

REGISTERED COMPANY NUMBER: SC315652 (Scotland)  
REGISTERED CHARITY NUMBER: SC037778

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31st March 2024**  
**for**  
**Wiston Lodge**

Farries, Kirk & McVean  
Chartered Accountants  
Statutory Auditors  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

**Wiston Lodge**

**Contents of the Financial Statements  
for the Year Ended 31st March 2024**

|                                                   | <b>Page</b>     |
|---------------------------------------------------|-----------------|
| <b>Report of the Trustees</b>                     | <b>1 to 4</b>   |
| <b>Report of the Independent Auditors</b>         | <b>5 to 6</b>   |
| <b>Statement of Financial Activities</b>          | <b>7</b>        |
| <b>Balance Sheet</b>                              | <b>8</b>        |
| <b>Cash Flow Statement</b>                        | <b>9</b>        |
| <b>Notes to the Cash Flow Statement</b>           | <b>10</b>       |
| <b>Notes to the Financial Statements</b>          | <b>11 to 21</b> |
| <b>Detailed Statement of Financial Activities</b> | <b>22 to 23</b> |

## Wiston Lodge

### Report of the Trustees for the Year Ended 31st March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2024. 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).

Wiston Lodge provides a beautiful residential centre catering for many different groups but with the main emphasis on working with young people to encourage their physical, mental and spiritual development, especially those with additional support needs. It helps all who visit and enjoy and respect the environment as well as lead them into positive pathways regarding emotional development, employability options and preparing to take up their role in society..

#### **OBJECTIVES AND ACTIVITIES**

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

The company was established in 2007 initially to provide a residential experience in a safe rural environment offering people, especially the young and those who are vulnerable or at risk, the time and space to learn and grow, be challenged, and have fun, make friends, as well as memories.

Our mission is to empower individuals through transformative outdoor experiences. We believe in the inherent value of outdoor education in fostering personal growth, environmental stewardship, and community engagement.

To do this we:

- > Deliver tailored learning programmes to children and young people, vulnerable adults, and to the staff of the organisations' that support them.
- > Work with our surrounding community to support, sustain and build a brighter future for our local area.
- > Offer our hospitality, recreational facilities and training to groups who support our charitable purpose.

The core programmes we run to support our mission are:

- > Adventure activities
- > Nature connections (Bushcraft, forest skills)
- > Music and Art
- > Renewable Energy Education

Our qualified and experienced team provide tailored programmes that promote Personal, Social and Emotional Development (PSED) for participants. Individuals develop core skills, like problem solving, communication, teamwork and adaptability, as well as promoting physical activity, improved wellbeing, confidence and resilience.

##### **Public benefit**

The charity is a public benefit entity as defined by the Charities SORP FRS 102.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Review of the Year**

During this year Wiston Lodge has continued to positively grow its services and re-establish its programmes and progress following the impact of Covid.

Across all of our educational and nature-based development programmes, we welcomed over 5600 visitors within the 2023-2024 period. This is made up of residential visits, day sessions, core partnerships and community events. An increase overall on the previous year.

Partners and referrer agencies included 43 primary and secondary schools from numerous local authorities across Scotland - and sometimes England. 48 different third sector youth groups worked with us also, increasing our youth engagement. This often included specialist and targeted agencies that support those most disengaged from mainstream learning, life and employment. In total, around 200 different groups partnered with us or booked our services across the year, from right across civil society. Strong partnerships and strategic links is fundamental to the joined-up approach Wiston Lodge continues to take.

We worked with each of these organisations to agree the outcomes they wish to achieve for beneficiaries. We know these outcomes are extremely important to the group and charities who use our services because they provide this feedback to us and come back year on year with new beneficiaries. In addition, Wiston Lodge provides direct services to individuals, local groups and communities. These include; school holiday programmes, after school club, volunteer skills training, supported employment and workplace wellness. We evaluate our services and measure impact through case studies, feedback and surveys.

## Wiston Lodge

### Report of the Trustees for the Year Ended 31st March 2024

#### **STRATEGIC REPORT**

##### **Achievement and performance**

Wiston Lodge is continuing to work on building its capacity, invest in its infrastructure and to place people and communities at the centre of its activity. Studies have shown that being in nature has a positive effect on all of us, our physical and mental health. We place relationships and quality youth work approaches at the heart of our delivery through experienced practitioners being able to engage everyone, regardless of their needs. Ensuring our work is not only fun and challenging, but also inclusive and accessible is critical to our pedagogy.

The heart of our organisation lies in the impact we create through our assets, programmes and projects. In the year to end of March 2024, we have witnessed countless success stories, from individuals overcoming personal challenges, other charities using Wiston Lodge to making a difference to their users to local communities coming together to appreciate our environment.

One key area of renewed focus and growth has been our place-based events programmes, where our estate is used as a place for positive community connection. Across the year, we hosted three flagship community events, welcoming around 850 local residents and families into our spaces.

Financially we faced similar challenges to that of other direct-delivery charities, including facing the cost-of-living crisis, as well as food prices and other costs escalating. Wiston Lodge therefore continues to focus on realising a balanced and diverse range of income - not only from our 'booked clients' social enterprise income, but also from trusts, foundations, private donations and public sector grants opportunities. Wiston Lodge continues to enjoy the confidence of a number of external funders and supporters, with some of these being core multi-year awards.

During this year Wiston Lodge has also concentrated on ensuring our building and estate continue to remain fit for purpose to meet our charitable mission. In this period, a transformational kitchen renovation occurred, introducing an industry-spec catering resource that will service better our food provision and needs for the future. Additionally, our campers washrooms were completed in this year which has had a significant impact on what we can offer to customers utilising lodgings and accessing our wider estate. Expenditure on these projects of £195k during the year will improve the customer experience and contribute to future growth of Wiston.

