

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Community Land Scotland

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09/10/23 13:50

Jean Ainsley. CA
Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Community Land Scotland

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for the Year Ended 31 March 2023

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Community Land Scotland

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 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 policy of the charity is to aim to retain sufficient reserves to meet the cost of any commitments, as well as a contingency to enable it to continue to develop further projects. At this time, the main activities of the company are grant funded, and there are insufficient reserves to pursue additional projects.

Objectives and activities

The company's objects are to advance community development in Scotland, by maximising the impact of the community land movement as a major driver for community development throughout Scotland, and in particular through:

- promoting and representing the interests of community landowners across Scotland, at all levels of local and national government and their agencies
- promoting the benefits of community landownership and proactively encouraging new community landowners
- working with like-minded relevant organisations to ensure appropriate support for community landownership
- facilitating networking and mutual support amongst community landowners

Community Land Scotland

Report of the Trustees for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Significant activities

Community Land Scotland is a membership-based organisation set up in 2010 to represent the views of existing and aspiring community landowners in Scotland. It also facilitates knowledge exchange between members and both funds and encourages research into the development of community land ownership.

The organisation continues to contribute on behalf of members by engaging with national and local government, third sector organisations, research institutions and other interested parties and individuals.

2022/23 was an exciting year for Community Land Scotland as we secured funding to increase our policy impact and brought successful projects to a conclusion. The organisation's membership reached 118 Full and Aspiring Members during the year.

Representation .

Our work representing our rural and urban members continues to be important. Our policy programme in this year included:

- Responding to the Land Reform Bill consultation and supporting our Members to do the same. Our work in this area included our report on Legislating for a Public Interest Test for Land Sales, Transfers and Management and work on developing new proposals to amend the Community Rights to Buy to make them more effective and useful. We also developed proposals for ensuring the new Land Reform Bill extends to urban communities and that a total cap on land ownership should be introduced.

- Promoting a Just Transition to Net Zero, including commissioning and publishing of Community Wealth Building and a Just Transition to Net Zero by Laurie Macfarlane and Miriam Brett and Green Finance, Land Reform and a Just Transition to Net Zero by Jon Hollingdale

- Continuing to raise awareness of the need for more urban land reform and working with key partners to influence change. This included publishing a report, A Vision for Community-led Urban Housing in Scotland

- Supporting efforts on rural repopulation, included giving evidence to the Scottish Parliament: Housing, Local Government and Planning Committee twice on the short-term lets legislation and running an event on repopulation in May 2022. We have also contributed to Round Table discussions and worked with members on submitting a comprehensive response to the Remote Rural and Islands Housing Action Plan

We were successful in getting national land use policy adopted in the National Planning Framework 4 which supports community landowners (Policy 25 Community Wealth Building) as well as policy in support of rural repopulation.

Projects:

The Urban Community Ownership Hub, our action research project, which operates in Glasgow and the Clyde Valley, entered the second year of operation. By the end of Year 2, the Hub had engaged with 87 communities, much higher than the 20 groups originally predicted in the business plan. 71% of these communities were from resource deprived areas (20% most deprived areas according to SIMD). The majority of enquiries (59%) were about community ownership of land currently owned by private landowners. The impact of the Hub will be evaluated in 2023/24, which is the final year of the pilot.

The Gaelic Communities Fund project, which was funded by Bòrd na Gàidhlig, provided grants and support to ten community trusts for Gaelic Use pilots. In October 2022, we held a gathering for the communities that participated in the programme so that they could share learning. In December 2022, we held an open webinar to share key learning from the pilot. The Gaelic Communities Fund project came to an end in February 2023 and we were pleased to be able to publish case studies on the participating groups in English and Gaelic. In spring 2023, Bòrd na Gàidhlig published a very positive evaluation of the impact of the project in terms of learning around Gaelic use.

Promoting the benefits of community landownership

In 2022/23, we launched our refreshed web site with new branding and improved functionality and layout.

We continued to raise awareness of community landowners through social media and press releases and also commissioned case studies on what community landowners were doing to support biodiversity and community wealth.

We ran a slimmed down Community Land Week in October 2022, with 17 communities taking part.

Community Land Scotland

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

OBJECTIVES AND ACTIVITIES

Our education project, which has resources for secondary and primary schools continued to be rolled out. The secondary school resource, called The Quest, was rolled out to additional rural schools and a new version was created for schools in urban areas. This version focused on community buyouts of urban buildings and vacant and derelict land. The primary school resources were added to the Community Land Scotland web site so that any school could download them.

Working with like-minded organisations

In 2022/23 we continued to work closely with a wide range of organisations, to ensure community landowners were getting high quality support and their views were represented. We continued to build partnerships and relationships with conservation organisations with a view to improving engagement with communities on ecological restoration.

