

CHARITY NO: SC022467

COMPANY NO; SC343897

WITH KIDS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

WITH KIDS

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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WITH KIDS

Trustees' Annual Report for the year ended 30 June 2022

The Trustees are pleased to present their annual report and financial statements of the charity for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of the company, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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.

The legal and administrative information on page one forms part of this report.

Background

With Kids, formerly known as The Big Issue Foundation Scotland (BIFS) was established in 1996 as the charitable arm of The Big Issue in Scotland magazine. In November 2006 responsibility for TBIS magazine passed to London which provided an opportunity for the trustees of BIFS, to conduct a strategic review of the charity.

In light of this the Trustees decided that the work of BIFS should fundamentally change from a reactive to a preventative role focussing on early intervention work with children and families who are experiencing difficulties. In 2008. BIFS changed its legal form to that of a limited company with charitable status and was re-branded as With Kids to reflect the work undertaken.

Structure, governance and management

The Big Issue Foundation Scotland was registered as a company limited by guarantee, Registered Number SC343897 2008. In February 2016 the company formally changed its name to With Kids - charity number SC022467.

Appointment of trustees

The Articles of Association sets out the following in respect of trustees:

- The member or members of the company may appoint any person who is willing to act, to be a trustee, either to fill a vacancy or as an additional trustee.
- The maximum number of trustees shall be fifteen and the minimum number of trustees shall be three.
- The member or members of the company shall be entitled by ordinary resolution to terminate the appointment of any trustee at any time.

Policies and procedures for induction and training of trustees

All trustees undertake an induction and receive training in the governance of the organisation. This includes giving the trustees a copy of the Memorandum and Articles of the company and explaining to them the work of the organisation and their responsibilities as trustees.

WITH KIDS Trustees' annual report (*continued*)

Governance

The Trustees continue to be closely involved in the strategic planning of the organisation ensuring that they are aware of the key challenges facing the organisation and offering regular support to the CEO. Day to day operation is delegated to the appointed senior managers.

Risk management

The trustees examine the major strategic, business, and operational risks which the charity faces at each Board meeting and have systems established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks. The trustees consider that the key risks currently facing the charity are:

- Regular challenges to secure sustainable new funding. A comprehensive funding strategy has been implemented with the aim of creating sustainable income streams for the organisation;
- Child protection: a formal policy is in place to ensure all staff are members of the PVG scheme through Disclosure Scotland. Specific indemnity insurance is also in place. One Trustee has been appointed as the Child Protection & Safeguarding Lead on the Board. All staff receive mandatory annual Child Protection training.

Objectives

With Kids is a Company Limited by Guarantee and has been established for charitable purposes only. The company's objects are: To provide, direct and make available, practical and emotional support to children and families who are affected by the disadvantages of physical, mental, psychological, personal or social deprivation to help support, rehabilitate and educate such persons to overcome and eliminate such disadvantage.

Our Mission Statement

With Kids provide specialist Play Therapy to children whose mental wellbeing is affected by adversity. With the child at the centre, we work collaboratively with the important people in the child's family and community.

We are committed to promoting Play Therapy through awareness raising, education and by developing a skilled workforce that can deliver Play Therapy across Scotland to reach and make a difference to every child who needs it.

Our main aims and activities

With Kids is a children's mental health charity. We aim to help children overcome the emotional difficulties they face in the short-term and also to develop the social, emotional, cognitive and practical resources which enables them to build their resilience and internal resources in order to achieve their potential in adult life. We do this through providing:

- Individual therapeutic support for vulnerable children who are experiencing social and emotional difficulties
- Therapeutic group work with children that aims to build social skills, self-esteem, and resilience.
- Practical, social, and emotional support for vulnerable and isolated families.
- Community activities that aim to strengthen family relationships reduce isolation and enhance family life.

WITH KIDS Trustees' annual report (*continued*)

- Training on children's emotional health and well-being to teaching staff and other professionals.
- -MSc in Play Therapy in collaboration with Queen Margaret University, Edinburgh, with the aim of increasing a workforce who are equipped to, and skilled at, supporting children facing emotional and mental health difficulties.

Our Work

Achievements and Performance

Over the last year With Kids has continued to develop our approach to meeting the needs of vulnerable children who have experienced trauma in their early years. We do this by providing individual and group therapy to children, and practical, emotional, and social support to their parents/carers and families, and families within the wider community.

In 2021/22 With Kids worked mainly within primary & nursery school settings in recognition that for some children this is the only secure base in their lives. Thanks to ongoing Lottery funding & funding from the City of Edinburgh Council we have been able to continue offering support to children who do not attend our partner schools in the South West area of Edinburgh. We continue to work to establish With Kids as foremost providers of community based mental health support for children and their families.

We have continued our support of nursery schools in Glasgow this year and have increased the number of schools we support in Glasgow, Edinburgh and West Lothian.

With Kids contract to provide Play Therapy to Glasgow Primary schools as part of the overall counselling provision to p.6 & p.7 pupils, beginning April 2021, has meant that Play Therapy has reached an increased number of children in Glasgow and served to raise the profile of Play Therapy and With Kids within Glasgow primary schools.

During the academic year 2021/22 With Kids worked in partnership with a total of 52 primary schools & 4 nursery schools. This represents an increase of 31 new schools for this year – much of this funded through Covid Recovery Funding available to schools following the pandemic. This increase in partner schools represents a great success for our organisation and we are delighted that we were able to provide support to a vastly increased number of children in need. Four of our new schools in Edinburgh were funded through Care Experienced funds and were as a result of our collaboration with City of Edinburgh Council Quality Improvement for Care Experienced Children.

Through our work in schools and nurseries, and the community we delivered 7370 sessions overall, in child therapy, family and community supports and speech and language therapy. We directly supported a total of 501 children in child therapy and speech and language therapy and supported 731 parents/carers through this work. Our community & family work saw our supports reaching an additional 864 unique individuals.

