

Registered number  
CS003344

Letham 4 All SCIO  
Report and Accounts  
30 April 2023

**Letham 4 All SCIO  
Company Information**

**Accountants**

Fraser + Accountants  
3 Barossa Place  
PH1 5HG

**Registered office**

119 Rannoch Road  
Perth  
PH1 2DQ

**Registered number**

CS003344

**Registered charity number**

SC048289



Scottish Charity Number: SC048289

119 Rannoch Road,

Perth

PH1 5RP

01738 444061

Letham4all@gmail.com

[www.letham4all.org.uk](http://www.letham4all.org.uk)

Facebook: Letham4All

### **Charity Trustees**

1. Jon Kidd
2. Margaret Brown
3. Suzie Burt
4. Alan Murray
5. Stuart Kerr
6. Michelle Hunter
7. Denise Melloy
8. John Rebbeck
9. Sheila McCole
10. Sam Finlayson (Shadow Board Member)
11. Lorna Robertson (Shadow Board Member)

## Objectives and activities

Letham4All has been developed by local people to help them to be involved in their local community, develop their ideas to improve the health and well-being of the area and create positive opportunities for residents of all ages to enhance their quality of life. Letham4All SCIO was also created to take on the future role of operating the new Letham Community Hub. Our vision is that life across our communities is better and healthier, where everyone can reach their potential from cradle to grave. Letham4All operates in the Ward 10 and 11 areas of Perth City and in the Muirton Area. Letham4All is open to all members of the community without prejudice of age, religion, race, culture, disability, gender, sexuality, or politics. Our objectives are to:

- Advance community development through maintaining and managing the Letham Community & Wellbeing Hub
- To provide recreational facilities, physical and social activities with the aim of improving the conditions of life of the community

To help us achieve these objectives in the last year we have successfully applied for external funding which has enabled us to deliver:

- Delivered The Letham4All Youth Work Project – a youth work project for young people from the ages of 8-25 and supported school holiday activities for local families and children.
- Worked in partnership with a range of agencies and community members to deliver activities, community events and services in the community.
- Received from National Lottery Funding, The Gannochy Trust and the Robertson Trust to continue delivered all our activities while the refurbishment and construction work to the new Letham Community Hub is underway.
- Continued to deliver activities for people over the age of 60 to improve their health and well being.
- Operated the Letham Community Minibus for the benefit of the community and local non-profit groups and organisations.
- Worked with local volunteers to operate the Community Fridge4All Project in Letham, Muirton and Moncrieff.
- In the role of a community anchor organisation, we have led on a local Cost of Living Crisis Working Group, securing funding to support local families through the current economic crisis to alleviate the impact of poverty and have developed a local Financial Wellbeing Project with partners.
- We have worked to secure funding to operate the Letham Community Hub and deliver our activities for the next 3 years.
- With support from Inspiring Scotland, we have developed the Letham4All Strategic Plan 2023-2026 to help us achieve the 4 priorities identified by our community.

## **Structure, governance and management**

Letham4All has a constitution which sets out its purpose, structure and describes how it operates. You can see Letham4All's Constitution [here](#). It operates as a two tier Scottish Charitable Incorporated Organisation (SCIO), made up of ordinary members and a Board of Trustees.

To be a member of Letham you must live in the area of Ward 10 or Ward 11 or have the interests of Letham at heart.

## **Trustee recruitment and appointment**

At the last Annual General Meeting of Letham4All SCIO held on the 22<sup>nd</sup> of November 2022, 1 new community member was accepted to the Board, filling all the 7 spaces available for Community Board Members. They join Associate and Co-opted Board Members as laid out in Letham4All's Constitution and have responsibility for delivering the aims and objectives of Letham4All. The Board have also recruited 2 Shadow Board members to support the nominations of new Board Members in the future.

