

CHARITY REGISTRATION NUMBER: SCO27495

**Craigmillar Literacy Trust**  
**Unaudited Financial Statements**  
**31 March 2023**

**CLARK ANDREWS**  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

# Craigmillar Literacy Trust

## Financial Statements

Year ended 31 March 2023

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# Craigmillar Literacy Trust

## Trustees' Annual Report

Year ended 31 March 2023

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

### Reference and administrative details

<b>Registered charity name</b>	Craigmillar Literacy Trust
<b>Charity registration number</b>	SCO27495
<b>Principal office</b>	2b Greendykes Road Edinburgh EH16 4DP

### The trustees

S. Elsley	
S. Radcliffe	
I. McDonough	(Resigned 28 November 2022)
E Stanners	(Resigned 28 November 2022)
R McDonald	
E Lima	(Appointed 28 November 2022)

<b>Independent examiner</b>	Robert G Andrews F.C.I.E Caledonia House 89 Seaward Street Glasgow G41 1HJ
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### Structure, governance and management

Craigmillar Literacy Trust is a Scottish Charitable Incorporated Organisation (SCIO) governed by its Constitution 21st February 2022 (19th January 1998 and revised 7th September 2011). It is registered as a charity with the Office of the Scottish Charity Regulator.

#### Appointment of Trustees

The Trustees are elected or re-elected by the members at the Annual General Meeting. The Trustees hold regular board meetings and monitor the financial situation of the Charity closely. None of the Trustees receive remuneration or other benefit from their work with the charity.

#### Objectives and activities

The purposes of Craigmillar Literacy Trust as outlined in our SCIO constitution, are:

The advancement of education, lifelong learning and life chances through the provision of activities related to advancing literacy and reading.

The advancement of the arts, heritage, culture and science through the promotion of literacy and reading.

The organisation of cultural and leisure activities to enhance quality of life, including for those who have need of them because of socio-economic disadvantage.

The prevention or relief of poverty.

# **Craigmillar Literacy Trust**

## **Trustees' Annual Report *(continued)***

### **Year ended 31 March 2023**

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#### **Achievements and performance**

##### **Chairperson's report**

I am delighted to present the Annual Report of Craigmillar Literacy Trust for 2022-23. This was our first year getting back to in-person delivery after the demanding two years of the pandemic. We were delighted to return to our much-loved Craigmillar Library, and to meeting babies, children, young people and their families face to face.

Our wide-ranging programme of work continued to thrive. This included our ever-popular Books for Babies Rhymetimes, storytelling and activity sessions as well as individual contact with families through our Family Support at Home. The innovative programme of our Stories for Sharing and our developing project for young people, Express Yourself, continued to grow, with enthusiastic support from children, young people and their families. The following report gives greater detail.

We continued to develop our organisational capacity. We reviewed our strategic plan and explored how to develop our governance. Most exciting of all, we began positive discussions with council officers and our supportive local councillors about taking on the lease of a City of Edinburgh council building in the grounds of the old Castlebrae High School. This will give us the opportunity to develop our vision of a Craigmillar Community Literacy Hub over the coming years as well as provide office space - - and storage for books!

The Board wants to thank our dedicated staff and volunteers for their continued dedication and energy. Our programme was delivered by our small, expert and enthusiastic staff team - Kara Whelan, Michelle Brennan-Jones and Katie Swann and our committed sessional staff, volunteers and storyteller in residence, Eric Brennan-Jones. Without the dedication and passion of the whole team it would not have been possible to deliver our work so effectively.

We are extremely grateful for the support we received from funders in 2022/23. We appreciate our funders' commitment to what we do and look forward to their continuing support as we develop our work in response to community needs. This is especially important in the current economic situation with organisational costs increasing and financial stresses which are impacting families in Greater Craigmillar. In addition, we would like to thank our local partners, the organisations and professionals who work with us. Without them, we would not be able to deliver our programme.

We would like to thank individuals who give regularly to support our work. We were grateful for generous donations and support for our autumn and Christmas book-gifting. Every donation contributes to buying a book, providing support to families, or to running an activity for children.