Other key areas of social impact and delivery have focussed on:

- Path of the Little People continued to engage with children and families, particularly those with Additional Support Needs (ASN) children. With continued support from the National Lottery's Young Start programme, the path offers nearly 1km of additional interactive space on the estate, filled with a range of additional activities based on storytelling, history, music, environment, and science.
- Wider estate development - maintaining the 50+ acre grounds for programmes and leisure use, helping maintain a range of flourishing natural habitats.
- Building resilience and repair - We continued to raise funds over the entire year towards the restoration of critical elements of our Lodge, mainly our roof.
- Staff Development- we remain committed to investing in our core staff team, supporting the CPD, but also a wider bank of sessional experts and volunteers
- Volunteer skills - we have continued to explore funding, services and programmes to embed and train volunteers to help shape and lead our work, as well as gain critical employability experience.

##### **Financial review**

###### **Financial position**

There are currently unrestricted funds of £1,950,832 (2023 - £1,967,577) and restricted funds of £127,401 (2023 - £113,320) available at the year end. Total funds at the year end equate to £2,078,233 (2023 - £2,080,897). Of the total funds, £42,477 (2023 - £144,128) is held in cash.

Net expenditure for the year amounted to £2,664 (2023 - net income of £95,175), comprising unrestricted funds of (£149,505) (2023 - £113,123) and restricted funds of £146,841 (2023 - (£19,607)).

###### **Reserves policy**

The general fund represents the unrestricted funds arising from the past operating results. The Board has established a policy whereby the unrestricted funds not invested in tangible fixed assets held by the charity should be equal to two months of resources expended. At this level the Board feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. The charity continues to assess the need for this level of reserves in the current financial year.

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

##### **Governing document**

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company is limited by guarantee, as defined by the Companies Act 2006. In the event of the company being wound up the members are required to contribute an amount not exceeding £1 each.

## Wiston Lodge

### Report of the Trustees for the Year Ended 31st March 2024

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

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

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Directors are appointed at the Annual General Meeting.

The directors who served during the year are set out on the beginning of the trustees' report.

##### **Induction and training of new trustees**

The directors keep the necessary skill requirements of Board Members under review. If there are vacancies for board members, individuals are approached to offer themselves for appointment to the Board at the Annual General Meeting, when nominations are solicited.

The overall duty of each director is to ensure that the company operates in a manner which enables it to fulfil its objectives as efficiently as possible. They should:

- > ensure that the company complies with its founding Articles, charity law and other relevant legislation
- > contribute actively to the board's role in giving clear strategic advice to the company
- > setting overall policy, defining goals, setting targets and evaluation performance
- > safeguard the good name and values of the company
- > ensure the company's financial stability
- > appoint the Chief Executive and monitor their performance

##### **Risk policy**

The directors have examined the major strategic, business and operational risks which the charity faces and confirms that systems have been established to mitigate those risks, including: the establishment of a system of procedures for authorisation of all transactions and projects, an annual review of the risks which the charity may face and the implementation of action designed to minimise any potential impact on the charity should any risks materialise.

We thank our dedicated board, staff team, freelancers and volunteers for all their fantastic efforts and commitment far beyond what we can afford to reward them for; the Board for trying to navigate the difficult balance between our finances and the need for our front line work; our funders for making it all possible; and everyone who got involved and made Wiston Lodge, a magical and memorable "Place to Grow".

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

SC315652 (Scotland)

##### **Registered Charity number**

SC037778

##### **Registered office**

Wiston Lodge  
Millrigg Road  
Wiston  
ML12 6HT

##### **Trustees**

M Beresford (resigned 30.1.25)  
A K Burgauer Chairperson  
J R Moffat  
J C O Russell  
G Sutherland  
J Robison  
I Edwards  
P Allan (appointed 1.2.25)

**Wiston Lodge**

**Report of the Trustees**  
**for the Year Ended 31st March 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Farries, Kirk & McVean  
Chartered Accountants  
Statutory Auditors  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

**Chairperson**

A K Burgauer until August 2024  
J C O Russell since October 2024

**Chief Executive**

Fiona Hird until 23rd February 2024

A new chief executive will commence in April 2025.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

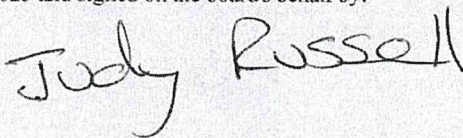
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Farries, Kirk & McVean, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24th March 2025 and signed on the board's behalf by:



J C O Russell - Trustee

**Report of the Independent Auditors to the Trustees and Members of**  
**Wiston Lodge**

**Opinion**

We have audited the financial statements of Wiston Lodge (the 'charitable company') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees and Members of**  
**Wiston Lodge**

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we have assessed the susceptibility of the charitable company's financial statements to material misstatement as being low risk. The trustees are involved in the day to day management of the business and have a focus on controls to address potential fraud and error.
- the nature of the charitable company's activities are not significantly regulated. We have discussed the legal and regulatory framework the charitable company operates under with the trustees. This has enabled us to gain an understanding of those applicable to the charitable company and the procedures they operate to ensure compliance.
- we have obtained an understanding of the charitable company's policies and procedures on fraud risk through two way communication with the management and have no knowledge of any actual, suspected or alleged fraud.
- the Senior Statutory Auditor is satisfied that the engagement audit staff were competent to and capable of recognising non-compliance with laws and regulation. No details of any non-compliance were communicated to us and no such potential instances were noted during the audit process.

