



**CAN DO**

**TRUSTEES' ANNUAL REPORT AND  
ACCOUNTS FOR THE YEAR  
ENDED 31 MARCH 2022**

**SC049885**

**CAN DO**



# WHERE KIDS CAN DO ANYTHING

Can Do is an exceptional charity offering fun, friendship and adventures for young people with disabilities living in East Lothian.

Formed as a Scottish Charitable Incorporated Organisation on 22<sup>nd</sup> January 2020, Can-Do (also known as Can Do - SC049885) replaces East Lothian Special Needs Playscheme (SC017097).

As a unique, long-running, parent-led Scottish success story, Can Do has been providing fantastic activity programmes for youngsters with additional support needs since 1982.

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# **CAN DO TRUSTEES' REPORT MARCH 2022**

The trustees are delighted to present their annual trustees report and accounts for the year ended 31 March 2022 for Can Do.

## **Charity information**

Charity Name            Can-Do (also known as Can Do)

Charity Number        SC049885

Principal Office        North Berwick Community Centre  
8 Law Road  
North Berwick  
EH39 4PN

Trustees                The following trustees served during the year:

Richard Knight        (Chair)  
Lynne Greenhill       (Treasurer)  
Matthew Dutton       (Secretary)  
Julie Morrison  
Alison Staff  
Helen Carlyle  
Lorraine Sandie  
Alison McLeod (resigned 27 September 2021)  
Debbie Bruce (resigned 27 September 2021)

**Independent  
Examiner**

Paul Hutchison ACA  
Azets Audit Services  
Exchange Place 3  
Semple Street  
Edinburgh  
EH3 8BL

# **CAN DO TRUSTEES' REPORT MARCH 2022**

## **Our vision and strategy**

Can Do embodies an ethos where individuals are challenged, and barriers are broken down. There is no such thing as 'can't do' and the charity goes the extra mile to ensure that children, volunteers, families and staff all feel valued, welcomed and included. Can Do is committed to setting the bar high when it comes to diverse, high-quality activities for children with special needs, and is proud to maintain those high standards. The overarching vision is to operate within a region where opportunities for those with disabilities are equal to their mainstream peers and where choice, diversity and accessibility is prevalent.

Thanks to our parents' Board, staff and dedicated volunteers, the Can Do members are offered opportunities to push boundaries, and join in to the best of their ability with all sorts of exciting opportunities. Our volunteers also benefit from broadening their horizons and learning skills which help prepare them for life.

Can Do's success as a charity is built not only on our thriving volunteer programme, but also on the development of trusting relationships with our youngsters and their families. For the children and young people with additional support needs who come to Can Do, we offer a chance to hang out with children of their own age, to play, join in with activities, make friends, have a laugh or even just be a teenager. There's a real sense of belonging here.

Can Do currently has places for 68 children across three Playscheme bases and a further 50 young people at weekly Youth Clubs, all supported by a vibrant, young volunteer programme, with the strategic direction to:

1. Ensure that the provision of the current places is safeguarded, offering high quality support for children and young people and much needed respite for their families.
2. Address the growing waiting list, considering creative ways to expand the services to ensure maximum opportunity without compromising on the quality of service offered.
3. Further the culture of volunteering within the charity, providing rewarding work and personal development for young people locally.

**THERE'S NO SUCH  
THING AS "CAN'T DO"  
AT CAN DO!**



# CAN DO TRUSTEES' REPORT MARCH 2022

## Our objectives and activities

Can Do's purposes in supporting young people aged 5-18 years with a disability, who live within the East Lothian area, are the following:

- Advancement of citizenship, education and community development.
- The provision and organisation of recreational activities.
- The promotion of equality and diversity.
- The relief of those in need.

This is achieved by offering Playschemes, Youth Clubs and other social opportunities which:

- Provide access to recreational opportunities for disabled young people.
- Provide support, guidance and supervision to enable disabled young people to participate in recreational activities.
- Involve disabled young people and their families in the planning of services offered.
- Raise awareness and provide training to break down barriers and build inclusion.
- Improve the quality of life for young people with disabilities by offering opportunities for increased social interaction in their local community.
- Provide respite to the families/carers of disabled young people.

To achieve these purposes, and in line with OSCR's guidance on public benefit, Can Do aims to operate the following activities:

- 15 playscheme weeks - during Easter, Summer and October school holidays, at three locations in East Lothian.
- 36 youth club weeks - two evenings per week at two locations in East Lothian.
- 1-2 residential weekends - at suitable outdoor centres, for youth club members to enjoy activities and experience time away with other young people.
- 3 family days - for current members and those who will be offered places in the upcoming playschemes, bringing our members, their siblings and family together to meet other families and share vital information.

### SUPPORTED PLACES

**50** PLAYScheme

**18** COMPLEX NEEDS  
PLAYScheme

**50** YOUTH CLUB

Once allocated a place, the child will be offered that place until they reach the upper age (16 for playscheme & 18 for youth clubs). This provides a fantastic opportunity to create an environment that nurtures relationships and delivers a positive experience for our children and families. We operate a strict referral and waiting list process, and hold a limited number of one-off emergency spaces, for families deemed in crisis by social work.

Our service delivery throughout 21/22 was impacted by the continuing Covid-19 pandemic conditions and has been adapted accordingly; the successes and difficulties this brought are discussed in "Our impact – achievements and challenges".

# CAN DO TRUSTEES' REPORT MARCH 2022

## Our people and culture

Can Do is built on compassion, trust and respect. We are committed to creating a safe and respectful environment where our children and young people can thrive, and our staff and volunteers feel valued.



Our volunteers add to the uniqueness of Can Do. We offer the opportunity for young volunteers, aged 15 and over, to provide 1:1 and 2:1 support to the children and young people attending the playschemes and youth clubs.

We have a proud history of volunteering and actively promote this opportunity through the East Lothian secondary schools and across the wider community. The value of young volunteers is peer group interaction in stark contrast to the adult-centered support the children and young people receive elsewhere in the lives. In normal circumstances we would see 70-100 volunteers per year, however the pandemic restrictions have meant we have been unable to run the programme in the same way this year.

Can Do is managed on a day-to-day basis by a core team of four staff – a full time Co-ordinator, two part time Assistant Co-ordinators and a part time finance manager. We run the playschemes with help from a dedicated pool of approximately 30 group leaders and assistants on sessional contracts. Our youth clubs are led by our youth workers funded directly by East Lothian Council.

Staff development and welfare is important to Can Do. We have a comprehensive HR package in place to support the charity and provide necessary and relevant training on a regular basis to all staff. The group leaders and assistants have generally worked with us before, often being appointed after previously volunteering. Many already work in the schools our children attend which brings added benefits to all concerned.

Safeguarding is critical in our service. All employees are subject to the relevant employment checks, including a PVG check (Protecting Vulnerable Groups), and all staff hold qualifications and have requisite experience for their roles, in line with relevant guidance, from the Care Inspectorate and Scottish Social Services Council (SSSC).

