

GENERATIONS WORKING TOGETHER

(A Scottish Charitable Incorporated Organisation)

Annual Report & Financial Statements

For the year ended

31 March 2021



ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2021.

OBJECTS & ACTIVITIES

The organisation's purposes are;

- a) The promotion of intergenerational relationships to further the relief of those in need by reason of age, health, disability or other disadvantage.
- b) The promotion of equality and diversity.
- c) The advancement of citizenship and community development.

These three objectives are the primary purposes of the charity however, it is hoped that through these activities that Generations Working Together will also be able to report on the advancement of education, health and wellbeing.

ACHIEVEMENTS & PERFORMANCE

The year 2020/21 has seen Scotland and other countries across the world face many difficult and heart-breaking challenges. Due to the charity's existing set up, GWT was able to adapt very quickly to COVID-19 supporting colleagues and members to build knowledge and confidence in maintaining and creating intergenerational relationships. Understandably intergenerational projects and activities ground to an immediate halt as a consequence of the need for physical distancing, however it was quickly recognised that these friendships were critical in keeping people connected and this generated both challenge and opportunity for GWT.

GWT secured additional emergency funding from the Scottish Government and became a team of 10 staff who were able to; provide support and training to our membership of over 3600 individuals and organisations. As a result, staff were able to create two directories of ideas and resources, a guide to connecting safely online, 5 free short online training courses, adapt local network meetings to online events and provide one to one support specifically aimed at staff working in the 817 care homes across Scotland. This was a significant body of work, delivered in a difficult context as the organisation had to pivot to home and online working, with the associated changes to practices and need to develop new skills.

Scotland has again seen a rise in interest in building relationships between the generations with network meetings and membership numbers growing significantly. GWT continued to deliver online training, host network webinars and seminar workshops, and became involved in research and innovation work along with advocacy work within Scotland, the UK and other parts of the world.

GWT's [Corporate Plan](#) was launched in the spring of 2020 providing clear direction to the organisations' work and communicating this clearly to external audiences. Even in such challenging times our strategic aims remained relevant and robust with the charity being fully committed to making our own contribution to the national recovery process. To do this we planned to work creatively and flexibly with partners and colleagues to do what was and is required.

Influencing Policy

Our Manifesto for an Intergenerational Scotland was launched as part of our commitment to influencing national and local policy. The Manifesto was shared with all political parties ahead of the 2021 Scottish elections and used to influence a range of other public, private and third sector bodies which are active and influential in Scottish civic life. Post-election, we are now working with public, private and third sector agencies to see the ambitions set out in that manifesto become reality in Scotland.

Representation – Trustees and staff continued to represent GWT at national and local conferences, meetings and events including: Age and Disability Policy Circle, Cross Party Groups (Ageing & Older People/Volunteering), Older People's Strategic Action Framework Group, National Implementation Group on Social Isolation and Loneliness, Scottish Older People's Assembly, Social Renewable Advisory Board and Volunteering 19.

Research Collaboration - GWT continues to strengthen partnerships with Universities and Colleges across Scotland, England, Spain, Australia and America. GWT is an active partner in the new Connectivity and Digital Design for Health & Well-Being across Generations, Places and Spaces, research programme with the

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University of Stirling and University of Plymouth. There remains a further need to strengthen the research base for intergenerational practice especially in Scotland and we continue to explore ways to achieve this. A new research network has been created to host conversations around research collaboration, sharing learning and experience and encouraging development around areas of identified need.

Increasing Participation in Intergenerational Practice

Local networks - GWT continued to support 18 local intergenerational networks with a total of **58** network meetings held during the year. There were **698** attendees, an average of **12** per meeting. This result includes 11 additional network meetings on last year's figures seeing an increase of 119 attendees. An additional three thematic networks have been created during 2021 to host conversations around ageism, intergenerational housing, spaces and places and research. The pivot to online networking brought some successes and challenges and we are now working to embed the successful elements in our core practice as the nation moves beyond the pandemic and into recovery.