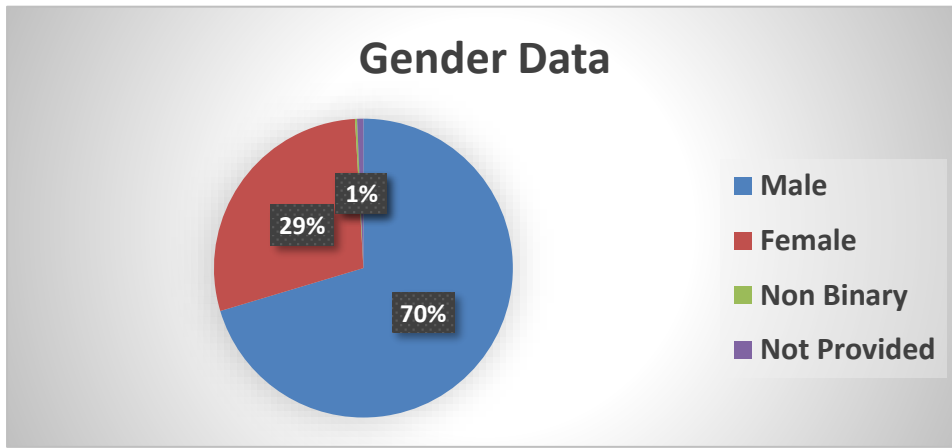
The top five reasons for referral to play therapy are: Difficulty regulating emotions, anxiety, difficulty forming relationships, being easily distracted and low self-esteem.

Key contributory factors were: parental separation, experiencing recent trauma or disruption, having additional support needs, and having a family member with a mental illness. and being in kinship care.

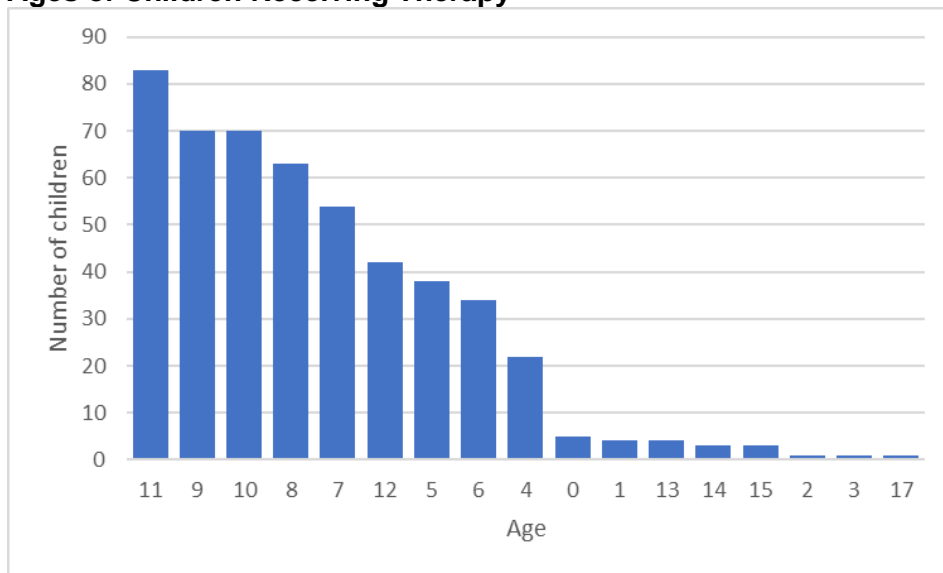
WITH KIDS Trustees' annual report (continued)

DEMOGRAPHIC & EQUALITIES DATA

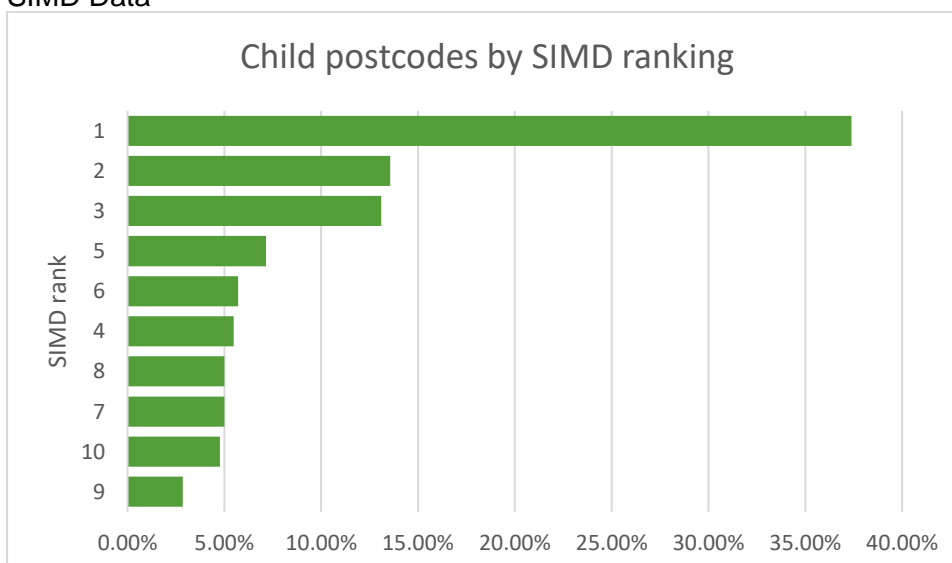
Of children receiving therapy 70% were male and 29% female.



Ages of Children Receiving Therapy



SIMD Data



Over **64%** of the children we work with live in **SIMD areas 1, 2 and 3** – some of the most deprived areas in Scotland.

WITH KIDS Trustees' annual report (*continued*)

Glasgow

In our Glasgow partner schools and nurseries in the last year we provided play therapy for 330 children, and support for their families in Glasgow, delivering 5080 therapeutic sessions to children. In addition, our Speech and Language Therapists provided support to 21 children. We have a formal partnership arrangement with 27 primary schools in Glasgow, 14 of these being new partnerships. We continue to receive referrals from CAMHS, health visitors, social work services, voluntary agencies and a growing number of self-referrals from parents.