Facilitating networking and mutual support

In 2022/23, we ran Meet the Pioneers webinars on Owning Heritage Assets, Landscape Scale Ecological Restoration and Community Ownership in Villages. Our annual conference also returned in 2022, with 80 delegates gathering to discuss Sharing Scotland's Land Wealth.

2022/23 was a busy year for study visits and included visits to the Outer Hebrides for community-owned estates; Etrick and Yarrow Community Development Company for communities in the South of Scotland and trips to Action Porty and North Edinburgh Arts in the run up to the annual conference.

Our annual Urban Gathering took place in Stirling and was attended by 35 delegates.

Our network-building project in the South of Scotland, which was funded by South of Scotland Enterprise came to an end, although we will continue to provide support to communities in the South.

We also delivered six training courses ranging from Strategic Planning to Recruiting and Managing Staff.

We would like to say thank you to the staff and Board who left during the year and who contributed so much to Community Land Scotland's work - Morven Gibson who stood down as a Director and team members, Dr Calum MacLeod and Kristina Nitsolova who moved on to pastures new.

As always, we would like to thank our funders and supporters for all they do to help us in this work.

FINANCIAL REVIEW

Reserves policy

The policy of the charity is to aim to retain sufficient reserves to meet the cost of any commitments, as well as a contingency to enable it to continue to develop further projects. At this time, the main activities of the company are grant funded, and there are insufficient reserves to pursue additional projects.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Community Land Scotland

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The structure of the company consists of:

Members

The members have the right to attend the annual general meeting (and any other general meeting) and have important powers under the articles of association; in particular they elect people to serve as directors and take decisions in relation to changes in the organisation.

Directors

The directors hold regular meetings during the period between annual general meetings and generally control and supervise the activities of the company. In particular, the directors are responsible for monitoring the financial position of the company. The maximum number of directors is 12 of whom no more than 7 shall be elected directors, and no more than 5 shall be co-opted directors. Co-opted directors are those appointed by the Board on the basis that that person has special skills or experience which would be of assistance to the Board.

Membership

Full Membership is open to any organisation led and managed by the community which has a stated interest in owning or managing land for the benefit of the community. A register of membership is maintained by the company. In order to pursue the objectives of the company, the directors attend meetings, conferences, and discussions on behalf of the company to promote its aims and objectives.

Risk management

The directors have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The directors have assessed the major risks to which the charity is exposed, and in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate any exposure to these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC385572 (Scotland)

Registered Charity number

SC041864

Registered office

c/o Ainsley Smith & Co Ltd
21 Argyll Square
Oban
PA34 4AT

Trustees

M Avila
D E Cameron
M W H Davidson
Ms M E Gibson (resigned 21.7.22)
Ms A J Raeburn
Ms A Rennie
L D Richford
M Staples
J A Watt
J A Todd (appointed 2.12.22)
Ms K Wimpress (appointed 21.9.22)
Ms B A Ashrowan (appointed 30.6.22)

Company Secretary

Ms L Chalmers

Community Land Scotland

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Jean Ainsley CA
Jean Ainsley. CA
Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms A J Raeburn - Trustee

DRAFT
09/10/23 13:50

**Independent Examiner's Report to the Trustees of
Community Land Scotland**

Independent examiner's report to the trustees of Community Land Scotland ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Jean Ainsley CA
The Institute of Chartered Accountants of Scotland

Jean Ainsley. CA
Ainsley Smith & Co
Chartered Accountants
21 Argyll Square
Oban
Argyll
PA34 4AT

Date:

Community Land Scotland

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

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		20,822	370,761	391,583	469,807
Charitable activities					
Employer's Allowance		5,000	-	5,000	4,000
Investment income	2	-	-	-	30
Total		<u>25,822</u>	<u>370,761</u>	<u>396,583</u>	<u>473,837</u>
EXPENDITURE ON					
Raising funds		26,572	305,667	332,239	296,698
Charitable activities					
Grants Awarded		-	17,934	17,934	77,040
Support Costs		6,627	31,296	37,923	927
Other		-	407	407	37,704
Total		<u>33,199</u>	<u>355,304</u>	<u>388,503</u>	<u>412,369</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	10	(7,377)	15,457	8,080	61,468
		<u>2,622</u>	<u>(2,622)</u>	-	-
Net movement in funds		<u>(4,755)</u>	<u>12,835</u>	<u>8,080</u>	<u>61,468</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		54,615	117,672	172,287	110,819
TOTAL FUNDS CARRIED FORWARD		<u><u>49,860</u></u>	<u><u>130,507</u></u>	<u><u>180,367</u></u>	<u><u>172,287</u></u>