Letham4All's Board have a wealth of professional and personal experience across a range of areas including community learning and development, social work, facilities management, human resources, project management and evaluation and managing budgets. The responsibility of managing Letham4All Projects rests with these people, with the Chairperson having operational responsibility for the staff delivering all that we do.

## **Achievements and performance**

Since its formation, Letham4All has worked with residents to create initiatives to help build community capacity and support health and wellbeing. The creation of Letham4All and expanded partnership working has increased levels of community participation and volunteering. In the last year Letham4All has continued to deliver services in temporary venues as the refurbishment and construction work on the new Letham Community Hub is underway. It is a testament to hard work of our volunteers and staff that we have managed to deliver most of our existing services and grow new ideas and activities to support our community.

The enthusiasm, passion and hard work of our volunteers is immeasurable and invaluable. They are at the heart of everything that we do and quite simply there would not be a Letham4All without them. From working in the Community Fridges in Letham, Muirton and Moncrieff, hosting Family Brunches, Butty and Blether Café , Health Walks , driving our mini bus , helping at Buggy and Blether, lending a hand at events, along with our staff, they make an awesome team.

Working to achieve our Vision our staff and volunteers have been achieved the following progress towards our 4 Strategic Priorities, our volunteers and staff have:

### **Priority 1: Own and operate the Letham Community Hub**

***Complete the purchase approved by Perth and Kinross Council and legal team in place to process the sale.***

- Our legal team at Thorntons continue to work with Perth and Kinross Council , The National Lottery to conclude the purchase of the building when capital project are completed.

***Commission the new building capital***

- This can not happen until the new building is handed over to Letham4All and delays to the capital project has prevented this to happen.

***Implement operating policies and procedures for the building, including Health and Safety***

- We still continue to implement our operating polices and procedures through this transitional time to deliver our activities safely and fairly in the community. Our Board have considered and agreed new terms and conditions for our staff and also a charging policy for the new building.

***Develop training and sustainability plan for Letham4All SCIO Board Members***

- We working to deliver a range of awareness and learning session for all our Board Members and volunteers, in relation to roles and responsibilities of trustees. We have recruited 2 new Shadow Board Members to help sustain the Board when current trustees reach the end of the term of service on the Board.

### **Priority 2: work with the community to improve health and wellbeing.**

***Support existing community led activity groups to remain active through the Capital Project in transitional venues reducing social isolation and mental health wellbeing***

- All of Letham4All's existing activities have continued to be delivered and in addition we through this winter we delivered our Warm Space initiative. Operating 2 full days a week, Warm Space offered local people a place to find a warm welcome and company from November to April. Hot refreshments were available all day and afterschool families were welcomed with a hot meal, crafts, games and movies. As community anchor organisation we continue to support the Letham Friendship Network, whose weekly sessions on a Tuesday morning and Monday evening continue to grow in numbers, helping people to come together and remain connected in their community.

### ***Set Up and Operate Community Gym based on previously piloted model***

- The Letham4All Board have agreed a contract which will enable us to have the most up to date gym equipment in the Community Gym when the building is ready to be opened.

### ***Deliver low impact wellbeing activities***

- With support from Mindspace and our volunteers we continue to deliver weekly health walks, and the use of our minibus is providing opportunities to go further afield to enjoy these activities. We have engaged Vitally Me to deliver a weekly programme of community based low impact exercises in our Keep Fit Friday sessions.

### ***Deliver 60+ Activities***

- Our popular Oot The Hoose Group has been delivered weekly over the last 12 months and continues to be well attended by local older people. The group have had a number of outings in the Community Mini Bus and a range of information has been shared from a variety of health and well being and financial security agencies at the group.

### ***Operate Community Minibus***

- The Letham4All Community Mini Bus is being well used by 18 community groups and organisations, as well as by our own projects. Lead volunteer for the mini bus has acquired his MIDAS Assessors Certificate, we have enabled 8 people to acquire their MIDAS driving certificate.

