

REGISTERED CHARITY NUMBER: SC048399

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

**for**

**THE KINNING PARK COMPLEX (SCIO)**

WDM Associates (Statutory Auditors)  
Oakfield House  
378 Brandon Street  
Motherwell  
ML1 1XA

**THE KINNING PARK COMPLEX (SCIO)**

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for the Year Ended 31 March 2023**

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## **THE KINNING PARK COMPLEX (SCIO)**

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

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

The purpose of the Kinning Park Complex (KPC) is to promote community, citizenship, creativity and wellbeing in the local area and across Glasgow more widely. We do this through a community-owned and led programme of activities and projects aimed at developing assets and services within and around our building on the southside of Glasgow.

Our primary/ core income is (ordinarily) generated through the hire and rental of spaces in the KPC building, a former Primary School which we successfully secured through a community asset transfer from Glasgow City Council in 2018. Additional funding is secured on a project-by-project basis. We aim to achieve financial sustainability that enables us to increase the range of primary services we can deliver within the community.

##### **Review of the year**

This year we started with the reopening of the building, following extensive renovation works. Tenants began to move into the building from April and the KPC team worked towards filling the building with tenants, co-working, regular hires, and one-off hires. The KPC team also worked hard on building up a programme of events and activities inside and outside of the building through the Community Wellbeing and Participation team (CWP) and the Community Learning and Development team (CLD), including running the two weekly community meals.

With the departure of the KPC's Development Director in the previous year, we decided not to recruit a replacement director and trial a flatter structure where the senior staff members had collective responsibility for the management and operation of KPC. This structure was implemented in March 2022, with KPC activity being divided across five areas of responsibility, with each having a staff member and board member leading them.

Since opening the building, we have had several snagging issues following the renovation works which has caused delays and extra workload for the KPC team, as well as an impact on our predicted income for this year. These issues have continued over this year, and we are working closely with the architects and contractor to get the issues resolved.

Following a change in funding from two key funders in January, we made the difficult decision to go through a restructure process to protect the future of KPC and stabilise the organisation financially. This has meant reducing the staff team structure to four roles, so staff on fixed term contracts did not have their contracts renewed due to funding coming to an end and long term staff went through a redundancy process. This was completed at the end of March 2023.

It has been another year of continued change for KPC, and we thank our staff team for their hard work and consistent efforts to get the organisation running smoothly and efficiently. We see the next year of 2023/24 as a period of recovery, and we have adopted a structure that enables us to keep KPC open and operational in the short term whilst designing and developing a future KPC that is based on a strong and sustainable business model.

## THE KINNING PARK COMPLEX (SCIO)

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

#### OBJECTIVES AND ACTIVITIES

##### Significant activities

With the KPC building now open, we welcomed our community back into the building through a series of events and programmes. Following the success of delivering meals over Covid, the KPC community meals returned to our new kitchen and ground floor hall. Over the year the team hosted 93 meals, made over 10,000 meals and volunteers devoted 1,200 hours of their time. This included setting up a fridge with ready-made meals that community members could pick up and take home. We have also had the fantastic support from over 100 volunteers supporting our activities through the year.

The Community Wellbeing and Participation (CWP) team focused on reducing isolation and improving the wellbeing of KPC community members through enabling their participation in KPC projects and activities as well as supporting them to access external opportunities, services, and information they need. The project aimed to foster an accessible, inclusive space where community members could meet, connect and support each other, and share skills and knowledge. The team supported on average 20 people each month through one-to-one conversations and completed on average 28 signposts and 16 referrals to other organisations and services each month. They ran a wide range of activities including a regular men's group, a New Scots group, arts and crafts workshops teaching creative skills and set up a partnership with the Glasgow Tool Library.

The Community Learning and Development (CLD) team continued working on the "Because We Say So" project which worked towards creating a Local Place Plan (LPP). The main aims and objectives for the LPP were civic pride, community activities, community facilities and parks & green spaces. The CLD team worked within the aims and objectives by running activities/ events and workshops such as the yearly Paisley Road Festival, working with community development groups such as the Kingston DIY Skatepark project, working to improve derelict land, fly tipping issues, community walkabouts, litter picking and gardening. The team worked to reinstate the Kinning Park and Plantation community council after it wasn't functioning for three years. They partnered with council and stakeholders to implement a biodiversity corridor to promote pollinators worked with Ibrox and Cessnock community council to gather data that would influence pedestrian/ road improvements, and worked with Lane and Street Improvement (LASI) group to get constituted and apply for funding to improve their back lanes.

#### STRATEGIC REPORT

##### Financial Review

The financial results for KPC are set out in the attached financial statements.