From July 2021 – June 22 we provided Play Therapy to 19 of the schools as part of this counselling contract. A total of 914 sessions were delivered to 73 pupils in p6 and p7 as a result. Some schools used Pupil Equity Fund to supplement their counselling budget in order that pupils received the length of support required.

80% of children demonstrated an improvement in their emotional well-being. We are delighted with the success of this work.

Edinburgh

In the last year we provided play therapy for 149 children, delivering 2251 sessions, and supported their parents/carers. We have partnerships with 21 primary schools, 13 of these being new partnerships.

We were successful in being awarded a contract by City of Edinburgh Council to provide children's mental health supports in South West Edinburgh; this in partnership with SAMH, Space and Big Hearts Foundation, for a period of 3 years. This project, called Wellbeing Together Southwest, has enabled us to reach an increased number of children who do not attend our partner schools, and has strengthened relationships and partnership working with other third sector organisations in Edinburgh. We are also delighted with the success of our work in partnership with the City of Edinburgh Council in supporting children with care experience.

West Lothian

In the last year we supported a total of 22 children and families, delivering 334 sessions, with referrals coming from 6 partner schools.

Community Support

Our community development work is an important component of our holistic approach to supporting children and families. In 2021/22 we supported 220 adults and 202 children through our work in the community in Glasgow. These supports include one to one parent meetings, groups supports, our summer activity programme and Christmas supports. Our online supports, developed during the pandemic and maintained ever since, continue to reach in excess of 640 engagements, with a minimum of 40 parents and carers receiving one to one support in this way.

In Edinburgh our community family support work reached 442 people through a variety of activities and supports including parent/child work, group work, a walk and talk group. Foodbank support and Christmas support.

Summer holiday programme

An important element of our community work is the wide variety of activities we organise over the school holiday periods. This year our holiday programme was again impacted due to restrictions imposed as a consequence of Covid-19. In Glasgow, a total of 26 parents/carers and 39 children took part in our scaled down holiday programme which offered individual support to parents and their children, including much enjoyed day trips. In Edinburgh 34 families engaged in slime making activities, pamper days, fire juggling

WITH KIDS Trustees' annual report (*continued*)

shows and day trips – summer activities to remember!

Christmas support

Support over Christmas is a particularly important element of our community work as this can be a difficult time for our families. This year was again impacted due to the pandemic. Sadly, our usual supports involving a programme of events including hosting Christmas dinner for families and securing free tickets to the pantomime and cinema were unable to go ahead at the last minute due to restrictions imposed as a result of the new omicron variant.

Our Christmas appeal in 2021 focussed on the donation of gift vouchers rather than toys, plus donations to our organisation not just for Christmas support, but for year round support of children's emotional well-being. This appeal was not quite as successful as last year, when we trialled donations of gift vouchers rather than gifts for the first time. Nonetheless we were delighted to be able to directly provide gift vouchers to 69 families to purchase food for the Christmas period and to buy chosen presents for their children – this enabled 149 children, to have a memorable Christmas. The provision of gift vouchers rather than toys, empowered parents to select for themselves the gifts they knew their children wanted, enabling parents to have a much more active and wanted role in the provision of Christmas spirit for their children.

We are grateful to all the individuals and companies who supported our Christmas Appeal this year. In particular we are grateful to the management and staff of the Forge Shopping Centre, Parkhead for their help and support in organising the collection of these vouchers for distribution to our families.

With Kids Training Programme

With Kids offers a CPD training programme which is open to all. During the pandemic our usual training programme was put on hold whilst restrictions were in place for gatherings of people. In order to meet the demand that still existed we took the opportunity to develop our training offers to be delivered online in a series of webinars. These have proved successful and have been positively evaluated.

We also delivered bespoke packages for in-service trainings to schools, and other organisations, expanding our training offer. This year we worked closely with Parent Network Scotland to deliver a bespoke training programme on Play.

MSc in Play Therapy

Our in MSc Play Therapy, developed in conjunction with Queen Margaret University, Edinburgh, and accredited by the British Association of Play Therapists, continues to thrive and remains highly regarded.

For the academic year 2021-2022 we developed a blended approach for the delivery of the MSc Play Therapy following the success of online delivery during the pandemic. We are delighted that 4 students graduated this year, with graduation for a further 3 expected over the coming months and we are equally pleased by the fact that we have been able to recruit a strong group of learners for the September 2022 intake and have a first year cohort number of 16 students – a continued fantastic achievement.

In years 2 & 3 we will have a total of 25 students continuing. Following a successful recruitment of students to the first year cohort in September 2021, 6 students withdrew at various points in the academic year for a variety of personal reasons.

WITH KIDS Trustees' annual report (*continued*)

To date, we have been able to offer new employment to 8 graduates from our overall cohort of graduates and anticipate being able to offer 5 further contracts from our latest cohort of graduates. We are delighted that the MSc is providing a workforce that enables With Kids and other organisations across Scotland to meet demand.

Our People

Over the year there has been reasonable stability within the staff team, with only 2 members of the team leaving post – one Play Therapist and the Edinburgh Manager. We took the opportunity to re-structure this role, expanding the role of our Edinburgh Clinical Manager, whilst creating a post that had greater focus on service development in Edinburgh.

We are fortunate to have a skilled, experienced and committed group of staff. It is testament to the strength of the organisation that there has been little other change within the organisation and in particular to therapeutic personnel over this and previous years.

It is recognised that our staff remain the greatest asset of the organisation and we thank them for their ongoing commitment, enthusiasm and professionalism that they bring to their roles. Trustees review the staff benefits package regularly, and pay awards for all staff, including key management are determined by general labour market expectations and affordability.

