



CAN DO

**TRUSTEES' ANNUAL REPORT AND
ACCOUNTS FOR THE YEAR
ENDED 31 MARCH 2023**

SC049885





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 22nd January 2020, Can-Do (also known as Can Do - SC049885) replaced 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' ANNUAL REPORT YEAR ENDED 31 MARCH 2023

The trustees are delighted to present their annual trustees report and accounts for the year ended 31 March 2023 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

**Independent
Examiner**

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

CAN DO TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2023

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 a variety of exciting opportunities. Our volunteers 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 young 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, including those with complex care 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.

When operating at full capacity Can Do support 68 children across our three Playscheme bases and a further 50 young people at our weekly Youth Clubs, all supported by a vibrant, young volunteer programme, with the strategic direction to:

- Address the gap in opportunities for young people with disabilities in East Lothian to access local recreational leisure activities out with their school and home environments.
- Support young people with additional support needs, including those with severe and complex health care needs, to access activities independently from their parents/carers.
- Provide high quality, person centred support enabling regular respite for parents/carers.
- Offer Volunteer Placements, gaining first-hand experience of supporting young people in a specialist childcare setting, whilst developing skills, experience and obtaining relevant training to aid future employment or studies.

In November 2022 Trustees made the difficult decision to temporarily close the waiting list for services. With 140 children & families waiting for a service, this reached an all-time high. The capacity to deliver, outstripped demand almost twice over, and Trustees wanted to manage expectation, without giving families false hope for support that might not be viable. Coupled with this, our services have not yet returned to full levels of operation following the COVID-19 pandemic. We have been unable to recruit the pre-pandemic levels of sessional staff and volunteers, leaving us unable to run at full capacity. This has had a detrimental impact on those waiting for a service.

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Our objects 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.
- Residential Weekend - at suitable, accessible outdoor centre, for youth club members to participate in outdoor activities, stay overnight away from home, build and maintain friendships with peers within a safe and supported environment.
- Activities for the whole family to enjoy together, with additional support provided by sessional staff to make these manageable, accessible, and welcoming. Working in partnership with other organisations, as an extension to our core activity programme, these activities can be accessed by those we support and those on our waiting lists, creating a peer support network and regular local play opportunities for children & families.

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 (closed in Nov 22, pending review), and hold a limited number of one-off emergency spaces, for families deemed in crisis by social work.

CAN DO TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2023

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 volunteer placements offer something unique.



We offer the opportunity for young volunteers, aged 15 and over, to provide 1:1 befriending support to the children and young people attending the playschemes and youth clubs. This brings a youthful fun atmosphere, promoting peer support and friendship, whilst upskilling volunteers and raising awareness of disability issues locally.

We have a proud history of volunteering and actively promote these opportunities through East Lothian secondary schools and across the wider community. The value of young volunteers, providing peer group interaction, is in stark contrast to the adult-centered support the children and young people receive elsewhere in their lives. In normal circumstances we offer 70-100 volunteer placements per year, however, we have experienced a significant challenge in recruiting volunteers since the pandemic and are addressing this going forward.

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 through their Connected Communities team. From April 2023, this arrangement will change from a partnership project to an annually funded project to recruit our own Youth Workers.

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. We have an internal recruitment pathway, with Group Leaders and Assistants being appointed after previously joining the charity as a volunteer. Many already work in the schools our children attend, which brings added benefits and shared practice to all concerned.

Safeguarding is critical in our service. All employees, sessional staff, trustees and volunteers are subject to the relevant employment checks, including a PVG check (Protecting Vulnerable Groups). Core 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 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.

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Our impact – achievements and challenges

2022/2023 has been an exciting year for our charity as we begin to return to pre-pandemic levels of service delivery. After two years of dysregulated delivery, shaped by Government enforced regulations, it has been a delight to deliver a full cohort of face to face services once again. The value, and importance of our opportunities has been elevated and the joy of seeing children play freely with friends once again is something we will never take for granted. This basic children's right 'the right to relax and play' (UNCRC Article 31) embodies everything Can Do stand for, and we are proud to have built on the opportunities we offered across 2022/23.

Playscheme

We delivered 15 weeks of full day (8.30am – 4.30pm) school holiday Playscheme provision offering 204 weekly placements (4 days per week) to East Lothian Children and families across our three bases – The Hub, Meadowpark and North Berwick. 38 of these placements directly supported children with severe and complex care needs.

Our team of three core staff members, supported by 9-12 sessional staff per week, ensured every child received an individual service tailored to their specific care needs. The team provided all aspects of care children require, such as administering medication, personal care, catheterisation, stoma care, epilepsy care management, glucose testing, administration of insulin, de-escalation, risk assessment and moving and handling support, to ensure that every child could participate in the activities, independently from their parents and carers.