Supporting and Promoting Practice

GWT's conference became virtual and was held week commencing 8th March 2021, with 130 delegates in attendance. The Minister for Children and Young People, Maree Todd provided the opening address. The conference was held over 3 days with online webinars held each morning and afternoon. The information presented offered opportunities for delegates to increase their understanding and knowledge in the field of intergenerational practice and its application across community and policy contexts which included conversations on housing, spaces and places, building capacity, faith communities, ageism, food and recycling, research and innovation. Delivering this important national conference online was a significant challenge for GWT and we are delighted with the event's delivery, reach and impact.

GWT took leadership of the National Intergenerational Week from St Monica Trust. The campaign ran from 8-14 March 2021. To deliver the campaign on a four nations basis GWT created a strong UK partnership with Linking Generations Northern Ireland, The Cares Family (England) and Bridging the Generations (Wales). 284 organisations pledged their support and participation. The campaign received 324,357 views on social media. 9,592 people shared views on social media. Our objectives involved coordinating a national conversation around intergenerational connections, sharing and showcasing current projects, engaging with partners, signposting, sharing ideas and resources and giving people the space to network and be creative. Overall, the campaign was successful and the work done by GWT in leading and coordinating has created a strong platform for delivery in 2022.

GWT's Annual Excellence Awards were adapted as a result of the pandemic with revised categories recognising outstanding and innovative intergenerational practice across Scotland. We reached out virtually to the winners using a bespoke creative film partner and presented the awards online at the conference by means of interviews and films. A total of 62 nominations to the four categories were received, a small increase on previous years. The Awards were chosen to fit with the country's state of alert and inability to host face to face sessions during the pandemic. They aligned with key policy agendas including increasing educational attainment, reducing social isolation, tackling ageism and encouraging inclusion and capacity building. In addition to recognising practice, the awards highlight the contribution which intergenerational work is making to Scotland's recovery and encourage others to adopt the practice. Special recognition awards were presented to staff from five care homes across Scotland who had shown an outstanding contribution and dedication towards keeping their residents socially connected with younger generations during the pandemic.

International Connections – Online working during the pandemic provided more opportunities for staff within GWT to further develop close working relations with International partners including the University of Granada (Spain), Penn State University and Intergenerational Schools, Generations United, The Eisner Foundation (USA), Linking Generations Northern Ireland, University of Queensland, Griffith University (Australia), Torbay Council, Beth Johnson Foundation and Apples & Honey Nightingale (England). These partnerships enabled staff to share what was happening across the field of intergenerational work world-wide, learning from each other, sharing resources and firefighting together. These relationships are now much stronger and will continue to flourish.

Supporting Innovation – Now in year three of a 4-year partnership, GWT continued to work with the Soil Association in delivering Food for Life Get Togethers. The project seeks to use food to connect different generations. GWT provided training to practitioners to ensure best practice in developing and delivering intergenerational programmes.

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We designed, produced, and delivered online training, delivering two sessions to organisations from across the UK. The Food for Life Get Together resources have been useful to share with GWT's networks across Scotland and encourage people to think about good food, recipes, and ideas on how to grow food and connect with others through cooking, gardening, eating and composting.

Reducing isolation and loneliness work - Thanks to emergency funding GWT were able to produce two directories sharing ideas and resources for intergenerational connection, a safety guide for undertaking intergenerational work online, new online activities, five free introductory training modules (receiving over 200 registrations) on what intergenerational work is, how to plan a project, how to measure the impact, reducing ageism via intergenerational connections and an introduction to intergenerational housing and sharing places and spaces. GWT provided training to projects receiving funding through Connected Scotland, provided some IT equipment for care homes and dementia groups, partnered with Bertha Park High School to create an intergenerational radio station and run a care home project providing one to one support and training to care home staff. GWT contacted over 700 care homes over the 10 months funding period.

It was a challenging start to our care home project as the pandemic was raging through care settings, and staff who did not know GWT were worried about potential backlash and negative press. Of the 712 care homes we reached out to and engaged with 492 (69%). We found that while only 2% of care home staff had received training in intergenerational planning, over 76% of care homes were engaging in intergenerational activity before the pandemic – most of these were self-funded by the care home, with only 6% of intergenerational activity receiving funding. We asked what the main challenges were that they faced in carrying out intergenerational activity. The pandemic came top, followed in order by staffing, inconsistency, residents' ability to engage, funding, transport, and time. The information gathered through these contacts is enabling GWT to plan for future support and development work with colleagues in the care sector.