All staff are automatically enrolled in the NEST pension scheme

Key management personnel remuneration

Key management employees are considered to be the Chief Executive, and the MSc Course Director. Key management remuneration in the year totalled £92,989 (2021: £92,179) which includes pension contributions of £2,446 (2021: £2,430)

Funding

With Kids have secured Service Level Agreements with all schools who buy in our services, with many using Pupil Equity Funding. In the current financial year we secured a total of £619,626 (2020-21: £382, 934) in PEF funding from schools across Glasgow, Edinburgh and West Lothian, and counselling support funding. We provided play therapy, family support work, speech and language therapy, counselling support for older children and staff training.

We were pleased to receive 5 year funding for core costs from the Robertson Trust (awarded July 2021) and 3 year funding for core costs from the Garfield Weston Foundation (awarded August 2021), and had further successes with funding throughout the year, most notably from The Volant Charitable Trust, The Henry Smith Charity, Glasgow City Council and Edinburgh Community Mental Health Fund.

We are delighted that there has been a significant increase in demand for our service in Edinburgh, Glasgow and West Lothian. An increase in awareness of, and focus on, children's mental health at both local and national level indicates that significant funding will continue to be available to support in this area.

Funding remains a significant issue for the organisation as it is for all charities, but our success in the funding achieved to date over this past year leads us to feel confident of success in our future funding applications. We continue as ever to be very grateful to those organisations, companies, grant funders and individuals who have supported our work over the last year.

WITH KIDS Trustees' annual report (*continued*)

The success of funding applications has ensured that With Kids is on a stronger financial footing which enables the Board and Management Team to look forward to development of the organisation.

Strategic Plan

The Strategic Plan was finalised in June 2022 following input from both board members and With Kids staff. It provides a vision for the future of With Kids and seeks to consolidate the exceptional work we do as a charity whilst expanding our reach to greater numbers of children and families in need of specialist mental health support.

Future plans

- To continue to develop the With Kids model in our current locations and beyond.
- To develop new opportunities to generate sustainable income through partnership working and in particular to promote the training capabilities within the organisation.
- To work towards increasing our support of nursery aged children.

Financial review

The results for the year are shown in the Statement of Financial Activities on page 15 and show an overall surplus of £38,696. (2021: £102,146). As noted above, we have successfully diversified our income streams in the current year and have secured income from a variety of different sources in pursuit of our long-term plan to reduce reliance on our traditional sources of funds. The Trustees are hopeful that this proactive approach will continue to result in more diverse and sustainable funding being secured over the coming years.

Investment policy

Any surplus cash is held in high interest accounts at the bank until required to further the objects of the charity. This is kept under continual review with a view to ensuring the maximum return.

Reserves policy

It is the aim of the charity to maintain unrestricted funds, which are the free reserves of the charity not tied up in fixed assets, at a level representing not less than 3 months of unrestricted expenses. For 2022, this figure is £211,616 (2021: £140,196). Currently, the charity has free reserves of £304,726 (2021: £276,536), being the excess of general funds over assets, net of borrowings (see note 20) which represents just over 4 months of unrestricted expenses based on the 2022 results. It should be noted that the level of free reserves is inflated by our borrowings, so ignoring the impact of our borrowings, free reserves would be £163,530 (2021: £109,065) which is below our target level.

During 2023, based on the level of unrestricted work that we have contracted for, we expect the value of 3 months of unrestricted expenses to be higher than in 2022. In addition, as noted in the financial review, the Trustees continue to develop sources of unrestricted income such as new PEF partner schools, training and private therapy work in order to support the work of the organisation. For these reasons and also to balance the reducing value of unrestricted reserves as we repay our bank borrowings, we intend to maintain the current level of unrestricted reserves to enable us to withstand any potential pressure on our cash-flow caused by delays in funding or increased costs which may be driven by the high levels of inflation experienced in the economy.

WITH KIDS Trustees' annual report (*continued*)

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of With Kids for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.


The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is 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 auditor is aware of that information.

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the trustees on 13th December 2022 and signed on their behalf by:

DocuSigned by:

EC91841460C045D...

Name: Pamela Reid

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WITH KIDS FOR THE YEAR ENDED 30 JUNE 2022

Opinion

We have audited the financial statements of With Kids (the 'charitable company') for the year ended 30th June 2022 which comprise the Statement of Financial Activities incorporating an income and expenditure account, the Balance Sheet, the Cash Flow Statement and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (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 30th June 2022, 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 (as amended).

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 Auditor's 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 other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Report and Financial Statements. 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.

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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

WITH KIDS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WITH KIDS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

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 Trustees Annual Report, which includes the director's report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees Annual Report 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 directors' report included within the Trustees Annual Report.

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

- adequate 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 9 and 10, the trustees (who are also the directors of the charitable company for the purposes of company law) 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

WITH KIDS**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WITH KIDS FOR THE YEAR ENDED 30 JUNE 2022 (continued)**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries.

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management, trustees and legal advisors concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance, and
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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.

WITH KIDS


INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF WITH KIDS FOR THE YEAR ENDED 30 JUNE 2022 (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

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 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Jenny Simpson (Senior Statutory Auditor)

13th December 2022

*168 Bath Street
Glasgow
G2 4TP*

For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor

Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

WITH KIDS**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 30 JUNE 2022**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income and endowments from:							
Donations	5	56,206	320,347	376,553	92,038	289,029	381,067
Charitable activities	6	826,385	-	826,385	567,915	-	567,915
Investments	7	49	-	49	87	-	87
Other incoming resources – CJRS	8	-	-	-	-	13,148	13,148
Total Income		882,640	320,347	1,202,987	660,040	302,177	962,217
Expenditure on:							
Raising funds	9	8,092	440	8,532	5,516	1,161	6,677
Charitable activities	11	838,372	317,387	1,155,759	555,268	298,126	853,394
Total Expenditure		846,464	317,827	1,164,291	560,784	299,287	860,071
Net income		36,176	2,520	38,696	99,256	2,890	102,146
Transfers between funds		2,520	(2,520)	-	2,890	(2,890)	-
Net movement in funds		38,696	-	38,696	102,146	-	102,146
Funds reconciliation							
Total Funds brought forward	20	431,871	-	431,871	329,725	-	329,725
Total Funds carried forward	20	470,567	-	470,567	431,871	-	431,871

The Statement of Financial Activities includes all gains and losses recognised in the year.

