



**Report and Financial Statements  
For the year ended 31 August 2022**

Citywise Mentoring Ltd  
Company no: SC309131 (Scotland)  
Charity no: SC037527

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Reference and Administrative Details

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<b>TRUSTEES</b>	Dr D J Grenham (Chair) Mr R Grey (Treasurer) (appointed 25.11.21) Mr J D Cooper Dr L G Franchi (resigned 25.11.21) Mrs L J Whillans (resigned 15.4.22) Dr M Wilkinson
<b>COMPANY SECRETARY</b>	Mr L A Wilkinson
<b>REGISTERED OFFICE</b>	Robertson House 152 Bath Street Glasgow G2 4TB
<b>REGISTERED COMPANY NUMBER</b>	SC309131 (Scotland)
<b>REGISTERED CHARITY NUMBER</b>	SC037527
<b>INDEPENDENT EXAMINER</b>	Brett Nicholls Associates Herbert House, 24 Herbert Street, Glasgow, G20 6NB
<b>BANKERS</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  TSB Bank plc Henry Duncan House 120 George Street Edinburgh EH2 4LH

**REPORT OF THE TRUSTEES**

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 August 2022. 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document:**

Citywise is a charity controlled by its governing document, a Memorandum of Association, and constitutes a company, limited by guarantee, as defined by the Companies Act 2006. For the purposes of UK company law, the Trustees are also directors of the company.

Citywise was founded as a voluntary organisation in 1994, incorporated on 25 September 2006 as 'Reachout Youth (Scotland) Limited' and on 29 October 2015 underwent a change of name to 'Citywise Mentoring Ltd'.

**Recruitment and appointment of Trustees:**

As set out in the Memorandum and Articles of Association, the Board of Trustees may at any time, appoint new Trustees to the Board as it sees fit.

**Organisational structure:**

The charity is governed by the Board of Trustees, which sets the overall framework. The Chief Executive and the staff team are then delegated full responsibility for implementation within this framework. The charity is also significantly dependent on the services of unpaid volunteers.

**Pay policy for senior staff:**

The pay and remuneration of the charity's key management personnel is reviewed annually by the Trustees, taking into account each individual's performance and the charity's financial position.

**Risk management:**

The Trustees have a risk management strategy which comprises:

- A periodic review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity and its beneficiaries should those risks materialise.

## **OBJECTIVES AND ACTIVITIES**

### **Principal Objects:**

The principal objects of the charity are to promote educational opportunity, social responsibility and multicultural awareness among children and young people, primarily in inner city areas and to provide facilities in the interests of social welfare, for recreation, and leisure time occupation with the object of improving the conditions of life for those children and young people.

### **Vision and mission:**

The vision of Citywise is that all young people we interact with would develop the tools to unlock their potential, lead flourishing lives, and make a positive contribution to society. Our work is targeted towards young people experiencing socio-economic disadvantage for a variety of reasons, and seeks to improve their life chances by providing support that may not otherwise be available to them.

Our mission is to support young people to discover the beauty and the practice of lifelong character growth. We see this as a primary means by which young people can develop agency and take hold of their own futures.

The projects we deliver follow a 'character curriculum' which, through mentoring, teaches the young people we work with our core values of resilience, self-control, good judgement and fairness. Our work is also rich with opportunities to develop academic, social and communications skills, reinforced through character growth.

As a mentoring organisation we pair young people with positive role models who can introduce them to the concepts of positive character growth and how to develop it. We believe that mentoring is an act of self-giving through which both parties grow, and we work hard to ensure that those volunteering with us as mentors are also given opportunities to reflect on their own character growth.

### **How our activities deliver public benefit:**

The Trustees review the aims and objectives of the charity each year. This report looks at what the charity has achieved and the outcomes of its work for the public benefit in the reporting period. The review also helps the Trustees ensure that the charity's aims, objectives and activities remain focused on its stated purposes.

We refer to guidance issued by the Office of the Scottish Charity Regulator (OSCR) on public benefit when reviewing our aims and objectives and in planning our future activities. In the opinion of the Trustees we have complied with the guidance published by OSCR. The achievements and activities reported below demonstrate the public benefit arising through the charity's activities.

**FINANCIAL REVIEW****Financial Position:**

The charity generated a net surplus of £15,502 for the year ended 31 August 2022 (2021: £2,956).

At the balance sheet date, the reserves totalled £56,182 (2021: £40,680), which comprises unrestricted free reserves of £13,172 (2021: £9,901), designated funds of £4,472 (2021: £5,720) and restricted funds of £38,538 (2021: £25,059).