Increasing Knowledge and Understanding

Introductory Training - GWT delivered five Intergenerational Training Courses for Trainers and Practitioners (CPD accredited) in Tayside & Borders, Highlands & Islands, West Coast Scotland, Open across Scotland, and with Morgan Sindall. They were attended by 97 trainees, who all reported positively on their experience and learning. This is an increase of 17% from the previous year, or an additional 14 trainees.

Good Food and Intergenerational Practice Training – GWT delivered two full day training session covering intergenerational work and cooking, eating, growing or sharing food across generations. These sessions were attended by 42 trainees, who reported feeling positive about the experience and learning more about intergenerational practice.

Online Learning - GWT delivered two International Diploma in Intergenerational Learning courses in partnership with the University of Granada. In total 45 students from eight countries successfully completed this online programme, an increase of 29% from the previous year. 39% of students were Scottish. The course is having a very positive impact for Scottish students. As a direct result of the course one of our students recently delivered intergenerational training to 22 early years practitioners within her organisation encouraging and enabling them to fully develop their own planned intergenerational programmes for post Covid.

In partnership with Age Scotland, GWT developed a **workplace training** course which both organisations can deliver. GWT delivered the first two bookings from a private building company and has received interest however Covid has put a bit of a delay in this work. In 2021 however enquires are increasing from organisations such as Morgan Sindall and the Cattanach Trusts requesting bespoke training to be designed and delivered for their organisation. This is an important aspect of our work for development and implementation in the coming years and in light of the workforce changes that are likely to result from the pandemic.

Partnership Working - GWT worked closely with **Ability Net** to ensure that our network had access to any support whilst using online means of communication. Ability Net offered support at GWT annual conference for anyone requiring this. We worked with **SCVO Digital Connecting Scotland** – supporting people in Scotland get online as being online became an essential lifeline for many of our network members and our communities. In doing this we hosted an online session in partnership with Connected Scotland with over 60 people participating, our work with **Volunteer Glasgow and Volunteer Scotland** looked at ways of

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identifying how both organisations could support development in intergenerational projects for people across Scotland.

Other partnerships that GWT has continued over the year include St Monica's Trust, Jo Cox Foundation, The Cares Family Group, Guild Housing, Verizon. Following on from our work with Verizon and building the database through Tableau which enabled us to record information on IG work in Scotland from organisations such as care homes, projects and local network meetings, providing us vital data regarding existing and future intergenerational work across Scotland. These organisations provided staff support to research a new digital online safety guide and help access and build an intergenerational database.

Education pilots – GWT completed the third year of the education project based in Perth and successfully secured funding from the Gannochy Trust for a further three-year project involving schools in the Perth & Kinross Area. Funding was also secured to create an intergenerational project in the new Jedburgh Intergenerational Community campus based in Jedburgh, Scottish Borders.

A numeracy-focussed project with Jedburgh Campus, "Together is Better", has 10 volunteers in place, with PVG checks complete however there has been a delay to the starting of the project as it is moving to an online platform due to the pandemic.

Work with Play Scotland on producing an Intergenerational pilot around play and storytelling is in progress during the summer months of 2021.

Consultancy Based Work - GWT formed new partnerships with Knightswood Community Centre through Community Enterprise in Scotland (CEIS) and are actively involved in consultancy process on the design of a new intergenerational shared space at Knightswood Swimming pool. The work consultancy work began in 2021 and amounts to 6 days work. GWT plans to look at more consultancy work going forward. This contracted work reflects well on GWT and its growing reputation as the national expert agency for IG work in Scotland. It also points towards an aspect of our work that can be developed in the coming years, ensuring that new initiatives in IG practice are well designed and helping to diversify our funding base and make us a more sustainable organisation.

Governance

In addition to launching the new corporate plan GWT has continued to strengthen its Governance and has been active in a number of areas:

The Board - GWT has progressed in diversifying the board improving the age, gender, ethnic and skills balance and will continue during 2021-22 to work towards this goal, by recruiting new trustees and planning for succession.