## **Priority 3: Support employability opportunities and personal development**

### ***Become a registration centre for ASDAN personal development awards***

- We have worked to create the required policies to enable us to request registration to the accreditation scheme. 4 staff members have undertaken ASDAN training to support volunteers and service users to take part in the award scheme.

### ***Continue to deliver youth accredited awards***

- Our youth work staff worked in partnership with 3 local primary school to deliver a Community After School Club, 8 sessions were delivered, with 25 young people achieving Hi5 Awards through taking part in a variety of activities. 2 young people achieved their Dynamic Youth Award at the Inbetweeners Youth Group.

### ***Support volunteering in the operation of the Letham Community Hub***

- All of Letham4All activities have opportunities for volunteering, and in since being set up in 2018, a total of 135 people have volunteered with the

organisation. At the end of April 2023, 38 people regularly gave up their time to support our activities.

- Through engagement with the volunteers training has been identified and a programme of learning has been implemented – 8 Board Members attended a Role and Responsibility Training, 1 volunteer achieved MIDAS Assessor Certificate and has enable a further 8 volunteers to achieve their Midas certificate, 12 people attended First Aid Training and 3 volunteers attended Welfare Rights Training and Financial Assessment and Signposting Awareness Session.

#### **Priority 4: Support the community to reduce the impact of poverty including child poverty.**

##### ***Operate and expand the Community Fridge4All to include services to support financial wellbeing.***

- In the last 12 months there have been **15,000** visits to Community Fridges and the Community Fridge Project is supported by **60** volunteers. We do not take individual names of people who use the Community Fridge project but do take post codes, but because multiple people can live at different addresses in the same post code area it is difficult to be precise in the number of individual using the project , however we estimate that around **450** individuals have used the project in the last 12 months using the fridge 3 times during a month. The Community Fridge project has also supported other community groups to operate their own projects in Bankfoot and Methven and surplus food collected has also enable life skill projects and access to food in other local organisations. From information received from local Tesco, Aldi, Marks and Spencer and Lidl stores we believe the Community Fridge Project in total has been able to collect **5.4** tonnes of good food from going to waste, saving **13.5** tonnes of CO2 going to landfill from local Co-op Stores we have collected **26,000** items of food from local Co-op Stores. **18** Volunteers worked with our staff and local primary school across Perth to deliver a gift of a Christmas Dinner, Treat bag and Fresh food to alleviate food insecurity in Christmas Holidays, **158** families (**520** individuals) benefited from this project, which was delivered to their door on the 23<sup>rd</sup> of December 2022.
- In December 2022 we launched our Outreach P&K Credit Union and have delivered **12** fortnightly drop-in sessions with **4** volunteers who were trained with Perth and Kinross Credit Union. Working from the Letham Community Fridge Building they supported 5 people to open P&K Credit Union accounts and have raised awareness in the community in relation to ethical banking and its benefits.
- Working in partnership to offer outreach support from agencies to support financial well-being – Letham4All invited partners to work in partnership through Cost-of-Living Crisis Local Working Group to develop outreach and partnership financial wellbeing support in our community. As result Citizens Advice Bureau have begun delivering a 1/2-day outreach session in the



Letham Community Fridge, starting in March 2023 **10** people have attended 1-1 support sessions.

- Letham4All, with our partners from this group, has also piloted new ways of being able to support people accessed financial wellbeing support through the development 'cash first' approach to alleviate immediate financial insecurity new ways of delivering this approached have been piloted including the introduction of a Paypoint System as means of delivering a purchase code to enable people to buy pay as you go utility top ups locally and distributed Perth Cards that can be used in a variety of supermarkets and shops. **112** people have been supported out of financial crisis.
- We worked with **5** Parent Councils to enable them to apply for Corra Foundation Winter Hardship Funds, which amounted a total of £18,000 to support families through the winter.
- We worked with our partners to provide Warm Spaces through the winter in our community. Letham4All hosted their Warm Space twice a week from 10am until 6pm. Access to hot food, warmth, digital devices, and Wi-Fi were made available with **60** people attending over 14 sessions, this was supported by 6 community volunteers. We have worked with The HEAT project to enable their team to engage within all our groups and Community Fridges offering support and guidance on energy efficiency and financial advice in relation to utility costs.

