

COMPANY REGISTRATION NUMBER: SC268137
CHARITY REGISTRATION NUMBER: SC035629

The Muirhead Outreach Project Limited
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2022

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PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Financial Statements

Year Ended 30 September 2022

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The Muirhead Outreach Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 30 September 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name The Muirhead Outreach Project Limited

Charity registration number SC035629

Company registration number SC268137

Principal office and registered office 7 Pentland Court
Saltire Centre
Glenrothes
Fife
KY6 2AH

The trustees Mike Bownass (Resigned 31 December 2022)
Linda Yorke
Moira Shepherd
Julie Young
Kylie Robinson-Christie (Appointed 1 November 2021)
Douglas Withers (Appointed 1 February 2023)
Shannon Wright (Resigned 1 February 2022)

Key management personnel

Manager Shannon Wright

Bankers Bank of Scotland
PO Box 10
Kirkcaldy
KY1 3PA

Solicitors Morton Fraser
2 Quatermile
Lister Square
Edinburgh
EH3 9GL

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 30 September 2022

Independent Examiner Neil Paterson B.A. C.A.
18 North Street
Glenrothes
Fife
KY7 5NA

Structure, governance and management

Governing Document

The Muirhead Outreach Project Limited is a registered charity, the objectives of which are set out in its Memorandum and Articles of Association. The charity is a company limited by guarantee which does not have any share capital, in terms of the Companies Act 2006. In the event of the charity being wound up, the members are required to contribute an amount not exceeding £1.

Organisational Structure and Decision Making

The trustees determine the policy of the charity and day to day operational management is delegated to the staff team. The board consists of members with expertise within Social work, Education, Business and IT knowledge. The Chairman is currently the CEO of an IT Service Company and previously held the position of CEO of a Residential Childcare Organisation.

The board of trustees values the contribution of service users and their families, involving them in consultation groups who supply information which is used to inform the board.

As vacancies have arisen in the board we are endeavouring to recruit to ensure a balance of experience. No remuneration is paid to trustees.

Trustee Induction and Training

Prior to appointment to the board, prospective trustees are made familiar with the practical work of the charity by being briefed on its objectives and activities by one of the trustees and being provided with other relevant information. A hand out and previous reports are also provided which includes information on the roles and duties of a Trustee.

Relationship with Related Parties

The charity receives significant administrative management support on a voluntary basis from an independent childcare organisation and it is expected this management support will continue for the foreseeable future.

Risk Management

Alongside the administrative management support provided by the above organisation, material business, financial and operational risks are assessed on an annual basis, and where appropriate, systems or procedures are established to mitigate these risks.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 30 September 2022

Objectives and activities

The Muirhead Outreach Project is an early intervention charity that works with Families and children, to keep them together through difficult and challenging times. We aim to minimise the impact trauma has on families and break the cycle for them. We give them a foundation on which they can build, either on their own or with the help of specialist support. We help families to have an increased sense of achievement and sense of belonging.

All newly referred families work through an 8-week foundation period where they learn about family routines, how to communicate in a positive way and how to effectively de-escalate. During this period, we work with the family as a whole - both parents and child (and anyone else that may stay in the home). We are unique locally, as we work with the entire family. We realise that sustainability means making changes for everyone in the home and, as a result of our inclusiveness, quality of life improves for all members of the family.

Our families often feel isolated, helpless, hopeless, have low self-esteem and their children may be struggling in other areas such as education. By building positive relationships with people and teaching them how to do the same, we are helping families achieve a sense of belonging within their communities. The children we work with can often be targets for bullying or can be caught up in anti-social behaviour themselves. By building up their self-esteem and acting as positive role models we can show them that there are other possibilities. We work with some families from the most deprived areas in Fife, where waiting lists are high and resilience is low. Some of our families tend to suffer in silence and so when they finally do ask for help but are turned away, it can break their trust and leave them feeling further demoralised. Often in families, history has a way of repeating itself. Many of our parents experienced early trauma and that has had an impact on their relationship with their children. Our foundation work and additional services can help to break old habits and educate parents on other options.