The total income for the year was £562,294 (2022 - £1,968,052) with expenses incurred of £495,598 (2022 - £363,100), leading to a surplus of £66,696 (2022 - £1,604,952).

During the year the charity had a further £110,316 of property enhancements which were met from restricted funds.

The closing bank balance as at 31st March 2023 amounted to £97,340, which is broken down as follows:

Restricted Funds £38,108  
Unrestricted Funds £59,232

##### Investment policy and objectives

The Charity holds all of its funds on short term deposit with its bankers.

## **THE KINNING PARK COMPLEX (SCIO)**

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

#### **STRATEGIC REPORT**

##### **Financial review**

##### **Reserves policy**

In the Trustees' view, the reserves should provide the charity with adequate financial stability to meet its running costs for a minimum of 3 months and the means for it to meet its charitable objectives in the short term.

The Trustees review the amount of reserves that are required on an annual basis, as a minimum, and more regularly if necessary.

##### **Future plans**

Our objectives for the coming year are to stabilise the organisation financially, by building a strong and sustainable business model, and to deliver on our charitable aims, which is to serve the local community as a resource through our building and services.

At the start of the year, we will be working with an interim change manager who will support us in the first stages to establish the new structure and staff team. Over the next year we want to focus on developing partnerships with local organisations and community groups, aiming to build a programme of services and events in collaboration with local partners. We also want to finalise all snagging issues from the renovation works and focus on developing the use of the building to ensure longevity and value to the local community.

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

##### **Governing document**

The charity is controlled by its governing document.

##### **Organisational structure**

The organisation was founded in May 2018 as a two-tier membership SCIO with the majority of members drawn from the G41 and G51 areas. The organisation currently has around 55 members, with a constitutional minimum of 20 members needed. There is no maximum number of members. The board meets on a bi-monthly basis.

The Board of Trustees (max 12 members) meets every two months. A series of Subcommittees and Working Groups provide forums for Board, Staff and Members to discuss and engage with different aspects of KPC's operation. Most subcommittees also meet every two months.

##### **Risk management**

Risk identification and management is an integral part of Board and Subcommittee operation. The KPC Risk Register is owned and maintained by the KPC Board of Trustees.

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

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

SC048399

## THE KINNING PARK COMPLEX (SCIO)

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

#### Registered office

43 Cornwall Street  
Kinning Park  
Glasgow  
G41 1BA

#### Trustees



#### Auditors

WDM Associates (Statutory Auditors)  
Oakfield House  
378 Brandon Street  
Motherwell  
ML1 1XA

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

Charities Accounts (Scotland) Regulations 2006 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charitable company will continue in business.

**THE KINNING PARK COMPLEX (SCIO)**

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

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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

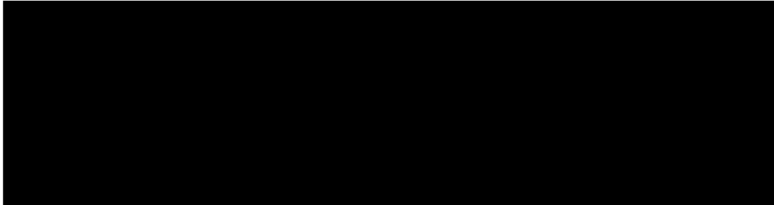
In so far as the trustees are aware:

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

**AUDITORS**

The auditors, WDM Associates (Statutory Auditors), will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ...13 Dec 2023... and signed on the board's behalf by:



## **Report of the Independent Auditors to the Trustees of The Kinning Park Complex (SCIO)**

### **Opinion**

We have audited the financial statements of The Kinning Park Complex (SCIO) (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

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

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



**Report of the Independent Auditors to the Trustees of  
The Kinning Park Complex (SCIO)**

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

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the charity'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.

## **Report of the Independent Auditors to the Trustees of The Kinning Park Complex (SCIO)**

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

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to KPC and determined that the most significant are:

Those that relate to the form and content of the financial statements, such as the charity SORP;

Those that relate to the payments of employees.

We understand how KPC is complying with those frameworks by observing the oversight of those charged with governance, the culture of honesty and ethical behaviour and the emphasis placed on fraud prevention which may reduce opportunities for fraud to take place.

We assessed the susceptibility of the financial statements to material misstatement, including how fraud might occur by making an assessment of the key fraud risks to KPC and the manner in which such risks may manifest themselves in practice, based on our previous knowledge of KPC as well as an assessment of the current environment.

Based on this understanding, we designed our audit procedures to identify non-compliance with such laws and regulations. These procedures included testing manual journals and were designed to provide a reasonable assurance that the financial statements were free of fraud or error.