Overall income and expenditure derives from continuing activities although individual projects will commence and complete during the year.

WITH KIDS**BALANCE SHEET AS AT 30 JUNE 2022**

	Note	2022	2022	2021	2021
		£	£	£	£
Fixed assets:					
Tangible assets	15		307,037		322,806
Current assets:					
Debtors	16	207,289		87,249	
Cash at bank and in hand	22	<u>466,213</u>		<u>344,613</u>	
Total current assets		673,502		431,862	
Liabilities:					
Creditors falling due within one year	17	<u>(392,525)</u>		<u>(181,612)</u>	
Net current assets			<u>280,977</u>		<u>250,250</u>
Total assets less current liabilities			588,014		573,056
Creditors: Amounts falling due after more than one year	19		(117,447)		(141,185)
Net assets			<u>470,567</u>		<u>431,871</u>
The funds of the charity:					
Restricted income funds	20		-		-
Unrestricted funds	20		<u>470,567</u>		<u>431,871</u>
Total charity funds			<u>470,567</u>		<u>431,871</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees and authorised for issue on 13 December 2022 and signed on their behalf by:

DocuSigned by:

 EC91841460C045D...

Name: Pamela Reid

Company Number: SC343897

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2022**

	Note	Total Funds 2022 £	Prior Year 2021 £
<i>Cashflows from operating activities</i>			
<i>Surplus(Deficit) per SOFA:</i>		38,696	102,146
Add: depreciation		29,630	27,390
loan interest		5,449	6,066
Less: investment income		(49)	(87)
(Increase)/Decrease in debtors		(120,040)	(32,133)
Increase/(Decrease) in creditors & deferred income		213,450	57,348
		<hr/>	<hr/>
Net cash provided by operating activities		167,136	160,730
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		49	87
Purchase of property, plant and equipment		(13,861)	(2,890)
		<hr/>	<hr/>
Net cash (used in) investing activities		(13,812)	(2,803)
<i>Cash flows from financing activities:</i>			
Repayments of borrowing		(26,275)	(7,736)
Cash inflows from new borrowing		-	40,000
Interest paid		(5,449)	(6,066)
		<hr/>	<hr/>
Net cash received from financing activities		(31,724)	26,198
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		121,600	184,125
Cash and cash equivalents brought Forward	22	344,613	160,488
		<hr/>	<hr/>
Cash and cash equivalents carried Forward	22	466,213	344,613
		<hr/>	<hr/>

WITH KIDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

The financial statements are prepared in Sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or Memorandum and Articles of the company, or through the terms of an appeal.

Further details of each fund are disclosed in note 20.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 18).

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****1. Accounting Policies Continued****(d) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Costs of raising funds comprise the costs of commercial trading including promotion, IT support and certain legal fees and their associated support costs;
- Expenditure on charitable activities includes the cost of delivering our charitable services to our user groups together with the cost of other activities undertaken to further the purposes of the charity and their associated support costs;

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

(f) Tangible fixed assets and depreciation

All assets costing more than £100 are capitalised and valued at historical cost. Depreciation is charged as follows:

Freehold and long leasehold buildings	4% straight line
Plant and equipment, fixtures & fittings	25% straight line
Property improvements	25% straight line

(g) Debtors

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

(h) Cash at bank and in hand

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

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****1. Accounting Policies Continued****(j) Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 12. There were no outstanding contributions at the year end. There were no costs associated with the defined contribution scheme.

The money purchase plan is managed by Nest and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age which is defined as when they are eligible for a state pension. The total expense ratio of the plan is 0.3% and this is deducted from the investment fund annually. The Charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) Operating leases

The charity classified the lease of printing equipment and premises as operating leases; the title to the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(m) Taxation

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

(n) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

WITH KIDS

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022

2. Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Depreciation: Fixed assets are depreciated over the useful lives of the assets. An asset's useful life is based on the knowledge of senior management with reference to that asset's expected life cycle.

3. Legal status of the company

The company is a registered Scottish charity. The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

4. Related party transactions and trustees' expenses and remuneration

The trustees who are all non-exec give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to these trustees in the year totalled £nil (2021: £nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2021: none).

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****5. Income from donations**

	2022	2021
	£	£
Individual donations	43,136	73,966
Corporate donations	13,070	18,072
Charitable Trusts:		
The Big Lottery Fund	45,847	47,954
Julia & Hans Rausing Charities Aid Survival Trust	-	60,208
The Volant Charitable Trust	13,750	14,728
St James' Place Foundation	2,500	2,290
SW & Pentland Community Grant Fund	1,400	-
The Robertson Trust	35,000	-
Other trust grants up to £500	1,596	200
Murdoch Forrest Trust	2,000	-
European Social Fund – Aspiring Communities Fund	-	26,905
Edinburgh Voluntary Organisations Council	4,655	8,645
JTH Charitable Trust	1,000	-
RS MacDonald	3,333	10,000
Russell trust Watch, Wait and Wonder	2,030	-
Sir Hugh Fraser Foundation	5,000	-
Arnold Clark Community Grant	-	1,000
Bellahouston Bequest Fund	5,000	-
Sylvia Aitken Trust	2,000	-
Mickel Fund	2,734	-
STV Grant	2,000	-
Cruden Foundation	1,000	-
Glasgow East Merchants	2,000	-
GCC Communities Fund Early Intervention	78,347	56,830
Glasgow City Council	-	8,182
Area grant for new equipment	2,520	-
Commonweal Fund	2,907	-
Barrat Homes Community Fund	1,000	-
Perinatal Mental Health Grant	5,940	-
Henry Smith	32,083	-
Garfield Weston	18,750	-
SPACE Community Mental Health	36,836	-
Broomhouse Space	1,000	-
Promise Funding	5,625	-
Glasgow Community Mental Health	2,494	-
COVID Funding:		
Inspiring Scotland Wellbeing Fund	-	20,087
3 rd Sector Resilience Fund Grant	-	30,000
Whale Arts Covid response	-	2,000
	<u>376,553</u>	<u>381,067</u>