The Aims of the charity are:-

- To offer support to social workers and other professional agencies, to allow them to sustain vulnerable young people in their homes;
- To work with children and families using a wide range of tailor-made packages;
- To provide respite day care for families and foster parents;
- To provide short-term planned breaks for families and their children.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 30 September 2022

Achievements and performance

The Muirhead Outreach Project currently provides:

- Family support through our 8-week Foundation Work as described above;
- Parent's peer support Group - Coffee and chat mornings for parents;
- Continued family support - additional ongoing family support;
- Children's Art Wellbeing group;
- After school Parent & Play group;
- Volunteer support - additional support through volunteers to provide time limited additional support with clear aims and end goal. This support can be for either children, or adults or both;
- Parents workshops - information nights where staff can support groups with topics such as, 'Boosting self-esteem in children and teens', 'online safety' or 'confidence with talking to professionals';
- Charity Fundraising family days - Annual Muirhead Mile and Muirhead bake off. These are opportunities for families to participate in fundraising for their own service;
- Family Fun days (holiday time). During holiday times we will host family fun days for all the family to come along to enjoy together, previous trips have included The Safari Park, Balmule Fishery and the Pantomime;
- Additional supports at Christmas - Support via donations of Christmas gifts for the children, and Christmas eve boxes donated by local companies. (This is not a guaranteed service as this has only been possible with the kindness of local donators);
- Food bank Referrals;
- Referral to The Big Hoose Project - Support with household and essential via the Cottage Centre Initiative in conjunction with Amazon UK;
- Referrals to Other Services.

During October 2021 and September 2022 children and families have directly benefitted from the services described above and as follows:

- We continue to build closer connections with other organisations in the area;
- We have continued to develop evaluation methods of the work we undertake;
- We are no longer inspected by The Care Inspector.

Financial review

The charity has generated a surplus of £13,459(2021: £18,861 deficit) for the year end 30 September 2022. Total reserves stand at £85,743(2021: £72,284) of which £26,471 (2021: £16,853) represent unrestricted funds.

Investment Policy

The constitution of the charity authorises the management committee members to make and hold investments using the unrestricted funds of the charity, but no such investments are currently held other than a bank deposit account.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 30 September 2022

Financial review *(continued)*

Reserves Policy

The charity maintains separate restricted funds to support the charity's operations. Details of movements in the various funds are shown in note 20 to the Financial Statements.

The charity considers it prudent to encompass, within this policy, the following amounts to cover:-

- Three months running costs

Plans for future periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements being in place.

We hope to secure funding to allow us to employ another family support worker as our service grows.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 30 September 2022

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 30 September 2022

The trustees' annual report was approved on 27 June 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'K. Christie', written in a cursive style.

Kylie Robinson-Christie
Trustee

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Muirhead Outreach Project Limited

Year Ended 30 September 2022

I report to the trustees on my examination of the financial statements of The Muirhead Outreach Project Limited ('the charity') for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Muirhead Outreach Project Limited
(continued)

Year Ended 30 September 2022

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Neil Paterson B.A. C.A.
Independent Examiner

18 North Street
Glenrothes
Fife
KY7 5NA

Date: 27 June 2023

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 30 September 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	54,520	69,665	124,185	100,442
Other trading activities	6	4,110	–	4,110	1,265
Total income		<u>58,630</u>	<u>69,665</u>	<u>128,295</u>	<u>101,707</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	555	151	706	536
Expenditure on charitable activities	8,9	41,150	72,980	114,130	120,032
Total expenditure		<u>41,705</u>	<u>73,131</u>	<u>114,836</u>	<u>120,568</u>
Net income/(expenditure)		<u>16,925</u>	<u>(3,466)</u>	<u>13,459</u>	<u>(18,861)</u>
Transfers between funds		(7,307)	7,307	–	–
Net movement in funds		<u>9,618</u>	<u>3,841</u>	<u>13,459</u>	<u>(18,861)</u>
Reconciliation of funds					
Total funds brought forward		16,853	55,431	72,284	91,145
Total funds carried forward		<u>26,471</u>	<u>59,272</u>	<u>85,743</u>	<u>72,284</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 28 form part of these financial statements.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Statement of Financial Position