***Co-produce family and young children's activities to contribute to achieving the best start in life for children***

- We engaged with **17** young mums to develop the Buggy and Blether Group running weekly with **30** sessions being delivered since October 2022. This group is supported by **5** volunteers.
- Working in Partnership with Live Active Leisure and Jeanfield Swifts we supported 120 young people to take part in 5 days of water awareness and swimming lessons over 5 weeks of school holidays in 2022.
- Our Youth Workers supported **6** young people to take part in the Love Letham Initiative to engage young people in improving their communities.

***Pilot a Community Kitchen/Café approach to alleviate food insecurity.***

- We have delivered a weekly Butty and Blether Café which has been attended by **840** people over the last 12 months. We have also hosted **6** Community Breakfasts and Family Brunch events through out the year with **240** adults and children attending. Both activities reduce food insecurity and social isolation. We have held community events with food at Halloween and Christmas for families with over 200 people attending. Under the umbrella of our Warm Spaces initiative we provided Family Tea Time from 3pm until 6pm twice a week from January until March with 25 families being supported.

## Financial review

### Statement of the charity's policy on reserves

Letham4All SCIO have agreed a simple policy in relation to reserves, which will allow a minimum of 10% of any surplus of Letham4All unrestricted funds to be added to a reserve account on an annual basis. This account is currently held with the Perth and Kinross Credit Union.

By developing reserves, Letham4All will be able to cope with any unexpected issues and also support any future repairs etc to the new building in the future. The decision to allocate any unrestricted funds to reserves rest with the Board.

### Next Steps

This year we have continued to operate our services without having our own building. Delays to the Capital Project continue and we have no definite entry date for Letham4All to take over the building as we progress into 2023. This is extremely disappointing and frustrating for all and out with the control of Letham4All. We will continue to deliver our projects and activities in all the transitional venues, until we can access the building and work to achieve our vision that ***Life across our communities is better and healthier, where everyone can reach their potential from cradle to grave.***

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### Declaration

Signed on behalf of the charity trustees:



Print name

Jon Kidd

Designation

Chairperson

Date

31<sup>st</sup> October 2023

## **Letham 4 All SCIO Independent Examiner's Report to the Trustees**

I report on the accounts of the Charity for the year ended 30 April 2023 which are set out on pages 11 and 16.

### **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. The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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 independent examiner's report**

My examination is 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 seeks explanations of the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, I do not express an audit opinion on the 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 comply with Regulation 9 of the 2006 Accounts Regulationshave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Fraser  
Chartered Accountant

3 Barossa Place  
Perth  
PH1 5HG

**Letham 4 All SCIO  
Balance Sheet  
as at 30 April 2023**

	<b>Notes</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Intangible assets	2	11,400	15,200
<b>Current assets</b>			
Debtors	3	4,052	3,819
Cash at bank and in hand		162,452	198,761
		<u>166,504</u>	<u>202,580</u>
<b>Current liabilities</b>			
	4	(61,306)	(50,814)
<b>Net current assets</b>			
		<u>105,198</u>	<u>151,766</u>
<b>Net assets</b>			
		<u>116,598</u>	<u>166,966</u>
<b>Represented by funds</b>			
Unrestricted funds		89,788	83,961
Restricted funds	8	26,810	83,005
		<u>116,598</u>	<u>166,966</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Jon Kidd  
Chair  
Approved by the board on