Being a trustee requires commitment. As Chairperson of Craigmillar Literacy Trust, I would like to thank the other trustees for their continuing dedication and enthusiasm as we continued to meet online. We were sad to lose Ian McDonough and Eilidh Stanners as longstanding trustees but were delighted to be joined by Edvigis Lima. In 2023-24, we will continue to deliver our programme to children, young people and families, and seek opportunities to innovate and develop. We will work with the diverse and growing community of Craigmillar. We will develop our organisational capacity so that we can meet changing needs, particularly in the light of economic challenges for our community. We will explore opportunities for a community Literacy Hub that will come with the security of having our own base. Finally, we will work with our partners and funders to deliver on our vision of empowering people through literacy in the community of Craigmillar.

Dr Susan Elsley, Chairperson, Board of Trustees

##### **Report of the Trustees 2022-2023**

The Trustees are pleased to present their annual Trustees Report, together with the Financial

# Craigmillar Literacy Trust

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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Statements of the charity for the year ending 31 March 2023.

The Financial Statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard for Smaller Entities.

#### **Purposes of Craigmillar Literacy Trust**

The purposes of the company, Craigmillar Literacy Trust, are:

The advancement of education, lifelong learning and life chances through the provision of activities related to advancing literacy and reading.

The advancement of the arts, heritage, culture and science through the promotion of reading and literacy.

The organisation of cultural and leisure activities to enhance quality of life including for those who have need of them because of socio-economic disadvantage.

The prevention or relief of poverty.

#### **Major achievements in 2022-23**

Securing funding including multi-year funding from Robertson Trust and Volant Trust and a one-year grant from Garfield Weston Foundation.

Initial discussions about taking on the lease of our building with City of Edinburgh officers and our local councillors to create a Craigmillar Community Literacy Hub.

Increasing support for families with babies with the pilot of Baby Rhymetime.

Co-producing the Express Yourself! programme with young people in the community.

Establishing the Craigmillar Children and Families Network with community partner, Venchie Children and Young People's Project, in August 2022.

#### **Activities**

During 2022-2023, Craigmillar Literacy Trust's strategic aims and objectives were taken forward through the activities of our projects, Craigmillar Books for Babies and Craigmillar Stories for Sharing. We also began to develop Express Yourself! for young people. In total, we worked with 4066 people during 2022-23.

Delivery of our programme took forward our vision of supporting lifelong literacy in the community of Craigmillar with the aim of supporting children and young people's literacy from 0 to 16 years through working with families, schools, services and other local organisations.

Work continued on our Strategic Plan which was updated in September 2022. Our goals are:

#### **Goal 1**

To deliver an effective early literacy programme to families with babies and young children in the community to ensure that babies and children have the best start in life and that parents/carers are

# Craigmillar Literacy Trust

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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supported to make a positive difference to their children's development, health and wellbeing.

#### **Goal 2**

To deliver an effective literacy programme to children between the ages of 4 and 12 and their families in the community to ensure children and young people achieve their aspirations to be all that they can be.

#### **Goal 3**

To deliver an effective literacy programme to children and young people between the ages of 12 and 16 and their families in the community to ensure children and young people achieve their aspirations to be all that they can be.

#### **Goal 4**

To develop new ways to deliver literacy support to adults in the community to ensure that individuals and families are empowered through literacy and are connected to the Craigmillar community.

#### **Goal 5**

To develop as a visible, accessible literacy organisation in all aspects of our work to support the Craigmillar community be more resilient and empowered.

#### **Delivering our programme**

We delivered on our goals through the following activities:

#### **Craigmillar Books for Babies**

##### **Aims and objectives**

Working towards goals 1, 4 and 5 of the Strategic Plan, the Books for Babies project has the following objectives:

to support and encourage parents and carers to share books, rhymes and songs with their babies and young children.

to support and encourage early communication between parents and carers and babies.

to share information and knowledge about early childhood development with families and partners.

to promote attachment and support the development of relationships within families and the Craigmillar community.

Our approach is flexible, strengths-based and informed by our relationship with families and community partners.