Planning – The Corporate Plan for 2020 - 25, seeks to set direction for the next five years providing a framework for review, evaluation and reporting. This public document will increase the organisations' accountability to members and other stakeholders. Plans are in motion to create a framework for evaluation and reporting covering the next three years with an external partner.

Finance - Staff and Trustees have worked hard to bring greater financial stability and sustainability to the organisation with the successful bid to the Equality and Human Rights fund (Scottish Government) being announced in August 2021. The fund provides core funds for 4 full time and one part time members of staff. Greater efforts have been made to secure grant funding from other sources including charitable foundations, local authorities, private businesses and NGO's with success. The fact that GWT is not a "direct delivery" organisation still makes the securing of charitable funding challenging and we recognise the continued need to think outside the box and improve both our strategy and performance in this aspect of our work.

Policy - GWT continues to review and update policies to take account of legislative and environmental changes.

Risk Management – GWT has strengthened our approach to risk and risk management with regular updates being considered and implemented to the risk register.

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In conclusion, the past year has been the most challenging in GWT's history, but we have continued to function effectively through-out the pandemic. We had to make many changes to the ways in which we engaged with members, partners and stakeholders but we think we have adapted well and emerged stronger from the pandemic. Moving forward, our challenge is to use the new practices, information, networks and partnerships we have developed to assist us in achieving our strategic aims and delivering a stronger and more equal intergenerational Scotland.

FINANCIAL REVIEW

This year saw an encouraging increase in the charity's income from £174,598 in the previous year to £311,096 in this financial year. This was due to a number of factors and in particular increase of grant income administered by the Scottish Government. This increase has also meant a change in the way that the accounts are formatted and these accounts use the accruals method for calculations and presentation.

The expenditure within this year has also increased to £269,801 (2020:£147,857) with the majority of this being salaries and purchase of digital equipment and services to enable the charity to be able to continue the delivery of its services during the pandemic. Equipment was also purchased for intergenerational projects with this equipment being given to partner organisations.

Donated facilities and services

As a result of the pandemic some of GWT's volunteer opportunities have had to stop due to lockdown and to social distancing. It has been a challenging time however GWT would like to thank all our volunteers who have continued to support the charity in other ways. GWT look forward to restarting projects and getting back to face-to-face meetings during the autumn and winter months involving our band of very dedicated volunteers.

Over the past year and a half Trustee volunteers have donated more of their time and energy in supporting funding bids and attending extra meetings to support staff and projects during the pandemic. Over 300 hours have been donated giving a saving to GWT of approximately £2,700.

Principal risks

The trustees regularly review the risk, including the health and safety of its employees and volunteers, to which the charity is exposed. They do not believe there are any substantial risks beyond the liabilities disclosed in the Balance Sheet.

Reserves policy

At 31st March 2021, the unrestricted reserves of the Charity stood at £87,646 (2020: £63,015)

The operational work of Generations Working Together is now costing approximately £19,156 per month and may well rise in the year ahead. The trustees consider that 3 to 6 months of unrestricted funds is an appropriate level to allow the operational work of the charity to continue without disruption. The unrestricted reserves meet the lower end of the trustees limit circa 4.5 months.

FUTURE PLANS

Over the next five years GWT will strive to work towards achieving our strategic aims enabling Scotland to become an intergenerational nation, influencing national and local policy in favour of intergenerational practice, promoting and supporting innovation, increasing participation and ensuring sound governance of the charity going forward.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

Generations Working Together is a Scottish Charitable Incorporated Organisation (SCIO) having previously being a project within the Scottish Mentoring Network. Generations Working Together received charitable status on the 29th July 2015 with charity number SC045851.

Appointment of trustees

Generations Working Together is a two tier Scottish Charitable Incorporated Organisation (SCIO)

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The Board consists of;

- A minimum of five and a maximum of eleven trustees elected by the Voting Members to serve for a period not exceeding three years;
- The Board may at any time appoint any general member to be a Trustee.

Eligibility

Elected trustees must be members of the organisation. Co-opted trustees may, but are not required to, be members of the association. Retiring trustees are eligible for re-election or may be co-opted again provided that no trustees may serve more than two terms of three years.