**Principal Funding Sources:**

Our largest funding source continues to be grants from charitable trusts, and in the reporting period our grant income as a percentage of total income was 78% (2021: 59%). We are very grateful to all of our grant donors.

Other significant funding sources in the reporting period have been our Friends of Citywise scheme, fundraising events and appeals, and rental income from the Manchester Citywise Centre. We are extremely grateful for the help of the Friends of Citywise who on a one-off or regular basis support the charity by means of unrestricted donations. Their help means a lot to us and altogether makes a very significant impact.

**Reserves policy:**

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level equivalent to three months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisation's current activities while consideration is given to ways in which additional funds may be raised.

Based on the accounts for the year ended 31 August 2022, ordinary expenditure for 3 months amounts to £64,012. At the balance sheet date, the charity held unrestricted reserves of £13,172. The trustees are aware that this policy is not being met, and aim to build unrestricted reserves in future through income generation to ensure this policy is met.

## ACHIEVEMENTS AND PERFORMANCE

Although disruptions from the Covid-19 pandemic have been fewer in the past year, the long-term effects have continued to be felt in the lives of children and families from the UK's poorest neighbourhoods. Children in poorer households often face significant challenges to their wellbeing and are more likely to have encountered adverse childhood experiences including stress and trauma. Many of our young people report difficulties with their mental health and wellbeing. They report feelings of loneliness, anxiety, disrupted family circumstances and uncertainty about the future.

Our work counters many of these negative effects in the lives of the young people we support, by creating positive, enriching experiences that help children develop their strengths, form positive relationships, and contribute to their communities. They tell us that they love coming to Citywise because it is a safe space, where the mentors care about them, listen to them, and help and support them. We are very proud to have continued expanding our provision against this challenging economic and social backdrop. In the 2021-22 academic year, we were able to create a total of 1018 spaces on our programmes for children (2021: 511).

Our core service of delivering school-based, 1:1 mentoring projects has continued to expand, and in the reporting period we were able to support a total of 79 children across 12 different groups at our five partner schools.

In addition, our community work has expanded significantly, and in the course of the year created 939 spaces on our various activities:

- 357 attended our family drop-in days
- 33 attended our after-school clubs
- 237 attended our holiday camps
- 312 attended enriching off-site trips

We have continued to be awarded grants and to receive funds from diverse sources to run our programmes. A coordinated effort by several members of the staff team and board of trustees has seen a significant increase in our income from grants to facilitate the rapid expansion of our programmes.

At the end of this reporting period, the Trustees would like to express their particular gratitude to the members of the core staff team, who in spite of the many challenges the Covid-19 crisis has posed, have continued to advance the purposes of the charity and find ways to remain connected, even when apart.

## Report of the Trustees

**OUR SCHOOLS PROGRAMMES**

In our school programmes, children are paired with a volunteer mentor who guides them through our character education and wellbeing curriculum over the course of the academic year. Below are the projects at our partner schools in 2021-22:

School	Location	Number of project groups	Number of children
St Roch's Primary School	Glasgow	4	24
St Mungo's Primary School	Glasgow	2	18
Royston Primary School	Glasgow	2	14
St Stephen's Primary School	Glasgow	2	13
Webster Primary School	Manchester	2	10
	<b>TOTAL</b>	<b>12</b>	<b>79</b>

**Curriculum:**

Our curriculum workbook complements the year-long mentoring programme. It guides children through seven key stages of character development: self-knowledge, the growth mindset, goal-setting, resilience, self-control, good judgement and fairness. Working through each topic with a trained mentor, children are encouraged to identify their strengths, reframe failure, set and fulfil goals, identify emotional triggers, create support networks and develop techniques for managing emotions. This year, we created a new curriculum workbook which each child worked through under the guidance of their mentor.

**Evaluation of outcomes:**

Our evaluation has two stages: the first stage consists of ensuring a high quality of delivery. Since each activity we use is based on evidence, our evaluation design allows us to assume that an activity delivered effectively will lead to certain expected outcomes. For example, research has shown that a strong mentoring relationship, in which children feel heard, is predictive of many academic, personal, emotional and social benefits.

Therefore, we regularly ask children how they are feeling in their mentoring relationships. In the reporting period, 93% of children rated their relationship as very strong, or as over 7 out of a possible 9 (with 1 indicating a very low level of connection with their mentor and 9 indicating a very high level of connection). The average rating on this score was 8.5. At the end of the year, the children also completed the Mentor-Youth Alliance Scale, a validated measure of the quality of mentoring relationships. 92% of children rated their relationship as strong, or as over 3 out of a possible 4. The average rating on this scale was 3.63.

The children also filled out star ratings in the curriculum workbooks, giving each activity between 0-5 stars after completing it on a combination of how much they enjoyed it and how much they learned from it. The average rating given was 4.4 stars per activity across the workbooks.