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

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

**Report of the Independent Auditors to the Trustees of  
The Kinning Park Complex (SCIO)**

**Use of our report**

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



Companies Act 2006

Oakfield House  
378 Brandon Street  
Motherwell  
ML1 1XA

Date: 12 December 2003

**THE KINNING PARK COMPLEX (SCIO)**

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>194,220</u>	<u>368,074</u>	<u>562,294</u>	<u>1,968,052</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	4,646	812	5,458	5,757
<b>Charitable activities</b>	4				
Charitable Activities		18,074	77,570	95,644	136,946
Other		<u>106,459</u>	<u>288,037</u>	<u>394,496</u>	<u>220,397</u>
<b>Total</b>		<u>129,179</u>	<u>366,419</u>	<u>495,598</u>	<u>363,100</u>
<b>NET INCOME</b>					
Transfers between funds	14	<u>65,041</u> <u>10,827</u>	<u>1,655</u> <u>(10,827)</u>	<u>66,696</u> <u>-</u>	<u>1,604,952</u> <u>-</u>
Net movement in funds		75,868	(9,172)	66,696	1,604,952
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>2,998,010</u>	<u>157,598</u>	<u>3,155,608</u>	<u>1,550,656</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>3,073,878</u></u>	<u><u>148,426</u></u>	<u><u>3,222,304</u></u>	<u><u>3,155,608</u></u>

The notes form part of these financial statements

**THE KINNING PARK COMPLEX (SCIO)****Balance Sheet  
31 March 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	10	3,080,687	2,970,772
<b>CURRENT ASSETS</b>			
Debtors	11	50,702	25,336
Cash at bank		<u>97,340</u>	<u>163,014</u>
		148,042	188,350
<b>CREDITORS</b>			
Amounts falling due within one year	12	<u>(6,425)</u>	<u>(3,514)</u>
<b>NET CURRENT ASSETS</b>		<u>141,617</u>	<u>184,836</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>3,222,304</u>	<u>3,155,608</u>
<b>NET ASSETS</b>		<u><u>3,222,304</u></u>	<u><u>3,155,608</u></u>

The notes form part of these financial statements

**THE KINNING PARK COMPLEX (SCIO)**

**Balance Sheet - continued**  
**31 March 2023**

	Notes	2023	2022
	14	£	£
<b>FUNDS</b>			
Unrestricted funds:			
General fund - Capital		2,970,937	2,968,779
Designated fund - Redundancy Reserve		25,000	25,000
		<u>77,943</u>	<u>4,231</u>
		<u>3,073,880</u>	<u>2,998,010</u>
Restricted funds:			
Investing Communities Fund 20-23		-	849
Wellbeing For Longer Grant 19-21		-	144
Building Regeneration Fund		-	24,406
GCVS Helps		-	10,954
Robertson Trust		96,430	-
Local Community Fund (Co-op)		-	1,452
Cycling Friendly Community Fund		-	20,000
Architectural Heritage Fund		-	1,432
Scottish Refugee Council		-	300
Community Assets Capital Grant		13,886	-
Cycling Employer Development Fund 21		-	5,929
GCAN		-	625
Adapt & Thrive 21		-	61,205
Wellbeing For Longer 21/22		-	1,394
Winter Social Wellbeing Fund 21/22		-	3,795
Digital Inclusivity 21		-	9,544
Together For Our Planet Fund		-	10,000
Kitchen		-	775
Community Assets Revenue Grant		-	4,794
CEIS Capital Grant		38,108	-
		<u>148,424</u>	<u>157,598</u>
<b>TOTAL FUNDS</b>		<u><u>3,222,304</u></u>	<u><u>3,155,608</u></u>

The notes form part of these financial statements

**THE KINNING PARK COMPLEX (SCIO)**

**Balance Sheet - continued**  
**31 March 2023**

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable organisation keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable organisation.