We have reached these conclusions following enquiries made of those charged with governance and senior staff and following audit testing procedures and review of financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Rodney Palmer, BA CA (Senior Statutory Auditor)  
for and on behalf of Farries, Kirk & McVean  
Chartered Accountants  
Statutory Auditors  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

24th March 2025

**Wiston Lodge**

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31st March 2024**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             | 2     | 58,285                     | 194,627                  | 252,912                     | 223,915                     |
| <b>Charitable activities</b>       | 4     |                            |                          |                             |                             |
| Residential activities             |       | 389,599                    | -                        | 389,599                     | 320,429                     |
| Investment income                  | 3     | 733                        | -                        | 733                         | 702                         |
| Other income                       | 5     | 28,073                     | -                        | 28,073                      | 248,395                     |
| <b>Total</b>                       |       | <u>476,690</u>             | <u>194,627</u>           | <u>671,317</u>              | <u>793,441</u>              |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| <b>Charitable activities</b>       | 6     |                            |                          |                             |                             |
| Residential activities             |       | 618,195                    | 47,786                   | 665,981                     | 687,793                     |
| Governance costs                   |       | 8,000                      | -                        | 8,000                       | 10,473                      |
| <b>Total</b>                       |       | <u>626,195</u>             | <u>47,786</u>            | <u>673,981</u>              | <u>698,266</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (149,505)                  | 146,841                  | (2,664)                     | 95,175                      |
| <b>Transfers between funds</b>     | 18    | <u>132,760</u>             | <u>(132,760)</u>         | <u>-</u>                    | <u>-</u>                    |
| <b>Net movement in funds</b>       |       | (16,745)                   | 14,081                   | (2,664)                     | 95,175                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | 1,967,577                  | 113,320                  | 2,080,897                   | 1,985,722                   |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>1,950,832</u></u>    | <u><u>127,401</u></u>    | <u><u>2,078,233</u></u>     | <u><u>2,080,897</u></u>     |

The notes form part of these financial statements

**Wiston Lodge****Balance Sheet****31st March 2024**

|                                              | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>Total<br>funds<br>£ | 2023<br>Total<br>funds<br>£ |
|----------------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                          |                             |                             |
| Tangible assets                              | 12    | 2,284,993                  | -                        | 2,284,993                   | 2,121,053                   |
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                             |                             |
| Debtors                                      | 13    | 99,606                     | 73,218                   | 172,824                     | 198,384                     |
| Cash at bank and in hand                     |       | 3,245                      | 54,183                   | 57,428                      | 144,128                     |
|                                              |       | <u>102,851</u>             | <u>127,401</u>           | <u>230,252</u>              | <u>342,512</u>              |
| <b>CREDITORS</b>                             |       |                            |                          |                             |                             |
| Amounts falling due within one year          | 14    | (240,762)                  | -                        | (240,762)                   | (247,065)                   |
| <b>NET CURRENT ASSETS</b>                    |       | <u>(137,911)</u>           | <u>127,401</u>           | <u>(10,510)</u>             | <u>95,447</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 2,147,082                  | 127,401                  | 2,274,483                   | 2,216,500                   |
| <b>CREDITORS</b>                             |       |                            |                          |                             |                             |
| Amounts falling due after more than one year | 15    | (196,250)                  | -                        | (196,250)                   | (135,603)                   |
| <b>NET ASSETS</b>                            |       | <u>1,950,832</u>           | <u>127,401</u>           | <u>2,078,233</u>            | <u>2,080,897</u>            |
| <b>FUNDS</b>                                 | 18    |                            |                          |                             |                             |
| Unrestricted funds                           |       |                            |                          | 1,950,832                   | 1,967,577                   |
| Restricted funds                             |       |                            |                          | 127,401                     | 113,320                     |
| <b>TOTAL FUNDS</b>                           |       |                            |                          | <u>2,078,233</u>            | <u>2,080,897</u>            |

The financial statements were approved by the Board of Trustees and authorised for issue on 24th March 2025 and were signed on its behalf by:

Judy Russell

J C O Russell - Trustee

The notes form part of these financial statements

**Wiston Lodge**

**Cash Flow Statement**  
**for the Year Ended 31st March 2024**

|                                                                           | Notes | 2024<br>£ | 2023<br>£ |
|---------------------------------------------------------------------------|-------|-----------|-----------|
| <b>Cash flows from operating activities</b>                               |       |           |           |
| Cash generated from operations                                            | 1     | 41,228    | (21,858)  |
| Net cash provided by/(used in) operating activities                       |       | 41,228    | (21,858)  |
| <b>Cash flows from investing activities</b>                               |       |           |           |
| Purchase of tangible fixed assets                                         |       | (195,102) | (80,054)  |
| Sale of tangible fixed assets                                             |       | -         | 76,493    |
| Interest received                                                         |       | 733       | 702       |
| Net cash used in investing activities                                     |       | (194,369) | (2,859)   |
| <b>Cash flows from financing activities</b>                               |       |           |           |
| New loans in year                                                         |       | 75,000    | -         |
| Loan repayments in year                                                   |       | (23,510)  | (23,357)  |
| Net cash provided by/(used in) financing activities                       |       | 51,490    | (23,357)  |
| <b>Change in cash and cash equivalents in the reporting period</b>        |       | (101,651) | (48,074)  |
| <b>Cash and cash equivalents at the beginning of the reporting period</b> | 2     | 144,128   | 192,202   |
| <b>Cash and cash equivalents at the end of the reporting period</b>       | 2     | 42,477    | 144,128   |