6. Income from charitable activities

	2022	2021
	£	£
PEF and Attainment Fund income	619,626	382,934
MSc Course fees	186,000	142,695
Rental income	5,100	7,350
Training and private Play Therapy income	15,659	34,963
	<u>826,385</u>	<u>567,915</u>

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****7. Investment income**

	2022	2021
	£	£
Bank interest received	49	87

8. Coronavirus Job retention Scheme

During the year, the company received £0 (2021: £13,148) in respect of staff furloughed under the Governments Coronavirus Job Retention Scheme which was introduced in response to the COVID-19 pandemic.

9. Expenditure on raising funds

	2022	2021
	£	£
Advertising	705	760
Social Media costs	1,574	117
Printing	825	953
Website costs	5,428	4,847
	<u>8,532</u>	<u>6,677</u>

10. Governance costs

	2022	2021
	£	£
Auditor's remuneration	5,308	5,736

Governance costs are allocated to expenditure on charitable activities.

11. Analysis of expenditure on charitable activities

	Direct Costs	Support Costs	Total 2022
	£	£	£
Wages and salaries	838,400	-	838,400
Other staff costs	37,597	-	37,597
Project costs & materials	13,648	-	13,648
Legal, professional & consultancy fees	28,832	-	28,832
Office running costs	49,298	-	49,298
Bank charges & loan interest paid	6,351	-	6,351
MSc staff costs	100,195	-	100,195
Quality Assurance / QMU fees	46,500	-	46,500
Depreciation	29,630	-	29,630
Governance costs (note 10)	-	5,308	5,308
	<u>1,150,451</u>	<u>5,308</u>	<u>1,155,759</u>

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****11. Analysis of expenditure on charitable activities (continued)**

	Direct Costs £	Support Costs £	Total 2021 £
Wages and salaries	579,907	-	579,907
Other staff costs	23,686	-	23,686
Project costs & materials	11,784	-	11,784
Legal, professional & consultancy fees	23,617	-	23,617
Office running costs	58,440	-	58,440
Bank charges & loan interest paid	6,861	-	6,861
MSc staff costs	88,973	-	88,973
Quality Assurance / QMU fees	27,000	-	27,000
Depreciation	27,390	-	27,390
Governance costs (note 10)	-	5,736	5,736
	<u>847,658</u>	<u>5,736</u>	<u>853,394</u>

12. Analysis of staff costs and remuneration of key management personnel

	2022 £	2021 £
Salaries and wages	836,798	590,715
Social security costs	67,805	51,123
Employer contributions to defined benefit pension schemes	24,127	18,281
Accrued holiday pay	9,865	8,761
Total staff costs and employee benefits	<u>938,595</u>	<u>668,880</u>

In accordance with Automatic Enrolment regulations, the charity made £24,127 of contributions to the pension plan operated by Nest on behalf of the employees (2021: £18,281). For more information about the pension contributions refer to note 1.

No employees had employee benefits in excess of £60,000 (2021: none).

	2022 No.	2021 No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>40</u>	<u>29</u>

Key management personnel remuneration

Key management positions are considered to be the Chief Executive and the MSc Course Director. Key management remuneration in the year totalled £92,989 (2021: £92,179) which includes pension contributions of £2,446 (2021: £2,430)

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****13. Net income/(expenditure) for the year**

This is stated after charging:	2022	2021
	£	£
Depreciation	29,630	27,390
Bank interest payable	5,449	6,066
Auditor's remuneration: Audit fees	5,308	5,736
	<u>5,308</u>	<u>5,736</u>

14. Government Grants

Income recognised in the year to 30 June 2022 from government grants comprises Big Lottery, Glasgow City Council, City of Edinburgh Council, Scottish Government (2021: Big Lottery £47,954, Aspiring Communities Fund £26,905, 3rd Sector Resilience Fund £30,000, CJRS £13,148, Glasgow City Council £83,094). This is made up as follows:

National Lottery	In 2022, we recognised £45,847 (2021: £47,954) in respect of the second year of a two-year grant covering the period up to January 2023. £24,403 of monies actually received in the current year was deferred to 2023.
Glasgow City Council	One-off grants in respect of the Summer Food programme £0 (2021:£8,182), and equipment for our Dennistoun office £2,520 (2021: £0) The equipment grant accounts for the transfer to designated funds in the year of £2,520.
Glasgow City Council	We are now in the second year of the Glasgow Communities Early Intervention Fund 30-month grant running to March 2023. £78,347 was recognised in the current year (2021: £56,830) with £12,054 deferred to 2023.
Scottish Government	Perinatal and Infant Mental Health grant covering 18 months starting October 2021. £5,940 was received and recognised in the current year. (2021: £0)
Glasgow City Council	£9,979 Glasgow Community Mental Health and Wellbeing Fund grant to deliver a service over 12 months commencing April 2022. £7,481 has been deferred to 2023. (2021: £0)
City of Edinburgh Council	Funding provided via Edinburgh City Council from the Community Mental Health Fund to provide mental health services in the local area. £52,004 was received in the current year with £15,168 deferred to 2023. (2021: £0)