These financial statements have been audited under the requirements of Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

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

.....  
Trustee

The notes form part of these financial statements

**THE KINNING PARK COMPLEX (SCIO)**

**Cash Flow Statement  
for the Year Ended 31 March 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	16	<u>44,642</u>	<u>1,579,770</u>
Net cash provided by operating activities		<u>44,642</u>	<u>1,579,770</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(110,315)</u>	<u>(1,599,144)</u>
Net cash used in investing activities		<u>(110,315)</u>	<u>(1,599,144)</u>
		<u>                    </u>	<u>                    </u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(65,673)</b>	<b>(19,374)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	17	<u>163,014</u>	<u>182,388</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	17	<u>97,341</u>	<u>163,014</u>

The notes form part of these financial statements



## THE KINNING PARK COMPLEX (SCIO)

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

#### 1. ACCOUNTING POLICIES

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

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

##### **Income**

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

##### **Expenditure**

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

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

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

##### **Taxation**

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

##### **Fund accounting**

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

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

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

**THE KINNING PARK COMPLEX (SCIO)**

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

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Gifts	7	-
Donations	19,122	1,794
Grants	448,746	1,878,115
Memberships	-	26
Sales	7,471	5,021
Hall Hire & Studio Rental	86,948	2,015
Covid Grants - emergency	-	81,081
	<u>562,294</u>	<u>1,968,052</u>

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

	2023	2022
	£	£
Other grants	<u>448,746</u>	<u>1,878,115</u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Food & volunteer costs	492	2,210
Support costs	-	3,547
	<u>492</u>	<u>5,757</u>

**Other trading activities**

	2023	2022
	£	£
Purchases	<u>4,966</u>	<u>-</u>
Aggregate amounts	<u>5,458</u>	<u>5,757</u>

**THE KINNING PARK COMPLEX (SCIO)**

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

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable Activities	<u>92,394</u>	<u>3,250</u>	<u>95,644</u>

**5. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities	<u>400</u>	<u>50</u>	<u>2,800</u>	<u>3,250</u>

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

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

	2023 £	2022 £
Auditors' remuneration	1,500	1,800
Depreciation - owned assets	<u>400</u>	<u>-</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**8. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	<u>329,571</u>	<u>228,209</u>
	<u>329,571</u>	<u>228,209</u>

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

	2023	2022
Charitable activities	<u>16</u>	<u>12</u>

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

THE KINNING PARK COMPLEX (SCIO)

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>25,328</u>	<u>1,942,724</u>	<u>1,968,052</u>
<b>EXPENDITURE ON</b>			
Raising funds	175	5,582	5,757
<b>Charitable activities</b>			
Charitable Activities	3,189	133,757	136,946
Other	<u>3,280</u>	<u>217,117</u>	<u>220,397</u>
<b>Total</b>	<u>6,644</u>	<u>356,456</u>	<u>363,100</u>
<b>NET INCOME</b>	18,684	1,586,268	1,604,952
Transfers between funds	<u>2,921,886</u>	<u>(2,921,886)</u>	<u>-</u>
<b>Net movement in funds</b>	2,940,570	(1,335,618)	1,604,952
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>57,440</u>	<u>1,493,216</u>	<u>1,550,656</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>2,998,010</u>	<u>157,598</u>	<u>3,155,608</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	2,968,773	1,999	2,970,772
Additions	<u>110,315</u>	<u>-</u>	<u>110,315</u>
At 31 March 2023	<u>3,079,088</u>	<u>1,999</u>	<u>3,081,087</u>
<b>DEPRECIATION</b>			
Charge for year	<u>-</u>	<u>400</u>	<u>400</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>3,079,088</u>	<u>1,599</u>	<u>3,080,687</u>
At 31 March 2022	<u>2,968,773</u>	<u>1,999</u>	<u>2,970,772</u>

THE KINNING PARK COMPLEX (SCIO)

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

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			2023	2022
			£	£
Trade debtors			50,702	930
VAT			<u>-</u>	<u>24,406</u>
			<u>50,702</u>	<u>25,336</u>
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
			2023	2022
			£	£
Trade creditors			-	(1)
VAT			3,625	155
Accrued expenses			<u>2,800</u>	<u>3,360</u>
			<u>6,425</u>	<u>3,514</u>
<b>13. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>				
	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	2,970,371	110,316	3,080,687	2,970,772
Current assets	109,934	38,108	148,042	188,350
Current liabilities	<u>(6,425)</u>	<u>-</u>	<u>(6,425)</u>	<u>(3,514)</u>
	<u>3,073,880</u>	<u>148,424</u>	<u>3,222,304</u>	<u>3,155,608</u>

THE KINNING PARK COMPLEX (SCIO)