The pandemic restrictions have meant that our working practices continued to be amended in 21/22 in line with relevant guidance to allow our core team to work from home, and to include safe working practices for any service provision, whether by digital means or in smaller secure bubbles where needed.

The Board of Trustees have overall responsibility for the governance and strategic direction of Can Do. We have a comprehensive recruitment and induction programme for trustees and follow guidance provided by the Scottish Charity Regulator. Our trustees are parents/carers of the children attending Can Do as we believe this truly parent-led approach enables us to ensure the best interests of our beneficiaries is at the heart of what we do.

# CAN DO TRUSTEES' REPORT MARCH 2022

## Our impact – achievements and challenges

2021/22 has been a year of transition as we navigated our way around the COVID-19 regulations to deliver face-to-face services once again. Group socialisation has been a huge step for many of our children and families, after spending over 12 months shielding. The importance of social opportunities, and the impact of social isolation, particularly resulting in increased anxiety for both children and families, has never been more apparent.

It's been a complex process with many challenges along the way, however we are delighted that we were able to offer 53 playscheme families 3 weeks (12 days) of service provision and 35 youth club children 36 weeks (108 Hours) of youth club activities.

Our staff team have worked tirelessly to ensure all services were carefully risk assessed, mitigations were in place to prevent any likely spread of COVID-19, information was accessible and transparent, and volunteers were confident and competent in their roles. The team built strong relationships with parents/carers, which was integral to ensuring the success of members returning and allowed carers to look forward to planned, regular respite, for the first time in over a year.

### Easter Playscheme

In April 2021 after many deliberations, we were able to offer our first face-to-face playscheme provisions of the year. The restrictions in place (strict school bubbles) sadly meant the opportunity was not open to all playscheme families, the first time in our 39-year history that we haven't made an equal offering to all families on our lists.

Thanks to support from within the Hub, Ross High, Meadowpark and the Cove specialist school provisions, we were able to gain access to the buildings to support their school pupils over the Easter holiday period. 34 children/families were offered a placement, with 29 accepting and joined us for 4 full days (32 hours) across the two weeks.

The Playschemes looked very different to our normal provisions. Strict school bubbles were in operation. These bubbles consisted of 2-4 children and who were unable to mix with other bubbles. The children, volunteers and staff were restricted in the activities they could enjoy.



Activities were timetabled and structured to allow adequate cleaning to take place between groups, which was very different to the free flow play normally on offer. All activities took place within the school building, without any trips or outings, to ensure exposure to COVID strains were kept to a minimum.

The children were offered a variety of activities including water play, arts & crafts, sensory stories, messy play, an easter egg hunt, baking, outside play, music & dancing, Lego, clay model making, science experiments, board games and a scavenger hunt.

# CAN DO TRUSTEES' REPORT MARCH 2022

## Our impact – achievements and challenges continued

The strict regulations meant that 19 children/families who normally receive support from Can Do were ineligible for support as they didn't attend one of the school provisions for which access was permitted. This was a blow for families, whose children were predominantly schooled out with East Lothian, and had no other opportunities for social interaction. Can Do delivered an activity pack to these children and the 5 members who had been offered a provision and declined due to ongoing shielding concerns. The packs consisted of arts & craft materials, games and outdoor activities which could be enjoyed by the whole family.

Additional transport was required to ensure safe social distancing, reduced time in enclosed vehicles and those with complex health conditions travelled in private transport to reduce the risks of transmission.

## Summer Playscheme

The restrictions eased slightly to allow us to offer all Playscheme children/families two consecutive weeks of Playscheme provision during the summer holidays. Our services were capped at a maximum number of 30 (children, staff & volunteers) within the setting at any time.

The requirement for school bubbling was relaxed, with each playscheme operating as one large cohort/bubble. This allowed us to invite all 53 members back and to widen our range of activities on offer. Group activities were permitted again, which was hugely beneficial for children, staff and volunteers alike. It allowed opportunities for friendships to develop, children to have choice and control over their activities and resources to be shared. This expanded the quality of the play opportunities available. Staff and volunteers, reunited as a team, supporting and learning from one and other which was important for staff wellbeing and development.



The summer playschemes ran for the full six weeks school break across three bases (the Hub, Meadowpark and North Berwick Community Centre). We were joined by 51 different children, participating in a wide range of activities including:

Messy play, swimming, weekly music workshops and body percussion sessions with Youth Music Initiative, pottery workshop, baking, lego sessions, riverside walks, clay modelling, scavenger hunts, a session with Magic Gareth, animal handling session, a garden party, visits from a bubble mixologist and the Clown Doctors.



# CAN DO TRUSTEES' REPORT MARCH 2022

## Our impact – achievements and challenges continued

We managed to incorporate trips and outings back into our programme, which brought huge excitement for our members, many of whom had not travelled out with their local authority area since March 2020. The trips were carefully selected and monitored within COVID restrictions to be outdoor based, where toileting and hand washing facilities were readily available and located within low COVID rated areas. We enjoyed visits to Almond Valley Farm, East Links Family Park, Deep Sea World, Fort Douglas at Dalkeith Country Park & Bush Craft with Venturing Out.



Despite our best efforts one of our playscheme bases closed for one week due to a positive COVID case. 12 children and 17 staff/volunteers had to complete a 10-day isolation period.

Thankfully, this was one isolated case and the playscheme resumed after the isolation periods were complete, without anyone else falling unwell.

The COVID case tested the mitigations we had in place and proved the importance of increased ventilation, mask wearing, hand washing, social distancing, and regular testing. These measures remained in place for the remainder of our service delivery as part of our ongoing risk assessment process.

## October Playscheme



The October Playscheme ran for one week from North Berwick Community Centre. This was offered to the members who were not eligible for the Easter Playscheme due to the strict 'school bubble' regulations, and those members who missed summer provision due to self-isolating as a close contact. This ensured all playscheme families were given an equal offering of 3 weeks playscheme provision in 2021.

Seventeen children enjoyed a varied programme of activities including messy play, swimming, nerf wars, pumpkin picking, pumpkin carving, arts & crafts, visit to Fraser centre cinema and sensory play.

We held an online training session prior to the October Playschemes, supported by Laura Duncan NHS speech & Language therapist who delivered a session on Communication and using Visual aids. This was attended by 15 sessional staff and volunteers.

# CAN DO TRUSTEES' REPORT MARCH 2022

## Our impact – achievements and challenges continued

### Youth Club

Following the National Youth Work Guidance our youth clubs reopened their doors on 4<sup>th</sup> May after a long 14 months online. The clubs operated from North Berwick Community Centre (where we were classed as a priority group and given access one night per week) and Meadowpark school in Haddington.

In the last year 19 young people have accessed our Tuesday (North Berwick Youth Club) and a further 16 young people accessed our Thursday (Haddington) Youth Club. They were supported by our youth worker team of 5 staff, funded from East Lothian Council's Connected Communities' youth work budget and 8 volunteers.