Personal Support plans drawn up in collaboration with parents, carers, schools, and social workers, ensure each child's individual likes, dislikes, communication methods, support preferences and choices were relayed to all team members, giving children a voice and the respect, they deserve, when planning the activity programme.

Our Playschemes were enhanced by 59 volunteer placements over the 15 week period, providing peer support and friendship. Our volunteers brought a youthful element to our setting, making the provision feel different from most formal care settings, and providing excellent role models for our children to learn and grow alongside. In turn our volunteers developed skills in communication & team working, whilst growing in confidence and learning new skills and qualifications. These experiences can be transferred to a number of settings or formal qualifications, giving a firsthand insight into the social care sector, which many hope to carry forward into future careers or further education.

Transport

We provide for all our Playscheme sessions, collecting the children from their homes each day to ensure equitable access to our playscheme bases. The provision of transport has multiple benefits and is valued by our Trustees and parents as a valuable part of the support package offered. The main barrier to participation identified for those we support is our location. When families don't have access to their own travel or rely on public transport to get around, travel within East Lothian can be complex, costly, and physically challenging. The inclusion of

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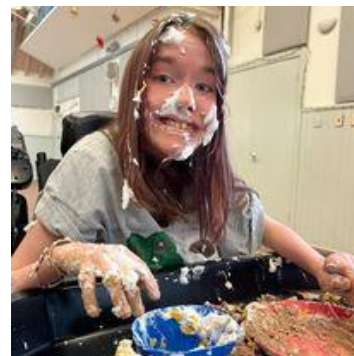
transport for all our service provisions alleviates this barrier and makes our services inclusive and accessible to all our members.

Benefits of providing transport:

- Respite extended for parents/carers.
- Families do not have to incur additional costs of transport/fuel which can impact on opportunities to socialise.
- Stress/inconvenience of navigating public transport (which is often sporadic and disconnected) is spared for parents, carers and children.
- Transport is reliable, pre-planned and appropriately staffed to include all children.
- Reduction of vehicles on the road, helping reduce our carbon footprint.
- Most importantly the provision of transport allows our members to feel more independent.

Children with disabilities don't always have friends knocking on their door to ask them to come and play, like their siblings do. Our Transport provision invites this call to play, travelling with friends without relying on their parents or carers, extending their leisure time, and enabling a sense of ownership and independence.

Easter



Forty children received 1 week (4 days) of support during the Easter holidays at one of our Playscheme bases, participating in a variety of activities including bulb planting, river walks, messy play, arts & crafts, baking, swimming or hydrotherapy session, an Alpaca trek, visit to the local Fraser centre cinema, East Links Family Park and a competitive East Egg hunt!

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Summer



Forty-nine children were supported across the 6 week summer holiday period (8 for four weeks, 26 for 3 weeks, 13 for two weeks and 2 children for one week) across our three playscheme bases. They enjoyed a fun filled activity programme including weekly swimming or hydrotherapy sessions, clown doctors, cool creatures, weekly music workshops, messy play, Jurassic Encounter, visits to play parks, East Links Family Park, Sensory/water play, Poppy Bubbles, Dynamic Earth, Baking, Blair Drummond Safari Park, clay modelling, woodwork, nerf wars, forest school, magician, pizza making, arts & crafts, dance workshop and a pottery session.

We utilised connections, partnerships, and businesses to help the children access resources in their local communities building up their confidence and skills to access these independently out with our specialist provision. Can Do help make disabilities visible, supporting others to ensure inclusive access.

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October



Our October Playscheme ran in a different format for the first time, due to low sessional staff and volunteer availability. Twenty eight children joined us over the course of the week, each offered a two day (16 hour) placement. The children enjoyed a packed programme of activities including visits to Kilduff and Balgone pumpkin festivals, pumpkin carving, arts & crafts, messy play, baking and Halloween activities.

Play Can

In October 2022 we launched our PlayCan project in partnership with East Lothian Play Association (SC050202) funded by Inspiring Scotland's Thrive Outdoors fund. The partnership was formed due to recognition that children and families with Additional Support Needs were not accessing local Play Ranger sessions. Both charities have a shared desire to break down barriers to accessing local green places and parks to ensure children and families with ASN feel included in their local communities.

When designing our sessions we paid particular attention to the location in which to run them. We already knew we wanted them to be local, close to transport links, and offer a variety of play opportunities. As we began our search, we identified there were a number of other factors important to consider when looking to support children with additional support needs. These are echoed in the findings from families who responded to Inspiring Scotland's Winter Survey.

