

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
for  
Generations Working Together**



**Generations  
Working  
Together**

Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
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G20 6NB

## **Generations Working Together**

### **Contents of the Financial Statements for the Year Ended 31 March 2023**

|   | <b>Page</b> |
|---|-------------|
| <b>Reference and Administrative Details</b> | 1           |
| <b>Report of the Trustees</b>               | 2 to 10     |
| <b>Independent Examiner's Report</b>        | 11          |
| <b>Statement of Financial Activities</b>    | 12          |
| <b>Balance Sheet</b>                        | 13          |
| <b>Notes to the Financial Statements</b>    | 14 to 23    |

## **Generations Working Together**

### **Reference and Administrative Details for the Year Ended 31 March 2023**

|                                      |   |
|--------------------------------------|---|
| <b>TRUSTEES</b>                      | Graham Hewitson - Chairperson<br>Jude Currie - Co-vice Chairperson<br>Ewan Fisher - Co-vice Chairperson<br>Emma Mitchell - Treasurer<br>Gino Satti (resigned 16.11.22)<br>Anne Callaghan<br>Liz Forbat<br>George Bellamy (resigned 16.11.22)<br>Carleen Smith (resigned 16.11.22)<br>Shahida Zafar<br>Joanne Sefton (appointed 16.11.22)<br>Wanda Mackay (appointed 16.11.22) |
| <b>PRINCIPAL ADDRESS</b>             | Brunswick House<br>51 Wilson Street<br>G1 1UZ   |
| <b>REGISTERED CHARITY<br/>NUMBER</b> | SC045851  |
| <b>INDEPENDENT EXAMINER</b>          | David Nicholls FCCA<br>Brett Nicholls Associates<br>Herbert House<br>24 Herbert Street<br>Glasgow<br>G20 6NB  |
| <b>BANKERS</b>                       | Co-operative Bank Plc<br>29 Gordon Street<br>Glasgow<br>G1 3PF  |

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 (November 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**

2022-2023 has been a very successful year for Generations Working Together (GWT), the charity has attracted additional funding from a variety of organisations, increased our staff team and returned to deliver a mixture of online and in person events, training and support.

A total of 517 people/organisations joined GWT for the first time, with the staff team of nine supporting a membership of just over 4,000. As in person events were on the increase GWT staff were able to plan and facilitate an International Conference and Symposium for over 135 delegates from 8 countries, deliver training to over 341 people, host a mixture of local and thematic network meetings (online and in person) supporting 504 individuals and organisations as well as supporting over 400 people through various other meetings.

To complete the summary of figures GWT witnessed during the Global Intergenerational Week 2022 Campaign an amazing 463,362 impressions on social media raising the profile and awareness of the impact and benefits intergenerational relationships can have across the globe.

##### **Influencing policy**

- GWT staff have worked tirelessly to build better connections with our political parties in the Scottish Government. Successful connections and meetings have been made with seven MSP's (Tom Arthur (SNP), Siobhian Brown (SNP), Maggie Chapman (Green), Claire Baker (Labour), Carol Mochan (Labour), Sarah Boyack (Labour), Alexander Stuart (Conservative)). Each MSP was very receptive and have requested updates on future developments.

- Two MSP's visited an intergenerational project (Siobhian Brown and Alexander Stuart) with another two planned for the near future (Claire Baker and Carol Mochan). Alexander Stewart followed his visit with pictures on social media and raised further awareness of Intergenerational work with a press release which included quotes from GWT's CEO and Policy Officer.

- A Parliamentary debate was hosted during Global Intergenerational Week 2022 in which five MSPs advocated for the value of IG practice, as did the Minister for Equalities, Migration and Refugees (Christina McKelvie). The Minister also opened GWT Conference in March 2023 fully backing intergenerational work expressing its importance and value.

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

- Local Authority councillors were invited to all local network meetings. Two Orkney councillors meet with staff on a visit to discuss intergenerational work on the island and its importance. In another visit the Provost and a councillor from Stirling Council visited one of our excellence award winners in Killin.
- In preparation for the next Global Intergenerational Week (GIW) Carol Mochan (Labour) agreed to sponsor a parliamentary reception at GIW24. Meetings have already started looking to form what the event will look like.
- GWT contributed to various consultation calls for views, including Community Planning, National Discussion on Education, Equality Data, Health & Social Care and Sport pre-budget scrutiny and most recently, the Review of the National Outcomes (NPF). Our responses have been shared online and, on our website, to vocalise publicly our position on these matters. Progress is being monitored, though we are yet to see any significant impact of our contributions. Progress made in ensuring intergenerational practice is valued within social isolation and loneliness however, with several mentions in "Social isolation and loneliness: Recovering our Connections 2023 to 2026"
- Four workshops were hosted to collect data and evidence, from network members, about what they feel is required in order to make Scotland an intergenerational nation. Findings will be shared during the summer months. These will be used to inform future policy/strategic vision for GWT.
- GWT's International Conference was delivered face to face for the first time in three years. 135 delegates from across eight countries listened to the opening speech, delivered by Christina McKelvie, Minister for Equalities and Older People. The Minister set the tone for the day announcing the launch of a £3.8 million fund to support community groups to bring people and communities together to tackle loneliness and social isolation. This gave a strong indication to the value which the Scottish Government places in building communities through intergenerational activities and acknowledging the fantastic work that Generations Working Together is doing to enable Scotland to become an intergenerational nation.
- Staff continued to represent GWT at national and local conferences, meetings and events involving the following organisations: 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, Volunteering 19 Action Group on Social Isolation and Loneliness, Voluntary Health Scotland, Scottish Ahlul Bayt Society, Eden Project, Herriot Watt Uni Climate Change for Older People Advisory Group and COSLA.
- GWT played an active role in stakeholder groups consulting on the new Volunteer Action Plan.