##### **What we have done**

Craigmillar Books for Babies works alongside families with babies and young children. We support and encourage parents/carers to talk with their babies, share books, songs, rhymes and stories to promote attachment, build relationships and lay a strong foundation for all future learning. Working responsively and flexibly and in partnership with other agencies we want to ensure that babies have

# Craigmillar Literacy Trust

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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the best start in life, that parents/carers feel empowered and that families feel connected to each other and their community.

During 2022-23:

36 families supported through our Family Support at Home visiting programme.

56 Baby & Toddler Rhymetimes with approximately 15 families attending each week.

11 Saturday Storytimes held with our Storyteller in Residence with approximately 13 families attending each month.

One Christmas Party held for 35 families.

Over 200 books gifted as part of our weekly book-gifting in the community.

3 parents/carers participated in a Storytelling Workshop with our Storyteller in Residence.

The annual Myra Robertson Book of the Year activity involved 3 parents/carers and babies on the shortlisting panel and 40 parents/carers taking part in the voting.

4 events at the International Edinburgh Book Festival in August 2022 with 10 local families attending.

2 pilot Baby Rhymetimes with 10 parents/carers and 10 babies.

7 Talking Together/Early Communication Support sessions in partnership with Community Speech and Language Therapy.

#### **Highlights of the Year included:**

Delivery of a pilot Baby Rhymetime for families with young babies.

The pandemic affected our weekly groups. Once we started running them again, a small number of families attended at Sandy's Community Centre and then Craigmillar Library. As Covid restrictions lifted, we were able to increase the capacity of our weekly groups. Parents commented that they had enjoyed the smaller groups. This pilot was an opportunity to explore the value of smaller groups for younger babies and their families. Baby Rhymetime was piloted in July 2022 over 4 weeks for 6 parents/carers and their babies under 1. In December 2022, the Baby Rhymetime moved to Craigmillar Library and we lowered the age to under 6 months.

"Being autistic I much prefer being in smaller groups. Also, easier to talk to the other parents." "Positive effect on me mentally...an hour with babies has left me with loads of oxytocin. A chance to see babies change and reach milestones. It has been really uplifting, really valuable."

Talking Together and early communication sessions offering 1:1 support to families, in partnership with Speech and Language Therapy service. Our Development Worker, Michelle Brennan-Jones, devised and delivered an early communication training programme for parents/carers. Talking Together was delivered over 4 sessions in Sandy's Community Centre for 3 parents/carers and 3 babies.

Our early communication support, in partnership with the community Speech and Language Therapist, resumed in Craigmillar Medical Centre in January 2023. Families received 1:1 support and advice on early communication with referral, if appropriate, for our Family Support at Home programme. From January 2023 to end March 2023, 7 families were supported.

"The partnership work with Craigmillar Books for Babies is an excellent support for families to help them to embed communication supporting strategies into their everyday interactions. This works by

# Craigmillar Literacy Trust

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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arranging joint appointments at the medical centre where the assessment takes place, and the strategies are identified. Michelle then follows this up with home visits where the strategies are followed up, reinforced and personalised in the familiar home environment linking to routines and the child's own toys/activities." Sandra Clapperton, Community Speech and Language Therapist, on early communication one to one support for families

#### **Rhymetimes and Storytimes**

Restrictions on group sizes due to COVID-19 meant that we continued to deliver twice weekly Baby & Toddler Rhymetimes in Sandy's Community Centre and in Craigmillar Library. In June 2022, we stopped our weekly group in Sandy's and increased the capacity at our group in Craigmillar Library. We continued to use Sandy's Community Centre for small group work over the summer months.

#### **Book gifting in the community**

Bookgifting in the Community took place every Friday afternoon in a local playpark with our Sessional Outreach Worker, Stacey Birks. Over 200 books were gifted and in August 2022 we moved back into Craigmillar Medical Centre.

"Moving back into Craigmillar Medical Centre has meant that bookgifting can continue through the winter weather. Bookgifting will be more important now than ever with many families concerned about their finances and how they will manage to cover essentials. Books may not be affordable for many of our families." Stacey Birks, Craigmillar Literacy Trust, Outreach Worker

#### **Craigmillar Books for Babies**

##### **Aims and objectives**

Working towards goals 2,4 and 5 of the Strategic Plan, Craigmillar Stories for Sharing aims to bring a fun and creative approach to literacy support through storytelling, where children aged 4-12 and parents/carers can explore and discover stories, books, reading and writing together.