- Secure/enclosed area – boundaries where children can't run off – feeling safe
- Toilets close by
- Enclosed enough so they can't elope, but open enough to feel like they are in nature
- Accessible areas and sensory activities
- Space to play with others / spaces to be alone as well
- Nearby Parking

Our team visited a number of sites offering a range of opportunities and settled on 7 pilot sites across East Lothian which each offered something different. A full Risk Assessment was carried out and this information shortened into Location Sheets for each setting which are shared on our social media pages before each session – and available from our websites to download.

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CAN  **east lothian**
play association

Announcing our latest project...

PLAY CAN

Inclusive outdoor play for children and young people with ASN, friends and families.

funded by 

PLAY CAN include us all

ELPA SCIO, Scottish Charitable Incorporated Organisation (SCIO) SC050202
Can-Do, Scottish Charitable Incorporated Organisation (SCIO) SC049885

OUR GOAL

PLAY CAN hopes to spark new ways of thinking to ensure children and families are offered play opportunities appropriate to their needs and feel included in their local community spaces.

Further information including location sheets, social stories and risk benefit assessments will soon be available to access through Can Do & ELPA's websites & social media pages.

Keep an eye out for announcements!

WE WOULD LOVE FOR YOU TO...

- Come along to play with your children and family.
- Give us ideas to make things work better.
- Give us feedback – what works? what doesn't?
- Help us shape the next stages of the project!

We look forward to meeting you at our new sessions!

– Team **PLAY CAN**

FREE, FUN & FRIENDLY

PLAY CAN will run 10 pilot play sessions in local parks and green spaces across East Lothian.

ELPA and Can Do staff will be there with inclusive resources and activities to support play for the whole family.

List of dates and confirmed locations for the sessions on the next page!

The idea behind the location sheets is to provide all the information to allow parents/carers to decide if a venue would suit the needs of their child, so there are no hidden surprises (water/sand) when they come along. Each location offers something different, and we vary location each week, so hopefully there is something for everyone across our full programme.

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We have had great support from other East Lothian charities such as The Fraser Centre and Beach Wheelchairs project, who work with us to identify barriers and provide alternatives to make opportunities more accessible where we can.

PLAYCAN

**11
SESSIONS**

**231
PARTICIPANTS**

7 Locations

Our PlayCan sessions are not massively innovative, our concept is simple and as our sessions have developed, we have come to realise that it's importance is a lot less focused on what we provide rather than how it is provided. We like to refer to these as our PlayCan principles, aside from the array of play opportunities including:

- Loose parts play,
- Water play
- Beach sessions
- Play parks
- Illuminations
- Crafts
- Themed sessions
- Hammocks
- Chalking
- Team Games



It is

It is often our PlayCan principles that have families returning each week;

- Activities are accessible to all - ASN friendly.
- Staff approachable/friendly
- Support is provided from people who understand and don't judge.
- No age or ability barrier to participate – play can include us all.

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- Having other families there to talk too – something that families with ASN don't often have – those conversations at school gates don't happen when your child is schooled in a specialist base and uses private transport, the connections between others in a similar boat to you are incredibly important and invaluable links.
- Available at weekends, no need to book in advance.
- Somewhere that siblings are welcome too.

Our project is still very much in its infancy, and we welcome views of children, families, parents and carers to help shape the direction as we move forward. We have invested in some new play equipment to help create breakout spaces should young people need a moment alone, and to offer sensory experiences across all our sessions.

Youth Club



Can Do aim to ensure having a disability doesn't impact upon opportunities to make and maintain friendships, enabling children to experience the joy of childhood by simply having fun, and the feeling of being valued and included in their local community.

Our specialist youth club provision run twice a week during school term time, supporting teens and pre-teens aged 10-18 years. The club aims to reduce social isolation by offering a provision where young people can enjoy age appropriate activities in a safe, stimulating, and familiar environment, whilst being supported to socialise with their peers. Support is provided from experienced, skilled youth workers to ensure that all of the members individual care needs are met (personal care, behavioural support, and physical transitions for young people with mobility difficulties). This makes the club activities accessible to all and ensures their disability is not a barrier to participation.

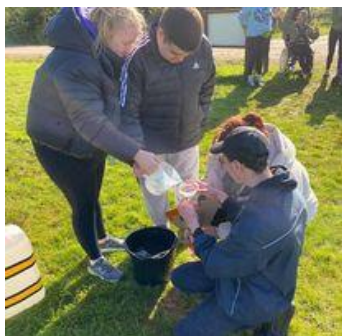
Youth Workers are funded from the Connected Communities Youth Work budget and are employed to lead the sessions under the policies and procedures of Can Do. Can Do are responsible for financing the activities, transport, insurances, and providing the volunteer support to ensure the weekly sessions operate within safe support ratios. Our staff recruit, train and support a team of young volunteers (aged 15 years+) who in turn provide support and friendship as a befriender to the members who attend. This opportunity for regular weekly work experience, provides a platform upon which young school pupils can gain experience, confidence, and qualifications, whilst giving something back to their local community.

