

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
for  
Generations Working Together**



# Generations Working Together

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

## **Generations Working Together**

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## Generations Working Together

### Reference and Administrative Details for the Year Ended 31 March 2022

#### TRUSTEES

Graham Hewitson - Chairperson  
Jude Currie - Co-vice Chairperson  
Ewan Fisher - Co-vice Chairperson  
Emma Mitchell - Treasurer  
Gino Satti  
Anne Callaghan  
Liz Forbat  
George Bellamy  
Carleen Smith  
Shahida Zafar

#### PRINCIPAL ADDRESS

Brunswick House  
51 Wilson Street  
G1 1UZ

**REGISTERED CHARITY NUMBER** SC045851

#### INDEPENDENT EXAMINER

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

#### BANKERS

Co-operative Bank Plc  
29 Gordon Street  
Glasgow  
G1 3PF

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The organisation's purposes were updated at the AGM (February 2022) and have been accepted by Office of the Scottish Charity Regulator (OSCR):

- a) The promotion of intergenerational relationships to the advancement of those in need by reason of age, ill-health, disability or other disadvantage, building greater collaboration and mutuality.
- b) The promotion of equality and diversity.
- c) The advancement of human rights, citizenship and community development.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The year 2021-22 has been another challenging one for Generations Working Together (GWT) as the Coronavirus pandemic continued to limit intergenerational work and impact on GWT's operations.

Bringing people from different generations together face-to-face was extremely challenging as organisations struggled to operate within the constraints imposed by public health preventative measures and maintain an appropriate level of risk management. Although the guidelines within which organisations and individuals were operating changed regularly through-out the year, there was never a time when people were free to bring people together in face-to-face meetings without significant constraints. Add to this people's natural concerns about re-engaging with groups of people out with their household and the scope for intergenerational work was severely restricted.

Efforts to sustain intergenerational relationships which began in 2020 at the onset of the pandemic continued, however there was an inevitable levelling off of activity and considerable degree of "screen fatigue".

Throughout the year, and in the face of these considerable challenges, GWT staff and volunteers strived hard to move the organisation's work forward and to take a positive and future orientated view of the circumstances.

Success in securing funding from the Equality and Human Rights fund (Scottish Government) has brought a far greater level of financial stability to the organisation and created an opportunity to press forward and increase outputs and impacts over the period 2021-2024. The organisation is well placed to take advantage of this opportunity with a positive reputation, a strong staff team in place and a clear sense of direction to its work.

While the year 2021-22 has been difficult, GWT emerges from it in a strong position and ready to build on the efforts and achievements of the past year.

##### **Influencing policy**

GWT's staff team continue to work towards our 2021 Manifesto building relationships with elected members of the Scottish Parliament, civil servants, practitioners and strategic players from the public, private and third sectors.

##### **Representation**

Staff continue to represent GWT at national and local conferences, meetings and events including: Older People's Strategic Action Framework Group, Social Isolation and Loneliness Advisory Group, Cross Party Groups (Ageing & Older People/Volunteering), Scottish Older People's Assembly and the Volunteering 19 Action Group on Social Isolation and Loneliness.

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Research collaboration**

GWT continued to strengthen partnerships with Universities and Colleges across Scotland, England, Spain, Australia and America. GWT continued to be a supportive partner in the new Connectivity and Digital Design for Health & Well-Being across Generations, Places and Spaces, research programme with the 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. GWT's research network continued to host conversations around research collaboration, shared learning and experience and encourages development around areas of identified need.

##### **Increasing participation in intergenerational practice**

GWT continued to support members and non-members and although face to face meetings were still off the table GWT staff hosted 21 online network sessions which addressed a variety of topics including: housing, research, ageism, care homes, food, climate, film making, childhood, men, big lunch, animals, art & sport. Although 907 people registered to attend, we had an average attendance of approximately 60% giving an average per session of 25 people.