30 September 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	15	6,830	2,029
Current Assets			
Debtors	16	1,659	1,629
Cash at bank and in hand		82,106	75,771
		<u>83,765</u>	<u>77,400</u>
Creditors: amounts falling due within one year	17	<u>4,852</u>	<u>7,145</u>
Net Current Assets		<u>78,913</u>	<u>70,255</u>
Total Assets Less Current Liabilities		<u>85,743</u>	<u>72,284</u>
Net Assets		<u>85,743</u>	<u>72,284</u>
Funds of the Charity			
Restricted funds		59,272	55,431
Unrestricted funds		26,471	16,853
Total charity funds	20	<u>85,743</u>	<u>72,284</u>

For the year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 13 to 28 form part of these financial statements.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

30 September 2022

These financial statements were approved by the board of trustees and authorised for issue on 27 June 2023, and are signed on behalf of the board by:



Kylie Robinson-Christie
Chairperson

The notes on pages 13 to 28 form part of these financial statements.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 30 September 2022

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 7 Pentland Court, Saltire Centre, Glenrothes, Fife, KY6 2AH.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The Muirhead Outreach Project Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Disclosure Exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

3. Accounting Policies *(continued)*

Fund Accounting

Funds held by the charity are either:-

- unrestricted general funds, which are donations and other incoming resources receivable or generated for the objectives of the charity without specified purpose.
- restricted funds, which are funds that can only be used for a particular restricted purpose within the objectives of the charity.

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Resources expended are included in the accounts on an accruals basis inclusive of any VAT which cannot be recovered, as the charity is not VAT registered.

Tangible Assets

Fixed assets are stated at cost less accumulated depreciation. Items below a value of £150 are not capitalised.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Improvements	-	20% reducing balance
Furniture, Fixtures and Fittings	-	20% reducing balance
Computer Equipment	-	straight line over 3 years

Government Grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by Guarantee

The company is limited by guarantee and, consequently, has no share capital.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	33,589	39,092	72,681
Grants			
Grants receivable	20,700	30,573	51,273
Government grant income	231	–	231
	<u>54,520</u>	<u>69,665</u>	<u>124,185</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	23,210	8,644	31,854
Grants			
Grants receivable	25,497	42,292	67,789
Government grant income	–	799	799
	<u>48,707</u>	<u>51,735</u>	<u>100,442</u>

6. Other Trading Activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising	3,170	3,170	250	250
Hire of caravan	790	790	–	–
Misc Income	150	150	1,015	1,015
	<u>4,110</u>	<u>4,110</u>	<u>1,265</u>	<u>1,265</u>

7. Costs of Raising Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising	<u>555</u>	<u>151</u>	<u>706</u>

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

7. Costs of Raising Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fundraising	<u>536</u>	<u>–</u>	<u>536</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Outreach project	37,083	72,264	109,347
Support costs	4,067	716	4,783
	<u>41,150</u>	<u>72,980</u>	<u>114,130</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Outreach project	36,883	78,546	115,429
Support costs	4,195	408	4,603
	<u>41,078</u>	<u>78,954</u>	<u>120,032</u>

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Outreach project	109,347	3,297	112,644	119,044
Governance costs	–	1,486	1,486	988
	<u>109,347</u>	<u>4,783</u>	<u>114,130</u>	<u>120,032</u>

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

10. Analysis of Support Costs

	Support costs	Total 2022	Total 2021
	£	£	£
Communications and IT	2,225	2,225	1,658
General office	655	655	1,618
Finance costs	417	417	339
Governance costs	1,486	1,486	988
	<u>4,783</u>	<u>4,783</u>	<u>4,603</u>

11. Net Income/(Expenditure)

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>3,251</u>	<u>966</u>

12. Independent Examination Fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	600	–
Other assurance services	886	988
	<u>1,486</u>	<u>988</u>

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	63,433	64,248
Employer contributions to pension plans	738	848
	<u>64,171</u>	<u>65,096</u>

The average head count of employees during the year was 6 (2021: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Staff	<u>3</u>	<u>3</u>