**Letham 4 All SCIO**  
**Statement of financial activities**  
**for the year ended 30 April 2023**

	Unrestricted			Unrestricted		
	Funds	Restricted	Total	Funds	Restricted	Total
			Funds			Funds
			2023			2022
			£			£
<b>INCOMING RESOURCES</b>						
<b>Donations and grants</b>						
Grants and donations	169,204	61,001	230,205	66,340	155,905	222,245
Other income	32,431	3,176	35,607	9,280	332	9,612
	<u>201,635</u>	<u>64,177</u>	<u>265,812</u>	<u>75,620</u>	<u>156,237</u>	<u>231,857</u>
<b>Investment income</b>						
Interest received	97	-	97	115	-	115
	<u>97</u>	<u>-</u>	<u>97</u>	<u>115</u>	<u>-</u>	<u>115</u>
<b>Resources Expended</b>						
<b>Direct project costs</b>						
	<u>97,629</u>	<u>5,139</u>	<u>102,768</u>	<u>32,749</u>	<u>41,285</u>	<u>74,034</u>
<b>Premises costs</b>						
Premises expenses	25,422	-	25,422	8,301	578	8,879
	<u>25,422</u>	<u>-</u>	<u>25,422</u>	<u>8,301</u>	<u>578</u>	<u>8,879</u>
<b>Management and administration</b>						
<b>Staff costs</b>						
Gross wages	80,577	56,837	137,414	1,334	102,883	104,217
Employer pension	5,238	1,159	6,397		88	88
Training	1,204	-	1,204	134	159	293
Travel and subsistence	33	-	33	233	17	250
Motor expenses	-	-	-	11	-	11
	<u>87,052</u>	<u>57,996</u>	<u>145,048</u>	<u>1,712</u>	<u>103,147</u>	<u>104,859</u>
<b>Administration costs</b>						
Advertising	2,966		2,966	442	154	596
Insurance	2,897		2,897	690	1,578	2,268
Subscriptions	9,637	88	9,725	3,109	875	3,984
Repairs and maintenance	2,273		2,273	7,472	1,150	8,622
Other office costs	10,257	215	10,472	1,511	4,423	5,934
Consultancy fee	7,200		7,200	-	-	-
Professional fees	3,706		3,706	3,620	-	3,620
Depreciation	3,800		3,800	3,800	-	3,800
	<u>42,736</u>	<u>303</u>	<u>43,039</u>	<u>20,644</u>	<u>8,180</u>	<u>28,824</u>
<b>EXCESS INCOME OVER EXPENDITURE</b>	<b>(51,107)</b>	<b>739</b>	<b>(50,368)</b>	<b>12,329</b>	<b>3,047</b>	<b>15,376</b>
Balances brought forward 1 May 2022	83,961	83,005	166,966	29,017	174,372	203,389
Transfer between funds	(3,066)	3,066	-	61,615	(61,615)	-
Transfer of core costs	60,000	(60,000)	-			
Transfer to deferred income			-	(19,000)	(32,799)	(51,799)
Balances carried forward 30 April 2023	<u>89,788</u>	<u>26,810</u>	<u>116,598</u>	<u>83,961</u>	<u>83,005</u>	<u>166,966</u>

**Letham 4 All SCIO**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared in accordance with the 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 2015 (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The Venture Community Association meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The presentational currency of the financial statements is Pound Sterling.

***Income recognition policy***

Income is included in the SOFA when the charity becomes entitled to the income and the amount can be qualified with reasonable accordance and receipt is probable. All income is unrestricted unless specifically restricted by the funder. Income is only deferred when the Charity must fulfil conditions before becoming entitled to it or where the funder has specified that the income is to be expended in a future accounting period.

***Short-term debtors and creditors***

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that the settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

***Value Added Tax***

The Company is not registered for VAT and accordingly, where applicable, all expenditure is inclusive of VAT.

***Funds***

Unrestricted funds are those funds which can be used at the Trustees' discretion, Restricted funds are those funds whose purposes have restricted by the donor. Designated funds are those funds which have been earmarked by the trustees for specific purposes.