The notes form part of these financial statements

Community Land Scotland

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	7	320	6,594	6,914	200
Cash at bank		<u>54,973</u>	<u>134,090</u>	<u>189,063</u>	<u>216,270</u>
		55,293	140,684	195,977	216,470
CREDITORS					
Amounts falling due within one year	8	(5,433)	(10,177)	(15,610)	(44,183)
NET CURRENT ASSETS		<u>49,860</u>	<u>130,507</u>	<u>180,367</u>	<u>172,287</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		49,860	130,507	180,367	172,287
NET ASSETS		<u>49,860</u>	<u>130,507</u>	<u>180,367</u>	<u>172,287</u>
FUNDS					
Unrestricted funds	10			49,860	54,615
Restricted funds				<u>130,507</u>	<u>117,672</u>
TOTAL FUNDS				<u>180,367</u>	<u>172,287</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company 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 charitable company 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 company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
A J Raeburn - Trustee

The notes form part of these financial statements

Community Land Scotland

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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All 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:

-income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probably and its amount can be measured reliably.

-legacy income is recognised when receipt is probably and entitlement is established.

-income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities or services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

-income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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.

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

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

Community Land Scotland

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

1. ACCOUNTING POLICIES - continued

Limited by guarantee

Community Land Scotland is a company limited by guarantee and accordingly does not have share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	-	30
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

4. 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

During the year the following expenses were paid to trustees. These were all for travel & subsistence while carrying out trustees duties.

Ailsa Raeburn £3737.78, Agnes Rennie £388.89, David Cameron £832.84, John Watt, £132.65, Morven Gibson £268.93, Lincoln Richford £676.50, Magnus Davidson £657.11, Kate Wimpres £19.25

5. STAFF COSTS

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

	31.3.23	31.3.22
	6	5
Administration & Management	<u> </u>	<u> </u>

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,413	466,394	469,807
Charitable activities			
Employer's Allowance	4,000	-	4,000
Investment income	30	-	30
Total	<u>7,443</u>	<u>466,394</u>	<u>473,837</u>
EXPENDITURE ON			
Raising funds	15,985	280,713	296,698

Community Land Scotland

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted funds £	Total funds £
Charitable activities			
Grants Awarded	-	77,040	77,040
Support Costs	927	-	927
Other	10,745	26,959	37,704
Total	<u>27,657</u>	<u>384,712</u>	<u>412,369</u>
NET INCOME/(EXPENDITURE)	(20,214)	81,682	61,468
Transfers between funds	6,686	(6,686)	-
Net movement in funds	(13,528)	74,996	61,468
RECONCILIATION OF FUNDS			
Total funds brought forward	68,143	42,676	110,819
TOTAL FUNDS CARRIED FORWARD	<u>54,615</u>	<u>117,672</u>	<u>172,287</u>
7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
		£	£
Trade debtors		<u>6,914</u>	<u>200</u>
8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
		£	£
Bank loans and overdrafts (see note 9)		4,128	11,101
Trade creditors		6,127	24,156
Social security and other taxes		216	216
Accrued expenses		5,139	8,710
		<u>15,610</u>	<u>44,183</u>

Community Land Scotland

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

9. LOANS

The charity does not have any borrowings or overdrafts. When these accounts mention an overdraft it is simply that a fund has spent more than it has received in the year but that a grant to cover these costs is due in. These outstanding grants are included in debtors.

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	54,615	(7,377)	2,622	49,860
Restricted funds				
The Esmee Fairbairn Foundation	-	58,309	-	58,309
SCA Funding	3,046	(1,800)	-	1,246
National Lottery	7,193	(7,125)	(68)	-
Scottish Government 20/21	(11,101)	-	11,101	-
Community Learning Exchange	1,653	(1,653)	-	-
Bord na Gaidhlig	37,370	(36,180)	-	1,190
Common Lands	1	(1)	-	-
Scottish Government 10	19,881	(6,201)	(13,680)	-
South of Scotland	-	(25)	25	-
Tudor Trust	19,726	11,219	-	30,945
William Grant	39,903	(9,398)	-	30,505
Annual Conference	-	7,924	-	7,924
Scottish Government 11	-	388	-	388
	<u>117,672</u>	<u>15,457</u>	<u>(2,622)</u>	<u>130,507</u>
TOTAL FUNDS	<u>172,287</u>	<u>8,080</u>	<u>-</u>	<u>180,367</u>