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022**

15. Tangible Fixed Assets	Freehold Land & Buildings £	Property Improvements £	Fixtures & fittings £	Computer equip. £	Total £
Cost or valuation					
At 1 July 2021	578,390	2,668	11,227	40,188	632,473
Additions	-	2,000	2,328	9,533	13,861
Disposals	-	-	-	-	-
At 30 June 2022	<u>578,390</u>	<u>4,668</u>	<u>13,555</u>	<u>49,721</u>	<u>646,334</u>
Depreciation					
At 1 July 2021	261,592	2,668	10,569	34,838	309,667
Charge for the year	23,136	500	1,148	4,846	29,630
Eliminated on disposals	-	-	-	-	-
At 30 June 2022	<u>284,728</u>	<u>3,168</u>	<u>11,717</u>	<u>39,684</u>	<u>339,297</u>
Net book value					
At 30 June 2022	<u>293,662</u>	<u>1,500</u>	<u>1,838</u>	<u>10,037</u>	<u>307,037</u>
<i>At 30 June 2021</i>	<u>316,798</u>	<u>-</u>	<u>658</u>	<u>5,350</u>	<u>322,806</u>

	2022	2021
	£	£
16. Debtors		
Other debtors	178,110	52,636
Prepayments and accrued income	29,179	34,613
	<u>207,289</u>	<u>87,249</u>

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Secured bank loan	23,749	26,286
Trade creditors	24,617	1,004
Other creditors and accruals	7,760	17,882
Accrued holiday pay	9,865	8,761
Deferred income (Note 18)	306,470	113,855
Taxation and social security costs	20,064	13,824
	<u>392,525</u>	<u>181,612</u>

18. Deferred income

	£
Balance at 1 July 2021	113,855
Amount released to income earned from charitable activities	(113,855)
Amount deferred in year	306,470
Balance at 30 June 2022	<u>306,470</u>

Deferred income comprises amounts received from the following sources prior to 30 June 2022 to cover activities after that date: £24,403 Big Lottery, £12,054 GCC early Intervention Fund, £6,417 Henry Smith Improving Lives Fund, £10,074 Edinburgh Voluntary Organisations Council, £142,581 PEF work invoiced in advance, £7,481 Glasgow Community Mental Health Fund, £61,875 Promise Fund, £15,168 Space Community Mental health Fund, £6,667 RS Macdonald, £6,250 Garfield Weston, £8,500 MSc deposits for 2022/23 year and £5,000 Volant Trust.

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****19. Creditors: amounts falling due after more than one year**

	2022	2021
	£	£
Secured bank loan (falling due in less than 5 years)	79,626	89,347
Secured bank loan (falling due after 5 years)	37,821	51,838
	<u>117,447</u>	<u>141,185</u>

The bank loans are secured by a fixed charge over 14 and 15 Annfield Place. The bank borrowing is secured by a bond and floating charge over all current and future property and assets held by the charitable company.

20. Analysis of charitable funds in 2022

Analysis of Fund movements	Balance b/fwd	Income	Expenditure	Transfers	Fund c/fwd
	£	£	£	£	£
Designated funds					
Property equity	149,327		(23,136)	26,275	152,466
Other fixed assets	6,008		(6,494)	13,861	13,375
Total designated funds	<u>155,335</u>	-	<u>(29,630)</u>	40,136	165,841
General funds	276,536	882,640	(816,834)	(37,616)	304,726
Total unrestricted funds	<u>431,871</u>	<u>882,640</u>	<u>(846,464)</u>	2,520	<u>470,567</u>
Restricted fund					
Big Lottery funds	-	45,847	(45,847)	-	-
Robertson Trust	-	35,000	(35,000)	-	-
Perinatal Mental Health Fund	-	5,940	(5,940)	-	-
Volant Charitable Trust	-	13,750	(13,750)	-	-
Edinburgh Voluntary	-			-	-
Organisations Council	-	4,655	(4,655)	-	-
RS MacDonald	-	3,333	(3,333)	-	-
Corra Foundation - Promise Fund	-	5,625	(5,625)	-	-
Henry Smith	-	32,083	(32,083)	-	-
SPACE Community Mental Health	-	36,836	(36,836)	-	-
Garfield Weston	-	18,750	(18,750)	-	-
GCC Early Intervention Fund	-	78,347	(78,347)	-	-
Other restricted Play Therapy income <£5k	-	40,182	(37,662)	(2,520)	-
Total restricted funds	<u>-</u>	<u>320,347</u>	<u>(317,827)</u>	<u>(2,520)</u>	<u>-</u>
TOTAL FUNDS	<u>431,871</u>	<u>1,202,987</u>	<u>(1,164,291)</u>	-	<u>470,567</u>

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****20. Analysis of charitable funds (continued)****Analysis of charitable funds in 2021**

Analysis of Fund movements	Balance b/fwd £	Income £	Expenditure £	Transfers £	Fund c/fwd £
Designated funds					
Property equity	204,727		(23,136)	(32,264)	149,327
Other fixed assets	7,372		(4,254)	2,890	6,008
Total designated funds	212,099	-	(27,390)	(29,374)	155,335
General funds	117,626	660,040	(533,394)	32,264	276,536
Total unrestricted funds	329,725	660,040	(560,784)	2,890	431,871
Restricted fund					
Big Lottery funds	-	47,954	(47,954)	-	-
Aspiring Communities Fund	-	26,905	(26,905)	-	-
Coronavirus Job Retention Scheme	-	13,148	(13,148)	-	-
Julia and Hans Rausing	-	60,208	(60,208)	-	-
Volant Charitable Trust	-	14,728	(14,728)	-	-
Edinburgh Voluntary Organisations Council	-	8,645	(8,645)	-	-
Inspiring Scotland	-	20,087	(20,087)	-	-
RS MacDonald	-	10,000	(10,000)	-	-
3 rd Sector Resilience Fund	-	30,000	(30,000)	-	-
GCC Early Intervention Fund	-	56,830	(53,940)	(2,890)	-
GCC Food grants	-	8,182	(8,182)	-	-
Other restricted Play Therapy income <£5k	-	3,490	(3,490)	-	-
Other Covid-19 income < £5k	-	2,000	(2,000)	-	-
Total restricted funds	-	302,177	(299,287)	(2,890)	-
TOTAL FUNDS	329,725	962,217	(860,071)	-	431,871

- a) The Trustees have created two designated funds:
Property equity represents the net book value of the freehold land and buildings net of the borrowings secured thereon.
Other fixed assets represents the net book value of the charity's tangible assets excluding property.
- b) The unrestricted funds are available to be spent for any of the purposes of the charity.
- c) Restricted funds comprise individual funding receipts as noted above to fund specific projects or to facilitate delivery of specified services. Details of government grants are given in note 14. Details of the other funds are given on the next page.