***Allocation of Overhead and Support Costs***

Overhead and support costs, which include governance costs, are allocated between charitable activities. These costs have been apportioned to the various activities on the basis of staff time, The allocation of overhead and support costs is analysed in note 4. Support costs of the charity which have been funded by core grant which is not attributable direct to specific projects. Governance costs comprise all costs involving the public accountability of the charity.

***Charitable Activities***

Costs of charitable activities include direct costs and an apportionment of overhead and governance costs are shown in note 5.

**2 Tangible fixed assets**

	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 May 2022	19,000	19,000
Additions	-	-
Disposals	-	-
At 30 April 2023	<u>19,000</u>	<u>19,000</u>
<b>Depreciation</b>		
At 1 May 2022	3,800	3,800
Charge for the year	3,800	3,800
On disposals	-	-
At 30 April 2023	<u>7,600</u>	<u>7,600</u>
<b>Net book value</b>		
At 30 April 2023	<u>11,400</u>	<u>11,400</u>
As at 30 April 2022	<u>15,200</u>	<u>15,200</u>

**3 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	4,052	3,819
Other debtors	-	-
	<u>4,052</u>	<u>3,819</u>

**Letham 4 All SCIO**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**4 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Other taxes and social security costs	591	584
Other creditors	6,516	2,231
	<u>7,107</u>	<u>2,815</u>

**Deferred income**

Community Investment Fund	32,799	32,799
Mini-bus	11,400	15,200
Hugh Fraser	10,000	-
	<u>54,199</u>	<u>47,999</u>
<b>Total</b>	<u>61,306</u>	<u>50,814</u>

Mini-bus deferred income is accounted for in-line with the depreciation of the asset purchased.

**5 Analysis of expenditure on charitable activities**

	Direct project costs	Project delivery staff costs	Support costs	Governance costs	Total
Community Fridge Project		2,999			2,999
Hosted Funding	1,267		303		1,570
L4A Youth Work Project					-
Oot the Hoose/60+ Project	872				872
The National Lottery Revenue Grant		57,996			57,996
Robertson Trust			20,000		20,000
The Gannochy Trust			40,000		40,000
	<u>2,139</u>	<u>60,995</u>	<u>60,303</u>	<u>-</u>	<u>123,437</u>

**6 Analysis of governance and support costs**

The Trustees initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function, Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the charitable activities, Refer to the table below for the analysis of support and governance costs.

	Staff costs	Support	Governance	Total
Premises costs		25,422		25,422
Staff costs	143,811	1,237		145,048
Advertising		2,966		2,966
Insurance		2,897		2,897
Subscriptions		9,725		9,725
Repairs and maintenance		2,273		2,273
Other office costs		10,472		10,472
Consultancy		7,200		7,200
Professional fees		1,906	1,800	3,706
Depreciation		3,800		3,800
	<u>143,811</u>	<u>67,898</u>	<u>1,800</u>	<u>213,509</u>

**7 Analysis of staff costs, trustee remuneration and the cost of key management personnel**

	<b>2023</b>	<b>2022</b>
Salaries and wages	132,344	102,281
Social security costs	5,070	1,778
Pensions	6,397	88
	<u>143,811</u>	<u>104,147</u>

No employees had employee benefits in excess of £60,000 (2021:£nil).

The charity trustees were not paid or received any other benefits from employment within the company in the year (2021:£nil) neither were they reimbursed expenses during the year (2021:£nil). No charity trustee received payments for professional or other services supplied to the charity (2021:£nil).