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

13. Staff Costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £28,728 (2021:£28,782).

14. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible Fixed Assets

	Leasehold improve- ments £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 Oct 2021	9,996	22,971	4,695	37,662
Additions	–	607	7,445	8,052
At 30 Sep 2022	9,996	23,578	12,140	45,714
Depreciation				
At 1 Oct 2021	9,553	21,693	4,387	35,633
Charge for the year	87	377	2,787	3,251
At 30 Sep 2022	9,640	22,070	7,174	38,884
Carrying amount				
At 30 Sep 2022	356	1,508	4,966	6,830
At 30 Sep 2021	443	1,278	308	2,029

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

16. Debtors

	2022	2021
	£	£
Intercompany loan	1,084	1,084
Prepayments and accrued income	575	545
	<u>1,659</u>	<u>1,629</u>

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,444	1,645
Accruals and deferred income	2,212	3,830
Social security and other taxes	568	–
Other creditors	628	1,670
	<u>4,852</u>	<u>7,145</u>

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £738 (2021: £848).

19. Government Grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>231</u>	<u>799</u>

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year Ended 30 September 2022

20. Analysis of Charitable Funds

Unrestricted funds

	At 1 Oct 2021	Income	Expenditure	Transfers	At 30 Sep 2022
	£	£	£	£	£
General funds	7,245	26,630	(26,291)	(5,976)	1,608
Reya Night	-	-	-	-	-
Kiltwalk	658	-	-	-	658
ABC Foundation	3,800	5,000	(1,612)	(3,800)	3,388
JTH Charitable Trust	500	-	-	-	500
Pedersen Trust	650	-	-	-	650
Mugdock Trust	1,000	-	-	-	1,000
Ward Family Charity	3,000	-	-	-	3,000
Lethersellers Foundation	-	2,000	(4,995)	2,995	-
Swire Charitable Trust	-	8,000	(1,692)	(6,308)	-
Garfield Weston The William Mann Foundation	-	15,000	(7,115)	5,782	13,667
Squishy Grant	-	1,500	-	-	1,500
	-	500	-	-	500
	<u>16,853</u>	<u>58,630</u>	<u>(41,705)</u>	<u>(7,307)</u>	<u>26,471</u>

	At 1 Oct 2020	Income	Expenditure	Transfers	At 30 Sep 2021
	£	£	£	£	£
General funds	7,335	44,822	(41,611)	(3,301)	7,245
Reya Night	3	-	(3)	-	-
Kiltwalk	658	-	-	-	658
ABC Foundation	3,800	-	-	-	3,800
JTH Charitable Trust	-	500	-	-	500
Pedersen Trust	-	650	-	-	650
Mugdock Trust	-	1,000	-	-	1,000
Ward Family Charity	-	3,000	-	-	3,000
Lethersellers Foundation	-	-	-	-	-
Swire Charitable Trust	-	-	-	-	-
Garfield Weston The William Mann Foundation	-	-	-	-	-
Squishy Grant	-	-	-	-	-
	<u>11,796</u>	<u>49,972</u>	<u>(41,614)</u>	<u>(3,301)</u>	<u>16,853</u>