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Can Do provide the support needed to enable these teens and pre-teens to socialise with their peers, take part in a wide range of activities, plan their programmes, and encourage independence by accessing the local community without the support of their parent/carers. Members are supported to set their own programme of activities at the start of each term, working together to identify shared hobbies and interests, and research activities in their local communities. The activities and outings chosen to utilise local facilities such as swimming pools, sports parks, play parks, football pitches and cinemas, supporting disabled young people to feel more included in their local communities.

Residential

COVID regulations were still in place in May 2022, preventing overnight stays for mixed groups, which put our planned Residential Weekend into jeopardy. A 'May Day' was planned as an alternative outing for our members, enabling them to enjoy a full day out with friends over the course of a weekend. Twenty six members were supported to visit Blair Drummond Safari Park, followed by dinner at Queen Margaret University Campus.



In August 2022 restrictions had lifted enabling our members to enjoy their first Residential since 2019.

From 30th September – 2nd October 2022 we visited Badaguish in Aviemore with 17 members, supported by 5 youth workers and a team of 7 volunteers. The 3 day / 2 night residential was offered to all youth club members. This provides an opportunity to experience adventure, grow in confidence, develop personal responsibility, and spend time away from home – for many of our members for the first time ever spending a night without their parents or carers.

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Members participated in a range of outdoor activities including archery, and rocket launching alongside a visit to Landmark outdoor adventure centre. They developed new skills and enhanced existing ones, building confidence in exposure to new situations and developing skills pushing themselves out of their comfort zone. They improved decision-making skills and built friendships and relationships with other members through shared experiences. Independence was encouraged in supporting their own personal care, making choices, expressing their opinion, having their voices heard and participating in planned activities, building life skills within a safe and supported environment. Confidence increased and trust was developed through shared experiences. Can Do allows disabled young people to engage in social experiences outside of their family home and experience adventure in a safe, supported setting.

Care Inspectorate Inspection

The Care Inspectorate carried out an unannounced inspection on 21st October 2021 at North Berwick Community Centre. Following this inspection, we have been classed as a low-risk setting with Inspections conducted periodically, and an annual return submitted annually to ensure high quality of service is maintained. A full copy of our last Inspection Report can be found on our website 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."

Restrictions on Service Delivery

The waiting list has been static for over 3 years. Without a new influx of experienced staff and volunteers, 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. It is on this basis that Trustees decided to close the waiting list in November 2022, pending a service review.

CAN DO TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2023

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 22nd January 2020. The charity is 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 normally co-opted during the year and then appointed at the 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 on a monthly basis (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 in-person 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.

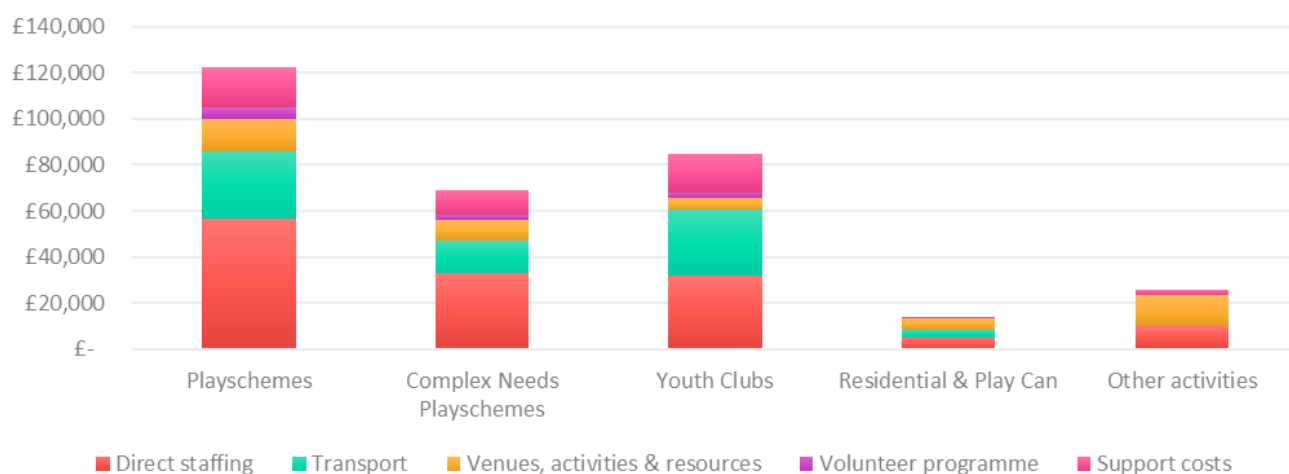
Finance performance and risk

Our expenditure

Our spending on charitable activities and generating income to further our objectives in the year to 31 March 2023 was £315,473 (2022: £269,084). We were able to fund this using total income received in the year of £286,333 (2022: £224,388) and existing reserves of £29,140, leaving total funds for Can Do going forward of £122,968 (2022: £152,108).