The notes form part of these financial statements

**Wiston Lodge**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31st March 2024**

|                                                                                                  |                  |                  |                  |
|--------------------------------------------------------------------------------------------------|------------------|------------------|------------------|
| <b>1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>  |                  |                  |                  |
|                                                                                                  | 2024             | 2023             |                  |
|                                                                                                  | £                | £                |                  |
| Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities) | (2,664)          | 95,175           |                  |
| Adjustments for:                                                                                 |                  |                  |                  |
| Depreciation charges                                                                             | 31,162           | 17,826           |                  |
| Profit on disposal of fixed assets                                                               | -                | (65,803)         |                  |
| Interest received                                                                                | (733)            | (702)            |                  |
| Decrease/(increase) in debtors                                                                   | 25,560           | (155,708)        |                  |
| (Decrease)/increase in creditors                                                                 | (12,097)         | 87,354           |                  |
|                                                                                                  | <u>41,228</u>    | <u>(21,858)</u>  |                  |
| <b>2. ANALYSIS OF CASH AND CASH EQUIVALENTS</b>                                                  |                  |                  |                  |
|                                                                                                  | 2024             | 2023             |                  |
|                                                                                                  | £                | £                |                  |
| Cash in hand                                                                                     | 745              | 564              |                  |
| Notice deposits (less than 3 months)                                                             | 56,683           | 143,564          |                  |
| Overdrafts included in bank loans and overdrafts falling due within one year                     | (14,951)         | -                |                  |
|                                                                                                  | <u>42,477</u>    | <u>144,128</u>   |                  |
| <b>3. ANALYSIS OF CHANGES IN NET DEBT</b>                                                        |                  |                  |                  |
|                                                                                                  | At 1.4.23        | Cash flow        | At 31.3.24       |
|                                                                                                  | £                | £                | £                |
| <b>Net cash</b>                                                                                  |                  |                  |                  |
| Cash at bank and in hand                                                                         | 144,128          | (86,700)         | 57,428           |
| Bank overdraft                                                                                   | -                | (14,951)         | (14,951)         |
|                                                                                                  | <u>144,128</u>   | <u>(101,651)</u> | <u>42,477</u>    |
| <b>Debt</b>                                                                                      |                  |                  |                  |
| Debts falling due within 1 year                                                                  | (33,723)         | 9,157            | (24,566)         |
| Debts falling due after 1 year                                                                   | (135,603)        | (60,647)         | (196,250)        |
|                                                                                                  | <u>(169,326)</u> | <u>(51,490)</u>  | <u>(220,816)</u> |
| <b>Total</b>                                                                                     | <u>(25,198)</u>  | <u>(153,141)</u> | <u>(178,339)</u> |

The notes form part of these financial statements

## Wiston Lodge

### Notes to the Financial Statements for the Year Ended 31st March 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

- All incoming resources are included in the SoFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of the services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned
- Incoming resources from grants, where related to performance and specific deliverable, are accounted for as the charity earns the right to consideration by its performance

##### **Expenditure**

- All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category
- Costs of generating funds comprise the costs associated with attracting voluntary income
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them
- Governance costs include those costs associated with meeting the constitutional and statutory requirement of the charity and include the audit fees and costs linked to the strategic management of the charity
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g floor area, staff time.
- Grants payable are payments made to third parties in the furtherance of the charitable objectives of the trust. The grants are accounts for where either the trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attaching to the grant is outside the control of the trust.

##### **Allocation and apportionment of costs**

The company's operating expenses are financed from general unrestricted funds. Costs relating to restricted funding activities are allocated to those activities when incurred.

##### **Tangible fixed assets**

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

|                          |                              |
|--------------------------|------------------------------|
| Buildings                | - 1% on cost                 |
| Improvements to property | - 10% on cost                |
| Plant and machinery      | - 20% on cost and 5% on cost |
| Activity construction    | - 10% on cost                |

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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

Designated funds are unrestricted funds earmarked by the directors for particular purposes.

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.

**Wiston Lodge**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**1. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

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

**Financial instruments**

Cash and cash equivalents comprise cash on hand and call deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade debtors**

Trade debtors are amounts due from customers for the sale of goods and services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price and represent the full value of the goods and services charged to customers, including any amounts charged on for third parties.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are presented as non current liabilities.

**Borrowings**

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transactions costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

**Provisions and contingencies**

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

**2. DONATIONS AND LEGACIES**

|           | 2024           | 2023           |
|-----------|----------------|----------------|
|           | £              | £              |
| Donations | 2,004          | 4,708          |
| Grants    | 250,908        | 219,207        |
|           | <u>252,912</u> | <u>223,915</u> |

**Wiston Lodge**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**2. DONATIONS AND LEGACIES - continued**

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

|                                              | 2024           | 2023           |
|----------------------------------------------|----------------|----------------|
|                                              | £              | £              |
| South Lanarkshire Council                    | 17,819         | 39,744         |
| Scottish Council for Voluntary Organisations | 1,538          | 59,265         |
| National Lottery Path for Little People      | 98,526         | 7,598          |
| Garfield Weston                              | -              | 10,000         |
| Pilgrim Trust                                | 10,000         | -              |
| YouthLink Scotland                           | -              | 100,000        |
| The Hobson Charity                           | -              | 1,000          |
| D&G Council                                  | 3,600          | 1,400          |
| Hendry Trust                                 | -              | 200            |
| BCT                                          | 2,500          | -              |
| Climate Grant                                | 2,490          | -              |
| VASLan                                       | 19,883         | -              |
| Clydesdale Community Initiatives             | 1,470          | -              |
| Glencoe Trust                                | 795            | -              |
| The Pumphouse Trust                          | 50,000         | -              |
| UK Shared Prosperity Fund                    | 42,287         | -              |
|                                              | <u>250,908</u> | <u>219,207</u> |