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

20. Analysis of Charitable Funds *(continued)*

Restricted funds

	At 1 Oct 2021	Income	Expenditure	Transfers	At 30 Sep 2022
	£	£	£	£	£
Big Lottery	-	-	-	-	-
Santander UK Foundation Limited -					
Discovery Foundation	-	-	-	-	-
The Hedley Foundation	-	-	-	-	-
Hugh Fraser Foundation	2,000	-	(1,950)	-	50
The Cotton Trust	59	-	-	-	59
Martin Connell	-	-	-	-	-
Inchyre Trust	176	300	-	-	476
Robertson Trust	1,905	15,000	-	(1,905)	15,000
Robert Haldane Smith Charitable Foundation	-	-	-	-	-
The Pat Newman Trust	25	-	-	-	25
Cuckoo Hill Trust	1,000	1,000	(724)	-	1,276
Foundation Scotland	6,133	-	-	(3,633)	2,500
Souter Charitable Trust	319	-	(327)	8	-
The Barrack Trust	2,500	-	(2,669)	-	(169)
Lyndal Tree Foundation	737	-	-	-	737
Volant Budget via Foundation Scotland	943	-	(954)	11	-
Jean S Innes Charitable Trust	3	-	-	-	3
WCH Trust	893	-	-	-	893
1/2 Marathon	-	-	-	-	-
Christmas Eve boxes	1,301	-	-	439	1,740
Firewalk	42	-	(217)	175	-
Northwood Charitable Trust	1,000	-	(820)	-	180
Antonio Carluccio Foundation	160	-	(216)	56	-
Tides Foundation	15,748	-	(18,458)	-	(2,710)
STV Children's Appeal	682	2,600	(1,786)	-	1,496
Main Grants - Community Lottery	-	19,992	(575)	-	19,417

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

20. Analysis of Charitable Funds *(continued)*

P F Foundation	–	–	(439)	–	(439)
Children's Lottery	17	–	–	–	17
Pump House Trust	2,000	–	–	–	2,000
Foundation Scotland - Coronavirus Emergency Funding	–	–	(1,322)	1,322	–
Corra Food Fund	–	–	–	–	–
Bailie Gifford	2,000	–	(799)	–	1,201
The Weir Charitable Trust	–	–	141	–	141
Children in Need	–	9,773	(8,109)	–	1,664
Aviva Crowdfunder	2,085	–	–	–	2,085
Stephens Bakery Foundation	–	–	–	–	–
Government grants - JRS	–	–	–	–	–
Bank of Scotland Foundation	11,561	–	(9,311)	(2,250)	–
Cruach Trust - Society of Writers	142	–	(1,000)	858	–
Trefoil House	2,000	–	–	–	2,000
Pets at Home	–	2,000	(130)	–	1,870
Gateway Exchange - Foundation Scotland	–	4,200	(4,200)	–	–
Mr & Mrs JMB	–	6,000	(18,226)	12,226	–
The Clothworkers Foundation	–	8,500	(1,040)	–	7,460
Fitton	–	300	–	–	300
	<u>55,431</u>	<u>69,665</u>	<u>(73,131)</u>	<u>7,307</u>	<u>59,272</u>

	At 1 Oct 2020	Income	Expenditure	Transfers	At 30 Sep 2021
	£	£	£	£	£
Big Lottery	–	–	(110)	110	–
Santander UK Foundation Limited - Discovery Foundation	58	–	(58)	–	–
The Hedley Foundation	242	–	(242)	–	–
Hugh Fraser Foundation	2,000	–	–	–	2,000
The Cotton Trust	460	–	(401)	–	59

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

20. Analysis of Charitable Funds *(continued)*

Martin Connell	1,000	–	(1,012)	12	–
Inchyre Trust	550	–	(374)	–	176
Robertson Trust	5,272	15,500	(18,867)	–	1,905
Robert Haldane Smith Charitable Foundation	–	–	(3)	3	–
The Pat Newman Trust	25	–	–	–	25
Cuckoo Hill Trust	1,000	–	–	–	1,000
Foundation Scotland	–	7,331	(1,198)	–	6,133
Souter Charitable Trust	3,000	–	(2,681)	–	319
The Barrack Trust	–	2,500	–	–	2,500
Lyndal Tree Foundation	878	–	(141)	–	737
Volant Budget via Foundation Scotland	3,166	4,400	(6,623)	–	943
Jean S Innes Charitable Trust	500	–	(497)	–	3
WCH Trust	1,500	–	(607)	–	893
1/2 Marathon	–	–	(190)	190	–
Christmas Eve boxes	1,219	4,044	(3,962)	–	1,301
Firewalk	302	–	(260)	–	42
Northwood Charitable Trust	1,000	–	–	–	1,000
Antonio Carluccio Foundation	2,061	–	(1,901)	–	160
Tides Foundation	18,191	–	(2,443)	–	15,748
STV Children's Appeal Main Grants -	42	2,600	(1,960)	–	682
Community Lottery	6,797	–	(6,854)	57	–
P F Foundation	1,683	–	(3,207)	1,524	–
Children's Lottery	8,523	–	(8,506)	–	17
Pump House Trust	2,000	–	–	–	2,000
Foundation Scotland - Coronavirus Emergency Funding	58	–	(485)	427	–
Corra Food Fund	9	–	(9)	–	–
Bailie Gifford	2,000	–	–	–	2,000
The Weir Charitable Trust	1,695	–	(1,814)	119	–
Children in Need	11,707	–	(12,566)	859	–
Aviva Crowdfunder	2,085	–	–	–	2,085