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

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund - Capital	2,973,010	(12,444)	10,371	2,970,937
Designated fund - Redundancy Reserve	25,000	-	-	25,000
	-	77,487	456	77,943
	<u>2,998,010</u>	<u>65,043</u>	<u>10,827</u>	<u>3,073,880</u>
<b>Restricted funds</b>				
Investing Communities Fund 20-23	849	19,513	(20,362)	-
Wellbeing For Longer Grant 19-21	144	(331)	187	-
Building Regeneration Fund	24,406	-	(24,406)	-
GCVS Helps	10,954	(10,912)	(42)	-
Area Partnership	-	3,617	(3,617)	-
Robertson Trust	-	(25,725)	122,155	96,430
Glasgow Communities Fund	-	16,506	(16,506)	-
Local Community Fund (Co-op)	1,452	(86)	(1,366)	-
Cycling Friendly Community Fund	20,000	-	(20,000)	-
Architectural Heritage Fund	1,432	-	(1,432)	-
Scottish Refugee Council	300	(260)	(40)	-
Community Assets Capital Grant	-	15,327	(1,441)	13,886
Cycling Employer Development Fund 21	5,929	-	(5,929)	-
GCAN	625	(132)	(493)	-
Adapt & Thrive 21	61,205	(62,849)	1,644	-
Wellbeing For Longer 21/22	1,394	-	(1,394)	-
Winter Social Wellbeing Fund 21/22	3,795	-	(3,795)	-
Digital Inclusivity 21	9,544	-	(9,544)	-
Together For Our Planet Fund	10,000	(1,330)	(8,670)	-
Kitchen	775	(319)	(456)	-
Community Assets Revenue Grant	4,794	-	(4,794)	-
Asda Foundation Grant	-	(75)	75	-
CEIS	-	10,195	(10,195)	-
CEIS Capital Grant	-	38,108	-	38,108
Dandelion Grant	-	406	(406)	-
	<u>157,598</u>	<u>1,653</u>	<u>(10,827)</u>	<u>148,424</u>
<b>TOTAL FUNDS</b>	<u>3,155,608</u>	<u>66,696</u>	<u>-</u>	<u>3,222,304</u>

**THE KINNING PARK COMPLEX (SCIO)**

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

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund - Capital	1	(12,445)	(12,444)
Reserve	<u>194,219</u>	<u>(116,732)</u>	<u>77,487</u>
	194,220	(129,177)	65,043
<b>Restricted funds</b>			
Investing Communities Fund 20-23	106,780	(87,267)	19,513
Wellbeing For Longer Grant 19-21	25,000	(25,331)	(331)
GCVS Helps	3,476	(14,388)	(10,912)
Area Partnership	5,519	(1,902)	3,617
Robertson Trust	601	(26,326)	(25,725)
Glasgow Communities Fund	79,873	(63,367)	16,506
Local Community Fund (Co-op)	-	(86)	(86)
Scottish Refugee Council	1	(261)	(260)
Community Assets Capital Grant	41,338	(26,011)	15,327
GCAN	500	(632)	(132)
Adapt & Thrive 21	-	(62,849)	(62,849)
Together For Our Planet Fund	-	(1,330)	(1,330)
Robertson Trust Grant 21	24,000	(24,000)	-
Kitchen	(310)	(9)	(319)
Asda Foundation Grant	560	(635)	(75)
CEIS	40,000	(29,805)	10,195
CEIS Capital Grant	38,739	(631)	38,108
Dandelion Grant	<u>1,997</u>	<u>(1,591)</u>	<u>406</u>
	<u>368,074</u>	<u>(366,421)</u>	<u>1,653</u>
<b>TOTAL FUNDS</b>	<u><u>562,294</u></u>	<u><u>(495,598)</u></u>	<u><u>66,696</u></u>

THE KINNING PARK COMPLEX (SCIO)

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund - Capital	31,278	18,658	2,923,074	2,973,010
Membership 19	47	26	(73)	-
KP Couture	1,115	-	(1,115)	-
Designated fund - Redundancy	25,000	-	-	25,000
	57,440	18,684	2,921,886	2,998,010
<b>Restricted funds</b>				
CCF Development Grant 19	-	68,805	(68,805)	-
Investing Communities Fund 20-23	19,845	745	(19,741)	849
VAF VSG 18-21	1,454	(1,564)	110	-
Wellbeing For Longer Grant 19-21	1,868	(1,724)	-	144
Building Regeneration Fund	1,418,192	-	(1,393,786)	24,406
GCVS Helps	3,180	10,954	(3,180)	10,954
Foundation Scotland	2,060	(2,280)	220	-
3rd Sector Recovery	11,601	(11,601)	-	-
Area Partnership	777	(455)	(322)	-
Social Enterprise	4,200	(5,770)	1,570	-
Climate Challenge Fund	6,489	-	(6,489)	-
Robertson Trust	3,995	63,965	(67,960)	-
Katy Training Grant	516	-	(516)	-
Neighbourhoods Fund (Corra)	5,000	(4,531)	(469)	-
Glasgow Communities Fund	14,039	(6,181)	(7,858)	-
Local Community Fund (Co-op)	-	1,452	-	1,452
Cycling Friendly Community Fund	-	20,000	-	20,000
Digital Boost	-	(1,841)	1,841	-
Garfield Weston 21/22	-	20,000	(20,000)	-
Architectural Heritage Fund	-	1,432	-	1,432
S.T.A.G.E	-	(15)	15	-
Scottish Refugee Council	-	300	-	300
Community Assets Capital Grant	-	983,264	(983,264)	-
Cycling Employer Development Fund 21	-	5,929	-	5,929
GCAN	-	625	-	625
Adapt & Thrive 21	-	61,205	-	61,205
Wellbeing For Longer 21/22	-	3,262	(1,868)	1,394
Winter Social Wellbeing Fund 21/22	-	3,795	-	3,795
Digital Inclusivity 21	-	9,544	-	9,544
Together For Our Planet Fund	-	10,000	-	10,000
Animating Spaces Fund	-	20,000	(20,000)	-
RCGF	-	322,206	(322,206)	-
Robertson Trust Grant 21	-	8,864	(8,864)	-
Kitchen	-	775	-	775