**3. INVESTMENT INCOME**

|                          | 2024       | 2023       |
|--------------------------|------------|------------|
|                          | £          | £          |
| Deposit account interest | 733        | 702        |
|                          | <u>733</u> | <u>702</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                                 | 2024           | 2023           |
|---------------------------------|----------------|----------------|
|                                 | £              | £              |
| Trading operations              | 389,599        | 320,429        |
| Activity Residential activities | <u>389,599</u> | <u>320,429</u> |

**5. OTHER INCOME**

|                                       | 2024          | 2023           |
|---------------------------------------|---------------|----------------|
|                                       | £             | £              |
| Gain on sale of tangible fixed assets | -             | 65,803         |
| Rents received                        | 4,200         | 4,200          |
| RHI income                            | 23,873        | 18,673         |
| Insurance Claim                       | -             | 119,441        |
| Timber income - Reforestation Project | -             | 40,278         |
|                                       | <u>28,073</u> | <u>248,395</u> |

**Wiston Lodge**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**6. CHARITABLE ACTIVITIES COSTS**

|                        |                            |
|------------------------|----------------------------|
|                        | Support costs (see note 7) |
|                        | £                          |
| Residential activities | 665,981                    |
| Governance costs       | 8,000                      |
|                        | <u>673,981</u>             |

**7. SUPPORT COSTS**

|                        | Management<br>£ | Finance<br>£ | Governance costs<br>£ | Totals<br>£    |
|------------------------|-----------------|--------------|-----------------------|----------------|
| Residential activities | 662,304         | 3,677        | -                     | 665,981        |
| Governance costs       | -               | -            | 8,000                 | 8,000          |
|                        | <u>662,304</u>  | <u>3,677</u> | <u>8,000</u>          | <u>673,981</u> |

**8. NET INCOME/(EXPENDITURE)**

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

|                                           | 2024<br>£         | 2023<br>£         |
|-------------------------------------------|-------------------|-------------------|
| Auditors' remuneration                    | 4,000             | 4,000             |
| Auditors' remuneration for non audit work | 4,000             | 4,000             |
| Depreciation - owned assets               | 31,162            | 17,826            |
| Other operating leases                    | 1,200             | 3,600             |
| Surplus on disposal of fixed assets       | -                 | (65,803)          |
|                                           | <u>          </u> | <u>          </u> |

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

**10. STAFF COSTS**

|                       | 2024<br>£      | 2023<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 335,877        | 359,009        |
| Social security costs | 20,823         | 21,922         |
| Other pension costs   | 5,919          | 5,659          |
|                       | <u>362,619</u> | <u>386,590</u> |

Key management personnel were paid £30,232 in the year (2023 - £32,000)

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

|           | 2024      | 2023      |
|-----------|-----------|-----------|
| Employees | <u>17</u> | <u>19</u> |

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

**Wiston Lodge**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**11. 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             | 103,889                    | 120,026                  | 223,915             |
| <b>Charitable activities</b>       |                            |                          |                     |
| Residential activities             | 320,429                    | -                        | 320,429             |
| Investment income                  | 702                        | -                        | 702                 |
| Other income                       | 248,395                    | -                        | 248,395             |
| <b>Total</b>                       | <u>673,415</u>             | <u>120,026</u>           | <u>793,441</u>      |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| <b>Charitable activities</b>       |                            |                          |                     |
| Residential activities             | 548,159                    | 139,634                  | 687,793             |
| Governance costs                   | 10,473                     | -                        | 10,473              |
| <b>Total</b>                       | <u>558,632</u>             | <u>139,634</u>           | <u>698,266</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>    | 114,783                    | (19,608)                 | 95,175              |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 1,852,795                  | 132,927                  | 1,985,722           |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>1,967,578</u>           | <u>113,319</u>           | <u>2,080,897</u>    |

**12. TANGIBLE FIXED ASSETS**

|                          | Land<br>£      | Buildings<br>£ | Improvements<br>to<br>property<br>£ |
|--------------------------|----------------|----------------|-------------------------------------|
| <b>COST OR VALUATION</b> |                |                |                                     |
| At 1st April 2023        | 988,310        | 541,632        | 445,905                             |
| Additions                | -              | -              | 193,448                             |
| Reclassification         | -              | 375,347        | (375,347)                           |
| At 31st March 2024       | <u>988,310</u> | <u>916,979</u> | <u>264,006</u>                      |
| <b>DEPRECIATION</b>      |                |                |                                     |
| At 1st April 2023        | -              | -              | -                                   |
| Charge for year          | -              | -              | 13,681                              |
| At 31st March 2024       | <u>-</u>       | <u>-</u>       | <u>13,681</u>                       |
| <b>NET BOOK VALUE</b>    |                |                |                                     |
| At 31st March 2024       | <u>988,310</u> | <u>916,979</u> | <u>250,325</u>                      |
| At 31st March 2023       | <u>988,310</u> | <u>541,632</u> | <u>445,905</u>                      |

**Wiston Lodge**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**12. TANGIBLE FIXED ASSETS - continued**

|                          | Plant and<br>machinery<br>£ | Activity<br>construction<br>£ | Office<br>equipment<br>£ | Totals<br>£ |
|--------------------------|-----------------------------|-------------------------------|--------------------------|-------------|
| <b>COST OR VALUATION</b> |                             |                               |                          |             |
| At 1st April 2023        | 270,430                     | 22,416                        | 17,083                   | 2,285,776   |
| Additions                | 1,654                       | -                             | -                        | 195,102     |
| Reclassification         | -                           | -                             | -                        | -           |
| At 31st March 2024       | 272,084                     | 22,416                        | 17,083                   | 2,480,878   |
| <b>DEPRECIATION</b>      |                             |                               |                          |             |
| At 1st April 2023        | 143,884                     | 13,461                        | 7,378                    | 164,723     |
| Charge for year          | 13,537                      | 2,235                         | 1,709                    | 31,162      |
| At 31st March 2024       | 157,421                     | 15,696                        | 9,087                    | 195,885     |
| <b>NET BOOK VALUE</b>    |                             |                               |                          |             |
| At 31st March 2024       | 114,663                     | 6,720                         | 7,996                    | 2,284,993   |
| At 31st March 2023       | 126,546                     | 8,955                         | 9,705                    | 2,121,053   |