##### **Research collaboration**

- GWT continues to strengthen partnerships with Universities and International non-profit making organisations across Scotland, England, Spain, Australia and America. GWT continues to be a supportive partner in the GOALD research programme with the University of Stirling and University of Plymouth and with the University of Granada's research programme (Demographic challenge, social cohesion and generational integration. Validation of Intergenerational Contact Zones in Andalusia and Extremadura).
- GWT staff presented to various organisations including Education Scotland, the Care Inspectorate, the Scottish Learning Festival, the National Youth Work Conference, Young Befrienders Conference, and Business in the Community as well as local authorities and other organisations. As a direct result of our presentation to Education Scotland they agreed to write the curriculum links for our primary school module and have also committed to supporting GWT with the launch of the education toolkit to primary schools across Scotland.

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **ACHIEVEMENT AND PERFORMANCE Charitable activities**

- GWT and Play Scotland as partners launched the Play and Storytelling guidance, toolkit & intergenerational booklist to 58 organisations.

- Year 4 of the partnership project with The Soil Association, Food for Life Get Together saw GWT hosting online sessions exploring growing, cooking and sharing food between generations. GWT hosted training sessions in Jedburgh around food and IG work with 13 volunteers and community members.

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

- Members from our 18 local and 5 thematic networks have welcomed the return of face-to-face meetings and the quality of dialogues and information exchange has improved as a result. 35 local network meetings were held in person with 316 people in attendance and 9 online thematic network meetings were held with 188 participants. (Thematic meetings involved topics around Ageism, Intergenerational Housing, Research, Care Homes and International).

- To encourage newcomers to intergenerational work drop-in clinics were open to people to ask questions around establishing and evaluating projects, 7 people took this offer up. These will be trialled as monthly events later this year.

- GWT's Gannochy Trust project entered its final year and is due to finish at the end of August 2023. It has been a tough project to deliver through Covid and even in the aftermath of the pandemic there have been major challenges. Care homes and schools have been so overwhelmed, some unable to fully participate due to staff turnover, as a result it has taken a considerable length of time to support and encourage organisations to start in person delivery again. However, new intergenerational partnerships and projects are now starting to reappear, and we hope will continue far after our funded work completes. For example, a project between Perth & Kinross Sheltered Housing and Duke of Edinburgh with support from Trellis, will begin 20th July 2023. This project will see 8 older adults and 8 younger participants engage in a gardening initiative. St Stephen's Primary School and Beech Manor Care Home have started conversing and hope to engage however capacity is proving difficult. We are hoping this partnership will result in a project after school holidays (August 2023). Evaluation support is being provided to an adult day centre and local nursery and intergenerational IT sessions are being planned for August 23.

- Bertha Park High School has continued to prove successful with 11 volunteers supporting young people across the school, this is part of GWT's Gannochy work. The schools intergenerational radio station struggled to get up and running intergenerationally however older volunteers have now been recruited and there are some amazing ideas being planned for the new academic year.

- GWT's support of the intergenerational gardening project at the Jedburgh Intergenerational Community campus based in Jedburgh, Scottish Borders came to an end September 2022 with the existing volunteers being supported thereafter by the school. Pupils from P1 to S6 have been involved at different stages with the recruitment of volunteers being halted during covid to growing in 2022 to a total of 8. Quotes below share the feelings of the participants:

"I was anxious about how well it would go, but the kids have had a fantastic time. They have all been so engaged and the volunteers are wonderful." "I had thought this would be about supporting the children, learning about growing plants and building vocabulary and confidence, but the volunteers have clearly been getting as much from the project as the children. Perhaps more! It's wonderful". "We need this so much. Seeing the project in progress with these amazing volunteers moved me to tears. Just talking about the connections already being made is the lift I need to get me through the rest of the day". (Teacher)

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **ACHIEVEMENT AND PERFORMANCE** **Charitable activities**

"Best day of my life!". "He's my new friend, he helped me and I helped him". "I loved gardening today; I want to do it every day." "This feels good in my heart". "I had lots of fun with Anita. She helped me plant the tomato plants. I really did it". "Mo is really kind. We planted lots together". (P1 pupil feedback)

"We've had a fantastic time. The kids were great, they worked really hard". "We've had a great morning. I'm going to look forward to seeing everything grow and this has been a really good partnership!" "I think my mum would like to be involved in the intergenerational project. How can she find out more?" (Volunteer)

"Dad is really enjoying this group. He is keen to do more, and we're delighted to see him getting involved". "My daughter really enjoyed being at the garden. She was really enthusiastic and said she had a great time. She really enjoyed mapping the (fruit) trees and wants to do more". "He really loved doing all the planting and watering. I've bought him a little greenhouse to do more." (Family members)

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

April 2022 saw the UK Intergenerational Week campaign become a global campaign with 11 countries taking part including America, Australia, Canada, England, Ireland, Mexico City, Northern Ireland, Scotland, Spain, Sweden and Wales. This year we were able to run the campaign using a hybrid approach which resulted in a multitude of new, creative and inspiring forms of intergenerational work. Our objectives remained the same to coordinate a global conversation, to showcase and share intergenerational projects, to influence key stakeholders and to signpost and provide access across all countries to resources, ideas and practice.