Youth club members enjoyed a variety of activities including park visits, team games, pizza making, arts & crafts, music and games, riverside walk, movie evening, board games, Lego building, Remembrance Day art, sparklers, hot chocolate evening, Halloween party, trip to the Fraser Centre cinema, Christmas makes and games and a summer festival.



In January 2022 the Tuesday club left its home at North Berwick Community Centre to run from Meadowpark. Janitorial shortages at North Berwick, meant the club was being cancelled at short notice. The move has allowed the club to run in a more streamlined way, share resources and provide regular support to all members.

Thanks are recorded to North Berwick Community Centre for being so accommodating and providing our base for the last 36 years. Also, to Meadowpark School and in particular Karen, the FES Janitor on site who provides invaluable support to the youth club members and staff.

Unfortunately, the regulations did not allow our planned Residential Weekend to take place. A 'Staycation' was offered instead, and 30 Youth Club members enjoyed a day out with their peers, whilst parents and carers enjoyed some well-deserved respite.

The youth club members enjoyed a day out at East Links Family Park, followed by a meal at Maggie's Café in Queen Margaret University. Keeping the activities local, members were excited to explore their community once again. The peer support allowed them to build up the confidence and skills to access public facilities. Easing anxieties and building resilience.



# CAN DO TRUSTEES' REPORT MARCH 2022

## Our impact – achievements and challenges continued

### Care Inspectorate Inspection

The Care Inspectorate carried out an unannounced inspection on 21st October 2021 at North Berwick Community Centre. This was our first visit since registering the service as Can Do. A full copy of our Inspection Report can be found on our website [www.can-do.scot](http://www.can-do.scot).

*From this inspection the service was graded as:*

- |  |               |
|--|---------------|
| • Quality of care and support          | 5 – Very Good |
| • Quality of environment               | 5 – Very Good |
| • Quality of staffing                  | 5 – Very Good |
| • Quality of management and leadership | 5 – Very Good |

*The inspection concluded:*

“Children were having fun in the playscheme. There had been a range of activities provided in the building but also a range of outings and activities in the local community. Children had opportunities for choice in their activities and although many were encouraged to join in small group games they could also opt out. The interactions between carers and children were friendly, kind and positive which resulted in children feeling comfortable and respected.

Those caring for children had an understanding of behaviour support through training and practice modelling from managers and team leaders. Some children had individual strategies in place to ensure that their behaviour was supported in a consistent and clear way. Staff were experienced at ensuring that escalating behaviours were identified quickly. De-escalation techniques were used, and flexibility was built into the day to enable children to have an experience which met their individual emotional needs.”

### Challenges

There are a number of challenges the charity has had to overcome to deliver face-to face services again. We are now acutely aware, that the impact of COVID-19 is having a longer lasting impact on the charity’s capacity to provide support than we had anticipated:

- **Safety / Risk Assessment** –Can Do are very adept at conducting risk assessments due to the complex needs of the young people we support. This year however those risk assessments took on a higher priority as our team had to work closely with our Trustees to navigate the restrictions and decide whether or not delivery could be offered without compromising the safety of the children, volunteers and staff in our care. At a time where any kind of social mixing could have a direct impact on individuals, their health, well-being and that of their close families, there were times when the decision on safe operations was overwhelming. Our staff team had to make plans, back up plans, last minute plans and cancel plans all at short notice as the restrictions changed and evolved.
- **Access to support** – We have faced many hurdles in securing the resources required to allow us to operate our services safely within COVID safe guidelines. Our staff and volunteers were deemed ineligible at the start of the year for vaccination despite meeting

# CAN DO TRUSTEES' REPORT MARCH 2022

## Our impact – achievements and challenges continued

the criteria for health and social care workers, providing hands on, 1-1 support with medication, personal care and feeding. This meant we were asking people to provide support without being able to offer protection to themselves or the young people they were working with. Coupled with this, we came into difficulty obtaining Lateral Flow Testing kits, using the system set up through the Care Inspectorate to support registered services. Thankfully with a lot of hard work from our Trustees and staff, these issues were resolved before the summer Playschemes, and we were able to offer additional protection for those providing support.

- **Increased running costs** – Requirements for additional transport to facilitate social distancing, additional cleaning to maintain high standards when supporting children with vulnerable health conditions, and the requirement for individual activities (limiting shared resources) has all contributed to higher running costs. Can Do did not receive any COVID recovery funds, therefore all additional costs were met by our charity reserves.
- **Loss of experienced staff/volunteers** – During the pandemic, staff working in vulnerable settings such as schools, care homes, children's centres, and respite bases, were discouraged from taking on additional work, due to concerns of cross contamination between mixed settings, therefore increasing likely exposure to the virus. This meant that many of our sessional staff team were not available to provide support leading to a huge skills shortage. Sadly, coupled with a lack of opportunities to promote our volunteering opportunities, we have found ourselves with a skeleton pool of experienced workers, which hinders our opportunities for recovery moving forward.

Despite the challenges we are extremely proud to have been able to provide support to children and families during the most difficult of times. The need for the support and opportunities Can Do provides has never been more apparent, and we are thankful to our supporters for standing by us as we developed new ways of working. The impact of the Pandemic will be present for some time yet, but we look forward to a more 'normal' year ahead, rebuilding our services to provide a high level of support to East Lothian children and families.

### Restrictions on Service Delivery

The most significant impact of the COVID pandemic on our service, has been the inability to support any children on our waiting list within the last 2 years. Our waiting list for Playscheme currently stands at a staggering 117 children and a further 89 for our youth club provision.

Working within the safe operating frameworks, our numbers at each setting were capped meaning opportunities were curtailed for those who previously would have been invited off the waiting list. The waiting list has been static for 2 years now. Without a new influx of experienced staff and volunteers coming through, our services will continue operating at low numbers to ensure we can meet the needs of the members attending and provide a care provision that focuses on the quality of care for members. This has a devastating impact for children and families who have already been waiting 5+ years for a service.

# **CAN DO TRUSTEES' REPORT MARCH 2022**

## **Structure, governance and management**

### *Constitution*

The charity is a Scottish Charitable Incorporated Organisation (SCIO), regulated by a written constitution. Can-Do (SC049885) was registered on 22<sup>nd</sup> January 2020. An application was made to the Scottish Charity Regulator during the year to enable the charity to be also known as "Can Do".

### *Membership*

Membership of the charity is open to anyone in agreement with the objects of the charity and in line with the Constitution.

### *Trustees' recruitment and appointment of trustees*

The Trustees are responsible for the strategic management of the charity and the safeguarding of its assets, they form the Board of Trustees. Parents/guardians of children attending the charity's playschemes are eligible to seek appointment as a trustee.

Although the majority of our trustees will be members of the charity, our constitution allows for appointment of non-member trustees, where their specialist experience and/or skills is of assistance to the board. Trustees are elected, appointed or co-opted by the members at an annual general meeting.