In 2022-23, 29 children from 20 families joined Stories for Sharing with 70 families in total part of the project.

##### **What we have done**

During 2022-2023:

34 Feel Good Fridays (Family Literacy Group) weekly session, attended by on average by 7 families each week.

6 families supported through our Stories for Sharing home visiting programme.

11 Storytime events including events during school holidays.

Summer of Stories 2022, 9 sessions with storytellers, facilitators and puppeteers attended by 117 parents/carers and 129 children.

Book-gifting in the community at events and on World Book Day and Christmas.

30 children and young people taking part in the Johnni Stanton Creative Writing Award.

1 Storytime event at the International Edinburgh Book Festival.

##### **Highlights of the year included:**



# Craigmillar Literacy Trust

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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Celebrating the 1st birthday of Craigmillar Stories for Sharing with families in June 2022.

Since its inception in June 2021, 46 families joined the Stories for Sharing project. We celebrated this important milestone with families in our Feel Good Friday family literacy group in Craigmillar Library.

"The difference you are making to families and children is palpable. Working together we've seen tangible increases in book issues and community engagement, no doubt improving literacy and inclusion and creating a life-long love of reading for the children and families you work with."

Hannah McCooke, Lifelong Learning Development Leader, Craigmillar Library

#### **Piloting joint home visits with Books for Babies colleagues for families with siblings under and over 4.**

Literacy Programme Coordinator, Katie Swann, and Development Worker, Michelle Brennan-Jones, began carrying out joint visits to families.

Welcoming our first parent volunteer to Feel Good Friday in January 2023.

Rita Raven joined our team as a volunteer and supported the delivery of Feel Good Friday and developed skills and confidence in co-facilitating the group.

Delivery of a varied and exciting Summer of Stories programme in summer 2022 which included Stories for Sharing first events at the Edinburgh International Book Festival.

During our Summer of Stories, we worked with local people as much as possible, including a new puppeteer from Craigmillar and our patron storyteller and author, Janis Mackay, who has strong local connections. Partners included Craigmillar Library, Craigmillar Community Grows, Craigmillar and Niddrie Community Festival, and Edinburgh International Book Festival.

'It was fantastic!! We really enjoy it' (Story Wagon visit during Summer of Stories)'Amazing activity for kids! My {child} enjoy and appreciate the prescription from doctor book! And his amazing assistant' (Doctor Book session during Summer of Stories)

#### **Express Yourself!**

Working towards goals 3,4 and 5 of the Strategic Plan, Express Yourself aims to support young people to create spaces and techniques that help them express their thoughts, views and experiences and that they can be meaningfully involved in directing, participating, informing and co-producing the programme.

In October and November 2022, Literacy Programmes Coordinator, Katie Swann, met with 19 young people from Castlebrae Community High School and Holyrood High School to listen to ideas about a programme for young people. The project aims to support young people to create spaces and techniques that help them express their thoughts, views and experiences and ensure that young people can be meaningfully involved in directing, participating, informing and co-producing the programme. The young people wanted a safe space where they could be creative, use their imaginations, meet new people, think about their goals and have fun. A facilitator was appointed in December 2022 and in March 2023, The Club With No Name was formed. This is an exciting development for the Trust.

#### **Developing our organisation**

Developing our team

Sessional staff and volunteers continued to provide vital support to our organisation assisting in the

# Craigmillar Literacy Trust

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2023

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delivery of activities and undertaking a range of administrative roles. In August 2022, Meenakshi Sharma joined the team as an Outreach Volunteer and as Sessional Outreach Worker in October 2022. Rita Raven joined the team in January 2023 as an Outreach Volunteer. Staff and volunteers worked together in an Understanding Our Values session which explored the values in our organisation. We are grateful for the dedication and commitment of our sessional staff and volunteers, Stacey Birks, Shou-Ling Cheung, Laura McNamee, Rita Raven and Meenakshi Sharma, and to Anna Ryan who continues to offer her support with our regular newsletter.