GWT provided effective leadership to the campaign working in partnership with an Executive Team which involved Bridging the Generations (Wales), Linking Generations Northern Ireland and the Beth Johnson Foundation.

The campaign social media reach grew from 324,357 in 2021 to 463,363. This included Twitter, Facebook, Instagram, and LinkedIn platforms. The Scottish programme included staff, councillor, and MSP visiting local projects, training sessions, in person and online meetings and workshops were held in partnership with other countries and the Scottish Government held a Parliamentary Debate. All in all, a very exciting week.

#### **Excellence Awards**

This year's awards were realigned with the Kaplan engagement levels and intergenerational practice standards, a change from the thematic approach used in previous years. We received 27 nominations, a slight reduction in numbers from last year of 34. Although there was a slight dip in the number of applications the award panel members remarked on a significant increase in the quality of the applications.

39 people attended the launch of the awards with 4 unsuccessful applicants attending free training to help them improve the quality for future applications and to increase their knowledge and improve the quality of their intergenerational relationships within their projects.

#### **Increasing Knowledge and Understanding**

- The International Diploma in Intergenerational Learning was updated and moved from the University of Granada's platform to sit on the new GWT Moodle platform. The course was renamed the International Certificate in Intergenerational Practice (ICIP). The course was delivered twice to 36 students registered from Taiwan, Australia, America, England, Spain, Singapore, Canada, and Scotland, with two potential tutors being recruited from Canada and England.

- 9 x one-day intergenerational courses were delivered across Scotland (Scottish Borders, Glasgow, Inverness, Perth, Renfrewshire, Dumfries, Orkney, Shetland, and Edinburgh) to 88 trainees an average of 9 students per course. Students were able to use the newly updated training handbook (edition3) which matches the Scottish Government National Outcomes.

- A presentation delivered at a SCVO session on digital working to 60 organisations from resulted in GWT delivering intergenerational training to a further 17 attendees.

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

- A new Age Awareness in the Workplace 2.5 hr training session has been developed, trialled, and delivered to two international organisations, TUV SUD (11 managers) and Yugo (45 members of staff). Both organisations have requested additional follow-on sessions which are currently being developed. Work continues to market the workplace training to other employers.

- GWT's five online training modules saw 232 people sign up however only 23 participants (10%) completed the courses with another 15 completing over half of the course and 102 not starting. Investigation is currently underway regarding reasons behind this and how we can improve.

- Intergenerational training has been developed for the organisations nominated in the GWT Excellence Awards as a means of sharing best practice and improving quality.

- Bespoke intergenerational training has been purchased by four organisations across Scotland (Ayrshire, Renfrewshire, Cheviot & Borders, and the Care Inspectorate) and was delivered to 40 people.

- A six-week intergenerational primary school module has been developed and is currently being trialled. Balhousie Primary, St Dominic's RCPS both in Perth and Baltisound Junior High School in Shetland have completed the training, one school has withdrawn (Clackmannanshire) and another in Glasgow is still to pilot. This resource will be launched nationally across Scotland. The module links to the educational curriculum and supports teachers in preparing children to engage with older adults in residential care. It also raises awareness of professions within adult social care. The module sits alongside the two new educational guidance publications mentioned in the moving forward section below.

- A one-day intergenerational training course and accompanying resources has been developed and translated for a Spanish Bank in Bilbao, Spain and was delivered in Spain week commencing 8th May 2023 to 25 attendees.

- An intergenerational community-based module was written for Scouts Scotland as part of their award programme due to be piloted in 2022 however due to workload at Scout Scotland this is still waiting to happen.

- GWT supported the development of Methil Haven Intergenerational Shared Site in Fife, delivering training and support for 18 staff and 3 parents.

GWT were also paid to deliver sessions for Diana Ganger & IDEAL18NFP - Intentional Deep Experiences Across Lifecycles.

##### **Moving Forward**

Over the next year we shall continue to develop and launch the following:

- Intergenerational Guide for Primary School Education

- Teachers Guide to Intergenerational Learning (Primary & Secondary)

- A guidance document to encourage and support the involvement of older adults within intergenerational work.

- An intergenerational secondary school module to support young people in setting up their own intergenerational projects within their community.

- Deliver workshops at Generations United Conference in Washington DC in July 2023.

- Continue delivering intergenerational and age awareness training to the private sector and Internationally (Linking Network, England, Bilbao Spain and Williams F1 Racing training booked for May/June 2023).



## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

- The five online training modules are currently being reviewed and will be trialled as a pay to view to improve engagement and completion rates. One course Measuring the Impact of Intergenerational Projects will be converted in to a 2.5 hr chargeable online training session in response to requests for monitoring and evaluation training for intergenerational practitioners.

##### **Challenges**

- Engaging primary schools in trialling the primary school module as staff are currently overwhelmed with their workload.
- Staff turnover in care homes has hampered intergenerational projects from taking place.
- Retaining staff within GWT has been very challenging. Despite high reported level of job satisfaction, people have moved on for several reasons including promoted posts, as a result of ill health or as a result of changes in personal and family circumstance. Changes to our leaving policies have been implemented to give longer notice periods to allow for proper time to recruit replacements.

##### **Governance**

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

**Review** - A "light touch" self-review of the organisation's governance was undertaken, using the Scottish Governance Code for the Third Sector as a framework to support reflection. This identified areas of relative strength and improvement need. The improvement needs will be addressed through the Board's work in the coming year.

**The Board** - To provide a more attractive package for staff to help with retainment the board after consultation with the staff team introduced several additional benefits for staff which includes:

- an increase to pension contribution from 6 to 8%
- an extra day's leave given to each staff member for a personal celebration
- additional leave for each year of service up to five years
- flexible and remote working.

**Planning** - the work of GWT has continued to be framed by our Corporate Plan, which will be updated as necessary following a development event in September 2023.

**Finance** - As a direct result of recruiting a new fundraising position back in Jan 2022, greater financial stability and sustainability was achieved with successful bids to several trust and other funding opportunities described below.

Our bid for a UK-wide partnership project, Creating Intergenerational Communities, to National Lottery Community Fund's Bringing People Together Fund saw us awarded £529,720 over 20 years, with an est. £250,000 coming to GWT to support 2 posts and the Scottish strand of work. With Linking Generations Northern Ireland and Apples and Honey Nightingale Nursery in England, we will develop 30 pilot projects across Scotland, Northern Ireland and England, and build capacity/infrastructure in communities, design/test quality standards for intergenerational practice. This initiative will also establish a UK accreditation programme to recognise/nurture intergenerational hubs in local communities - all geared towards a legacy of an effective model for creating sustainable intergenerational communities, replicable in different settings. The project began in Jan 2023 and an external evaluator is working with the team throughout to maximise the learning.

£10,000 Phase 1 Groundwork & Early Testing Grant was secured from the UK Research and Innovation's Community Knowledge Fund managed by the Young Foundation, to create the conditions for community-led research and innovation, in turn paving the way for GWT to apply in Jul 2023 for a Phase 2 Investment. Our Phase 1 proposal focuses on community safety & resilience, testing how intergenerational relationships can build community cohesion and act as a key preventative measure for tackling anti-social behaviour. We will work with younger and older people, making new connections in several communities in Glasgow.

A first for GWT - a private sponsor gifted £4,000 in support of our International Conference and Excellence Awards 2023.

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2023**

To help GWT become more financially sustainable and resilient, we applied to Community Enterprise in Scotland for business support via Just Enterprise (Scottish Government-funded programme for the Third Sector). As a result, a business advisor provided us with a marketing strategy including insightful market research/analysis. To help generate unrestricted income, we will use this valuable resource as we develop a corporate sponsorship offer and membership programme, and training geared towards the workplace.

In January 2023, to help increase our unrestricted income, we began a major revision of our membership framework, for both Scottish and Rest of UK/International members, incorporating our new private sector offer. The new model will be implemented in autumn 2023. We are exploring opportunities for private sector sponsorship of the conference, roadshows and awards.

Scottish Government engaged GWT, providing funding of £14,500, to produce Guidance for Older Adults, specifically to enable older adults to plan and support intergenerational work in their community by building their understanding of intergenerational work and its documented benefits, explaining how it links to Scottish Government priorities, and providing the means for an individual or organisation to easily plan and deliver a community-based intergenerational project, geographical or thematic. The Guidance will be published by June 2024.

GWT have created opportunities to support consultancy work and have been working in partnership with the Knightswood Consultancy team supporting their bid for an Intergenerational Shared Space, my Home Life Scotland and to the Andrew Flecks Children's Services in Canada.

Changes made to payroll and our accountant in the previous year are working well. Reducing reliance on grant funding and diversifying sources of income continues to be a priority for the Board and this work will continue in 2023/24.

**Policy** - GWT continue 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 rebuilding relationships 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 both successful and challenging. The staff team have continued to work hard to promote intergenerational practices in Scotland and beyond, while the Board is constantly endeavouring to develop the organisation and its long-term sustainability.

Like all other organisations, we are affected by the environment in which we are working. Although the public health measures that placed severe restrictions on intergenerational work are behind us, the impact of the pandemic continues. It is clear that colleagues in partner agencies, including schools and care providers, are still grappling with challenges that are rooted in the pandemic and this has limited their capacity to commit fully to intergenerational work in the way that they would like to.