### *Induction and training of new trustees*

New trustees are often already familiar with the practical work of the charity, and Trustee Induction packs and a training day are provided. The Trustees are guided by the duties set out by the Scottish Charity Regulator and undertake training opportunities where necessary or as requested, such as Child Protection Training.

### *Organisational structure*

The Trustees meet nine times per year at the end of each month (except July and August when the Playschemes are operational, and December) to oversee the operation of the charity and determine its strategic direction and policies.

Meetings through the year have been held over a virtual platform when needed due to restrictions. However, where possible we have returned to in-person meetings with a hybrid option of joining virtually where trustees feel this is more appropriate for their circumstances.

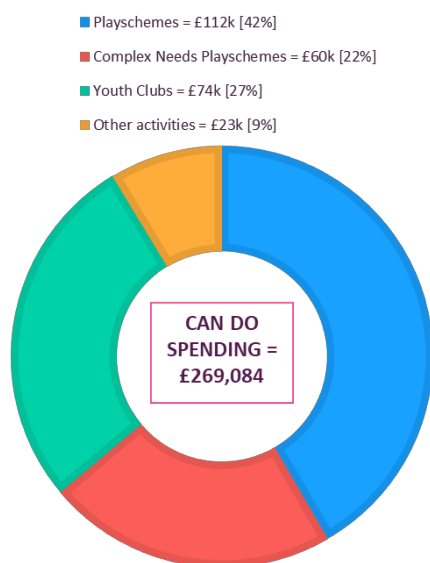
Day-to-day responsibility for operation and administration falls to the Co-ordinator and staff team consisting of two Assistant Co-ordinators and a Finance Manager.

# CAN DO TRUSTEES' REPORT MARCH 2022

## Finance performance and risk

### Our expenditure

Our spending on charitable activities and generating income to further our objectives in the year to 31 March 2022 was £269,084 (2021: £61,641). We were able to fund this using total income received in the year of £224,388 (2021: £258,445) and existing reserves of £44,696, leaving total funds for Can Do going forward of £152,108 (2021: £196,804).



To operate the playschemes and youth clubs throughout the year, we spent £152,602 on staff salaries, £48,171 on transport and £20,974 on activities and resources. Venue hire donated by East Lothian Council and North Berwick Community Centre is valued at a cost of £23,204 for the year. Other costs were £24,133 including training, insurance, fundraising, administration and governance.

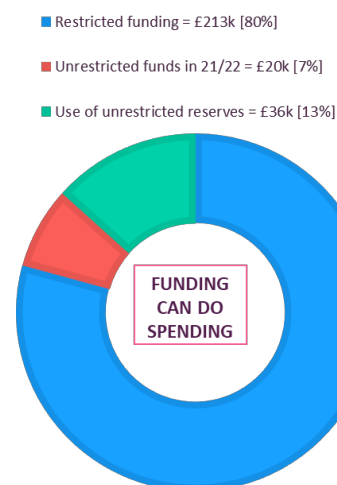
This spending means that for the year it cost £111,982 to run the playschemes and a further £59,918 for the severe and complex needs playscheme. Youth club sessions cost £73,814 for the year.

### Trustee remuneration and expenses

The Trustees received neither remuneration for their services, nor travelling expenses in relation to their role at Can Do.

### Our income

We received funding in the year from East Lothian Council – Section 10 funding of £75,000 and £36,042 Summer of Play to support the playschemes and transport provision across the service. We received funding from Short Breaks for the youth clubs and Lottery funding as part of a 3-year programme for the complex needs playscheme. We used existing funding held at 1 April 2021 from both these funders that had been unable to be spent in the previous year due to the pandemic as well as that received in the year – a total of £33,989 from Short Breaks and £63,970 from the Lottery. Fee income of £6,656 and donations and fundraising of £12,653 supported the spending. We also needed to use £35,946 of our unrestricted reserves to meet 21/22 spending needs.



# CAN DO TRUSTEES' REPORT MARCH 2022

## Finance performance and risk continued

### Our thanks to the following supporters in 21/22

Can Do would not be able to operate without the support of East Lothian Council, North Berwick Community Centre and our major grant funders. We are also grateful to other funders and local organisations that support our work. Finally, the support of our families, volunteers, staff and their friends with donations and fundraising events not only helps fund the activities we can run for our members but raises the profile and importance of Can Do in the local area and beyond.



**Bonnie Badger Restaurant  
Arnold Clark  
Belhaven House – Scotland  
Garden Scheme  
Loretto School  
Belhaven Hill School  
ELCAP  
East Lothian Community  
Lottery**



**Finlay Calder  
Paul McLennan  
Family of David McNeil  
Family of Jack Greenhill**

**Members, families and  
friends who donated and  
fundraised for Can Do**

### Our funds

Can Do held total funds of £152,108 at 31 March 2022 (2021: £196,804) which will be used to further the charitable aims in 2022/23. Of these £46,631 were restricted to use.

#### *Restriction in use of funds*

National Lottery funding is restricted to funding the severe and complex needs playscheme throughout 22/23. Residential funding has been held pre the pandemic and will be used when we are able to travel and spend time overnight as a group. The Hub and Snoezelen Fund require the consent and agreement of the Hub School and North Berwick Community Centre, respectively and are to buy specialist play and sensory equipment. A Bursary fund has been established in the year specifically to raise money to support families where needed given the current economic environment.

# **CAN DO TRUSTEES' REPORT MARCH 2022**

## **Finance performance and risk continued**

### *Reserves Policy*

General reserves are used to fund future planned necessary expenditure, for example replacement of equipment, expansion of playschemes and any future unfunded liabilities necessary to the charity carrying out its core activities.

To allow the charity to continue as a going concern, and to meet its obligations in providing the playschemes and youth clubs, a vitally important resource to the children and families concerned, the charity trustees consider that sufficient reserves be held to cover the cost of running the charity for up to a year, due to a lack of multi-year funding and in the event of withdrawal from a major funder. Places are limited and are allocated in January for the period March to October, meaning commitments have been made which must be funded, regardless of whether all expected funds are received. The activities offered and funded by the charity are a necessity to those families involved and are not offered elsewhere in the county.

The Trustees have considered and revised the reserve policy during the year in light of funding challenges as the country moves out of the pandemic. The reserves policy has specific critical levels to measure reserves, planned expenditure and known future income against. These range from "service at risk" to a trigger at which redundancies and winding up the charity become the only option.

As at 31 March 2022, the unrestricted reserves stand at £105,447, which indicates the service may be at risk if future funding isn't secured. Given 22/23 budgeted costs and secured and expected income for 22/23, the trustees believe this level of reserves will allow current operations to continue. Securing alternative sources of funding is a priority for the coming year.

### *Risks*

The Trustees consider that the biggest risks are the withdrawal at short notice of local authority funding and use of council premises, without which the charity would be unable to function effectively. Can Do address this risk by maintaining good working relationships with the relevant council officials and investigating other funding opportunities open to Can Do.