Cost or valuation at 31st March 2024 is represented by:

|                   | Land<br>£ | Buildings<br>£ | Improvements<br>to<br>property<br>£ |
|-------------------|-----------|----------------|-------------------------------------|
| Valuation in 2020 | -         | (75,028)       | -                                   |
| Cost              | 988,310   | 992,007        | 264,006                             |
|                   | 988,310   | 916,979        | 264,006                             |

|                   | Plant and<br>machinery<br>£ | Activity<br>construction<br>£ | Office<br>equipment<br>£ | Totals<br>£ |
|-------------------|-----------------------------|-------------------------------|--------------------------|-------------|
| Valuation in 2020 | -                           | -                             | -                        | (75,028)    |
| Cost              | 272,084                     | 22,416                        | 17,083                   | 2,555,906   |
|                   | 272,084                     | 22,416                        | 17,083                   | 2,480,878   |

The land and buildings were valued on 24th November 2020 by Whyte and Barrie, Chartered Surveyors. The valuation was on an open market basis. The value of land and buildings at cost was £1,975,027.

**13. DEBTORS**

|                                      | 2024<br>£ | 2023<br>£ |
|--------------------------------------|-----------|-----------|
| Amounts falling due within one year: |           |           |
| Trade debtors                        | 97,259    | 69,663    |
| Other debtors                        | 51,971    | 120,275   |
| Prepayments                          | -         | 8,446     |
|                                      | 149,230   | 198,384   |

**Wiston Lodge**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**13. DEBTORS - continued**

|                                               | 2024           | 2023           |
|-----------------------------------------------|----------------|----------------|
|                                               | £              | £              |
| Amounts falling due after more than one year: |                |                |
| Other debtors                                 | 23,594         | -              |
|                                               | <u>23,594</u>  | <u>-</u>       |
| Aggregate amounts                             | <u>172,824</u> | <u>198,384</u> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                         | 2024           | 2023           |
|-----------------------------------------|----------------|----------------|
|                                         | £              | £              |
| Bank loans and overdrafts (see note 16) | 14,951         | -              |
| Other loans (see note 16)               | 24,566         | 33,723         |
| Trade creditors                         | 27,835         | 71,120         |
| Social security and other taxes         | 5,773          | 19,105         |
| VAT                                     | 36,238         | 6,796          |
| Deferred income                         | 100,968        | 92,855         |
| Accrued expenses                        | 30,431         | 23,466         |
|                                         | <u>240,762</u> | <u>247,065</u> |

**15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

|                           | 2024           | 2023           |
|---------------------------|----------------|----------------|
|                           | £              | £              |
| Other loans (see note 16) | 196,250        | 135,603        |
|                           | <u>196,250</u> | <u>135,603</u> |

**16. LOANS**

An analysis of the maturity of loans is given below:

|                                                 | 2024          | 2023          |
|-------------------------------------------------|---------------|---------------|
|                                                 | £             | £             |
| Amounts falling due within one year on demand:  |               |               |
| Bank overdrafts                                 | 14,951        | -             |
| JCO Russell loan                                | -             | 33,723        |
| Energy Savings Trust loan                       | 14,666        | -             |
| RBS Bounceback loan                             | 9,900         | -             |
|                                                 | <u>39,517</u> | <u>33,723</u> |
| Amounts falling between one and two years:      |               |               |
| JCO Russell loan                                | -             | 33,510        |
| Energy Savings Trust loan                       | 2,516         | -             |
| RBS Bounceback loan                             | 10,800        | -             |
| SIS loan                                        | 75,000        | -             |
|                                                 | <u>88,316</u> | <u>33,510</u> |
| Amounts falling due between two and five years: |               |               |
| JCO Russell loan                                | 30,600        | 52,093        |
| RBS Bounceback loan                             | 7,934         | -             |
|                                                 | <u>38,534</u> | <u>52,093</u> |
| Amounts falling due in more than five years:    |               |               |
| Repayable by instalments:                       |               |               |
| JCO Russell loan                                | 69,400        | 50,000        |

**Wiston Lodge**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**17. SECURED DEBTS**

The following secured debts are included within creditors:

|                | 2024          | 2023     |
|----------------|---------------|----------|
|                | £             | £        |
| Bank overdraft | 14,951        | -        |
| SIS loan       | 75,000        | -        |
|                | <u>89,951</u> | <u>-</u> |

The bank overdraft facility of £45,000 is secured upon one of the properties in the grounds of Wiston Lodge, known as Kennels Cottage, which has a valuation of £95,000.

SIS (Community Finance) Limited hold a Standard Security over the property at Wiston Lodge dated 28th June 2024 in respect of loan finance provided.