The 'tight' employment market has impacted on GWT. It has enabled valued staff to move on to new opportunities and made it challenging to replace them with the calibre of staff which we require. The Board has done all that it can, within the constraints of the organisation's financial resources, to ensure that GWT is a good employer offering a good working environment and competitive salaries (including becoming an accredited Living Wage Employer). However, it is clear that we cannot compete with private sector organisations able to offer more attractive salaries.

The political environment also changed during the period of the pandemic, with local and national elections. This has resulted in a need to build new connections and rebuild relationships and, as indicated earlier in the report, staff have continued to reach and raise awareness of intergenerational work and its impacts with politicians of all parties. This will continue to be the case in the coming year, in the approach to a UK General Election, which is likely to see a new set of representatives elected to the UK Parliament. This creates both opportunity and challenge.

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2023**

The Board continues to operate well, bringing a balance of leadership, support and challenge to GWT and members have demonstrated their commitment to the organisation and its purpose through contributions to Board meetings and specific developmental tasks.

As the year ends, we believe that GWT is in a good place and continues to provide positive leadership in intergenerational work to colleagues in public, private and third sector organisations in Scotland. Our challenge moving forward is to maintain the quality of our practice, continue to build our capacity and achieve sustainable growth.

### **FINANCIAL REVIEW**

#### **Financial position**

The charity generated a net surplus of £42,252 for the year ended 31 March 2023 (2022: deficit of £11,133).

At the balance sheet date, total reserves stood at £138,593 (2022: £96,341) with £82,536 of these being unrestricted, free reserves (2022: £83,297).

#### **Reserves policy**

At 31st March 2023, the unrestricted free reserves of the Charity stood at £82,536 (2022: £83,297).

The operational work of Generations Working Together is now costing approximately £32,171 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 does not meet the trustees limit at circa 2.6 months, the trustees aim to build unrestricted reserves through income generation.

### **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.

## **Generations Working Together**

### **Report of the Trustees for the Year Ended 31 March 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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 2023 was £47,224 (2022: £45,682).

##### **Network Coordinators (Volunteers)**


A big thank you to our volunteer network coordinators (x11) for continuing to stick by GWT even during the pandemic when we had very little for them to do. Face to face meetings and events are now increasing and we look forward to supporting them to raise awareness of the benefits and impact of intergenerational work and GWT across Scotland.

Over the past year our hard-working Trustees have continued to donate their time and energy in supporting the charity and staff team. Over 270 hours have been donated giving a saving to GWT of approximately £8,500.

##### **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 .....23/08/2023..... and signed on its behalf by:



.....  
Emma Mitchell - Trustee

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

I report on the accounts for the year ended 31 March 2023 set out on pages twelve to twenty three.

### **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  
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G20 6NB

Date: .....

28 August 2023

## Generations Working Together

### Statement of Financial Activities for the Year Ended 31 March 2023

|   | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|---|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>   |       |                            |                          |                             |                             |
| Donations and legacies  | 2     | 44,718                     | 353,122                  | 397,840                     | 187,847                     |
| Other trading activities  | 3     | 30,460                     | -                        | 30,460                      | 13,374                      |
| Other income  | 4     | -                          | -                        | -                           | 14,400                      |
| <b>Total</b>  |       | <u>75,178</u>              | <u>353,122</u>           | <u>428,300</u>              | <u>215,621</u>              |
| <b>EXPENDITURE ON</b>   |       |                            |                          |                             |                             |
| Raising funds   | 5     | 9,403                      | 2,000                    | 11,403                      | 2,040                       |
| <b>Charitable activities</b>  | 6     |                            |                          |                             |                             |
| Promotion of intergenerational practice and advancement of equalities, citizenship and community development. |       | <u>70,296</u>              | <u>304,349</u>           | <u>374,645</u>              | <u>224,714</u>              |
| <b>Total</b>  |       | <u>79,699</u>              | <u>306,349</u>           | <u>386,048</u>              | <u>226,754</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>   |       | (4,521)                    | 46,773                   | 42,252                      | (11,133)                    |
| <b>Transfers between funds</b>  | 17    | <u>2,183</u>               | <u>(2,183)</u>           | <u>-</u>                    | <u>-</u>                    |
| <b>Net movement in funds</b>  |       | (2,338)                    | 44,590                   | 42,252                      | (11,133)                    |
| <b>RECONCILIATION OF FUNDS</b>  |       |                            |                          |                             |                             |
| Total funds brought forward   |       | <u>87,492</u>              | <u>8,849</u>             | <u>96,341</u>               | <u>107,474</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b>  |       | <u>85,154</u>              | <u>53,439</u>            | <u>138,593</u>              | <u>96,341</u>               |

### CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

This statement of financial activities includes all gains and losses recognised in the year.

Comparative figures for the previous year by fund type are shown in note 11.