The GENERAL members – are anyone who applies to join the charity. These individuals elect their local network representative as voting members.

The VOTING members – who have the right to attend voting members' meetings (including any annual general meeting) and have important powers under the constitution in particular the voting members can appoint general members to serve on the board and take decisions on changes to the constitution itself.

The BOARD (who are the CHARITY TRUSTEES) – hold regular meetings, and generally control the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.

Organisational structure

The trustees normally meet four times per year to consider the business of the charity. The day to day operations of the charity is delegated to the Chief Executive Officer who provides detailed information to the Trustees.

Induction and training of trustees

The trustees are appointed with the aim of ensuring a broad range of experience and skills. All new trustees receive an induction pack including a copy of the charity's governing document and the most recent set of accounts. New trustees are encouraged to attend appropriate training for their role and on an on-going basis trustees review and highlight gaps in the knowledge and experience and appropriate training is made available as appropriated.

Related parties

During the year the charity worked with Bertha Park High School on setting up a Community Radio Station to assist in intergenerational work in the local community. Further details are within Note 5.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Generations Working Together
Charity No	SC045851
Principal Office	Brunswick House 51 Wilson Street Glasgow G1 1UZ
Website Address	www.generationsworkingtogether.org

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REFERENCE AND ADMINISTRATIVE DETAILS (CONT'D)

Current Trustees	Graham Hewitson	Chair	
	Anne Callaghan		
	Ewan Fisher		
	Liz Forbat		
	George Bellamy		
	Gino Satti		
	Emma Mitchell	Treasurer	Appointed 27 Aug 2020
	Carleen Smith		Appointed 27 Aug 2020
	Jude Currie		
Shahida Zafar		Appointed 27 Jan 2021	

Other Trustees who served during the period

George Kay	Retired 3rd Feb 2021
Elizabeth Bryan	Retired 3rd Feb 2021

Bankers

The Co-operative Bank plc
22 Gordon Street
Glasgow
G1 3PF

Independent Examiner

Anne Knox FCIE
Community Accountancy Scotland
Forthside Way
Stirling
FK8 1QZ

APPROVAL

This report was approved by the trustees on 25 August 2021 and signed on their behalf by:



Graham Hewitson

Chair

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the trustees of Generations Working Together

I report on the accounts of the charity for the year ended 31 March 2021, which are set out on pages 11 to 21.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(a)-(c) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

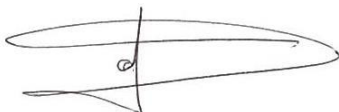
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 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 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 connection with my examination, no matter came 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 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.



Anne Knox, FCIE

Community Accountancy Scotland

Cameron House

Forthside Way

Stirling

FK8 1QZ

26 August 2021

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

				Re-stated	
	Unrestricted	Restricted	Total	Total	
	Note	Funds	Funds	2021	2020
Income and endowments from:		£	£	£	£
Membership		600	-	600	800
Grants	6	19,452	279,140	298,592	152,777
Training & Conference Income		10,588	-	10,588	20,751
Other		1,316	-	1,316	270
		31,956	279,140	311,096	174,598
Expenditure on:					
Charitable activities	7	11,825	257,976	269,801	147,857
		11,825	257,976	269,801	147,857
Net income/(expenditure)		20,131	21,164	41,295	26,741
Transfers between funds		4,500	(4,500)	-	-
Net movement in funds		24,631	16,664	41,295	26,741
Reconciliation of funds					
Total funds as at 01 April 2020		63,015	3,164	66,179	39,438
Total funds as at 31 March 2021	14	87,646	19,828	107,474	66,179

All income and expenditure derives from continuing activities.

The above statement includes all gains and losses recognised during the year.

Comparative figures for the previous year by fund type are shown in Note 18

The Notes on pages 13 to 21 form an integral part of these accounts.

STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)

AS AT 31 MARCH 2021

		Unrestricted	Restricted	Total	Re-stated
	Note	Funds	Funds	2021	Total
		£	£	£	£
Fixed assets:					
Tangible assets	10	5,772	-	5,772	-
		<u>5,772</u>	<u>-</u>	<u>5,772</u>	<u>-</u>
Current assets:					
Debtors	11	1,104	-	1,104	3,658
Cash at bank and in hand	12	80,770	29,056	109,826	62,941
		<u>81,874</u>	<u>29,056</u>	<u>110,930</u>	<u>66,599</u>
Liabilities:					
Creditors (due within one year)	13	-	9,228	9,228	420
Net current assets		<u>81,874</u>	<u>19,828</u>	<u>101,702</u>	<u>66,179</u>
Net Assets		<u>87,646</u>	<u>19,828</u>	<u>107,474</u>	<u>66,179</u>
Funds of the charity:	14				
Restricted funds		-	19,828	19,828	3,164
Designated Fixed Assets		5,772	-	5,772	-
Unrestricted funds		81,874	-	81,874	63,015
		<u>87,646</u>	<u>19,828</u>	<u>107,474</u>	<u>66,179</u>

The Notes on 13 to 21 form an integral part of these accounts.

These accounts were approved by the trustees on 25 August 2021 and signed on their behalf by:



Graham Hewitson
Chair



Emma Mitchell
Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Basis of preparation

1.1. These accounts (financial statements) have been prepared under the historic cost convention, with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)
- (c) The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- (d) Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2015)

This is a change of accounting policy as compared to the previous period – see note

As Generations Working Together is a “small charity” within the SORP definition (under £500,000 income) the Trustees have opted to make use of the simplifications permitted by SORP 2015 FRS 102 for smaller charities. In particular, the allocation of income and expenditure on the Statement of Financial Activities has been adapted to the Charity’s circumstances, rather than following the functional classification specified in the current SORP.

1.2. These accounts have been prepared in sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £1.

1.3. Changes since Prior Year and use of Prior Year Figures

The year 2020/21 is the first year in which Generations Working Together has presented its accounts on the accruals basis in accordance with the SORP – the previous financial statements were prepared on the receipts and payments (R&P) basis as permitted by the 2006 Regulations for a charity of this size. However, the charity has increased in income to over £250,000 and thus have to apply the above accounting policies.

Adjustments have been made to allow for the more significant debtors and creditors at 31st March 2020, however, this may not be sufficient to make the prior year income and expenditure figures fully comparable with those for the current year.

1.4. For the purposes of FRS 102, the charity is a public benefit entity and accounting policies are applied accordingly. However, the trustees do not consider that these accounts depend on any material estimates of judgements except where specifically noted. The Charity has only basic financial instruments

1.5. Going concern. The trustees have reviewed the financial position of the Charity and are satisfied that it has sufficient resources to continue for at least 12 months beyond the date of approval of these accounts. The accounts are thus prepared on a going concern basis.

2. Accounting policies

2.1. Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 15.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

2.2. Income

Income is recognised and included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the income; receipt is probable; and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Donations and legacy income is received by way of grants, donations, legacies, sponsorship and gift is included in full in the Statement of Financial Activities when the charitable company becomes entitled to the funds, it is probable that the income will be received and the amount can be measured reliably.
- (b) Income for charitable trading activities is related to performance and specific deliverables and is accounted for as the charity earns the right to consideration by its performance. It also includes grant funding income which is recognised on an accruals basis when the income can be measured and it is probable that the charity will receive the income.
- (c) Bank interest is recognised when credited to the account.
- (d) Where income has related expenditure (e.g. fundraising), the income and related expenditure are reported gross in the SoFA.
- (e) Income, which is subject to conditions that the charity has yet to fulfil, or which is specifically for use in a future accounting period, is treated as deferred income.
- (f) The value of voluntary help is not included in the accounts but is described in the trustees' annual report.

2.3. Expenditure and liabilities

Liabilities are recognised when it is probable that there is a legal or constructive obligation committing the charity to pay out resources and the monetary value can be measured with sufficient reliability. The specific bases used are as follows:

- (a) Expenditure is recognised on the accruals basis.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.
- (c) Governance costs include the costs of preparation and examination of the statutory accounts, the cost of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

2.4. Tangible assets

- (a) Tangible assets are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or, if gifted, at their value on receipt.
- (b) Depreciation is calculated to write off the cost of tangible fixed assets over their useful economic lives. The rates used are as follows:
 - (i) Computer equipment 33.3% Straight line

2.5. Debtors

- (a) Debtors are recognised at the settlement amount due.
- (b) Prepayments are valued at the amount prepaid.

