269)</u>	<u>-</u>	<u>(45,269)</u>	<u>(12,643)</u>
	<u>122,195</u>	<u>47,060</u>	<u>169,255</u>	<u>234,008</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Current assets	139,189	107,462	246,651	163,904
Current liabilities	<u>(12,643)</u>	<u>-</u>	<u>(12,643)</u>	<u>(16,640)</u>
	<u>126,546</u>	<u>107,462</u>	<u>234,008</u>	<u>147,264</u>

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	96,344	(16,404)	12,053	91,993
Designated Fund	<u>30,202</u>	<u>-</u>	<u>-</u>	<u>30,202</u>
	126,546	(16,404)	12,053	122,195
Restricted funds				
Corra Foundation (Henry Duncan)	5,902	4,916	(4,207)	6,611
Corra Foundation (Community Recovery)	82	-	(82)	-
Action 15	101,478	(85,038)	-	16,440
Communities Health and Wellbeing Fund - Nature	-	10,423	(3,231)	7,192
National Lottery - Improving Lives Fund - Befriending	-	22,657	(10,433)	12,224
ELC - PSG Mental Health	-	6,100	(3,600)	2,500
Charles River Laboratories	<u>-</u>	<u>(7,407)</u>	<u>9,500</u>	<u>2,093</u>
	<u>107,462</u>	<u>(48,349)</u>	<u>(12,053)</u>	<u>47,060</u>
TOTAL FUNDS	<u>234,008</u>	<u>(64,753)</u>	<u>-</u>	<u>169,255</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	226,436	(242,840)	(16,404)
East Lothian Council Covid Grant	<u>9,306</u>	<u>(9,306)</u>	<u>-</u>
	235,742	(252,146)	(16,404)
Restricted funds			
Corra Foundation (Henry Duncan)	6,887	(1,971)	4,916
Action 15	-	(85,038)	(85,038)
Communities Health and Wellbeing Fund – Nature	23,655	(13,232)	10,423
National Lottery - Improving Lives Fund - Befriending	48,313	(25,656)	22,657
ELC - PSG Mental Health	6,100	-	6,100
Charles River Laboratories	<u>-</u>	<u>(7,407)</u>	<u>(7,407)</u>
	<u>84,955</u>	<u>(133,304)</u>	<u>(48,349)</u>
TOTAL FUNDS	<u>320,697</u>	<u>(385,450)</u>	<u>(64,753)</u>

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	115,864	(19,520)	96,344
Designated Fund	<u>31,400</u>	<u>(1,198)</u>	<u>30,202</u>
	147,264	(20,718)	126,546
Restricted funds			
Corra Foundation (Henry Duncan)	-	5,902	5,902
Corra Foundation (Community Recovery)	-	82	82
Action 15	<u>-</u>	<u>101,478</u>	<u>101,478</u>
	<u>-</u>	<u>107,462</u>	<u>107,462</u>
TOTAL FUNDS	<u>147,264</u>	<u>86,744</u>	<u>234,008</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,424	(230,944)	(19,520)
Designated Fund	<u>-</u>	<u>(1,198)</u>	<u>(1,198)</u>
	211,424	(232,142)	(20,718)
Restricted funds			
Corra Foundation (Henry Duncan)	6,261	(359)	5,902
Corra Foundation (Community Recovery)	13,620	(13,538)	82
Sparewheels	2,909	(2,909)	-
Action 15	<u>112,500</u>	<u>(11,022)</u>	<u>101,478</u>
	<u>135,290</u>	<u>(27,828)</u>	<u>107,462</u>
TOTAL FUNDS	<u>346,714</u>	<u>(259,970)</u>	<u>86,744</u>

Changes East Lothian

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

16. RELATED PARTY DISCLOSURES

During the 2022 year Churchill Cleaning company received £2,568 to provide cleaning services to the charity. N McKechnie who was a trustee, is the manger of this company.

There were no other related party transactions.

17. PURPOSE OF UNRESTRICTED FUNDS

General Fund - The unrestricted 'free reserves' of the Charity

Designated Fund - To support investment in equipment and development work beyond the annual budget

18. PURPOSE OF RESTRICTED FUNDS

Corra Foundation (Henry Duncan) - to provide wellbeing focused physical activity opportunities, such as outdoor fitness classes, creating opportunities to connect, share and support one another through wellbeing check ins.

Corra Foundation (Community Recovery) - to enhance our one-to-one counselling and Cognitive Behavioural Therapy (CBT) services, to reduce waiting times by providing more therapy hours.

Communities Health and Wellbeing Fund – Nature - to provide nature-based activities which promote both physical and mental well-being.

East Lothian Council - to cover the costs a Communications and Engagement Officer as part of scheme designed to support the Long-Term Unemployed re-enter the workplace.

National Lottery – Improving Lives Fund – Befriending - to connect individuals experiencing loneliness and social isolation with a befriender which can generate positive change into the daily routines of individuals, by improving confidence and connections.

Charles River Laboratories - to provide a series of supported walks with a volunteer which builds confidence and improves both physical and mental health.

East Lothian Council - PSG Mental Health - to support the mental health of the residents of Port Seton and Gosford by offering a range of groups and courses in the local community designed to mitigate the impact of the pandemic on peoples' mental health.

Action 15 - to strengthen our therapeutic services (groupwork and 1-1), by providing more therapy hours, reducing waiting times and developing the service by reviewing systems and processes and ensuring they are fit for purpose.