# Generations Working Together

## Balance Sheet 31 March 2023

|  | Notes | 2023<br>£      | 2022<br>£     |
|--|-------|----------------|---------------|
| <b>FIXED ASSETS</b>                          |       |                |               |
| Tangible assets                              | 13    | 2,618          | 4,195         |
| <b>CURRENT ASSETS</b>                        |       |                |               |
| Debtors                                      | 14    | 2,195          | 6,242         |
| Prepayments and accrued income               |       | 19,000         | -             |
| Cash at bank                                 |       | <u>140,148</u> | <u>90,454</u> |
|  |       | 161,343        | 96,696        |
| <b>CREDITORS</b>                             |       |                |               |
| Amounts falling due within one year          | 15    | (25,368)       | (4,550)       |
| <b>NET CURRENT ASSETS</b>                    |       | <u>135,975</u> | <u>92,146</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>138,593</u> | <u>96,341</u> |
| <b>NET ASSETS</b>                            |       | <u>138,593</u> | <u>96,341</u> |
| <b>FUNDS</b>                                 | 17    |                |               |
| Unrestricted funds:                          |       |                |               |
| General fund                                 |       | 82,536         | 83,297        |
| Designated- Fixed Asset Funds                |       | <u>2,618</u>   | <u>4,195</u>  |
|  |       | <u>85,154</u>  | <u>87,492</u> |
| Restricted funds                             |       | <u>53,439</u>  | <u>8,849</u>  |
| <b>TOTAL FUNDS</b>                           |       | <u>138,593</u> | <u>96,341</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 23/08/2023 and were signed on its behalf by:



Emma Mitchell - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**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.

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, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

**General Information**

Generations Working Together ("the charity") is a Scottish company limited by guarantee and governed by its articles of association. It was registered as a charity in Scotland (registered number SC045851) on 29 July 2015. It's registered address is Brunswick House, 51 Wilson Street, Glasgow, G1 1UZ

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**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.



**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES - continued**

**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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**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.

**Financial instruments**

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## Generations Working Together

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 2. DONATIONS AND LEGACIES

|        | <b>2023</b>    | <b>2022</b>    |
|--------|----------------|----------------|
|        | <b>£</b>       | <b>£</b>       |
| Grants | <u>397,840</u> | <u>187,847</u> |

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

|   | <b>2023</b>    | <b>2022</b>    |
|---|----------------|----------------|
|   | <b>£</b>       | <b>£</b>       |
| Scottish Government (Equality & Cohesion) | 202,582        | 35,000         |
| Perth & Kinross Park                      | 4,000          | -              |
| SOIL Association                          | 2,500          | 2,500          |
| Scottish Borders Local Authority          | -              | 1,000          |
| The Gannochy Trust                        | 15,000         | 15,000         |
| Scottish Government Human Rights Fund     | -              | 100,694        |
| Equalities Fund                           | -              | 12,500         |
| Play Scotland                             | 3,000          | 10,000         |
| Bertha Park                               | 11,218         | 10,153         |
| Arnold Clark Foundation                   | -              | 1,000          |
| Young Foundation                          | 8,000          | -              |
| University of Stirling                    | 4,500          | -              |
| National Lottery Community Fund           | 132,540        | -              |
| Scottish Government                       | <u>14,500</u>  | <u>-</u>       |
|   | <u>397,840</u> | <u>187,847</u> |

#### 3. OTHER TRADING ACTIVITIES

|                              | <b>2023</b>   | <b>2022</b>   |
|------------------------------|---------------|---------------|
|                              | <b>£</b>      | <b>£</b>      |
| Fundraising                  | 2,398         | 2,072         |
| Membership                   | 1,300         | 2,298         |
| Training & Conference Income | 21,612        | 9,004         |
| Global IG Week               | 1,150         | -             |
| Corporate Sponsorship        | <u>4,000</u>  | <u>-</u>      |
|                              | <u>30,460</u> | <u>13,374</u> |

#### 4. OTHER INCOME

|                | <b>2023</b> | <b>2022</b>   |
|----------------|-------------|---------------|
|                | <b>£</b>    | <b>£</b>      |
| Project Income | <u>-</u>    | <u>14,400</u> |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

5. RAISING FUNDS

Raising donations and legacies

|                                | 2023<br>£     | 2022<br>£    |
|--------------------------------|---------------|--------------|
| Conference Events & Activities | <u>11,403</u> | <u>2,040</u> |

6. CHARITABLE ACTIVITIES COSTS

|   | Direct<br>Costs (see<br>note 7)<br>£ | Grant<br>funding of<br>activities<br>(see note<br>8)<br>£ | Support<br>costs (see<br>note 9)<br>£ | Totals<br>£    |
|---|--------------------------------------|---|---------------------------------------|----------------|
| Promotion of intergenerational practice and advancement of equalities, citizenship and community development. | <u>276,393</u>                       | <u>67,291</u>   | <u>30,961</u>                         | <u>374,645</u> |

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

|                               | 2023<br>£      | 2022<br>£      |
|-------------------------------|----------------|----------------|
| Staff costs                   | 193,043        | 176,126        |
| Staff Expenses                | 10,361         | 5,142          |
| Organisational Costs          | 2,521          | 1,720          |
| IT Support                    | 13,879         | 10,936         |
| Awards/Marketing/Publications | 8,501          | 6,437          |
| Payroll Costs                 | 730            | 1,010          |
| Volunteer Expenses            | 2,654          | 364            |
| IT Equipment                  | 4,645          | 2,664          |
| Recruitment                   | 1,935          | 495            |
| Office Rent & Insurance       | 10,346         | 2,868          |
| Project costs                 | 2,816          | 6,526          |
| Print/Post/Telephone          | 968            | 319            |
| Training Delivery             | 8,000          | 6,299          |
| Staff Training & development  | 2,029          | 34             |
| Trustee expenses              | 160            | 89             |
| Bank Charges                  | 407            | 195            |
| Evaluation                    | 4,350          | 713            |
| Advisory Group                | 482            | -              |
| Local Networking Support      | 6,989          | -              |
| Depreciation                  | <u>1,577</u>   | <u>1,577</u>   |
|                               | <u>276,393</u> | <u>223,514</u> |