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We spent £315,473



To operate the playschemes and youth clubs throughout the year, we spent £169,432 on staff salaries, £75,038 on transport and £20,483 on activities and resources. Venue hire donated by East Lothian Council and North Berwick Community Centre is valued at a cost of £24,670 for the year. Other costs were £25,850 including volunteer expenses, training, insurance, fundraising, administration and governance.

This spending means that for the year it cost £122,664 to run the playschemes and a further £69,092 for the severe and complex needs playscheme. Youth club sessions cost £84,545 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 £104,217 and £23,979 Scottish Government Summer of Play funding to support the playschemes. We received £31,687 from Short Breaks for the youth clubs and £40,000 from Lottery funding as part of a 3-year programme for the complex needs playscheme.

We also received £8,300 from Youth Link Scotland to support youth work and training. Fee income of £17,292 and donations and fundraising of £58,323 (of which £38,993 was donated in-kind) supported the spending. We needed to use £30,999 of our unrestricted reserves to meet 22/23 spending needs.

CAN DO TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2023

Funding our spending

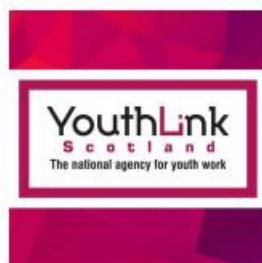


Our thanks to the following supporters in 22/23

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.



Walk with Scott
Red House Home Trust
John Lews Foundation
Asda Foundation
Groundworks/Tesco
Musselburgh RFC
Loretto Snowflake party
Dunbar Rotary
ELCAP
Tippecanoe
Unison



George McNeill
David Murray
East Lothian Community
Lottery and its players

Members, families and friends who donated and fundraised in activities such as the Kiltwalk and Edinburgh Marathon for Can Do

CAN DO TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2023

Our funds and reserves

Can Do held total funds of £122,968 at 31 March 2023 (2022: £152,108) which will be used to further the charitable aims in 2023/24. Of these £48,490 were restricted to use.

Restriction in use of funds

The National Lottery Community Fund grant is restricted to funding the severe and complex needs playscheme throughout 23/24. Residential funding relates to the surplus funding held after the costs of the September 2022 trip have been covered. It will be used in 2023. 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 specifically to raise money to support families where needed given the current economic environment.

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 approximately 6 months, 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 the reserves policy in light of funding challenges over the past two years. In both 21/22 and again in 22/23 we have needed to use significant reserves to fund our ongoing costs. The reserves policy has specific critical levels to measure actual 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 2023, the unrestricted reserves (excluding those tied up in fixed assets) stand at £73,383, which indicates the service will become unsustainable if future funding isn't secured. Given 23/24 budgeted costs and secured and expected income for 23/24, the trustees believe this level of reserves will allow current operations to continue, and the position is being monitored on a monthly basis. Securing alternative sources of funding on a longer-term basis 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 longer term and sustainable funding.

CAN DO TRUSTEES' ANNUAL REPORT YEAR ENDED 31 MARCH 2023

Can Do values the positive impact our young volunteers have to the playschemes and youth clubs. The negative impact of the recent pandemic restrictions, 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 23/24 of recruiting and training volunteers and staff to address this risk.

Some of our beneficiaries, are still affected by the recent pandemic restrictions which has impacted service delivery, in particular the ratio of staff to children.

Plans for the future

Looking forward to 23/24, 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



Richard Knight
Chair
21 August 2023

CAN DO INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Can Do

I report on the accounts of Can Do for the period ended 31 March 2023 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 ACA
Azets Audit Services
Chartered Accountants
Exchange Place 3
Semple Street
Edinburgh, EH3 8BL