**Letham 4 All SCIO**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

Letham4All currently employs: Full time Business & Development Manager	<b>2023</b>	<b>2022</b>
	1	1
Part time Project delivery staff	7	8

**8 Analysis of charitable funds**  
**Analysis of movements in unrestricted funds**

	Balance 1 May 2022	Income	Expenditure	Transfers	Balance 30 April 2023
General fund	83,961	201,732	(252,839)	(3,066)	29,788
Core cost contribution	-		60,000		60,000
<b>Total</b>	<b>83,961</b>	<b>201,732</b>	<b>(192,839)</b>	<b>(3,066)</b>	<b>89,788</b>

**Analysis of movements in unrestricted funds - previous years**

	Balance 1 May 2021	Income	Expenditure	Transfers	Balance 30 April 2022
General fund	29,017	75,735	(63,406)	42,615	83,961
Designated fund					-
<b>Total</b>	<b>29,017</b>	<b>75,735</b>	<b>(63,406)</b>	<b>42,615</b>	<b>83,961</b>

**Name of unrestricted fund**

General fund  
Designated funds

**Description, nature and purposes of fund**

The 'free reserves' after allowing for all designated funds.  
£0 has been transferred from unrestricted funds for continuation of services

**Analysis of movements in restricted funds**

	Balance 1 May 2022	Income	Expenditure	Transfers	Balance 30 April 2023
Action 15	2,710				2,710
Community Recovery Fund	3,000		(3,000)	-	-
Hosted Funding	3,729	2,271	(1,570)	(985)	3,445
L4A Youth Work Project	5,312				5,312
Oot the Hoose/60+ Project	14,309	1,906	(872)		15,343
The National Lottery Revenue Grant	53,945		(57,996)	4,051	-
Gannochy Trust		40,000	(40,000)		-
Robertson Trust		20,000	(20,000)		-
<b>Total</b>	<b>83,005</b>	<b>64,177</b>	<b>(123,438)</b>	<b>3,066</b>	<b>26,810</b>



**Letham 4 All SCIO**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**Analysis of movements in restricted funds**

	Balance 1 May 2021	Income	Expenditure	Transfers	Balance 30 April 2022
Action 15	6,710			(4,000)	2,710
Aspiring	(5,135)			5,135	-
Community Investment Fund	32,799			(32,799)	-
Community Recovery Fund		48,325	(34,500)	(10,825)	3,000
Hosted Funding	3,086	3,020	(3,052)	675	3,729
Inbetweeners	27,476			(27,476)	-
L4A PB	728			(728)	-
L4A Youth Work Project	4,649	50	(17,400)	18,013	5,312
Letham Friendship Network	(346)			346	-
Main Grants	8,701			(8,701)	-
NP Covid 19 Support Group	591			(591)	-
Oot the Hoose/60+ Project	7,091	4,218	(3,821)	6,821	14,309
Tesco Bags of Money	(180)			180	-
The National Lottery Revenue Grant	91,073	100,623	(94,417)	(43,334)	53,945
Volunteer Development Project	(576)			576	-
Walks4All	(4,444)			4,444	-
Well Being Fund	2,149			(2,149)	-
					-
	<b>174,372</b>	<b>156,236</b>	<b>(153,190)</b>	<b>(94,413)</b>	<b>83,005</b>

**Name of restricted fund**

Action 15

**Description, nature and purposes of fund**

To support community based activities to support wellbeing in the community

Community Recovery Fund

To distribute with local partners and community projects to enhance the recovery process from Covid 19 pandemic

Hosted Funding

Money raised by grass root organisations to support activities which are of benefit to the community

L4A Youth Work Project

Project supports young people in the community

Oot the Hoose/60+ Project

Supports over 60's in the community to support their recovery from Covid 19 pandemic

The National Lottery Revenue Grant

To support Letham4All core costs during the development, transition period and refurbishment of the new Community Hub

Robertson Trust

To support core costs

The Gannochy Trust

To support core costs

**9 Related party transactions**

There have been no related party transactions during the financial period.

**10 Going concern**

The Trustees consider that the charity is in a fair position to continue its activities during the coming year, and that the charity's reserves are adequate to fulfil its obligations. The trustees have considered the going concern assumption and there are no material uncertainties about the charity's ability to continue as a going concern.