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**8. GRANTS PAYABLE**

|   | <b>2023</b><br><b>£</b> | <b>2022</b><br><b>£</b> |
|---|-------------------------|-------------------------|
| Promotion of intergenerational practice and advancement of equalities, citizenship and community development. | <u>67,291</u>           | <u>-</u>                |

The total grants paid to institutions during the year was as follows:

|                             | <b>2023</b><br><b>£</b> | <b>2022</b><br><b>£</b> |
|-----------------------------|-------------------------|-------------------------|
| Beth Johnson Foundation     | 30,658                  | -                       |
| Apple and Honey Nightingale | <u>36,633</u>           | <u>-</u>                |
|                             | <u>67,291</u>           | <u>-</u>                |

**9. SUPPORT COSTS**

|                      | <b>2023</b><br><b>£</b> | <b>2022</b><br><b>£</b> |
|----------------------|-------------------------|-------------------------|
| Wages                | 28,981                  | -                       |
| Accountancy - IE Fee | <u>1,980</u>            | <u>1,200</u>            |
|                      | <u>30,961</u>           | <u>1,200</u>            |

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

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

**11. STAFF COSTS**

|                       | <b>2023</b><br><b>£</b> | <b>2022</b><br><b>£</b> |
|-----------------------|-------------------------|-------------------------|
| Wages and salaries    | 195,802                 | 157,630                 |
| Social security costs | 12,268                  | 9,250                   |
| Other pension costs   | <u>13,954</u>           | <u>9,246</u>            |
|                       | <u>222,024</u>          | <u>176,126</u>          |

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

|                | <b>2023</b> | <b>2022</b> |
|----------------|-------------|-------------|
| Administration | 2           | 1           |
| Management     | 1           | 1           |
| Delivery       | <u>7</u>    | <u>5</u>    |
|                | <u>10</u>   | <u>7</u>    |

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|---|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>   |                            |                          |                     |
| Donations and legacies  | 12,153                     | 175,694                  | 187,847             |
| Other trading activities  | 13,374                     | -                        | 13,374              |
| Other income  | <u>14,400</u>              | <u>-</u>                 | <u>14,400</u>       |
| <b>Total</b>  | <u>39,927</u>              | <u>175,694</u>           | <u>215,621</u>      |
| <br><b>EXPENDITURE ON</b>   |                            |                          |                     |
| Raising funds   | 450                        | 1,590                    | 2,040               |
| <b>Charitable activities</b>  |                            |                          |                     |
| Promotion of intergenerational practice<br>and advancement of equalities,<br>citizenship and community development. | <u>41,973</u>              | <u>182,741</u>           | <u>224,714</u>      |
| <b>Total</b>  | <u>42,423</u>              | <u>184,331</u>           | <u>226,754</u>      |
| <br><b>NET INCOME/(EXPENDITURE)</b>   | (2,496)                    | (8,637)                  | (11,133)            |
| Transfers between funds   | <u>2,342</u>               | <u>(2,342)</u>           | <u>-</u>            |
| <b>Net movement in funds</b>  | (154)                      | (10,979)                 | (11,133)            |
| <br><b>RECONCILIATION OF FUNDS</b>  |                            |                          |                     |
| Total funds brought forward   | 87,646                     | 19,828                   | 107,474             |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b>  | <u>87,492</u>              | <u>8,849</u>             | <u>96,341</u>       |

13. TANGIBLE FIXED ASSETS

|                                   | Computer<br>equipment<br>£ |
|-----------------------------------|----------------------------|
| <b>COST</b>                       |                            |
| At 1 April 2022 and 31 March 2023 | <u>6,308</u>               |
| <br><b>DEPRECIATION</b>           |                            |
| At 1 April 2022                   | 2,113                      |
| Charge for year                   | <u>1,577</u>               |
| <br>At 31 March 2023              | <u>3,690</u>               |
| <br><b>NET BOOK VALUE</b>         |                            |
| At 31 March 2023                  | <u>2,618</u>               |
| <br>At 31 March 2022              | <u>4,195</u>               |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|               | 2023<br>£    | 2022<br>£    |
|---------------|--------------|--------------|
| Trade debtors | 835          | 4,678        |
| GCVS Account  | -            | 1,564        |
| Prepayments   | <u>1,360</u> | <u>-</u>     |
|               | <u>2,195</u> | <u>6,242</u> |

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                  | 2023<br>£     | 2022<br>£    |
|------------------|---------------|--------------|
| Trade creditors  | 304           | 3,331        |
| Other creditors  | 4,835         | -            |
| Credit Card      | (151)         | 19           |
| Accrued Expenses | <u>20,380</u> | <u>1,200</u> |
|                  | <u>25,368</u> | <u>4,550</u> |