#### Looking ahead to 2023-2024

Our objectives for the year ahead:

Securing a long-term lease for our premises and exploring the opportunities for developing a Community Literacy Hub for Craigmillar.

Exploring opportunities for developing relationships with new funders and securing multiyear funding.

Celebrating the 25th anniversary of Craigmillar Literacy Trust and Books for Babies.

Increasing the membership of our organisation.

Developing our programmes for babies, children, young people and families.

Working with other partners through our local sector network.

#### Financial review

The statement of Financial Activities shows net incoming resources of £18,784 (2022 - incoming £9,805).

The total funds of the charity as at 31 March 2023 amounted to £115,687 (2022 - £96,903).

#### Reserves Policy

It is the policy of the Trustees to ensure that the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be available to cover 3 months of the resources expended. If funds were to drop significantly below this level, the Trustees would consider replacement funding, or reconsider the charity's activities. In line with this practice, the Trustees are working towards having 3 months operating costs in reserve.

The trustees' annual report was approved on 20.11.2023 and signed on behalf of the board of trustees by:



S. Elsley  
Trustee

# Craigmillar Literacy Trust

## Independent Examiner's Report to the Trustees of Craigmillar Literacy Trust

Year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of Craigmillar Literacy Trust ('the charity') for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Robert G Andrews F.C.I.E*

Robert G Andrews F.C.I.E  
Independent Examiner

Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

*20/11/2023*

**Craigmillar Literacy Trust**  
**Statement of Financial Activities**  
**Year ended 31 March 2023**

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	1,980	134,626	136,606	121,852
Charitable activities	5	–	–	–	150
<b>Total income</b>		<u>1,980</u>	<u>134,626</u>	<u>136,606</u>	<u>122,002</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	981	116,841	117,822	112,197
<b>Total expenditure</b>		<u>981</u>	<u>116,841</u>	<u>117,822</u>	<u>112,197</u>
<b>Net income and net movement in funds</b>		<u>999</u>	<u>17,785</u>	<u>18,784</u>	<u>9,805</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		50,368	46,535	96,903	87,098
<b>Total funds carried forward</b>		<u>51,367</u>	<u>64,320</u>	<u>115,687</u>	<u>96,903</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 21 form part of these financial statements.

# Craigmillar Literacy Trust

## Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	1,063	1,417
<b>Current assets</b>			
Cash at bank and in hand		120,333	99,912
<b>Creditors: amounts falling due within one year</b>	13	5,709	4,426
<b>Net current assets</b>		<u>114,624</u>	<u>95,486</u>
<b>Total assets less current liabilities</b>		<u>115,687</u>	<u>96,903</u>
<b>Net assets</b>		<u>115,687</u>	<u>96,903</u>
<b>Funds of the charity</b>			
Restricted funds		64,320	46,535
Unrestricted funds		<u>51,367</u>	<u>50,368</u>
<b>Total charity funds</b>	15	<u>115,687</u>	<u>96,903</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~20.11.2023~~, and are signed on behalf of the board by:



R McDonald  
Trustee

The notes on pages 12 to 21 form part of these financial statements.

# Craigmillar Literacy Trust

## Notes to the Financial Statements

Year ended 31 March 2023

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### 1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 2b Greendykes Road, Edinburgh, EH16 4DP.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Craigmillar Literacy Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### 3. Accounting policies *(continued)*

#### Incoming resources *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- investment income is included when receivable
- Incoming resources from charitable trading activity are accounted for when earned.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% reducing balance

#### Defined contribution plans

The charity makes payment into a defined contribution scheme on behalf of its staff members. The assets of the scheme are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds

