

**Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
for
The Scottish Community Safety Network**



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

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for the Year Ended 31 March 2023**

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The Scottish Community Safety Network

Reference and Administrative Details for the Year Ended 31 March 2023

TRUSTEES

J Mcomish - Chair
J Wood - Chair (resigned 3.5.23)
P Spacey - Vice Chair (resigned 20.4.22)
S McLaren - Treasurer (resigned 14.9.22)
A Fehilly
R Evans
I Hanley (resigned 14.9.22)
S Jack (resigned 15.6.23)
K Moir (resigned 5.5.22)
C Barlow
G M P Fraser
B Basu (appointed 3.5.23)
S Prodger (resigned 16.10.23)
P J White (appointed 3.5.23)

COMPANY SECRETARY

L Gillies

REGISTERED OFFICE

Mansfield Traquair Centre
15 Mansfield Place
Edinburgh
EH3 6BB

REGISTERED COMPANY NUMBER

SC357649 (Scotland)

REGISTERED CHARITY NUMBER

SC040464

INDEPENDENT EXAMINER

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

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

The Scottish Community Safety Network

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

The principal objectives of the company are:

- The advancement of citizenship and community development through the development and promotion of Community
- Safety practice on a wide range of issues for the benefit of the public in Scotland and elsewhere as appropriate;
- and
- The advancement of education through raising awareness of Community Safety practice and wellbeing for the benefit of the public in Scotland and elsewhere as appropriate

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Informing

- We launched the anti-social behaviour consultation in conjunction with the Scottish Government in June at the SCVO Gathering and held more than 20 in-person and online consultation workshops and collated the findings to co-produce an interim report
- We launched our Climate Change and Community Safety ezine
- We launched our Home Safety Map
- We delivered workshops on a new approach to ASB, Community Justice & Community Safety Joint Working,

Engaging

- We continued to attend and contribute to BSC partner meetings, looking to share work, best practice, and information with our close partners and collaborators.
- We continued to chair our monthly CSP meetings for the leads in each local authority.
- We continued to facilitate quarterly meetings of our Home Safety Scotland forum, helping to keep home safety on the agenda
- We continued to facilitate quarterly meetings of our Home Safety Scotland forum, helping to keep home safety on the agenda
- We supported the Community Wardens Network to re-establish its activities
- We regularly attended the monthly Violence Against Women Network meetings
- We attended gold & silver meetings for Operation Moonbeam to discuss operational policing around bonfire night
- We held a UK wide community safety partnership quarterly meetings
- We remained active members of the Scottish Partnership Against Rural Crime
- We continued to work with partners at Community Justice Scotland on research exploring joint working arrangements between community safety & community justice
- We regularly attended the cross-party group on accident prevention

The Scottish Community Safety Network

Report of the Trustees for the Year Ended 31 March 2023

Briefing Papers

- The Vision for Justice in Scotland 2022
- Evidence of Home Adaptations - When is a Home not a Home
- Cost of Living and Community Safety 2022
- Programme for Government

Events

- We attended the Water Safety Open Day in June
- We celebrated 25 years of SCSN in September at the Scottish Parliament with members and community safety colleagues
- We held our AGM
- We attended the Wellbeing Alliance Conference - Wealth of Nations 2.0 Conference
- Following the successful submission of abstracts to the EU Safety Conference these were presented at the Conference in Vienna
- We held the Wisdom of Trauma Conference in March

Championing

- We attended the inaugural Beyond Borders - All Island Community Safety Conference in Ireland to inform them of the relationship that SCSN has with the Scottish CSPs
- We published our monthly Media Monitor
- We published our monthly Newsletter with themes such as Alcohol & Other Drugs, Home Safety, and Violence Against Women & Girl

Influencing

- We published several blogs on topics including the Reconnect Roadshow, the way we're working, and how we can't afford to cut back on community safety again
- We had 2 abstracts accepted for the EU Safety Conference 2023 in Iceland. These are on Climate Change and the Home Safety Map.

Welcomes & Fond Farewells

In 2022/23 we said hello and goodbye to a number of faces. John Wood stepped down from the role of Chair and Jennifer Middlemiss (McOmish) took over the role.

Josh Box left SCSN and was replaced as National Development Officer by Kevin Chase, who has a focus on home safety. Kev is responsible for Home Safety Scotland.

Thank Yous

Thank you to the SCSN board for their ongoing guidance and support, and to our membership and partners and stakeholders across Scotland for their interest and collaboration.

We'd also like to thank the SCSN staff team for another year of fantastic work helping to inform, engage, champion and influence across the community safety sector.

The Scottish Community Safety Network

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Financial Position

The trustees are aware of the charities financial position and this is reviewed regularly at meetings with the staff group and at each trustees meeting.

The charity generated a net surplus of £476 for the year ended 31 March 2023 (2022: deficit of £2,136).

The charity's financial position is relatively secure, with unrestricted free reserves of £69,672 carried forward at 31 March 2023 (2022: £69,196). In addition the charity holds a designated contingency fund of £37,000 (2022: £37,000).