Can Do values the input our young volunteers have to the playschemes and youth clubs and the positive impact they have on the service. Recruiting and training volunteers has been severely hindered by the pandemic restrictions. This has not only resulted in lower volunteer numbers currently but potentially leads to a gap in more experienced sessional staff in the coming years. A lack of volunteers and experienced staff is a risk for the charity, possibly causing resource constraints on service capacity. There will be a focus in 22/23 of recruiting and training volunteers and staff to address this risk.

The coronavirus pandemic has had a significant impact on the charity's operations and has also had adverse effects on some of our beneficiaries. As all restrictions are removed, Can Do is ensuring it adheres to current guidance to operate safe face to face provision for the children, young people and their families who have been further disadvantaged by the restrictions we have been living under.



# **CAN DO TRUSTEES' REPORT MARCH 2022**

## **Plans for the future**

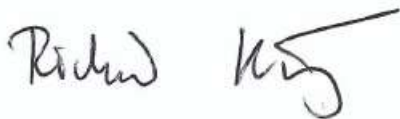
Looking forward to 22/23 the easing of COVID restrictions makes the future for Can Do look a lot brighter. We are taking a cautious approach to removing our mitigations, due to the vulnerable health conditions of the young people we support. But we are hopeful that the move towards more normal operations will allow us to rebuild our resources to get us back up to full operation once again.

Over the next 12 months our focus will be on:

- Ensuring the sustainability of the charity, by building up our reserves to protect against funding insecurities.
- Partnership working with local authority to raise awareness of charity and imbed into future planning, and policy considerations.
- Community fundraising and profile raising
- Volunteer recruitment
- Recruitment of experienced sessional staff
- Training to develop existing volunteers, and update staff skills and confidence
- Supporting children to move off our waiting lists
- Sustaining the quality of the provisions offered

Most importantly our focus will be on ensuring East Lothian children with disabilities have access to opportunities for fun, friendship, and adventure!

**Approved by the Trustees and signed on their behalf**

A handwritten signature in black ink, appearing to read 'Richard Knight'.

**Richard Knight**  
**Chair**  
**22 July 2022**

# **CAN DO INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES MARCH 2022**

## **Independent Examiner's Report to the Trustees of Can Do**

I report on the accounts of Can Do for the period ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

### **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. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 Independent Examiner's report**

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 a consideration of any unusual items or disclosures in the accounts, and seeks explanations from the 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 the course of 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 comply with Regulation 8 of the 2006 Regulationshave 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.

*Paul Hutchison*

Paul Hutchison ACA  
Azets Audit Services  
Exchange Place 3  
Semple Street  
Edinburgh, EH3 8BL  
22 July 2022

**CAN DO  
STATEMENT OF FINANCIAL ACTIVITIES  
MARCH 2022**

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	4	11,571	204,561	<b>216,132</b>	257,533
Charitable activities	5	6,656	-	<b>6,656</b>	454
Other trading activities	6	1,082	-	<b>1,082</b>	458
Investment income		518	-	<b>518</b>	-
<b>Total income</b>		<u>19,827</u>	<u>204,561</u>	<u><b>224,388</b></u>	<u>258,445</u>
<b>Expenditure on:</b>					
Raising funds	7	9,182	-	<b>9,182</b>	3,122
Charitable activities	7	46,591	213,311	<b>259,902</b>	58,519
<b>Total expenditure</b>		<u>55,773</u>	<u>213,311</u>	<u><b>269,084</b></u>	<u>61,641</u>
<b>Net (expenditure)/income for the year before transfers</b>		<u>(35,946)</u>	<u>(8,750)</u>	<u><b>(44,696)</b></u>	<u>196,804</u>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<u>(35,946)</u>	<u>(8,750)</u>	<u><b>(44,696)</b></u>	<u>196,804</u>
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2021		<u>141,423</u>	<u>55,381</u>	<u><b>196,804</b></u>	<u>-</u>
<b>Fund balances at 31 March 2022</b>		<u><b>105,477</b></u>	<u><b>46,631</b></u>	<u><b>152,108</b></u>	<u>196,804</u>

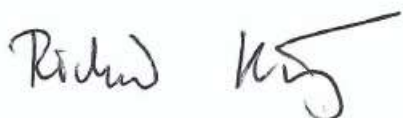
The results for the year derive from continuing activities.  
There are no other gains/(losses) to report.

The notes on pages 19 to 32 form part of these financial statements

**CAN DO  
BALANCE SHEET  
MARCH 2022**

	Notes	2022 £	2022 £	2021 £	2021 £
<b>Fixed Assets</b>					
Tangible assets	12		2,400		1,755
<b>Debtors due in more than one year</b>	13		-		40,000
<b>Current Assets</b>					
Debtors and prepaid expenses	13	40,843		43,726	
Cash at bank and in hand		160,505		197,165	
		<u>201,348</u>		<u>240,891</u>	
<b>Creditors: Amounts falling due within one year</b>					
Deferred Income	14	40,647		40,678	
Accruals and other liabilities	15	10,993		5,164	
		<u>51,640</u>		<u>45,842</u>	
<b>Net Current Assets</b>			149,708		195,049
<b>Deferred income due in more than one year</b>			-		(40,000)
<b>Net Assets</b>			<u>152,108</u>		<u>196,804</u>
<b>Funds</b>					
Restricted Funds	16		46,631		55,381
Unrestricted Funds	16		105,477		141,423
<b>Total Charity Funds</b>			<u>152,108</u>		<u>196,804</u>

Approved by the Trustees and authorised for issue



Richard Knight

Chair  
22 July 2022

The notes on pages 19 to 32 form part of these financial statements

# **CAN DO NOTES TO THE ACCOUNTS MARCH 2022**

## **1 ACCOUNTING POLICIES**

### **1.1 General Information**

Can Do operates under a written constitution. It is a registered Scottish Charitable Incorporated Organisation with registration number SC049885. Its principal address is North Berwick Community Centre, 8 Law Road, North Berwick, EH39 4PN.

Can Do was registered on 22<sup>nd</sup> January 2020. An application was made to the Scottish Charity Regulator during the year to be known as Can-Do or Can Do.

The principal activities are the provision of playschemes during the school holidays and youth clubs during the school term providing social, recreational and educational opportunities for children and young people with special needs throughout East Lothian.

### **1.2 Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Can Do meets the definition of a public benefit entity under FRS 102.

Monetary amounts in these financial statements are rounded to the nearest pound (£).

These financial statements are presented in Pounds Sterling (GBP/£) as that is the currency in which the charity's transactions are denominated.

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are disclosed in note 2.

The trustees have adopted the exemption from preparing a statement of cash flows as afforded to small entities by FRS 102.

# **CAN DO NOTES TO THE ACCOUNTS MARCH 2022**

## **1 ACCOUNTING POLICIES (continued)**

The previous accounting period included results for a 6-month period due to the timing of transferring the activities of the previous charity to Can Do, therefore the figures presented for the two periods are not entirely comparable.