**18. MOVEMENT IN FUNDS**

|                                                   | At 1.4.23        | Net movement in funds | Transfers between funds | At 31.3.24       |
|---------------------------------------------------|------------------|-----------------------|-------------------------|------------------|
|                                                   | £                | £                     | £                       | £                |
| <b>Unrestricted funds</b>                         |                  |                       |                         |                  |
| General fund                                      | 1,967,577        | (149,505)             | 132,760                 | 1,950,832        |
| <b>Restricted funds</b>                           |                  |                       |                         |                  |
| The R S Macdonald Charitable Trust                | 3,888            | (3,888)               | -                       | -                |
| Young Start (The National Lottery Community Fund) | 5,363            | 78,559                | -                       | 83,922           |
| Roof Repair                                       | 10,596           | 10,000                | -                       | 20,596           |
| SSE                                               | 52,229           | -                     | (52,229)                | -                |
| Leach Family Charitable Trust                     | 2,000            | -                     | -                       | 2,000            |
| The Hobson Charity                                | 1,000            | -                     | -                       | 1,000            |
| UK Shared Prosperity Fund                         | 38,244           | 42,287                | (80,531)                | -                |
| VASLan                                            | -                | 19,883                | -                       | 19,883           |
|                                                   | <u>113,320</u>   | <u>146,841</u>        | <u>(132,760)</u>        | <u>127,401</u>   |
| <b>TOTAL FUNDS</b>                                | <u>2,080,897</u> | <u>(2,664)</u>        | <u>-</u>                | <u>2,078,233</u> |

Wiston Lodge

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2024

18. **MOVEMENT IN FUNDS - continued**

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                                      | 476,690                    | (626,195)                  | (149,505)                 |
| <b>Restricted funds</b>                           |                            |                            |                           |
| The R S Macdonald Charitable Trust                | -                          | (3,888)                    | (3,888)                   |
| Young Start (The National Lottery Community Fund) | 98,526                     | (19,967)                   | 78,559                    |
| Scottish Council for Voluntary Organisations      | 1,538                      | (1,538)                    | -                         |
| South Lanarkshire Council Salary Contributions    | 14,038                     | (14,038)                   | -                         |
| Roof Repair                                       | 10,000                     | -                          | 10,000                    |
| D&G Council                                       | 3,600                      | (3,600)                    | -                         |
| UK Shared Prosperity Fund                         | 42,287                     | -                          | 42,287                    |
| Climate Grant                                     | 2,490                      | (2,490)                    | -                         |
| VASLan                                            | 19,883                     | -                          | 19,883                    |
| Clydesdale Community Initiatives                  | 1,470                      | (1,470)                    | -                         |
| Glencoe Trust                                     | 795                        | (795)                      | -                         |
|                                                   | <u>194,627</u>             | <u>(47,786)</u>            | <u>146,841</u>            |
| <b>TOTAL FUNDS</b>                                | <u>671,317</u>             | <u>(673,981)</u>           | <u>(2,664)</u>            |

**Comparatives for movement in funds**

|                                                                 | At 1.4.22<br>£   | Net<br>movement<br>in funds<br>£ | At<br>31.3.23<br>£ |
|-----------------------------------------------------------------|------------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b>                                       |                  |                                  |                    |
| General fund                                                    | 1,852,795        | 114,782                          | 1,967,577          |
| <b>Restricted funds</b>                                         |                  |                                  |                    |
| The R S Macdonald Charitable Trust                              | 10,127           | (6,239)                          | 3,888              |
| The Robertson Trust                                             | 1,445            | (1,445)                          | -                  |
| Young Start (The National Lottery Community Fund)               | 25,577           | (20,214)                         | 5,363              |
| Roof Repair                                                     | 8,420            | 2,176                            | 10,596             |
| Youthlink Scotland                                              | 680              | (680)                            | -                  |
| Youthlink Scotland                                              | 1,956            | (1,956)                          | -                  |
| Adapt and Thrive                                                | 28,693           | (28,693)                         | -                  |
| SSE                                                             | 52,229           | -                                | 52,229             |
| Leach Family Charitable Trust                                   | 2,000            | -                                | 2,000              |
| Enhanced Easter Provision Fund 2022 (South Lanarkshire Council) | 1,800            | (1,800)                          | -                  |
| The Hobson Charity                                              | -                | 1,000                            | 1,000              |
| UK Shared Prosperity Fund                                       | -                | 38,244                           | 38,244             |
|                                                                 | <u>132,927</u>   | <u>(19,607)</u>                  | <u>113,320</u>     |
| <b>TOTAL FUNDS</b>                                              | <u>1,985,722</u> | <u>95,175</u>                    | <u>2,080,897</u>   |

**Wiston Lodge**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**18. MOVEMENT IN FUNDS - continued**

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                                                    | 673,415                    | (558,633)                  | 114,782                   |
| <b>Restricted funds</b>                                         |                            |                            |                           |
| The R S Macdonald Charitable Trust                              | -                          | (6,239)                    | (6,239)                   |
| The Robertson Trust                                             | -                          | (1,445)                    | (1,445)                   |
| Young Start (The National Lottery Community Fund)               | 7,598                      | (27,812)                   | (20,214)                  |
| Scottish Council for Voluntary Organisations                    | 59,265                     | (59,265)                   | -                         |
| South Lanarkshire Council Salary Contributions                  | 1,500                      | (1,500)                    | -                         |
| Roof Repair                                                     | 11,020                     | (8,844)                    | 2,176                     |
| Youthlink Scotland                                              | -                          | (680)                      | (680)                     |
| Youthlink Scotland                                              | -                          | (1,956)                    | (1,956)                   |
| Adapt and Thrive                                                | (1)                        | (28,692)                   | (28,693)                  |
| Enhanced Easter Provision Fund 2022 (South Lanarkshire Council) | -                          | (1,800)                    | (1,800)                   |
| The Hobson Charity                                              | 1,000                      | -                          | 1,000                     |
| D&G Council                                                     | 1,400                      | (1,400)                    | -                         |
| UK Shared Prosperity Fund                                       | 38,244                     | -                          | 38,244                    |
|                                                                 | <u>120,026</u>             | <u>(139,633)</u>           | <u>(19,607)</u>           |
| <b>TOTAL FUNDS</b>                                              | <u>793,441</u>             | <u>(698,266)</u>           | <u>95,175</u>             |