Reserves policy

At balance date, reserves stood at £106,672 (2022: £106,196) of which £69,672, were unrestricted, free reserves (2022: £69,169).

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 £71,225, therefore the trustees are satisfied that this policy is broadly being met.

Included within the reserves figure is a contingency fund of £37,000 (2022: £37,000) which the trustees have designated to be used in the event that the charity faced closure. The trustees do not anticipate this happening in the foreseeable future but continue to strive toward maintaining a healthy reserves position in order that unforeseen expenditure can be absorbed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 2nd April 2009. The company was established under a Memorandum of Association and is governed by its Articles of Association.

Key management remuneration

In the opinion of the trustees there is one member of key management personnel, the Chief Officer. The total cost to the employer for this post in 2022/23 was £79,001, (2021/22: £74,614).

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees meet on a regular basis to agree the board strategy and areas of activity including risk management.

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

.....
L Gillies - Secretary

Independent Examiner's Report to the Trustees of The Scottish Community Safety Network

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

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
The Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date:

The Scottish Community Safety Network

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	3	10,875	270,000	280,875	254,962
Other trading activities	4	333	2,000	2,333	-
Investment income	5	275	-	275	6
Other income	6	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,000</u>
Total		<u>16,483</u>	<u>272,000</u>	<u>288,483</u>	<u>258,968</u>
EXPENDITURE ON					
Charitable activities	7				
Development, promotion and education of Community Safety practice		<u>14,899</u>	<u>273,108</u>	<u>288,007</u>	<u>261,104</u>
NET INCOME/(EXPENDITURE)		<u>1,584</u>	<u>(1,108)</u>	<u>476</u>	<u>(2,136)</u>
Transfers between funds	17	<u>(1,108)</u>	<u>1,108</u>	<u>-</u>	<u>-</u>
Net movement in funds		476	-	476	(2,136)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>106,196</u>	<u>-</u>	<u>106,196</u>	<u>108,332</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>106,672</u></u>	<u><u>-</u></u>	<u><u>106,672</u></u>	<u><u>106,196</u></u>

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 12.

The notes on pages 8 to 15 form part of these financial statements.

The Scottish Community Safety Network

Balance Sheet 31 March 2023

	Notes	2023 £	2022 £
CURRENT ASSETS			
Debtors	14	7,875	8,503
Cash at bank and in hand		<u>121,418</u>	<u>120,046</u>
		129,293	128,549
CREDITORS			
Amounts falling due within one year	15	(22,621)	(22,353)
		<u>106,672</u>	<u>106,196</u>
NET CURRENT ASSETS			
		<u>106,672</u>	<u>106,196</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>106,672</u>	<u>106,196</u>
NET ASSETS			
		<u>106,672</u>	<u>106,196</u>
FUNDS	17		
Unrestricted funds:			
General fund		69,672	69,196
Contingency Fund		<u>37,000</u>	<u>37,000</u>
		<u>106,672</u>	<u>106,196</u>
TOTAL FUNDS		<u>106,672</u>	<u>106,196</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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 on and were signed on its behalf by:

.....
J Mcomish - Trustee

The notes on pages 8 to 15 form part of these financial statements

The Scottish Community Safety Network

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

1. GENERAL INFORMATION

Scottish Community Safety Network ("the charity") is a Scottish charitable company governed by its Constitution. It was registered as a charity in Scotland (registered number SC040464) on 7 May 2009. Its registered address is Regus, 83 Princes Street, Edinburgh, EH2 2ER.

2. ACCOUNTING POLICIES

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.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer Equipment - 25% on cost

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

2. ACCOUNTING POLICIES - continued

Taxation

SCSN 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.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Grants	-	270,000	270,000	244,462
Subscriptions & Membership	10,875	-	10,875	10,500
	<u>10,875</u>	<u>270,000</u>	<u>280,875</u>	<u>254,962</u>

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

	2023 £	2022 £
Scottish Government	<u>270,000</u>	<u>244,462</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Sponsorships	-	2,000	2,000	-
Income Generation	333	-	333	-
	<u>333</u>	<u>2,000</u>	<u>2,333</u>	<u>-</u>

The Scottish Community Safety Network

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

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Bank Interest	<u>275</u>	<u>-</u>	<u>275</u>	<u>6</u>

6. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Employment Allowance	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>4,000</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Development, promotion and education of Community Safety practice	<u>285,662</u>	<u>2,345</u>	<u>288,007</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	235,929	223,191
Staff Travel	7,239	3,693
Rent	10,943	10,148
Insurance	269	265
Op. Equipment & Services	10,826	9,927
Web & I.T. Support	2,099	3,670
Corporate Support	3,771	401
Stationery & Printing	1,044	348
Telephone & Postage	685	442
Professional Fees	4,780	1,028
Events & Conferences	1,251	509
Training and Venue Hire	1,462	245
Catering	978	529
Payroll Fees	230	-
Staff Training & Development	1,048	1,091
Sponsorship	3,108	-
Research & Development	<u>-</u>	<u>3,477</u>
	<u>285,662</u>	<u>258,964</u>

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

9. SUPPORT COSTS

	2023 £	2022 £
Trustee Expenses	40	40
Independent Examination	2,280	2,100
Bank charges	<u>25</u>	<u>-</u>
	<u>2,345</u>	<u>2,140</u>

10. 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

During the year the trustees received a total of £40 (2022: £40) in expenses. All payments were made in furtherance of the charity's objectives.