Date: 19 September 2023

CAN DO
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Income from:					
Donations and legacies	4	11,498	255,008	266,506	216,132
Charitable activities	5	17,292	-	17,292	6,656
Other trading activities	6	1,126	-	1,126	1,082
Investment income		1,409	-	1,409	518
Total income		<u>31,325</u>	<u>255,008</u>	<u>286,333</u>	<u>224,388</u>
Expenditure on:					
Raising funds	7	13,800	-	13,800	9,182
Charitable activities	7	48,524	253,149	301,673	259,902
Total expenditure		<u>62,324</u>	<u>253,149</u>	<u>315,473</u>	<u>269,084</u>
Net (expenditure)/income for the year before transfers		<u>(30,999)</u>	<u>1,859</u>	<u>(29,140)</u>	<u>(44,696)</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>(30,999)</u>	<u>1,859</u>	<u>(29,140)</u>	<u>(44,696)</u>
Reconciliation of funds:					
Fund balances at 1 April 2022		<u>105,477</u>	<u>46,631</u>	<u>152,108</u>	<u>196,804</u>
Fund balances at 31 March 2023		<u>74,478</u>	<u>48,490</u>	<u>122,968</u>	<u>152,108</u>


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

The notes on pages 22 to 34 form part of these financial statements

**CAN DO
BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible assets	12		1,095		2,400
Current Assets					
Debtors and prepaid expenses	13	2,828		40,843	
Cash at bank and in hand		138,099		160,505	
		<u>140,927</u>		<u>201,348</u>	
Creditors: Amounts falling due within one year					
Deferred Income	14	10,909		40,647	
Accruals and other liabilities	15	8,145		10,993	
		<u>19,054</u>		<u>51,640</u>	
Net Current Assets			<u>121,873</u>		<u>149,708</u>
Net Assets			<u>122,968</u>		<u>152,108</u>
Funds					
Restricted Funds	16	48,490		46,631	
Unrestricted Funds	16	74,478		105,477	
Total Charity Funds			<u>122,968</u>		<u>152,108</u>

Approved by the Trustees and authorised for issue



Richard Knight

Chair
21 August 2023

The notes on pages 22 to 34 form part of these financial statements

CAN DO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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 22nd January 2020 as Can-Do and is also known by 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 taken advantage of the provisions in the SORP not to prepare a statement of cash flows.

CAN DO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES (continued)

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.
- The contribution of unpaid general volunteers is not recognised in the accounts as they cannot be reasonably quantified.

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 fundraising activities and fund applications.
- 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.

CAN DO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES (continued)

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 purpose and use of restricted funds is set out in the notes to the accounts.

1.9 Donated services and facilities

The charity receives the use of office and accommodation space from North Berwick Community Centre and two local schools. The space is recognised based on the costs the charity would otherwise have incurred had it not been provided free of charge.

Youth work hours donated for the youth club by East Lothian Council Connected Communities team are valued 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.

CAN DO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES (continued)

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.

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 2022 £	Restricted 2022 £	Total 2022 £
Income from:				
Donations and legacies	4	11,571	204,561	216,132
Charitable activities	5	6,656	-	6,656
Other trading activities	6	1,082	-	1,082
Investment income		518	-	518
Total income		19,827	204,561	224,388
Expenditure on:				
Raising funds	7	9,182	-	9,182
Charitable activities	7	46,591	213,311	259,902
Total expenditure		55,773	213,311	269,084
Net expenditure for the year		(35,946)	(8,750)	(44,696)
Reconciliation of funds:				
Fund balances at 1 April 2021		141,423	55,381	196,804
Fund balances at 31 March 2022		105,477	46,631	152,108

**CAN DO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

4 DONATIONS AND LEGACIES

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Grants				
East Lothian Council Section 10	-	104,217	104,217	75,000
Scottish Government Summer of Play	-	23,979	23,979	36,042
The National Lottery Community Fund	-	41,862	41,862	40,000
Short Breaks	-	31,687	31,687	20,643
Youthlink	-	8,300	8,300	-
Omicron Support (ELC)	3,000	-	3,000	-
Groundworks – Tesco tokens	-	1,000	1,000	-
	<u>3,000</u>	<u>211,045</u>	<u>214,045</u>	<u>171,685</u>
Donations				
North Berwick CC – Donated venues	-	14,800	14,800	14,415
East Lothian Council – Donated venues	-	9,870	9,870	8,789
East Lothian Council – Youth work hours	-	12,923	12,923	9,482
AC’s – Donated transport for residential	-	1,400	1,400	-
George McNeill	3,110	-	3,110	-
Walk with Scott	-	2,000	2,000	-
Red House Home Trust	-	1,500	1,500	-
Loretto Snowflake party	1,169	-	1,169	-
STV Children’s Appeal	-	-	-	5,000
Other donations	4,219	1,470	5,689	6,761
	<u>8,498</u>	<u>43,963</u>	<u>52,461</u>	<u>44,447</u>
Total grants and donations	<u><u>11,498</u></u>	<u><u>255,008</u></u>	<u><u>266,506</u></u>	<u><u>216,132</u></u>

In the prior year the £216,132 income from grants and donations included £11,571 of unrestricted funding and £204,561 of restricted funding.