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****20. Analysis of charitable funds (continued)**

RS Macdonald Charitable Trust	<i>Award of £10,000 per annum towards the costs of providing Family Support Services for vulnerable young people in Glasgow. 3 year grant ends December 2022.</i>
Julia and Hans Rausing Trust	<i>Award of £60,208 to meet core costs and overheads as part of the Charity Survival Fund</i>
Garfield Weston	<i>Total grant of £75,000 payable over 3 years towards core costs of With Kids. £25,000 was received in the current year, of which £6,250 was deferred to 2023.</i>
Robertson Trust	<i>Total grant of £175,000 payable over 5 years towards the running costs of With Kids, payable at £35,000 per annum.</i>
Volant Charitable Trust	<i>Funding to work with referrals from schools in West Lothian not covered by the partner schools agreement to cover play therapist salary costs , supervision, resources and overheads.</i>
Coronavirus Job retention Scheme	<i>Government initiative to support employers during the downturn in work caused by the COVID pandemic.</i>
Inspiring Scotland	<i>Funding provided through the Wellbeing Fund to facilitate service delivery during the COVID pandemic.</i>
Henry Smith	<i>Total grant of £115,500 payable over 3 years starting September 2021. £38,500 received in the current year with £6,417 deferred to 2023.</i>
Edinburgh Voluntary Organisations Council	<i>Funding for play therapy costs in Wester Hailes over a 20 week period beginning March 2021.</i>
Corra Foundation Promise Fund	<i>Grant of £67,500 to conduct a full policy audit of the organisation, develop and adapt training materials and run staff development days, run family events and workshops, and deliver a 20 week training course. The full grant was received in the current year but £61.875 has been deferred to 2023 when the bulk of the work will take place.</i>
Other Covid-19 income <£5k	<i>Covid-19 related grants both received and expensed in the current year.</i>
Other restricted play therapy income < £5k	<i>This includes other one-off donations and grants under £5,000 in respect of specific play therapy activities received during and attributable to the current year. These funds were all fully utilised in the current year.</i>
ESF Aspiring Communities Fund	<i>Funding received in the year to June 2020 towards direct salary costs of staff working in the Calder's Children's Zone in the Sighthill area of Edinburgh</i>

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****21. Net assets over funds 2022**

	General Funds £	Restricted Funds £	Designated Funds £	Total 2022 £
Fixed assets	-	-	307,037	307,037
Net current assets				
Debtors	207,289	-	-	207,289
Cash	466,213	-	-	466,213
Short term liabilities	<u>(368,776)</u>	-	<u>(23,749)</u>	<u>(392,525)</u>
	<u>304,726</u>	-	<u>283,288</u>	<u>588,014</u>
Long term liabilities	-	-	<u>(117,447)</u>	<u>(117,447)</u>
	<u>304,726</u>	-	<u>165,841</u>	<u>470,567</u>

Net assets over funds 2021

	General Funds £	Restricted Funds £	Designated Funds £	Total 2021 £
Fixed assets	-	-	322,806	322,806
Net current assets				
Debtors	87,249	-	-	87,249
Cash	344,613	-	-	344,613
Short term liabilities	<u>(155,326)</u>	-	<u>(26,286)</u>	<u>(181,612)</u>
	<u>276,536</u>	-	<u>296,520</u>	<u>573,056</u>
Long term liabilities	-	-	<u>(141,185)</u>	<u>(141,185)</u>
	<u>276,536</u>	-	<u>155,335</u>	<u>431,871</u>

22. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	229	187
Instant access current accounts	465,984	344,426
Total cash and cash equivalents	<u>466,213</u>	<u>344,613</u>

WITH KIDS**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2022****23. Financial instruments**

Financial instruments measured at amortised cost comprise bank loan funding to finance the development of the premises at Annfield Place, Glasgow.

	2022	2021
	£	£
Loan payable falling due within 1 year	23,749	26,286
Loan payable falling due in more than 1 year but less than 5 years	79,626	89,347
Loan payable falling due after 5 years	37,821	51,838
Total	<u>141,196</u>	<u>167,471</u>

The loan financing is in the form of a bank loan secured by a fixed charge over 14 and 15 Annfield Place. The bank borrowing is secured by a bond and floating charge over all current and future property and assets held by the charitable company.

24. Operating Lease Commitments

At the reporting end date the charity had the following annual commitments under non-cancellable operating leases, which fall due as follows:

	Property		Other	
	2022	2021	2022	2021
	£	£	£	£
In less than one year	-	-	528	528
In the second to fifth year inclusive	-	-	264	792
Total commitment	<u>-</u>	<u>-</u>	<u>792</u>	<u>1,320</u>

25. Analysis of Net Debt

	1 July	Cash	Non-cash	30 June
	2021	Flow	changes	2022
	£	£	£	£
Cash at bank and in hand	344,613	121,600	-	466,213
Loans falling due in less than 1 year	(26,286)	2,537	-	(23,749)
Loans falling due in more than 1 year	(141,185)	23,738	-	(117,447)
	<u>177,142</u>	<u>147,875</u>	<u>-</u>	<u>325,017</u>