# Craigmillar Literacy Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	1,980	500	2,480
<b>Grants</b>			
National Lottery Fund	–	38,128	38,128
Garfield Weston	–	15,000	15,000
BBC Children in Need	–	13,810	13,810
Edinburgh Council	–	9,165	9,165
Cattanach Trust	–	10,650	10,650
Walter Scott Grant	–	2,060	2,060
One City Trust	–	–	–
University of Edinburgh	–	–	–
Robertson Trust	–	15,000	15,000
Edinburgh World City of Literature Trust	–	300	300
Swinton Paterson Trust	–	1,500	1,500
David Summers Trust	–	3,000	3,000
Magic Little Grant	–	500	500
The Rotary Club	–	500	500
Foundation Scotland	–	–	–
Corra Foundation	–	10,580	10,580
William Syson Foundation	–	2,500	2,500
Taylor Wimpey	–	–	–
Scotmid	–	–	–
Cruden Foundation	–	–	–
Coorie In Grant	–	1,333	1,333
Siobhan Dowd Trust	–	3,000	3,000
Ballie Gifford	–	5,000	5,000
St James Palace	–	2,100	2,100
	<u>1,980</u>	<u>134,626</u>	<u>136,606</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	6,912	–	6,912



# Craigmillar Literacy Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
National Lottery Fund	–	42,781	42,781
Garfield Weston	–	–	–
BBC Children in Need	–	13,135	13,135
Edinburgh Council	–	17,803	17,803
Cattanach Trust	–	10,000	10,000
Walter Scott Grant	–	–	–
One City Trust	–	7,500	7,500
University of Edinburgh	–	500	500
Robertson Trust	–	–	–
Edinburgh World City of Literature Trust	–	–	–
Swinton Paterson Trust	–	–	–
David Summers Trust	–	3,000	3,000
Magic Little Grant	–	500	500
The Rotary Club	–	–	–
Foundation Scotland	–	6,500	6,500
Corra Foundation	–	8,000	8,000
William Syson Foundation	–	2,721	2,721
Taylor Wimpey	–	1,000	1,000
Scotmid	–	500	500
Cruden Foundation	–	1,000	1,000
Coorie In Grant	–	–	–
Siobhan Dowd Trust	–	–	–
Ballie Gifford	–	–	–
St James Palace	–	–	–
	<u>6,912</u>	<u>114,940</u>	<u>121,852</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from charitable activities	–	–	150	150

# Craigmillar Literacy Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Stories for Sharing and Express Yourself!	981	30,536	31,517
Books for Babies	–	85,315	85,315
Support costs	–	990	990
	<u>981</u>	<u>116,841</u>	<u>117,822</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Stories for Sharing and Express Yourself!	5,242	20,131	25,373
Books for Babies	–	85,880	85,880
Support costs	–	944	944
	<u>5,242</u>	<u>106,955</u>	<u>112,197</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Stories for Sharing and Express Yourself!	31,517	–	31,517	25,373
Books for Babies	85,315	–	85,315	85,880
Governance costs	–	990	990	944
	<u>116,832</u>	<u>990</u>	<u>117,822</u>	<u>112,197</u>

### 8. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>354</u>	<u>472</u>

### 9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>990</u>	<u>946</u>

### 10. Staff costs

# Craigmillar Literacy Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 10. Staff costs *(continued)*

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	<b>No.</b>	No.
Number of staff - Project manager	1	1
Number of staff - Project workers	3	3
	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	<u>13,314</u>
<b>Depreciation</b>	
At 1 April 2022	11,897
Charge for the year	354
At 31 March 2023	<u>12,251</u>
<b>Carrying amount</b>	
At 31 March 2023	<u>1,063</u>
At 31 March 2022	<u>1,417</u>

#### 13. Creditors: amounts falling due within one year

	<b>2023</b>	2022
	<b>£</b>	£
Accruals and deferred income	1,742	1,712
Social security and other taxes	3,967	2,714
	<u>5,709</u>	<u>4,426</u>

#### 14. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £7,984 (2022: £7,138).

# Craigmillar Literacy Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	50,368	1,980	(981)	51,367

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	48,548	7,062	(5,242)	50,368

##### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
National Lottery Fund	28,037	38,128	(47,993)	18,172
Robertson Trust	–	15,000	–	15,000
BBC Children in Need	–	13,810	(9,983)	3,827
One City Trust	840	–	(840)	–
CEC Neighbourhood Partnership	–	–	–	–
Corra Foundation	8,000	10,580	(18,580)	–
Cattanach Trust	3,000	10,650	(6,650)	7,000
Taylor Wimpey	1,000	–	(1,000)	–
Garfield Weston Foundation	–	15,000	(7,500)	7,500
David Summers Trust	–	3,000	(3,000)	–
Baillie Gifford	–	5,000	–	5,000
Cruden Foundation	–	–	–	–
Foundation Scotland	–	–	–	–
Restricted Donations	–	500	–	500
Scotmid	–	–	–	–
Swinton Paterson Trust	–	1,500	(1,500)	–
Edinburgh Council	2,937	9,165	(12,102)	–
Edinburgh World - City of Literature Trust	–	300	(300)	–
Dr David Guthrie	–	–	–	–
The Rotary Club	–	500	(500)	–
Unwin Foundation	–	–	–	–
University of Edinburgh	–	–	–	–
William Syson Foundation	2,721	2,500	–	5,221

# Craigmillar Literacy Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 15. Analysis of charitable funds *(continued)*

Magic Little Grant	–	500	(500)	–
St James Place	–	2,100	–	2,100
Walter Scott Foundation	–	2,060	(2,060)	–
Coorie In Grant	–	1,333	(1,333)	–
Siobhan Dowd Trust	–	3,000	(3,000)	–
	<u>46,535</u>	<u>134,626</u>	<u>(116,841)</u>	<u>64,320</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
National Lottery Fund	5,877	42,781	(20,621)	28,037
Robertson Trust	–	–	–	–
BBC Children in Need	–	13,135	(13,135)	–
One City Trust	–	7,500	(6,660)	840
CEC Neighbourhood Partnership	1,935	–	(1,935)	–
Corra Foundation	11,000	8,000	(11,000)	8,000
Cattanach Trust	10,000	10,000	(17,000)	3,000
Taylor Wimpey	–	1,000	–	1,000
Garfield Weston Foundation	–	–	–	–
David Summers Trust	–	3,000	(3,000)	–
Baillie Gifford	–	–	–	–
Cruden Foundation	–	1,000	(1,000)	–
Foundation Scotland	–	6,500	(6,500)	–
Restricted Donations	–	–	–	–
Scotmid	–	500	(500)	–
Swinton Paterson Trust	–	–	–	–
Edinburgh Council	1,528	17,803	(16,394)	2,937
Edinburgh World - City of Literature Trust	–	–	–	–
Dr David Guthrie	2,000	–	(2,000)	–
The Rotary Club	–	–	–	–
Unwin Foundation	6,210	–	(6,210)	–
University of Edinburgh	–	500	(500)	–
William Syson Foundation	–	2,721	–	2,721
Magic Little Grant	–	500	(500)	–
St James Place	–	–	–	–
Walter Scott Foundation	–	–	–	–
Coorie In Grant	–	–	–	–
Siobhan Dowd Trust	–	–	–	–
	<u>38,550</u>	<u>114,940</u>	<u>(106,955)</u>	<u>46,535</u>

# Craigmillar Literacy Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 15. Analysis of charitable funds *(continued)*

**National Lottery Fund**

A grant received for salaries and core costs.

**Robertson Trust**

A grant received for salaries and core costs.

**BBC Children in Need**

A grant received for salaries and resources.

**CEC Neighbourhood Partnership**

A grant received for equipment and resources.

**Corra Foundation**

A grant received for salaries.

**Cattanach Trust**

A grant received for Books and Babies project costs.

**Taylor Wimpey**

A grant received for Stories for Sharing.

**David Summers Trust**

A grant received for Stories for Sharing.

**Scotmid**

A grant received for book gifting.

**One City Trust**

A grant received for programmes and resources.

**Cruden Foundation**

A grant received for salary costs.

**Edinburgh Council**

A grant received for Books for Babies project costs.

**Edinburgh World - City of Literature Trust**

A Grant received for resources.

**The Rotary club**

A grant received for resources.

**Swinton Paterson Trust**

A grant received for resources

**University of Edinburgh**

A grant received for book gifting.

**Magic Little Grant**

A grant received for resources.

**Willian Syson Foundation**

A grant received for Express Yourself!

**St James Place**

A grant received for Stories for Sharing.

# Craigmillar Literacy Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 15. Analysis of charitable funds *(continued)*

**Walter Scott Foundation**

A grant received for Stories for Sharing.