5 CHARITABLE ACTIVITIES

	£	£	£	£
<i>Attendance Fees & Contributions:</i>				
Playscheme and youth club fees	10,459	-	10,459	6,656
Playcan project income	6,625	-	6,625	-
Other fees	208	-	208	-
	<u>17,292</u>	<u>-</u>	<u>17,292</u>	<u>6,656</u>

In the prior year the £6,656 income from charitable activities was unrestricted.

CAN DO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

6 OTHER TRADING ACTIVITIES

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Kiltwalk and marathon fundraiser	1,126	-	1,126	735
Christmas cards & raffle	-	-	-	347
	<u>1,126</u>	<u>-</u>	<u>1,126</u>	<u>1,082</u>

In the prior year the £1,082 income from other trading activities was unrestricted.

7 TOTAL EXPENDITURE

	Staff costs £	Volunteer costs £	Activity costs £	Transport costs £	Venue costs £	Other charity Costs £	Support costs £	Total 2023 £
Raising funds	9,967	-	-	-	-	1,484	2,349	13,800
<i>Charitable activities:</i>								
Playschemes	56,625	165	8,721	29,061	5,808	-	22,284	122,664
Complex Needs PS	32,984	17	5,257	14,151	3,760	-	12,923	69,092
Youth Clubs	31,898	-	2,096	28,456	3,102	160	18,833	84,545
Residential	3,900	159	4,409	3,370	-	-	-	11,838
Playcan	1,236	-	-	-	-	-	-	1,236
Bursary	-	-	-	-	-	298	-	298
Volunteering	8,957	73	-	-	-	-	(9,031)	-
Support Costs	23,865	-	-	-	12,000	23,494	(47,358)	12,000
Total expenses	<u>169,432</u>	<u>414</u>	<u>20,483</u>	<u>75,038</u>	<u>24,670</u>	<u>25,436</u>	<u>-</u>	<u>315,473</u>

Prior year comparatives:

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

CAN DO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

7 TOTAL EXPENDITURE CONTINUED

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

	Staff costs £	HR £	Insurance & Subs. £	Office costs £	Governance £	Total support Costs £	Volunteer costs £	Total costs allocated £
Raising funds	-	1,016	365	730	238	2,349	-	2,349
<i>Charitable activities:</i>								
Playschemes	9,546	3,559	1,276	2,556	832	17,769	4,515	22,284
Complex Needs PS	5,966	2,033	730	1,461	475	10,665	2,258	12,923
Youth Clubs	8,353	3,558	1,276	2,556	832	16,575	2,258	18,833
Total costs	23,865	10,166	3,647	7,303	2,377	47,358	9,031	56,389

Prior year comparatives:

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

8 GOVERNANCE COSTS

Governance costs include the cost of the Independent Examination for 2023 of £2,142 (including VAT) (2022: £1,950).

9 STAFF COSTS

	Total 2023 £	Total 2022 £
Gross salaries	147,402	134,447
Social Security costs	9,272	8,243
NI Employment allowance	(5,000)	(4,000)
Pension costs	4,834	4,430
Donated youth work hours	12,924	9,482
	169,432	152,602

CAN DO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

9 STAFF COSTS CONTINUED

The average monthly headcount in the year to 31 March 2023 was 17 (2022: 15) of which 4 members of staff are employed year-round (2.6FTE). A number of sessional staff are employed for 9 weeks of the year to run the playschemes and for 36 weeks for youth clubs. These staff are included in gross salaries and the average monthly headcount figures. In the year to 31 March 2023, 35 (2022: 30) sessional staff were employed.

No employees were paid more than £60,000 in the period ended 31 March 2023.

Key management personnel consist of the charity's Trustees.

The charity operates an auto-enrolment pension scheme through Now Pensions. Employees contribute 5% of their gross salary and the charity pays a 4% contribution for all eligible employees who have opted into the scheme.

The charity relies on the contribution of volunteers to support the provision of services. During the period under review, 59 (2022: 92) 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 (2022: nil).

11 RELATED PARTY TRANSACTIONS

There were no related party transactions in the period to 31 March 2023 (2022: nil).