11. STAFF COSTS

	2023 £	2022 £
Wages and salaries	207,317	199,506
Social security costs	22,618	18,220
Other pension costs	<u>5,994</u>	<u>5,465</u>
	<u>235,929</u>	<u>223,191</u>

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

	2023	2022
Office and Project Staff	<u>6</u>	<u>9</u>

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

	2023	2022
£60,001 - £70,000	<u>1</u>	<u>1</u>

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,500	244,462	254,962
Investment income	-	6	6
Other income	-	4,000	4,000
Total	<u>10,500</u>	<u>248,468</u>	<u>258,968</u>
 EXPENDITURE ON			
Charitable activities			
Development, promotion and education of Community Safety practice	<u>2,098</u>	<u>259,006</u>	<u>261,104</u>
 NET INCOME/(EXPENDITURE)	8,402	(10,538)	(2,136)
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>97,794</u>	<u>10,538</u>	<u>108,332</u>
 TOTAL FUNDS CARRIED FORWARD	<u>106,196</u>	<u>-</u>	<u>106,196</u>

13. TANGIBLE FIXED ASSETS

	Computer Equipment £
COST	
At 1 April 2022 and 31 March 2023	<u>12,369</u>
DEPRECIATION	
At 1 April 2022 and 31 March 2023	<u>12,369</u>
NET BOOK VALUE	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	7,875	7,500
Prepayments	-	1,003
	<u>7,875</u>	<u>8,503</u>

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

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,528	1,676
Social security and other taxes	5,709	6,800
Pension	1,479	1,277
Deferred income	11,625	10,500
Accrued expenses	<u>2,280</u>	<u>2,100</u>
	<u>22,621</u>	<u>22,353</u>

Deferred income comprises income received for memberships relating to 2022/23, to which SCSN was not entitled in the 2022/23 year.

	2023 £	2022 £
At 1 April	10,500	10,500
Deferred in year	11,625	10,500
Released in year	<u>(10,500)</u>	<u>(10,500)</u>
At 31 March	<u>11,625</u>	<u>10,500</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets	129,293	-	129,293	128,549
Current liabilities	<u>(22,621)</u>	<u>-</u>	<u>(22,621)</u>	<u>(22,353)</u>
	<u>106,672</u>	<u>-</u>	<u>106,672</u>	<u>106,196</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Current assets	128,549	-	128,549	147,891
Current liabilities	<u>(22,353)</u>	<u>-</u>	<u>(22,353)</u>	<u>(39,559)</u>
	<u>106,196</u>	<u>-</u>	<u>106,196</u>	<u>108,332</u>

The Scottish Community Safety Network

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

17. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	69,196	1,584	(1,108)	69,672
Contingency Fund	<u>37,000</u>	<u>-</u>	<u>-</u>	<u>37,000</u>
	106,196	1,584	(1,108)	106,672
Restricted funds				
Mark McCall Home Safety Fund	-	(1,108)	1,108	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>106,196</u>	<u>476</u>	<u>-</u>	<u>106,672</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,483	(14,899)	1,584
Restricted funds			
Scottish Government	270,000	(270,000)	-
Mark McCall Home Safety Fund	<u>2,000</u>	<u>(3,108)</u>	<u>(1,108)</u>
	272,000	(273,108)	(1,108)
TOTAL FUNDS	<u>288,483</u>	<u>(288,007)</u>	<u>476</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	60,794	8,402	69,196
Contingency Fund	<u>37,000</u>	<u>-</u>	<u>37,000</u>
	97,794	8,402	106,196
Restricted funds			
Scottish Government	10,538	(10,538)	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>108,332</u>	<u>(2,136)</u>	<u>106,196</u>

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

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	10,500	(2,098)	8,402
Restricted funds			
Scottish Government	248,468	(259,006)	(10,538)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>258,968</u>	<u>(261,104)</u>	<u>(2,136)</u>

18. RELATED PARTY DISCLOSURES

Other than those disclosed in note 10, there were no related party transactions for the year ended 31 March 2023.

19. PURPOSES OF UNRESTRICTED FUNDS

General fund - the unrestricted, 'free reserves' of the charity

Contingency Fund - when the charity was incorporated it was the aim of the trustees to set up a contingency fund to cover costs in the event of closure.

Designated Fund - Fixed Assets - this fund represents the net book value of the charity's tangible fixed assets. Annual depreciation is charged to the fund and additions are transferred to it

20. PURPOSES OF RESTRICTED FUNDS

Scottish Government - the core funding of the organisation received from the Scottish Government and funding principally salaries, as well as some overheads

Mark McCall Home Safety Fund - Sponsorship awarded for Care & Repair Lanarkshire.