### **1.3 Going Concern**

The trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future. Activities can be scaled back, if necessary, in line with funding streams.

### **1.4 Recognition and Allocation of Income**

All income is included in the Statement of Financial Activities when the charity is entitled to the income, receipt is probable and the amount can be measured reliably. The following specific policies are applied to the particular categories of income:

- Grants and donations are included in full in the Statement of Financial Activities when receivable. Where there are performance related conditions attached to any grants and donations, income is recognised when the conditions have been met or when meeting the conditions are within the charity's control and there is sufficient evidence that they have been met or will be met, otherwise they are deferred. Where a grant condition allows for the recovery of any unexpended grant, a liability is recognised when repayment becomes probable.
- When there are terms placed on income that limit the charity's discretion over how that income can be used, that income is shown as restricted income in the accounts.
- Income from charitable activities is recognised as the charity earns the right to consideration by its performance. Income is deferred where the related services have not been provided as at the year end.
- Donated facilities and services are recognised when received and are valued at the amount payable in the open market for an alternative item that would provide an equivalent benefit to the gift. An equivalent amount is recognised as an expense.
- Other trading activities relate to fundraising activities and is recognised in the period in which it is receivable by the charity.
- In the prior year, the net funds transferred in from East Lothian Special Needs Playscheme and all related assets and liabilities were included at cost, ensuring any existing restrictions were maintained.
- The contribution of unpaid general volunteers is not recognised in the accounts as they cannot be reasonably quantified.

# **CAN DO NOTES TO THE ACCOUNTS MARCH 2022**

## **1 ACCOUNTING POLICIES (continued)**

### **1.5 Recognition and Allocation of Expenditure**

Expenditure is recognised when the charity has entered into a legal or constructive obligation, has been accounted for on an accruals basis and has been classified under relevant headings.

The charity is not registered for VAT, and accordingly expenditure is shown gross of irrecoverable VAT. Resources are expended as:

- Cost of raising funds comprises costs of running fundraising activities and applying for funds.
- Charitable expenditure is incurred in the delivery of its activities and services for its beneficiaries in line with its principal objects as set out in the Trustees' Report.
- Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
- Costs are apportioned where necessary based on estimated management time spent on each activity.

### **1.6 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Play equipment – 20% on a straight-line basis
- Office equipment – 20% on a straight-line basis
- Computer equipment – 33% on a straight-line basis

Expenditure on equipment less than £500 has been charged to the income and expenditure account.

### **1.7 Taxation**

The charity is accepted by HMRC as a charity under section 521 to 563, Income Tax Act 2007, and accordingly no provision is required for taxation surpluses.

### **1.8 Funds**

The general funds are unrestricted and administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity.

Designated funds are unrestricted funds which have been earmarked by the Trustees for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

# **CAN DO NOTES TO THE ACCOUNTS MARCH 2022**

## **1 ACCOUNTING POLICIES (continued)**

### **1.9 Donated Services and Facilities**

The charity receives the free use of office and accommodation space from North Berwick Community Centre and two schools in the local area. Some youth work hours have also been donated for the youth club by East Lothian Council.

Office space and playscheme accommodation are recognised based on the costs the charity would otherwise have incurred had the services not been provided free of charge. Youth work hours have been included based on hours received at associated hourly rates.

### **1.10 Financial Assets and Financial Liabilities**

Financial instruments are recognised in the Statement of Financial Activities when the charity becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition they are accounted for as set out below.

The charity only enters into basic financial instruments. At the end of each reporting period basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when the charity has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

### **1.11 Debtors**

Short term debtors are measured at transaction price, less any impairment.

### **1.12 Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts.



# CAN DO NOTES TO THE ACCOUNTS MARCH 2022

## 2 CRITICAL JUDGEMENTS AND ESTIMATES

The preparation of financial statements in compliance with the Charities SORP (FRS 102) requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies.

The Trustees do not consider there to be any material accounting judgement required in preparing these accounts. The Trustees are satisfied that accounting policies are appropriate and applied consistently.

## 3 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £
<b>Income from:</b>				
Donations and legacies	4	125,695	131,838	<b>257,533</b>
Charitable activities	5	454	-	<b>454</b>
Other trading activities	6	458	-	<b>458</b>
		<hr/>	<hr/>	<hr/>
<b>Total income</b>		126,607	131,838	<b>258,445</b>
		<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>				
Raising funds	7	3,122	-	<b>3,122</b>
Charitable activities	7	-	58,519	<b>58,519</b>
		<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		3,122	58,519	<b>61,641</b>
		<hr/>	<hr/>	<hr/>
<b>Net income for the year before transfers</b>		123,485	73,319	<b>196,804</b>
Transfers between funds		17,938	(17,938)	-
		<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		141,423	55,381	<b>196,804</b>
		<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds:</b>				
Fund balances on incorporation		-	-	-
		<hr/>	<hr/>	<hr/>
<b>Fund balances at 31 March 2021</b>		141,423	55,381	<b>196,804</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# CAN DO NOTES TO THE ACCOUNTS MARCH 2022

## 4 DONATIONS AND LEGACIES

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Transfer from East Lothian Special Needs Playscheme	-	-	-	141,395
<b>Grants</b>				
East Lothian Council Section 10	-	75,000	<b>75,000</b>	48,898
East Lothian Council Summer of Play	-	36,042	<b>36,042</b>	-
National Lottery: Improving Lives	-	40,000	<b>40,000</b>	40,000
Short Breaks	-	20,643	<b>20,643</b>	-
Youthlink	-	-	-	2,500
	-	171,685	<b>171,685</b>	232,793
<b>Donations</b>				
Donated costs from ELSNP	-	-	-	18,474
North Berwick CC - Donated venues	-	14,415	<b>14,415</b>	-
East Lothian Council - Donated venues	-	8,789	<b>8,789</b>	-
East Lothian Council - Youth work hours	-	9,482	<b>9,482</b>	3,181
STV Children's Appeal	5,000	-	<b>5,000</b>	
Bonnie Badger Restaurant	1,009	-	<b>1,009</b>	
Arnold Clark	1,000	-	<b>1,000</b>	
Walk with Scott Foundation	-	-	-	1,000
Other donations	4,562	190	<b>4,752</b>	2,085
	11,571	32,876	<b>44,447</b>	24,740
<b>Total grants and donations</b>	11,571	204,561	<b>216,132</b>	257,533

In the prior year the £257,533 income from grants and donations included £125,695 of unrestricted funding and £131,838 of restricted funding.

## 5 CHARITABLE ACTIVITIES

	£	£	£	£
<i>Attendance Fees &amp; Contributions:</i>				
Playscheme and youth club fees	6,656	-	<b>6,656</b>	454
	6,656	-	<b>6,656</b>	454

In the prior year the £454 income from charitable activities was unrestricted.