Online sessions were hosted to launch two new intergenerational activities, physical activity pick and mix and pick a picture with 78 people registering, a discussion around the health and social care consultation was held with 91 registering and an information and consultation session was held to develop the new play and storytelling toolkit which was then launched at the end of April 2022 (117 attendees).

Two online training sessions were held in partnership with the School of International Futures discussing intergenerational fairness framework which attracted 30 attendees.

##### **Supporting and promoting practice**

GWT's International Conference was delivered virtually during the week commencing 7th March 2022, with 135 delegates in attendance. The Minister for Equalities and Older People, Christina McKelvie opened the conference with a pre-recorded message of encouragement and praise to the audience. The conference was held over 4 days with online webinars held during the morning and afternoons with one evening session celebrating International Women's Day.

The information presented throughout the week offered opportunities for delegates to increase their understanding and knowledge in the field of intergenerational practice and its application across community and policy contexts; this included conversations on building intergenerational communities, being inclusive, professional development in intergenerational good practice, research and practice, ageism, developing shared sites, climate change and very importantly how to change the narrative from being a nice thing to do to be an essential part of our everyday life.

The second UK Intergenerational Week took place in March 2021 which was a great success. GWT continued to lead the campaign in partnership with an Executive Team which involved Bridging the Generations (Wales), Linking Generations Northern Ireland and the Beth Johnson Foundation. (The Beth Johnson Foundation took over the lead role for England when the Cares Family could no longer take part).

Due to the interest from international partners and colleagues it was agreed that the team would take the campaign global for 2022. With the following key objectives, the team looked to attract 3-4 countries from across the globe to join the 2022 campaign being organised between the 25th April to the 1st May:

1. Coordinate a global conversation around intergenerational practice and connection.
2. Share and showcase current intergenerational projects.
3. Influence key stakeholders to progress the intergenerational agenda.
4. Signpost people, provide access to resources and create a central space to share ideas and practice.

At the end of March 2022 seven countries had agreed to take part in 2022's campaign including, Australia, America, Canada, Mexico City, Ireland, Sweden, and Spain.

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

GWT's Excellence Awards 2022 were adapted slightly as a result of the continuing difficulties members and projects were experiencing due to the pandemic. GWT reached out virtually to the winners again by using a bespoke creative film partner and presented the awards online at the conference by means of interviews and films. This time however the film producer was able to visit some of the winners in person. A total of 34 nominations to the five categories were received, a slight reduction in previous years however this time projects were only able to apply for one category.

The categories aligned with key policy agendas and celebrated areas of intergenerational work across Scotland including creative use of space and place, creative use of technologies, tackling climate change, tackling age-related barriers and discrimination and encouraging inclusion and capacity building.

**International connections** - Online working during the pandemic provided more opportunities for staff within GWT to further develop close working relations with intergenerational experts and academics from across the world including Spain, America, Australia, Northern Ireland, Singapore, Israel and Canada. 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. As the relationships flourished, we were able to invite key speakers from Singapore, America and Israel to present at our international conference. This was extremely well received by attendees.

**Supporting innovation** - GWT continued to support the Soil Associations Food for Life Get Togethers. The project seeks to use food to connect different generations. For year three 21-22 GWT hosted three network meetings in Glasgow, Edinburgh and Inverclyde around the theme of food attracting 136 attendees. 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 continue to deliver five free introductory training modules (receiving over 298 registrations between October 2020 and end of March 2022) on what intergenerational work is (125), how to plan a project (52), how to measure the impact (51), reducing ageism (49) via intergenerational connections and an introduction to intergenerational housing and sharing places and spaces (21).

GWT continued to look at ways to further support care home staff introducing a care home network which meet for the first time Spring 2022 (April) with 19 people in attendance. The idea was to provide a space where care home staff can access additional support/training, gather ideas and increase knowledge and confidence around the best ways of reconnecting their residents with younger generations within the local community.