**THE KINNING PARK COMPLEX (SCIO)**

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

<b>14. MOVEMENT IN FUNDS - continued</b>				
Community Assets Revenue Grant	-	5,607	(813)	4,794
Green commute Initiative	-	(499)	499	-
	<u>1,493,216</u>	<u>1,586,268</u>	<u>(2,921,886)</u>	<u>157,598</u>
<b>TOTAL FUNDS</b>	<u>1,550,656</u>	<u>1,604,952</u>	<u>-</u>	<u>3,155,608</u>

**THE KINNING PARK COMPLEX (SCIO)**

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

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund - Capital	25,302	(6,644)	18,658
Membership 19	26	-	26
	<u>25,328</u>	<u>(6,644)</u>	<u>18,684</u>
<b>Restricted funds</b>			
CCF Development Grant 19	74,995	(6,190)	68,805
Investing Communities Fund 20-23	97,310	(96,565)	745
VAF VSG 18-21	-	(1,564)	(1,564)
Wellbeing For Longer Grant 19-21	-	(1,724)	(1,724)
GCVS Helps	21,460	(10,506)	10,954
Foundation Scotland	-	(2,280)	(2,280)
3rd Sector Recovery	-	(11,601)	(11,601)
Area Partnership	-	(455)	(455)
Social Enterprise	2,850	(8,620)	(5,770)
Robertson Trust	72,691	(8,726)	63,965
Neighbourhoods Fund (Corra)	-	(4,531)	(4,531)
Glasgow Communities Fund	73,100	(79,281)	(6,181)
Local Community Fund (Co-op)	1,452	-	1,452
Cycling Friendly Community Fund	20,000	-	20,000
Digital Boost	3,480	(5,321)	(1,841)
Garfield Weston 21/22	20,000	-	20,000
Architectural Heritage Fund	15,000	(13,568)	1,432
Glasgow Science Festival	1,015	(1,015)	-
S.T.A.G.E	1,000	(1,015)	(15)
Scottish Refugee Council	300	-	300
Community Assets Capital Grant	984,295	(1,031)	983,264
Celebrate 25	1,000	(1,000)	-
Cycling Employer Development Fund 21	23,979	(18,050)	5,929
GCAN	2,000	(1,375)	625
Adapt & Thrive 21	64,606	(3,401)	61,205
Glasgow Mutual Aid Grant (Corra)	2,000	(2,000)	-
Wellbeing For Longer 21/22	22,500	(19,238)	3,262
Winter Social Wellbeing Fund 21/22	4,350	(555)	3,795
Digital Inclusivity 21	15,000	(5,456)	9,544
Together For Our Planet Fund	10,000	-	10,000
Animating Spaces Fund	20,000	-	20,000
RCGF	325,566	(3,360)	322,206
GSEF Website	3,000	(3,000)	-
Robertson Trust Grant 21	24,000	(15,136)	8,864
Kitchen	775	-	775
Community Assets Revenue Grant	35,000	(29,393)	5,607
Green commute Initiative	-	(499)	(499)

THE KINNING PARK COMPLEX (SCIO)

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

14. MOVEMENT IN FUNDS - continued

	<u>1,942,724</u>	<u>(356,456)</u>	<u>1,586,268</u>
TOTAL FUNDS	<u><u>1,968,052</u></u>	<u><u>(363,100)</u></u>	<u><u>1,604,952</u></u>

THE KINNING PARK COMPLEX (SCIO)