# CAN DO NOTES TO THE ACCOUNTS MARCH 2022

## 6 OTHER TRADING ACTIVITIES

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Kiltwalk fundraiser	735	-	<b>735</b>	-
Christmas cards & raffle	347	-	<b>347</b>	458
	<u>1,082</u>	<u>-</u>	<u><b>1,082</b></u>	<u>458</u>

In the prior year the £458 income from other trading activities was unrestricted.

## 7 TOTAL RESOURCES EXPENDED

	Staff costs £	Volunteer costs £	Activity costs £	Transport costs £	Venue costs £	Other charity Costs £	Support costs £	Total 2022 £
Raising funds	5,360	-	-	-	-	681	3,141	<b>9,182</b>
<i>Charitable activities:</i>								
Playschemes	62,039	-	10,421	16,745	6,192	-	16,585	<b>111,982</b>
Complex Needs PS	34,297	-	5,365	8,137	2,256	-	9,863	<b>59,918</b>
Youth Clubs	34,071	-	3,564	23,289	2,756	270	9,864	<b>73,814</b>
Residential	-	-	1,040	-	-	-	-	<b>1,040</b>
Volunteering	-	564	-	-	-	-	-	<b>564</b>
Snoezelen Room	-	-	584	-	-	-	-	<b>584</b>
Support Costs	16,835	-	-	-	12,000	22,618	(39,453)	<b>12,000</b>
<b>Total expenses</b>	<u>152,602</u>	<u>564</u>	<u>20,974</u>	<u>48,171</u>	<u>23,204</u>	<u>23,569</u>	<u>-</u>	<u><b>269,084</b></u>

*Prior year comparatives:*

	Staff costs £	Volunteer costs £	Activity costs £	Transport costs £	Venue costs £	Other charity Costs £	Support costs £	Total 2021 £
<i>Raising funds</i>	2,066	-	-	-	-	450	606	<b>3,122</b>
<i>Charitable activities:</i>								
Playschemes	18,140	171	1,474	-	-	-	7,002	<b>26,787</b>
Complex Needs PS	8,818	62	530	-	-	-	3,804	<b>13,214</b>
Youth Clubs	12,364	252	1,893	-	-	205	3,804	<b>18,518</b>
Support Costs	6,546	-	-	-	-	8,670	(15,216)	<b>-</b>
<b>Total expenses</b>	<u>47,934</u>	<u>485</u>	<u>3,897</u>	<u>-</u>	<u>-</u>	<u>9,325</u>	<u>-</u>	<u><b>61,641</b></u>

# CAN DO NOTES TO THE ACCOUNTS MARCH 2022

## 7 TOTAL RESOURCES EXPENDED CONTINUED

Support costs are allocated based on staff time on each activity and are as follows:

	Staff costs £	HR £	Insurance & Subs. £	Office costs £	Governance £	Total 2022 £
Raising funds	879	750	353	671	488	<b>3,141</b>
<i>Charitable activities:</i>						
Playschemes	7,538	3,001	1,410	2,685	1,951	<b>16,585</b>
Complex Needs PS	4,209	1,876	882	1,677	1,219	<b>9,863</b>
Youth Clubs	4,209	1,876	882	1,678	1,219	<b>9,864</b>
<b>Total costs</b>	<b>16,835</b>	<b>7,503</b>	<b>3,527</b>	<b>6,711</b>	<b>4,877</b>	<b>39,453</b>

Prior year comparatives:

	Staff costs £	HR £	Insurance & Subs. £	Office costs £	Governance £	Total 2021 £
Raising funds	171	134	79	132	90	<b>606</b>
<i>Charitable activities:</i>						
Playschemes	3,101	1,197	706	1,188	810	<b>7,002</b>
Complex Needs PS	1,637	665	392	660	450	<b>3,804</b>
Youth Clubs	1,637	665	392	660	450	<b>3,804</b>
<b>Total costs</b>	<b>6,546</b>	<b>2,661</b>	<b>1,569</b>	<b>2,640</b>	<b>1,800</b>	<b>15,216</b>

## 8 GOVERNANCE COSTS

Governance costs include the cost of the Independent Examination for 2022 of £1,950 (2021: £1,800).

## 9 STAFF COSTS

	Total 2022 £	Total 2021 £
Gross salaries	<b>134,447</b>	41,575
Social Security costs	<b>8,243</b>	5,452
NI Employment allowance	<b>(4,000)</b>	(4,000)
Pension costs	<b>4,430</b>	1,726
Donated youth work hours	<b>9,482</b>	3,181
	<b>152,602</b>	47,934

# CAN DO NOTES TO THE ACCOUNTS MARCH 2022

## 9 STAFF COSTS CONTINUED

The average monthly headcount in the period to 31 March 2022 was 15 (2021: 6) of which 4 members of staff are employed year-round. A significant number of sessional staff are employed for 9 weeks of the year to operate the playschemes, the costs of which are included in gross salaries. These staff are included in the average monthly headcount figures. In the period to 31 March 2022, 30 (2021: 8) sessional staff were employed.

No employees were paid more than £60,000 in the period ended 31 March 2022.

Key management personnel consist of the charity's Trustees.

The charity relies on the contribution of volunteers to support the provision of services. During the period under review, 92 (2021: 41) local volunteer placements contributed to delivering support for playscheme and youth club children, enhancing their experience.

## 10 TRUSTEES REMUNERATION

No remuneration or other benefits have been paid to the trustees (2021: nil).

## 11 RELATED PARTY TRANSACTIONS

There were no related party transactions in the period to 31 March 2022 (2021: nil).

## 12 TANGIBLE FIXED ASSETS

	Equipment Play £	Equipment Office & IT £	Total £
<i>Cost</i>			
As at 1 April	995	1,252	<b>2,247</b>
Additions	-	2,015	<b>2,015</b>
	<hr/>	<hr/>	<hr/>
<b>As at 31 March 2022</b>	<b>995</b>	<b>3,267</b>	<b>4,262</b>
	<hr/>	<hr/>	<hr/>
<i>Depreciation</i>			
As at 1 April	200	292	<b>492</b>
Charge for period	398	972	<b>1,370</b>
	<hr/>	<hr/>	<hr/>
<b>As at 31 March 2022</b>	<b>598</b>	<b>1,264</b>	<b>1,862</b>
	<hr/>	<hr/>	<hr/>
<b>Net book value at 31 March 2022</b>	<b>397</b>	<b>2,003</b>	<b>2,400</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value at 31 March 2021	795	960	1,755
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CAN DO  
NOTES TO THE ACCOUNTS  
MARCH 2022**

**13 DEBTORS AND PREPAID EXPENSES**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Debtors due in more than one year</b>		
National Lottery: Improving Lives	-	40,000
	<u>          </u>	<u>          </u>
<b>Debtors due in less than one year</b>		
National Lottery: Improving Lives	<b>40,000</b>	40,000
Other debtors	<b>361</b>	1,187
Prepaid expenses	<b>482</b>	2,539
	<u>          </u>	<u>          </u>
	<b>40,843</b>	43,726
	<u>          </u>	<u>          </u>