#### **Increasing knowledge and understanding**

**Introductory Training** - GWT delivered seven Intergenerational Training Courses for Trainers and Practitioners (CPD accredited) most were online with attendees from across Scotland taking part. Two of the sessions were closed workshops delivered for a specific team of staff at Morgan Sindall and another one for a council area. The online sessions were attended by 69 trainees, who reported positively on their experience and learning. In November 2021 we held our first face to face training event in November with 7 students who travelled from a distance to attend.

**International Diploma in Intergenerational Learning (IDIP)** (8-week online course) - The course ran once this year with 18 students attending from eight countries (Germany, Australia, England, Hong Kong, Scotland, England, Sweden and New Zealand).

Due to continuing difficulties experienced with the University of Granada's administration of the IDIL course it was agreed that the course would transfer from Granada's platform to GWT's new Moodle platform. The course has now been renamed to the 'International Certificate in Intergenerational Practice'. For the first edition the course has been updated and will run from 17th May - 11th July 2022.

**Partnership working** continued strengthening our relationships with Volunteer Scotland, Wellbeing in Later Life, Voluntary Health Scotland, Alliance, The Eden Project, Royal Voluntary Services, Ability Net, SCVO Digital, Linking Generations Northern Ireland, and Cricket Scotland.

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

**Education pilots** - After successfully securing another three years of funding from the Gannochy Trust, GWT continued to build relationships with people and organisations across the Perth & Kinross Area. Bertha Park High School joined the project in August 2021 and has 11 older volunteers supporting intergenerational projects within the school.

Funding was also secured to create an intergenerational gardening project in the new Jedburgh Intergenerational Community campus based in Jedburgh, Scottish Borders. Unfortunately, this project has been delayed due to the restrictions from Covid however we are pleased to say that in the Spring 2022 four volunteers have started to supported pupils within the school.

A new partnership was created with Play Scotland during the summer months of 2021 which provided opportunities for care homes and early years providers to take part in an intergenerational pilot around play and storytelling. As a result, the project has produced a new play and storytelling toolkit.

#### **Governance**

GWT has continued to strengthen its Governance and has been active in a number of areas:

**The Board** - GWT progressed in diversifying the board improving the age, gender, ethnic and skills balance and continue to work towards this goal, by recruiting new trustees (when required) 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. GWT produced a Corporate Plan review covering the period April 2020 - March 2021.

**Finance** - Greater financial stability and sustainability was achieved 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.

This new round of three-year funding runs from October 2021 to the end of September 2024.

In January 2022 greater efforts were made to secure additional grant funding from other sources including charitable foundations, local authorities, private businesses and NGO's with the employment of a new full-time member of staff who will concentrate on writing funding bids and securing sponsorship.

As a consequence of higher levels of income staff have worked hard to make changes to our accounting arrangements which will now appear as an accrual system. Liberty accounting software is now being used and our payroll has changed from GCVS to Dataplan. GWT has also appointed a new accountant to prepare the end of year reports (Brett Nicholls Associates).

**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 the risk register acting as a focus for discussion at all Board meetings. These discussions have led to significant changes within the organisation, including improvements to staff conditions of service and a more structured approach to business continuity, with a specific action plan now in place.

**In conclusion**, the past year has been another challenging year, however we are coming out of the pandemic a much stronger team with improved policies and structures and more assurance for staff.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity incurred a net deficit of -£11,133 for the year ended 31 March 2022 (2021: surplus of £41,295).

At the balance sheet date, total reserves stood at £96,341 (2021: £107,474) with £83,297 of these being unrestricted, free reserves (2021: £87,646).

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2022**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

At 31st March 2022, the unrestricted free reserves of the Charity stood at £83,297 (2021: £87,646).

The operational work of Generations Working Together is now costing approximately £18,901 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 at circa 4.4 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 been a project within the Scottish Mentoring Network. Generations Working Together received charitable status on the 29th July 2015 with charity number SC045851.

##### **Recruitment and appointment of new trustees**

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

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 operation of the charity is delegated to the Chief Executive Officer who provides detailed information to the Trustees.

##### **Induction and training of new 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 required.

##### **Key management remuneration**

The trustees have identified the Generations Working Together Chief Executive Officer as the Key Management personnel whose total benefits for the year ended 31 March 2022 was £45,682 (2021: £41,484).