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                     | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|---------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Fixed assets        | 2,618                      | -                        | 2,618                       | 4,195                       |
| Current assets      | 107,904                    | 53,439                   | 161,343                     | 96,696                      |
| Current liabilities | <u>(25,368)</u>            | <u>-</u>                 | <u>(25,368)</u>             | <u>(4,550)</u>              |
|                     | <u>85,154</u>              | <u>53,439</u>            | <u>138,593</u>              | <u>96,341</u>               |

Comparatives for analysis of net assets between funds

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS

|                                 | At 1/4/22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/23<br>£ |
|---------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>       |                |                                  |                                    |                    |
| General fund                    | 83,297         | (2,944)                          | 2,183                              | 82,536             |
| Designated- Fixed Asset Funds   | <u>4,195</u>   | <u>(1,577)</u>                   | <u>-</u>                           | <u>2,618</u>       |
|                                 | 87,492         | (4,521)                          | 2,183                              | 85,154             |
| <b>Restricted funds</b>         |                |                                  |                                    |                    |
| Scottish Government             | (1,212)        | 1,212                            | -                                  | -                  |
| Play Scotland                   | 3,812          | (3,812)                          | -                                  | -                  |
| The Gannochy Trust              | 6,249          | (186)                            | (2,183)                            | 3,880              |
| National Lottery Community Fund | <u>-</u>       | <u>49,559</u>                    | <u>-</u>                           | <u>49,559</u>      |
|                                 | <u>8,849</u>   | <u>46,773</u>                    | <u>(2,183)</u>                     | <u>53,439</u>      |
| <b>TOTAL FUNDS</b>              | <u>96,341</u>  | <u>42,252</u>                    | <u>-</u>                           | <u>138,593</u>     |

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

|                                 | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>       |                            |                            |                           |
| General fund                    | 75,178                     | (78,122)                   | (2,944)                   |
| Designated- Fixed Asset Funds   | <u>-</u>                   | <u>(1,577)</u>             | <u>(1,577)</u>            |
|                                 | 75,178                     | (79,699)                   | (4,521)                   |
| <b>Restricted funds</b>         |                            |                            |                           |
| Scottish Government             | 202,582                    | (201,370)                  | 1,212                     |
| Play Scotland                   | 3,000                      | (6,812)                    | (3,812)                   |
| The Gannochy Trust              | 15,000                     | (15,186)                   | (186)                     |
| National Lottery Community Fund | <u>132,540</u>             | <u>(82,981)</u>            | <u>49,559</u>             |
|                                 | <u>353,122</u>             | <u>(306,349)</u>           | <u>46,773</u>             |
| <b>TOTAL FUNDS</b>              | <u>428,300</u>             | <u>(386,048)</u>           | <u>42,252</u>             |

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

|                                | At 1/4/21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31/3/22<br>£ |
|--------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>      |                |                                  |                                    |                    |
| General fund                   | 87,646         | (919)                            | (3,430)                            | 83,297             |
| Designated- Fixed Asset Funds  | -              | (1,577)                          | 5,772                              | 4,195              |
|                                | 87,646         | (2,496)                          | 2,342                              | 87,492             |
| <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              |
|                                | 19,828         | (8,637)                          | (2,342)                            | 8,849              |
| <b>TOTAL FUNDS</b>             | <u>107,474</u> | <u>(11,133)</u>                  | <u>-</u>                           | <u>96,341</u>      |

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

|                                | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|--------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>      |                            |                            |                           |
| General fund                   | 39,927                     | (40,846)                   | (919)                     |
| Designated- Fixed Asset Funds  | -                          | (1,577)                    | (1,577)                   |
|                                | 39,927                     | (42,423)                   | (2,496)                   |
| <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)                   |
|                                | 175,694                    | (184,331)                  | (8,637)                   |
| <b>TOTAL FUNDS</b>             | <u>215,621</u>             | <u>(226,754)</u>           | <u>(11,133)</u>           |



**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**18. RELATED PARTY DISCLOSURES**

During the year GWT continued to support intergenerational work within Bertha Park High School by providing a part time development officer to support staff and volunteers. Costs of the project were covered by Bertha Park High School of £11,218 (2022: £5,573). The head teacher of Bertha Park High School is the partner of GWT's Chief Executive Officer.

**19. 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.

National Lottery Community Fund - Creating Intergenerational Communities is a 2.5 year programme which aims to bridge the generational divide in our ageing society by enabling people of all ages to build relationships and collaborate across Communities. GWT is leading the work in partnership with Apples and Honey Nightingale in London and Linking Generations Northern Ireland and will see 30 intergenerational projects across the UK trial a new quality indicator toolkit.

Play Scotland - GWT partnered with Play Scotland during the Summer of Play to pilot intergenerational play and storytelling involving children's settings and care homes. The legacy left a toolkit which looked at supporting understanding of how to develop an intergenerational project or work with the versatile mediums of play and story, but also to build confidence within practitioners to enjoy connecting different generations.

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.

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.