2.6. Cash

- (a) Cash includes cash in hand and bank balances repayable on demand.

2.7. Creditors

- (a) Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount, usually the invoice amount.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

(b) Accrued charges are normally valued at their settlement amount.

2.8. Taxation

The charity is not liable to corporation tax or capital gains tax on its charitable activities.

3. Trustee remuneration and benefits

(a) None of the trustees were paid any remuneration or received any other benefits during the year or in the previous year.

(b) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

4. Trustee expenses

	2021		2020	
	Trustees	£	Trustees	£
Travelling expenses	1	133	-	-

5. Transactions with related parties

During the year the charity worked with Bertha Park High School on setting up a Community Radio Station to assist in intergenerational work in the local community. Generations Working Together contribution to this project was £19,763. The head teacher of Bertha Park High School is the partner of GWT's Chief Executive Officer.

There were no other related party transactions during the year, or in the previous year.

6. Income from Grants

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2021	2020
	£	£	£	£
Scottish Government (Equity & Cohesion)	-	88,750	88,750	70,000
Perth & Kinross	-	-	-	20,153
Scottish Government (OPSAF)	-	-	-	25,352
SOIL Association	-	12,500	12,500	11,850
Scottish Borders Schools	-	-	-	20,306
Social Justice Fund	-	58,690	58,690	-
Scottish Government Winter Support Fund	-	101,200	101,200	-
Scottish Borders Local Authority	18,093	-	18,093	-
Glasgow Schools	1,359	-	1,359	5,116
Gannochy Trust	-	18,000	18,000	-
	19,452	279,140	298,592	152,777

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

7. Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Staff costs (See Note 8)	7,173	166,791	173,964	98,209
Staff expenses	59	431	490	4,626
Organisational costs	-	1,660	1,660	3,402
Conference Events & Activities	302	1,826	2,128	8,567
IT Support/Tel	62	12,873	12,935	1,695
Awards/Marketing/Publications	-	7,471	7,471	1,698
Payroll costs	-	779	779	607
Volunteer Expenses	-	498	498	1,779
Local Networking Support	-	-	-	4,066
IT Equipment & costs	-	4,342	4,342	1,917
Recruitment	-	-	-	1,455
Office Rent/Insurance	-	4,317	4,317	7,299
Project costs	-	49,790	49,790	-
Print/Post/Tel	60	254	314	2,036
Training Delivery	4,147	4,478	8,625	9,302
Volunteer Training	-	-	-	779
Staff Training & Dev	-	815	815	-
Bank Charges	-	164	164	-
Governance	22	818	840	420
Trustee Expenses	-	133	133	-
Depreciation	-	536	536	-
	11,825	257,976	269,801	147,857

8. Staff costs

	2021	2020
	£	£
Salaries and wages	157,578	89,465
Employer's national insurance	7,780	3,893
Employer's pension contributions	8,607	4,851
	173,965	98,209

No employee received remuneration in excess of £60,000

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

9. Staff – Employee Numbers and Key Personnel

<u>Average number of employees</u>	<u>2021</u>	<u>2020</u>
Admin	1	1
Management	1	1
Delivery	5	5
	<u>7</u>	<u>7</u>

The trustees have identified the Generations Working Together Chief Executive Officer as the Key Management personnel whose total benefits for the present financial year was £41,484 and the previous year £39,463

Charges of staff time to restricted funds were in accordance with the relevant funding agreements.

Pension

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The employer's pension costs represent contributions payable by the charity to the fund.