**Restricted Funds**

- The Robertson Trust and The R S Macdonald Charitable Trust advanced monies to help fund salary costs of the Programme Development Coordinator.
- Young Start (The National Lottery Community Fund) funded a project co-ordinator post and other costs relating to the Path of the Little People project.
- The Scottish Council for Voluntary Organisations provided grant contributions towards wage costs. All funds received were utilised in the year.
- South Lanarkshire Council and Dumfries & Galloway Council provided funds to support youth programs, this included summer and easter programs.
- The Leach Family Charitable Trust have provided funding to develop paths through degraded sections of the woodland and provide forestry equipment for the grounds team.
- UK Shared Prosperity Fund is a contribution to the cost of the renovation of the campsite toilets and showers.
- The Roof Repair Fund is for necessary repair work to the roof of the main Lodge.
- VASLan Fund is Employability Funding to recruit young people and local residents to a volunteer skills programme.
- the Climate Fund provided funding towards the Wiston Lodge Kitchen Garden..

**Transfers between funds**

During the year under review, capital project funds which had been completed within their restricted purpose were transferred to General Funds.

**Wiston Lodge**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st March 2024**

**19. CAPITAL COMMITMENTS**

|                                                             | 2024              | 2023              |
|-------------------------------------------------------------|-------------------|-------------------|
|                                                             | £                 | £                 |
| Contracted but not provided for in the financial statements | -                 | 180,084           |
|                                                             | <u>          </u> | <u>          </u> |

**20. RELATED PARTY DISCLOSURES**

The trustees receive no remuneration for their services, nor did they claim any expenses during the period.

JCO Russell provided an interest free loan of £100,000 during the year to 31 March 2022. She has introduced a further £50,000 of loan funding post year end also. This loan will be repaid by monthly instalments over an approximate 10 year period beginning in April 2026.

In addition, during the year under review, Wiston Lodge received a grant of £50,000 from the Pumphouse Trust. Judy Russell is also a trustee of the Pumphouse Trust.

**Wiston Lodge**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2024**

|                                       | 2024<br>£     | 2023<br>£     |
|---------------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>          |               |               |
| <b>Donations and legacies</b>         |               |               |
| Donations                             | 2,004         | 4,708         |
| Grants                                | 250,908       | 219,207       |
|                                       | <hr/> 252,912 | <hr/> 223,915 |
| <b>Investment income</b>              |               |               |
| Deposit account interest              | 733           | 702           |
| <b>Charitable activities</b>          |               |               |
| Trading operations                    | 389,599       | 320,429       |
| <b>Other income</b>                   |               |               |
| Gain on sale of tangible fixed assets | -             | 65,803        |
| Rents received                        | 4,200         | 4,200         |
| RHI income                            | 23,873        | 18,673        |
| Insurance Claim                       | -             | 119,441       |
| Timber income - Reforestation Project | -             | 40,278        |
|                                       | <hr/> 28,073  | <hr/> 248,395 |
| <b>Total incoming resources</b>       | 671,317       | 793,441       |
| <b>EXPENDITURE</b>                    |               |               |
| <b>Support costs</b>                  |               |               |
| <b>Management</b>                     |               |               |
| Wages                                 | 335,877       | 359,009       |
| Social security                       | 20,823        | 21,922        |
| Pensions                              | 5,919         | 5,659         |
| Rates & insurance                     | 12,374        | 11,559        |
| Light and heat                        | 31,347        | 28,891        |
| Telephone                             | 2,459         | 933           |
| Postage and stationery                | 7,482         | 6,913         |
| Sundries                              | 4,851         | 8,790         |
| Vehicles                              | 1,214         | 2,015         |
| Catering                              | 103,096       | 64,660        |
| Maintenance                           | 34,639        | 99,767        |
| Professional fees & licences          | 1,193         | 1,760         |
| Laundry & cleaning                    | 3,567         | 3,486         |
| Tutors & contract labour              | 51,871        | 35,660        |
| Training                              | 838           | 6,526         |
| Interest                              | 13,592        | 2,617         |
| Improvements to property              | 13,681        | -             |
| Plant & machinery depreciation        | 13,537        | 13,861        |
| Fixtures and fittings                 | 2,235         | 2,245         |
| Computer equipment                    | 1,709         | 1,720         |
|                                       | <hr/> 662,304 | <hr/> 677,993 |
| <b>Finance</b>                        |               |               |
| Other operating leases                | 1,200         | 3,600         |
| Bank charges                          | 2,477         | 1,700         |
|                                       | <hr/> 3,677   | <hr/> 5,300   |

This page does not form part of the statutory financial statements

**Wiston Lodge**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st March 2024**

|                                           | 2024<br>£     | 2023<br>£     |
|-------------------------------------------|---------------|---------------|
| <b>Finance</b>                            |               |               |
| <b>Governance costs</b>                   |               |               |
| Auditors' remuneration                    | 4,000         | 4,000         |
| Auditors' remuneration for non audit work | 4,000         | 4,000         |
| Accountancy and legal fees                | -             | 6,973         |
|                                           | <hr/> 8,000   | <hr/> 14,973  |
| Total resources expended                  | <hr/> 673,981 | <hr/> 698,266 |
| Net (expenditure)/income                  | <hr/> (2,664) | <hr/> 95,175  |

This page does not form part of the statutory financial statements