12 TANGIBLE FIXED ASSETS

	Equipment Play £	Equipment Office & IT £	Total £
<i>Cost</i>			
As at 1 April	995	3,267	4,262
Additions	-	-	-
As at 31 March 2023	995	3,267	4,262
<i>Depreciation</i>			
As at 1 April	598	1,264	1,862
Charge for period	397	908	1,305
As at 31 March 2023	995	2,172	3,167
Net book value at 31 March 2023	-	1,095	1,095
Net book value at 31 March 2022	397	2,003	2,400

**CAN DO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

13 DEBTORS AND PREPAID EXPENSES

	Total 2023 £	Total 2022 £
Debtors due in less than one year		
National Lottery: Improving Lives	-	40,000
Fees to ELPA SCIO	485	-
Other debtors	1,409	361
Prepaid expenses	934	482
	<hr/> 2,828 <hr/>	<hr/> 40,843 <hr/>

14 DEFERRED INCOME

	£	£
Fees & grant income at the start of the year	40,647	80,678
Fee & grant income released in the year	(40,647)	(40,678)
Fee Income deferred in the year	1,620	647
Grant received in advance	9,289	-
	<hr/> 10,909 <hr/>	<hr/> 40,647 <hr/>
Balance at 31 March 2023	<hr/> 10,909 <hr/>	<hr/> 40,647 <hr/>
Due in less than one year	10,909	40,647
Due in more than one year	-	-
	<hr/> 10,909 <hr/>	<hr/> 40,647 <hr/>

15 ACCRUALS AND OTHER LIABILITIES

	£	£
<i>Amounts falling due within one year:</i>		
Accruals and other liabilities	8,145	10,993
	<hr/> 8,145 <hr/>	<hr/> 10,993 <hr/>

**CAN DO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

16 MOVEMENTS IN FUNDS

	Note	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted Funds						
Playschemes - Section 10/Summer of Play	[a]	-	128,196	(128,196)	-	-
Complex Needs playscheme - National Lottery	[b]	30,000	41,862	(40,000)	-	31,862
Youth club - Short Breaks, Youthlink & Asda foundation	[c]	-	40,337	(40,337)	-	-
Venues & youth work	[d]	-	38,993	(38,993)	-	-
Residential	[e]	6,287	4,500	(5,325)	-	5,462
Hub Equipment	[f]	4,612	-	-	-	4,612
Snoezelen room	[g]	5,637	-	-	-	5,637
Bursary Fund	[h]	95	1,120	(298)	-	917
Total Restricted Funds		46,631	255,008	(253,149)	-	48,490
Unrestricted Funds						
Fixed Asset Fund	[i]	2,400	-	-	(1,305)	1,095
General Fund	[j]	103,077	31,325	(62,324)	1,305	73,383
Total Unrestricted Funds		105,477	31,325	(62,324)	-	74,478
Total Funds		152,108	286,333	(315,473)	-	122,968

**CAN DO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

16 MOVEMENT IN FUNDS CONTINUED

Prior year comparatives:

		At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted Funds						
Section 10	[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
Total Restricted Funds		55,381	204,561	(213,311)	-	46,631
Unrestricted Funds						
Fixed Asset Fund	[i]	1,755	-	-	645	2,400
General Fund	[j]	139,668	19,827	(55,773)	(645)	103,077
Total Unrestricted Funds		141,423	19,827	(55,773)	-	105,477
Total Funds		196,804	224,388	(269,084)	-	152,108

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, This fund also includes Scottish Government funding allocated to Can Do by ELC to cover play opportunities over the summer holidays in 2022. All funding has been spent in the year.

[b] The National Lottery Community Fund is part of a £120,000 funding pot for 2020-23. This is to fund the Complex Needs Playscheme. The balance relates to the portion to cover the Easter and Summer 2023 playschemes together with a cost of living uplift.

[c] Short Breaks funding is the Better Breaks funding which covers some of the youth club spending. Youthlink provided funding for youth services to cover training and development in the youth work arena and the youth clubs also received some funding from the Asda Foundation to celebrate the jubilee in 2022. All funding has been spent in the year.

CAN DO NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

16 MOVEMENTS IN FUNDS CONTINUED

Notes continued

[d] Venues & Youth work are Donations in kind. During the year to 31 March 2023, 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. A further donation in kind from ACs Taxis is included in this pot to cover the travel to the residential weekend.

[e] Residential represents funding specifically raised to carry out Residential weekends. Some of the funding was spent on a weekend in Aviemore for the young people at the youth club, the balance is put forward for the weekend taking place in the autumn of 2023.

[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] Donations and funding received specifically for a Bursary fund established in the year to assist families in paying fees where required. The fund benefitted from a significant deposit from the John Lewis Foundation in the year as well as generous deposits from our Can Do families.

[i] 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.

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

Transfers between funds

Transfers have been made to cover depreciation (and fixed asset purchases in the prior year).

**CAN DO
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

17 ANALYSIS OF NET ASSETS REPRESENTING FUNDS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Tangible Fixed Assets	1,095	-	1,095
Cash at bank and in hand	81,254	56,846	138,099
Debtors and prepayments	1,894	933	2,828
Creditors falling due within one year	(9,765)	(9,289)	(19,054)
	<u>74,478</u>	<u>48,490</u>	<u>122,968</u>

Prior year comparatives:

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