**14 DEFERRED INCOME**

	<b>£</b>	<b>£</b>
Fees & grant income at the start of the year	<b>80,678</b>	-
Fee & grant income released in the year	<b>(40,678)</b>	-
Fee Income deferred in the year	<b>647</b>	678
Grant received in advance	-	80,000
	<u>          </u>	<u>          </u>
<b>Balance at 31 March 2022</b>	<b>40,647</b>	80,678
	<u>          </u>	<u>          </u>
Due in less than one year	<b>40,647</b>	40,678
Due in more than one year	-	40,000
	<u>          </u>	<u>          </u>
	<b>40,647</b>	80,678
	<u>          </u>	<u>          </u>

**15 ACCRUALS AND OTHER LIABILITIES**

	<b>£</b>	<b>£</b>
<i>Amounts falling due within one year:</i>		
Accruals and other liabilities	<b>10,993</b>	5,164
	<u>          </u>	<u>          </u>
	<b>10,993</b>	5,164
	<u>          </u>	<u>          </u>

**CAN DO  
NOTES TO THE ACCOUNTS  
MARCH 2022**

**16 MOVEMENTS IN FUNDS**

		At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b><i>Restricted Funds</i></b>						
Section 10/Summer of Play	[a]	-	111,042	(111,042)	-	-
National Lottery	[b]	23,970	40,000	(33,970)	-	30,000
Short Breaks	[c]	13,346	20,643	(33,989)	-	-
Venues & youth work	[d]	-	32,686	(32,686)	-	-
Residential	[e]	7,232	95	(1,040)	-	6,287
Hub Equipment	[f]	4,612	-	-	-	4,612
Snoezelen room	[g]	6,221	-	(584)	-	5,637
Bursary Fund	[h]	-	95	-	-	95
<b>Total Restricted Funds</b>		<b>55,381</b>	<b>204,561</b>	<b>(213,311)</b>	<b>-</b>	<b>46,631</b>
<b><i>Unrestricted Funds</i></b>						
Fixed Asset Fund	[i]	1,755	-	-	645	2,400
General Fund	[j]	139,668	19,827	(55,773)	(645)	103,077
<b>Total Unrestricted Funds</b>		<b>141,423</b>	<b>19,827</b>	<b>(55,773)</b>	<b>-</b>	<b>105,477</b>
<b>Total Funds</b>		<b>196,804</b>	<b>224,388</b>	<b>(269,084)</b>	<b>-</b>	<b>152,108</b>

# CAN DO NOTES TO THE ACCOUNTS MARCH 2022

## 16 MOVEMENT IN FUNDS CONTINUED

Prior year comparatives:

		<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>At 31 March 2021</i>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted Funds</b>					
Section 10	[a]	48,898	(36,534)	(12,364)	-
National Lottery	[b]	40,000	(11,736)	(4,294)	23,970
Short Breaks	[c]	21,694	(7,068)	(1,280)	13,346
Venues & youth work	[d]	3,181	(3,181)	-	-
Residential	[e]	7,232	-	-	7,232
Hub Equipment	[f]	4,612	-	-	4,612
Snoezelen room	[g]	6,221	-	-	6,221
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Restricted Funds</b>		131,838	(58,519)	(17,938)	55,381
<b>Unrestricted Funds</b>					
Fixed Asset Fund	[h]	1,317	-	438	1,755
Designated Fund	[k]	14,824	-	(14,824)	-
General Fund	[j]	110,466	(3,122)	32,324	139,668
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Unrestricted Funds</b>		126,607	(3,122)	17,938	141,423
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Funds</b>		<b>258,445</b>	<b>(61,641)</b>	<b>-</b>	<b>196,804</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### Notes:

[a] Section 10 funding is local authority funding from East Lothian Council for the provision of children's disability services to fund the Playschemes, with a small amount allocated to the Complex Needs Playscheme and Youth Clubs, generally to cover transport costs.

[b] National Lottery Improving Lives funding is part of a £120,000 funding for 2020-23. This is to fund the Complex Needs Playscheme.

[c] Short Breaks funding is the Better Breaks funding which covers some of the youth club spending.

[d] Venues & Youth work are Donations in kind. During the period to 31 March 2022, we received the use of a serviced office space at North Berwick Community Centre and playscheme and youth club spaces at local schools. We were also in receipt of donated youth worker hours from East Lothian Council.

[e] Residential represents funding specifically for the two Residential weekends. This funding is being held until the Residentials can take place, potentially in 2022/23.



# CAN DO NOTES TO THE ACCOUNTS MARCH 2022

## 16 MOVEMENTS IN FUNDS CONTINUED

### Notes continued

[f] The Hub Equipment Fund is specifically for equipment to be purchased for use at the Hub playscheme which is located at the Hub facility in Sanderson's Wynd Primary School. This funding was raised jointly with the school and a joint decision is required for spending, plans are in place to acquire and site a wheelchair swing at the Hub facility with these funds.

[g] Income given specifically for equipping the Snoezelen Room, together with hire of the room. In the event that this is no longer required, 50% of any remaining balance on the fund would be payable to North Berwick Community Centre.

[h] The fixed asset fund corresponds to the net book value of tangible fixed assets. Annual depreciation is charged to the fund and the cost or value of fixed asset additions transferred in.

[i] Donations and funding received specifically for a Bursary fund established in the year to assist families in paying fees where required.

[j] The general fund represents the free reserves of the charity which are available for any expenditure within the charity objects.

[k] In prior year, on review of the restricted funds transferred from East Lothian Special Needs Playscheme, it was determined £14,824 had no specific restriction and should have been included as designated funds. The Trustees have opted at the current time to re-allocate these to general funds.

The Trustees have not designated funds specifically at this point, so as to be flexible in responding to the circumstances as we move out of the pandemic restrictions, and to meet known shortfalls in 22/23 funding.

### Transfers between funds

Transfers have been made to cover depreciation and fixed asset purchases.

## 17 ANALYSIS OF NET ASSETS REPRESENTING FUNDS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Tangible Fixed Assets	2,400	-	2,400
Cash at bank and in hand	107,284	53,221	160,505
Debtors and prepayments	361	40,482	40,843
Creditors falling due within one year	(4,568)	(47,072)	(41,640)
	<u>105,477</u>	<u>46,631</u>	<u>152,108</u>

**CAN DO  
NOTES TO THE ACCOUNTS  
MARCH 2022**

**17 ANALYSIS OF NET ASSETS REPRESENTING FUNDS CONTINUED**

*Prior year comparatives:*

	Unrestricted	Restricted	Total
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	1,755	-	1,755
Debtors over one year	-	40,000	40,000
Cash at bank and in hand	142,558	54,607	197,165
Debtors and prepayments	1,187	42,539	43,726
Creditors falling due within one year	(4,077)	(41,765)	(45,842)
Creditors falling due over one year	-	(40,000)	(40,000)
	<u>141,423</u>	<u>55,381</u>	<u>196,804</u>