**Coorie in Grant**

A grant received for resources.

**Siobhan Dowd Trust**

A grant received for book gifting.

**Garfield Weston**

A grant received for core costs.

**Foundation Scotland**

A grant received for resources.

**Baillie Gifford**

A grant received for resources.

**Restricted Donation**

A donation received from Arnold Clark for book gifting.

#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,063	–	1,063
Current assets	50,304	70,029	120,333
Creditors less than 1 year	–	(5,709)	(5,709)
<b>Net assets</b>	<u>51,367</u>	<u>64,320</u>	<u>115,687</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,417	–	1,417
Current assets	48,951	50,961	99,912
Creditors less than 1 year	–	(4,426)	(4,426)
<b>Net assets</b>	<u>50,368</u>	<u>46,535</u>	<u>96,903</u>

# **Craigmillar Literacy Trust**

## **Management Information**

**Year ended 31 March 2023**

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**The following pages do not form part of the financial statements.**



# Craigmillar Literacy Trust

## Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	2,480	6,912
National Lottery Fund	38,128	42,781
Garfield Weston	15,000	–
BBC Children in Need	13,810	13,135
Edinburgh Council	9,165	17,803
Cattanach Trust	10,650	10,000
Walter Scott Grant	2,060	–
One City Trust	–	7,500
University of Edinburgh	–	500
Robertson Trust	15,000	–
Edinburgh World City of Literature Trust	300	–
Swinton Paterson Trust	1,500	–
David Summers Trust	3,000	3,000
Magic Little Grant	500	500
The Rotary Club	500	–
Foundation Scotland	–	6,500
Corra Foundation	10,580	8,000
William Syson Foundation	2,500	2,721
Taylor Wimpey	–	1,000
Scotmid	–	500
Cruden Foundation	–	1,000
Coorie In Grant	1,333	–
Siobhan Dowd Trust	3,000	–
Ballie Gifford	5,000	–
St James Palace	2,100	–
	<u>136,606</u>	<u>121,852</u>
<b>Charitable activities</b>		
Other income from charitable activities	–	150
	<u>–</u>	<u>150</u>
<b>Total income</b>	<u>136,606</u>	<u>122,002</u>

# Craigmillar Literacy Trust

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	83,249	79,729
Employer's NIC	8,529	2,507
Pension costs	7,984	7,138
Legal and professional fees	990	944
Depreciation	354	472
Resources	5,511	8,457
Books and packs	4,238	4,682
Company expenses and administration	1,794	1,217
Publicity	574	119
Events	1,889	–
Telephone and utilities	949	1,841
Training and conferences	11	345
Professional fees	1,750	4,746
	<u>117,822</u>	<u>112,197</u>
<b>Total expenditure</b>	<u>117,822</u>	<u>112,197</u>
<b>Net income</b>	<u>18,784</u>	<u>9,805</u>

# Craigmillar Literacy Trust

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
<b>Expenditure on charitable activities</b>		
<b>Stories for Sharing and Express Yourself!</b>		
<b><i>Activities undertaken directly</i></b>		
Wages	18,698	14,899
Employer's NIC	1,474	236
Pension costs	1,290	829
Depreciation	177	236
Resources	1,862	324
Books and packs	1,049	1,245
Company expenses and administration	1,794	1,217
Publicity	574	119
Events	1,889	–
Telephone and utilities	949	1,841
Training and conferences	11	–
Professional fees	1,750	4,427
	<u>31,517</u>	<u>25,373</u>
<b>Books for Babies</b>		
<b><i>Activities undertaken directly</i></b>		
Wages	64,551	64,830
Employer's NIC	7,055	2,271
Pension costs	6,694	6,309
Depreciation	177	236
Resources	3,649	8,133
Books and packs	3,189	3,437
Training and conferences	–	345
Professional fees	–	319
	<u>85,315</u>	<u>85,880</u>
<b>Governance costs</b>		
Governance costs - Independent examiners fee	990	944
	<u>990</u>	<u>944</u>
<b>Expenditure on charitable activities</b>	<u>117,822</u>	<u>112,197</u>