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

20. Analysis of Charitable Funds *(continued)*

Stephens Bakery Foundation	250	—	(250)	—	—
Government grants - JRS	76	799	(875)	—	—
Bank of Scotland Foundation	—	11,561	—	—	11,561
Cruach Trust - Society of Writers	—	1,000	(858)	—	142
Trefoil House	—	2,000	—	—	2,000
Pets at Home	—	—	—	—	—
Gateway Exchange - Foundation Scotland	—	—	—	—	—
Mr & Mrs JMB	—	—	—	—	—
The Clothworkers Foundation	—	—	—	—	—
Fitton	—	—	—	—	—
	<u>79,349</u>	<u>51,735</u>	<u>(78,954)</u>	<u>3,301</u>	<u>55,431</u>

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

20. Analysis of Charitable Funds *(continued)*

<u>Name of Fund</u>	<u>Purpose</u>
Hugh Fraser Foundation	Contribution towards improvements to the centre.
The Cotton Trust	Contribution towards toys costs.
Inchyre Trust	Contribution towards running of play clubs.
Robertson Trust	Contribution towards project manager's wages.
The Pat Newman Trust	Contribution towards outings costs.
Cuckoo Hill Trust	Contribution towards running of play clubs.
Foundation Scotland	Contribution towards sessional wages.
Souter Charitable Trust	Contribution towards caravan running costs.
The Barrack Trust	Contribution towards holiday activities.
Lyndal Tree Foundation	Contribution towards running of play clubs.
Volant Budget via Foundation Scotland	Contribution towards project staff costs, sessional workers and transport costs.
Jean S Innes Charitable Trust	Contribution towards running of play clubs.
WCH Trust	Contribution towards running of play clubs.
Fitton Trust	Contribution towards running of play clubs.
Firewalk	Contributions towards memorial gifts.
Northwood Charitable Trust	Contribution towards running of play clubs.
Antonio Carluccio Foundation	Contributions towards food/snacks for play clubs.
Tides Foundation	Contributions towards running of play clubs and caravan costs.
STV Children's Appeal	Contribution towards foundation work and wages.
Main Grants - Comminuty Lottery	Contribution towards foundation work and wages.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

20. Analysis of Charitable Funds *(continued)*

Bank of Scotland Foundation	Contribution towards wages.
P F Foundation	Contribution towards foundation work and wages.
Children's Lottery	Contribution towards foundation work and wages.
Baillie Gifford	Contribution towards foundation work and wages.
The Weir Charitable Trust	Contribution towards foundation work and wages.
Children in Need	Contribution towards foundation work and wages.
Aviva Crowdfunder	Contribution towards foundation work and wages.
Bank of Scotland Foundation	Contribution towards foundation work and wages.
Cruach Trust	Contribution towards foundation work and wages.
Trefoil House	Contribution towards family fun days.
Pets at Home	Contribution towards foundation work and wages.
Mr & Mrs JMB	Contribution towards foundation work and wages.
The Clothworkers Foundation	Contribution towards foundation work and wages.

The Muirhead Outreach Project Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 30 September 2022

21. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	5,530	1,300	6,830
Current assets	25,793	57,972	83,765
Creditors less than 1 year	(4,852)	—	(4,852)
Net assets	<u>26,471</u>	<u>59,272</u>	<u>85,743</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,586	443	2,029
Current assets	22,412	54,988	77,400
Creditors less than 1 year	(7,145)	—	(7,145)
Net assets	<u>16,853</u>	<u>55,431</u>	<u>72,284</u>