**Generations Working Together**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Volunteers**

As a result of the pandemic some of GWT's volunteering opportunities have not been possible to restart however as Covid restrictions are lifted we are looking forward to working with volunteers again shortly.

Over the past year our hard-working Trustees have continued to donate their time and energy in supporting the charity and staff team. Over 200 hours have been donated giving a saving to GWT of approximately £1800.

**Risk management**

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.

Approved by order of the board of trustees on ..... 17 August 2022 ..... and signed on its behalf by:



.....  
Graham Hewitson - Trustee

## Independent Examiner's Report to the Trustees of Generations Working Together

I report on the accounts for the year ended 31 March 2022 set out on pages nine to nineteen.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



David Nicholls FCCA  
Fellow, Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

Date: 24 August 2022

## Generations Working Together

### Statement of Financial Activities for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	12,153	175,694	187,847	298,592
Other trading activities	3	11,302	-	11,302	11,188
Other income	4	16,472	-	16,472	1,316
<b>Total</b>		<u>39,927</u>	<u>175,694</u>	<u>215,621</u>	<u>311,096</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	450	1,590	2,040	2,128
<b>Charitable activities</b>	6				
Promotion of intergenerational practice and advancement of equalities, citizenship and community development.		41,973	182,741	224,714	267,673
<b>Total</b>		<u>42,423</u>	<u>184,331</u>	<u>226,754</u>	<u>269,801</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(2,496)</u>	<u>(8,637)</u>	<u>(11,133)</u>	<u>41,295</u>
<b>Transfers between funds</b>	15	<u>2,342</u>	<u>(2,342)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(154)</u>	<u>(10,979)</u>	<u>(11,133)</u>	<u>41,295</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		87,646	19,828	107,474	66,179
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>87,492</u></u>	<u><u>8,849</u></u>	<u><u>96,341</u></u>	<u><u>107,474</u></u>

#### CONTINUING OPERATIONS

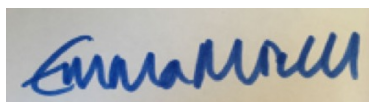
All income and expenditure has arisen from continuing activities.

## Generations Working Together

### Balance Sheet 31 March 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	11	4,195	5,772
<b>CURRENT ASSETS</b>			
Debtors	12	6,242	2,307
Cash at bank		90,454	108,623
		<u>96,696</u>	<u>110,930</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(4,550)	(9,228)
		<u>92,146</u>	<u>101,702</u>
<b>NET CURRENT ASSETS</b>			
		<u>96,341</u>	<u>107,474</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>96,341</u>	<u>107,474</u>
<b>NET ASSETS</b>		<u>96,341</u>	<u>107,474</u>
<b>FUNDS</b>	15		
Unrestricted funds:			
General fund		83,297	87,646
Designated- Fixed Asset Funds		4,195	-
		<u>87,492</u>	<u>87,646</u>
Restricted funds		<u>8,849</u>	<u>19,828</u>
<b>TOTAL FUNDS</b>		<u>96,341</u>	<u>107,474</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 August 2022 and were signed on its behalf by:



Emma Mitchell - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Computer equipment - Straight line over 4 years

**Taxation**

Generations Working Together is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Generations Working Together

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 2. DONATIONS AND LEGACIES

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Grants	187,847	298,592

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Scottish Government (Equality & Cohesion)	35,000	88,750
SOIL Association	2,500	12,500
Social Justice Fund	-	58,690
Scottish Government Winter Support Fund	-	101,200
Scottish Borders Local Authority	1,000	18,093
Glasgow Schools	-	1,359
Gannochy Trust	15,000	18,000
Scottish Government Human Rights Fund	100,694	-
Equalities Fund	12,500	-
Play Scotland	10,000	-
Bertha Park	10,153	-
Arnold Clark	1,000	-
	<u>187,847</u>	<u>298,592</u>