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

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund - Capital	31,278	6,214	2,933,445	2,970,937
Membership 19	47	26	(73)	-
KP Couture	1,115	-	(1,115)	-
Designated fund - Redundancy Reserve	25,000	-	-	25,000
	-	77,487	456	77,943
	57,440	83,727	2,932,713	3,073,880
<b>Restricted funds</b>				
CCF Development Grant 19	-	68,805	(68,805)	-
Investing Communities Fund 20-23	19,845	20,258	(40,103)	-
VAF VSG 18-21	1,454	(1,564)	110	-
Wellbeing For Longer Grant 19-21	1,868	(2,055)	187	-
Building Regeneration Fund	1,418,192	-	(1,418,192)	-
GCVS Helps	3,180	42	(3,222)	-
Foundation Scotland	2,060	(2,280)	220	-
3rd Sector Recovery	11,601	(11,601)	-	-
Area Partnership	777	3,162	(3,939)	-
Social Enterprise	4,200	(5,770)	1,570	-
Climate Challenge Fund	6,489	-	(6,489)	-
Robertson Trust	3,995	38,240	54,195	96,430
Katy Training Grant	516	-	(516)	-
Neighbourhoods Fund (Corra)	5,000	(4,531)	(469)	-
Glasgow Communities Fund	14,039	10,325	(24,364)	-
Local Community Fund (Co-op)	-	1,366	(1,366)	-
Cycling Friendly Community Fund	-	20,000	(20,000)	-
Digital Boost	-	(1,841)	1,841	-
Garfield Weston 21/22	-	20,000	(20,000)	-
Architectural Heritage Fund	-	1,432	(1,432)	-
S.T.A.G.E	-	(15)	15	-
Scottish Refugee Council	-	40	(40)	-
Community Assets Capital Grant	-	998,591	(984,705)	13,886
Cycling Employer Development Fund 21	-	5,929	(5,929)	-
GCAN	-	493	(493)	-
Adapt & Thrive 21	-	(1,644)	1,644	-
Wellbeing For Longer 21/22	-	3,262	(3,262)	-
Winter Social Wellbeing Fund 21/22	-	3,795	(3,795)	-
Digital Inclusivity 21	-	9,544	(9,544)	-
Together For Our Planet Fund	-	8,670	(8,670)	-
Animating Spaces Fund	-	20,000	(20,000)	-
RCGF	-	322,206	(322,206)	-
Robertson Trust Grant 21	-	8,864	(8,864)	-

THE KINNING PARK COMPLEX (SCIO)

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

14. MOVEMENT IN FUNDS - continued

Kitchen	-	456	(456)	-
Community Assets Revenue Grant	-	5,607	(5,607)	-
Green commute Initiative	-	(499)	499	-
Asda Foundation Grant	-	(75)	75	-
CEIS	-	10,195	(10,195)	-
CEIS Capital Grant	-	38,108	-	38,108
Dandelion Grant	-	406	(406)	-
		<u>1,493,216</u>	<u>1,587,921</u>	<u>(2,932,713)</u>
				<u>148,424</u>
<b>TOTAL FUNDS</b>		<u><u>1,550,656</u></u>	<u><u>1,671,648</u></u>	<u><u>-</u></u>
				<u><u>3,222,304</u></u>

THE KINNING PARK COMPLEX (SCIO)

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

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund - Capital	25,303	(19,089)	6,214
Membership 19	26	-	26
Reserve	<u>194,219</u>	<u>(116,732)</u>	<u>77,487</u>
	219,548	(135,821)	83,727
<b>Restricted funds</b>			
CCF Development Grant 19	74,995	(6,190)	68,805
Investing Communities Fund 20-23	204,090	(183,832)	20,258
VAF VSG 18-21	-	(1,564)	(1,564)
Wellbeing For Longer Grant 19-21	25,000	(27,055)	(2,055)
GCVS Helps	24,936	(24,894)	42
Foundation Scotland	-	(2,280)	(2,280)
3rd Sector Recovery	-	(11,601)	(11,601)
Area Partnership	5,519	(2,357)	3,162
Social Enterprise	2,850	(8,620)	(5,770)
Robertson Trust	73,292	(35,052)	38,240
Neighbourhoods Fund (Corra)	-	(4,531)	(4,531)
Glasgow Communities Fund	152,973	(142,648)	10,325
Local Community Fund (Co-op)	1,452	(86)	1,366
Cycling Friendly Community Fund	20,000	-	20,000
Digital Boost	3,480	(5,321)	(1,841)
Garfield Weston 21/22	20,000	-	20,000
Architectural Heritage Fund	15,000	(13,568)	1,432
Glasgow Science Festival	1,015	(1,015)	-
S.T.A.G.E	1,000	(1,015)	(15)
Scottish Refugee Council	301	(261)	40
Community Assets Capital Grant	1,025,633	(27,042)	998,591
Celebrate 25	1,000	(1,000)	-
Cycling Employer Development Fund 21	23,979	(18,050)	5,929
GCAN	2,500	(2,007)	493
Adapt & Thrive 21	64,606	(66,250)	(1,644)
Glasgow Mutual Aid Grant (Corra)	2,000	(2,000)	-
Wellbeing For Longer 21/22	22,500	(19,238)	3,262
Winter Social Wellbeing Fund 21/22	4,350	(555)	3,795
Digital Inclusivity 21	15,000	(5,456)	9,544
Together For Our Planet Fund	10,000	(1,330)	8,670
Animating Spaces Fund	20,000	-	20,000
RCGF	325,566	(3,360)	322,206
GSEF Website	3,000	(3,000)	-
Robertson Trust Grant 21	48,000	(39,136)	8,864
Kitchen	465	(9)	456