Community Land Scotland

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	25,822	(33,199)	(7,377)
Restricted funds			
The Esmee Fairbairn Foundation	58,943	(634)	58,309
SCA Funding	-	(1,800)	(1,800)
National Lottery	-	(7,125)	(7,125)
Community Learning Exchange	5,953	(7,606)	(1,653)
Bord na Gaidhlig	11,369	(47,549)	(36,180)
Common Lands	-	(1)	(1)
Scottish Government 10	-	(6,201)	(6,201)
South of Scotland	7,306	(7,331)	(25)
Tudor Trust	40,000	(28,781)	11,219
William Grant	13,329	(22,727)	(9,398)
Annual Conference	20,861	(12,937)	7,924
Scottish Government 11	163,000	(162,612)	388
Scottish Government 9	50,000	(50,000)	-
	<u>370,761</u>	<u>(355,304)</u>	<u>15,457</u>
TOTAL FUNDS	<u><u>396,583</u></u>	<u><u>(388,503)</u></u>	<u><u>8,080</u></u>

Community Land Scotland

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

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	68,143	(20,214)	6,686	54,615
Restricted funds				
The Esmee Fairbairn Foundation	21,978	(22,274)	296	-
SCA Funding	-	3,046	-	3,046
National Lottery	12,268	(6,825)	1,750	7,193
HIE Policy Development	-	(785)	785	-
Scottish Government Urban 19/20	8,430	(5,991)	(2,439)	-
Scottish Government 20/21	-	(11,101)	-	(11,101)
Community Learning Exchange	-	1,653	-	1,653
Bord na Gaidhlig	-	37,370	-	37,370
Common Lands	-	1	-	1
Scottish Government 10	-	27,831	(7,950)	19,881
South of Scotland	-	(4,786)	4,786	-
Tudor Trust	-	22,105	(2,379)	19,726
ILC	-	(844)	844	-
William Grant	-	42,282	(2,379)	39,903
	<u>42,676</u>	<u>81,682</u>	<u>(6,686)</u>	<u>117,672</u>
TOTAL FUNDS	<u>110,819</u>	<u>61,468</u>	<u>-</u>	<u>172,287</u>

Community Land Scotland

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,443	(27,657)	(20,214)
Restricted funds			
The Esmee Fairbairn Foundation	-	(22,274)	(22,274)
SCA Funding	3,700	(654)	3,046
National Lottery	-	(6,825)	(6,825)
HIE Policy Development	1,200	(1,985)	(785)
Scottish Government Urban 19/20	50,000	(55,991)	(5,991)
Scottish Government 20/21	-	(11,101)	(11,101)
Community Learning Exchange	3,054	(1,401)	1,653
Bord na Gaidhlig	127,000	(89,630)	37,370
Common Lands	971	(970)	1
Second Homes	7,000	(7,000)	-
Scottish Government 10	159,000	(131,169)	27,831
South of Scotland	20,984	(25,770)	(4,786)
Tudor Trust	40,000	(17,895)	22,105
ILC	3,485	(4,329)	(844)
William Grant	50,000	(7,718)	42,282
	<u>466,394</u>	<u>(384,712)</u>	<u>81,682</u>
TOTAL FUNDS	<u><u>473,837</u></u>	<u><u>(412,369)</u></u>	<u><u>61,468</u></u>

11. RELATED PARTY DISCLOSURES

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

Community Land Scotland

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

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	89	-
Grants	387,055	466,394
Membership Subscriptions	4,439	3,413
	391,583	469,807
Investment income		
Deposit account interest	-	30
Charitable activities		
Grants	5,000	4,000
Total incoming resources	396,583	473,837
EXPENDITURE		
Other trading activities		
Recruitment, training & staff costs	5,131	1,244
Wages	160,712	171,349
Social security	15,243	14,492
Pensions	3,555	3,285
Information Officer	4,605	-
Rent	8,416	2,853
Insurance	471	626
Motor, Travel & Meeting costs	26,881	15,832
Professional Fees delivering projects	36,111	63,314
Community Land Week & Online Events	11,744	11,181
Venue Hire & Costs	32,326	3,777
Management Fees	14,754	-
Quest	12,290	8,745
	332,239	296,698
Charitable activities		
Sundries	9,138	927
Grants to institutions	20,125	77,040
	29,263	77,967
Support costs		
Management		
Computer, website & telephone	4,222	2,015
Office Costs	10,763	8,173
Advertising & Marketing	5,069	15,007
Trustees Meetings	3,947	9,809
	24,001	35,004

This page does not form part of the statutory financial statements

Community Land Scotland

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

	31.3.23 £	31.3.22 £
Management Governance costs		
Accountancy and legal fees	3,000	2,700
Total resources expended	388,503	412,369
Net income	8,080	61,468

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