#### 3. OTHER TRADING ACTIVITIES

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Membership	2,298	600
Training & Conference Income	9,004	10,588
	<u>11,302</u>	<u>11,188</u>

#### 4. OTHER INCOME

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other Income	2,072	1,316
Project Income	14,400	-
	<u>16,472</u>	<u>1,316</u>

## Generations Working Together

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 5. RAISING FUNDS

##### Raising donations and legacies

	2022	2021
	£	£
Conference Events & Activities	2,040	2,128

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £
Promotion of intergenerational practice and advancement of equalities, citizenship and community development.	224,714

#### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	176,126	173,965
Staff Expenses	5,142	490
Organisational Costs	1,720	1,660
IT Support	10,936	12,935
Awards/Marketing/Publications	6,437	7,471
Payroll Costs	1,010	779
Volunteer Expenses	364	498
IT Equipment	2,664	4,342
Recruitment	495	-
Office Rent & Insurance	2,868	4,317
Project costs	6,526	49,790
Print/Post/Telephone	319	314
Training Delivery	6,299	8,625
Staff Training & development	34	815
Trustee expenses	89	133
Bank Charges	195	164
Accountancy- Independent Examination	1,200	839
Evaluation	713	-
Depreciation	1,577	536
	<u>224,714</u>	<u>267,673</u>

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

## Generations Working Together

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 8. TRUSTEES' REMUNERATION AND BENEFITS - continued

##### Trustees' expenses

During the year the trustees were reimbursed travel expenses totalling £89 (2021: £133).

#### 9. STAFF COSTS

	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	157,630	157,578
Social security costs	9,250	7,780
Other pension costs	9,246	8,607
	<u>176,126</u>	<u>173,965</u>

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

	<b>2022</b>	<b>2021</b>
Administration	1	1
Management	1	1
Delivery	5	5
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

#### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	19,452	279,140	298,592
Other trading activities	11,188	-	11,188
Other income	1,316	-	1,316
	<u>31,956</u>	<u>279,140</u>	<u>311,096</u>
<b>Total</b>	31,956	279,140	311,096
<b>EXPENDITURE ON</b>			
Raising funds	302	1,826	2,128
<b>Charitable activities</b>			
Promotion of intergenerational practice and advancement of equalities, citizenship and community development.	11,523	256,150	267,673
	<u>11,825</u>	<u>257,976</u>	<u>269,801</u>
<b>Total</b>	11,825	257,976	269,801
<b>NET INCOME</b>			
	20,131	21,164	41,295
<b>Transfers between funds</b>	4,500	(4,500)	-
<b>Net movement in funds</b>	<u>24,631</u>	<u>16,664</u>	<u>41,295</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	63,015	3,164	66,179
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>87,646</u>	<u>19,828</u>	<u>107,474</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>6,308</u>
<b>DEPRECIATION</b>	
At 1 April 2021	536
Charge for year	<u>1,577</u>
At 31 March 2022	<u>2,113</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>4,195</u>
At 31 March 2021	<u>5,772</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	4,678	1,080
GCVS Account	1,564	1,203
Prepayments	-	24
	<u>6,242</u>	<u>2,307</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	3,331	8,833
Credit Card	19	356
Accrued Expenses	1,200	39
	<u>4,550</u>	<u>9,228</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	4,195	-	4,195	5,772
Current assets	86,635	10,061	96,696	110,930
Current liabilities	(3,338)	(1,212)	(4,550)	(9,228)
	<u>87,492</u>	<u>8,849</u>	<u>96,341</u>	<u>107,474</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	5,772	-	5,772	-
Current assets	81,874	29,056	110,930	66,599
Current liabilities	-	(9,228)	(9,228)	(420)
	<u>87,646</u>	<u>19,828</u>	<u>107,474</u>	<u>66,179</u>

15. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	87,646	(919)	(3,430)	83,297
Designated- Fixed Asset Funds	-	(1,577)	5,772	4,195
	<u>87,646</u>	<u>(2,496)</u>	<u>2,342</u>	<u>87,492</u>
<b>Restricted funds</b>				
SOIL Association	7,166	(4,824)	(2,342)	-
Social Justice Covid Fund	1,555	(1,555)	-	-
Scot Government Winter Support	3,602	(3,602)	-	-
Scottish Government	-	(1,212)	-	(1,212)
Play Scotland	-	3,812	-	3,812
The Gannochy Trust	7,505	(1,256)	-	6,249
	<u>19,828</u>	<u>(8,637)</u>	<u>(2,342)</u>	<u>8,849</u>
<b>TOTAL FUNDS</b>	<u>107,474</u>	<u>(11,133)</u>	<u>-</u>	<u>96,341</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	39,927	(40,846)	(919)
Designated- Fixed Asset Funds	-	(1,577)	(1,577)
	<u>39,927</u>	<u>(42,423)</u>	<u>(2,496)</u>
<b>Restricted funds</b>			
SOIL Association	2,500	(7,324)	(4,824)
Social Justice Covid Fund	-	(1,555)	(1,555)
Scot Government Winter Support	-	(3,602)	(3,602)
Scottish Government	100,694	(101,906)	(1,212)
Play Scotland	10,000	(6,188)	3,812
Scottish Government (2019-21)	47,500	(47,500)	-
The Gannochy Trust	15,000	(16,256)	(1,256)
	<u>175,694</u>	<u>(184,331)</u>	<u>(8,637)</u>
<b>TOTAL FUNDS</b>	<u><u>215,621</u></u>	<u><u>(226,754)</u></u>	<u><u>(11,133)</u></u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	63,015	20,131	4,500	87,646
<b>Restricted funds</b>				
SOIL Association	2,500	6,166	(1,500)	7,166
Perth & Kinross Fund	664	6,841	-	7,505
Social Justice Covid Fund	-	4,555	(3,000)	1,555
Scot Government Winter Support	-	3,602	-	3,602
	<u>3,164</u>	<u>21,164</u>	<u>(4,500)</u>	<u>19,828</u>
<b>TOTAL FUNDS</b>	<u><u>66,179</u></u>	<u><u>41,295</u></u>	<u><u>-</u></u>	<u><u>107,474</u></u>

## Generations Working Together

### Notes to the Financial Statements - continued for the Year Ended 31 March 2022

#### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,956	(11,825)	20,131
<b>Restricted funds</b>			
SOIL Association	12,500	(6,334)	6,166
Perth & Kinross Fund	18,000	(11,159)	6,841
Social Justice Covid Fund	58,690	(54,135)	4,555
Scot Government Winter Support	101,200	(97,598)	3,602
Scottish Government	88,750	(88,750)	-
	<u>279,140</u>	<u>(257,976)</u>	<u>21,164</u>
<b>TOTAL FUNDS</b>	<u>311,096</u>	<u>(269,801)</u>	<u>41,295</u>

#### 16. RELATED PARTY DISCLOSURES

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 £5,573 (2021: £19,763). The head teacher of Bertha Park High School is the partner of GWT's Chief Executive Officer.

#### 17. PURPOSES OF FUNDS

General Fund- Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Designated Fixed Asset Fund- the net book value of the charity's tangible fixed assets.

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.

Scottish 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 projects, which reduce discrimination, loneliness and isolation and build stronger communities.  
Play Scotland-

Scottish Government - Equality and Human Rights Fund- GWT aims to tackle ageism through intergenerational activity across Scotland. GWT will increase understanding and learning around the field of intergenerational practice whilst building confidence, knowledge and skills on how to plan, deliver & evaluate high quality initiatives. GWT will deliver training, support, research, events and an awards programme giving depth of learning choices.

## **Generations Working Together**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2022**

#### **17. PURPOSES OF FUNDS - continued**

The Gannochy Trust- A three-year project connecting younger and older people digitally within Perth & Kinross and through face-to-face interactions sharing learning & life experiences, activities and leisure opportunities. The project will recruit both young and older volunteers to support different generations.