**THE KINNING PARK COMPLEX (SCIO)**

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

<b>14. MOVEMENT IN FUNDS - continued</b>			
Community Assets Revenue Grant	35,000	(29,393)	5,607
Green commute Initiative	-	(499)	(499)
Asda Foundation Grant	560	(635)	(75)
CEIS	40,000	(29,805)	10,195
CEIS Capital Grant	38,739	(631)	38,108
Dandelion Grant	1,997	(1,591)	406
	<u>2,310,798</u>	<u>(722,877)</u>	<u>1,587,921</u>
<b>TOTAL FUNDS</b>	<u>2,530,346</u>	<u>(858,698)</u>	<u>1,671,648</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**16. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	66,696	1,604,952
<b>Adjustments for:</b>		
Depreciation charges	400	-
Increase in debtors	(25,521)	(25,181)
Increase/(decrease) in creditors	<u>3,067</u>	<u>(1)</u>
<b>Net cash provided by operations</b>	<u>44,642</u>	<u>1,579,770</u>

**17. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2023 £	2022 £
Notice deposits (less than 3 months)	97,341	163,014
	<u>97,341</u>	<u>163,014</u>
<b>Total cash and cash equivalents</b>	<u>97,341</u>	<u>163,014</u>

**18. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank	163,014	(65,673)	97,341
	<u>163,014</u>	<u>(65,673)</u>	<u>97,341</u>

THE KINNING PARK COMPLEX (SCIO)

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

18. ANALYSIS OF CHANGES IN NET FUNDS - continued

	<u>163,014</u>	<u>(65,673)</u>	<u>97,341</u>
Total	<u><u>163,014</u></u>	<u><u>(65,673)</u></u>	<u><u>97,341</u></u>



**THE KINNING PARK COMPLEX (SCIO)**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	7	-
Donations	19,122	1,794
Grants	448,746	1,878,115
Memberships	-	26
Sales	7,471	5,021
Hall Hire & Studio Rental	86,948	2,015
Covid Grants - emergency	-	81,081
	<u>562,294</u>	<u>1,968,052</u>
<b>Total incoming resources</b>	562,294	1,968,052
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Food & volunteer costs	492	2,210
<b>Other trading activities</b>		
Purchases	4,966	-
<b>Charitable activities</b>		
Wages	-	27,687
Office Costs	1,749	5,505
Advertising	8,042	18,265
Sundries	581	(1,871)
Grant Expenditure	49,509	86,861
Travel & Subsistence	-	499
Professional fees	32,186	-
Participation project expenses	<u>327</u>	<u>-</u>
	92,394	136,946
<b>Other</b>		
Wages	329,571	200,522
Building Costs	57,624	1,218
Office Costs	1,719	1,896
Staff Support Costs	<u>5,582</u>	<u>16,761</u>
	394,496	220,397

This page does not form part of the statutory financial statements

**THE KINNING PARK COMPLEX (SCIO)**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	2023 £	2022 £
<b>Support costs</b>		
<b>Management</b>		
Computer equipment	400	-
<b>Finance</b>		
Bank charges	50	187
<b>Governance costs</b>		
Auditors' remuneration	1,500	1,800
Accountancy and legal fees	<u>1,300</u>	<u>1,560</u>
	<u>2,800</u>	<u>3,360</u>
Total resources expended	<u>495,598</u>	<u>363,100</u>
Net income	<u><u>66,696</u></u>	<u><u>1,604,952</u></u>

This page does not form part of the statutory financial statements