10. Tangible assets

	<u>Computer Equipment</u>
Cost	£
As at 01 April 2020	-
Additions	<u>6,308</u>
As at 31 March 2021	<u>6,308</u>
Depreciation	
As at 01 April 2020	-
Charge for year	<u>536</u>
As at 31 March 2021	<u>536</u>
Net Book Value	
As at 01 April 2020	-
As at 31 March 2021	<u>5,772</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

11. Debtors

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Conference Income	180	-	180	505
Training Income	900	-	900	495
Prepayments & Accrued Income	24	-	24	2,658
	1,104	-	1,104	3,658

12. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Co-operative Bank	79,567	29,056	108,623	61,883
GCVS Trust Accounts	1,203	-	1,203	1,058
	80,770	29,056	109,826	62,941

13. Creditors (falling due within one year)

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Trade Creditors	-	8,833	8,833	420
Credit Card	-	356	356	-
Accruals & Deferred Income	-	39	39	-
	-	9,228	9,228	420

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

14. Movements in funds

	As at 31/03/2020	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2021
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	63,015	31,956	(11,825)	4,500	87,646
<u>Restricted funds</u>					
SOIL Association	2,500	12,500	(6,334)	(1,500)	7,166
Perth & Kinross Fund	664	18,000	(11,159)	-	7,505
Social Justice Covid Fund	-	58,690	(54,135)	(3,000)	1,555
Scot Government Winter Support	-	101,200	(97,598)	-	3,602
Scot Government Core	-	88,750	(88,750)	-	-
	3,164	279,140	(257,976)	(4,500)	19,828
<u>Total funds</u>	66,179	311,096	(269,801)	-	107,474

15. Purpose of funds

General fund	Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
Social Justice Covid Fund	Restricted monies received from the Scottish Government to connect isolated people. Through the design and delivery of online training to upskill intergenerational practitioners and volunteers.
Scottish Government Winter Support Fund	Restricted funds to support the delivery of projects to combat social isolation and loneliness over the winter months which included the purchase of digital and IT equipment for intergenerational connections across care homes and schools in Scotland.
Scot Government Core Fund	Monies received to build a stronger and mutually beneficial working partnership between GWT and organisations and groups who work with people who fall under the protected characteristics of age, disability and race.
Soil Association	Monies received from the Soil Association to connect different generations around food themed programmes
Perth & Kinross Fund	Monies received from Perth and Kinross Local Authority and the Gannochy Trust to engage with people of all ages across Perth and Kinross to increase confidence in running intergenerational

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

projects, which reduce discrimination, loneliness and isolation and build stronger communities.

16. Prior Year Movement in funds (Re-stated)

	As at 31/03/2019	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/2020
	£	£	£	£	£
<u>Unrestricted funds</u>					
General fund	21,392	64,663	(27,392)	4,352	63,015
<u>Restricted funds</u>					
Perth & Kinross Fund	18,104	-	(13,588)	(3,852)	664
SCVO Cyber Essentials	500	-	-	(500)	-
Scottish Government	-	-	-	-	-
SOIL Association	-	12,021	(9,521)	-	2,500
	18,604	12,021	(23,109)	(4,352)	3,164
<u>Total funds</u>	39,996	76,684	(50,501)	-	66,179

17. Prior Year Statement of Financial Position (Balance Sheet) (Re-stated)

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Current assets:			
Debtors	1,100	2,558	3,658
Cash at bank and in hand	61,915	1,026	62,941
	63,015	3,584	66,599
Liabilities:			
Creditors (due within one year)	-	420	420
Net current assets	63,015	3,164	66,179
Net Assets	63,015	3,164	66,179
Funds of the charity:			
Restricted funds	-	3,164	3,164
Unrestricted funds	63,015	-	63,015
	63,015	3,164	66,179

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

18. Comparative income and expenditure by fund type

	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>	
		<u>Re-Stated</u>		<u>Re-Stated</u>
	2021	2020	2021	2020
Income from:	£	£	£	£
Membership	600	800	-	-
Grants	19,452	43,017	279,140	109,760
Training & Conference Income	10,588	20,751	-	-
Other	1,316	95	-	175
	31,956	64,663	279,140	109,935
Expenditure on:				
Charitable activities	11,825	27,392	257,976	120,465
	11,825	27,392	257,976	120,465
Net income/(expenditure)	20,131	37,271	21,164	(10,530)
Transfers	4,500	4,352	(4,500)	(4,352)
Net movement	24,631	41,623	16,664	(14,882)
Reconciliation of funds				
Total Funds 31/03/2020	63,015	21,392	3,164	18,046
Total Funds 31/03/2021	87,646	63,015	19,828	3,164