To incorporate the feedback of our mentors, we also held weekly supervision calls for each project group. This is a practice that is common in therapy and has been found to improve quality of delivery as well as the wellbeing of those involved. Each week, every mentor reflected on the 1:1 time they spent with the child they were mentoring, and staff as well as other mentors made suggestions to improve engagement and learning. Each mentor also provided a Red, Amber or Green rating of (1) their connection with their mentee, of (2) their mentee's engagement and of (3) their mentee's understanding of and growth from the topic. Out of over 1,000 ratings in each of these categories over the year, 86% of the ratings on connection were green, 85% of ratings on engagement were green and 79% of the ratings on understanding and growth were green.



Report of the Trustees

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The second stage of our evaluation has to do with looking at specific outcomes. As a result of speaking to mentors, children, parents and teachers, our data suggests that the young people we worked with now have:

1. A better understanding of their character
2. Improved attitudes towards learning
3. Greater confidence and emotional wellbeing
4. Developed their empathy and caring behaviour

Most of this data comes from evaluation forms completed by children, mentors and parents at the end of the year, where they answer questions to help us test the quality of learning. The most visible improvements according to this evaluation were increased confidence, greater understanding of others' emotions and improved understanding of fairness and "prosocial" behaviour which benefits those around them.

**Additional School Support:**

Piloted with one of our partner schools in 2021, we were delighted that three new schools signed up to our annual Bounce Back challenge in May 2022. The challenge is inspired by Marsh, one of the characters from the curriculum which the children work with in our school projects. Marsh is a marshmallow and is our mascot for resilience, as he always bounces back up when he is stretched, squeezed or knocked down.

For the duration of the month, 780 pupils from the four different schools completed 30 minutes of exercise per day, and filled in the Bounce Back journal. Some of the children went on an outdoor trip where they participated with their mentors in kayaking, rock climbing, paddle boarding and lots more. Our staff and mentors also helped organise a sports day in two of the schools, and at the end of the challenge, every child got a medal for their efforts.

**OUR COMMUNITY PROGRAMMES**

In addition to our schools work, we offer a structured programme of support for families in both cities. Family drop-in days, after-school community mentoring clubs and holiday camps have been a growing part of our provision in the past few years. This year we also began taking children on off-site trips wherever possible.

**After-school clubs**

Having our own community centre in Manchester enables us to run after-school clubs in term-time, in addition to the school mentoring projects, which usually take place in school during the school day. This year we were able to take advantage of a large influx of volunteers from the Royal Northern College of Music to run a music club. One child was even able to have a series of 1:1 piano lessons at no cost to his family. In total, 33 children benefited from our after-school clubs this year.

**Family Drop-in days**

This year we held 6 family drop-in days in Glasgow and 3 in Manchester. These weekend events offer an opportunity for children in our mentoring projects to invite their parents, carers, friends, cousins and neighbours to get a taste for what Citywise has to offer. In total 357 children attended these events in 2021-22. Parents told us that it was especially nice to be able to participate in craft activities alongside their children, and to be able to bring their younger children too. At each of these Drop-in Days, families received take-home packs that we have designed to develop the themes of our curriculum, boost wellbeing and give families opportunities to discuss and develop character in the home. These included family-friendly cook boxes with recipes and ingredients to make healthy meals together as a family.

**Holiday Programmes**

This year we continued to run holiday camps in the October, February and April holidays as well as in the summer holidays. Usually based around a particular theme, emotion or character strength, our camps help children aged 8-12 develop confidence, improve their resilience, grow through positive bonding experiences and have fun camp-like experiences during the school break.

These camps offer spaces where children can put into practice the topics from our curriculum, such as coping with difficult emotions or engaging in positive social interactions in a nurturing and supportive environment. They also tackle holiday hunger and the lack of structured support over the holidays by offering free childcare as well as two nutritious meals a day. Each year, Junior Mentors (young people aged 12-15, usually graduates of other Citywise programmes) get the unique opportunity to come alongside our older mentors to learn valuable leadership skills. In 2021-22 in total, across 8 different camps in our two cities, 237 children were able to participate.

**Trips Away**

Whenever we are able, we now try to make opportunities for off-site trips as part of our school projects, after school clubs and holiday camps. These days out can do wonders for the mentoring bond, but they also act as aspiration-raising activities, giving children a broader view of the world around them, and awakening the curiosity and love of life that we're trying to nurture in all of our work. In 2021-22 we took children on day trips to the beach, to play golf, to outdoor activity centres, and for a 2-day residential at a stately home (courtesy of the Landmark Trust). In total, 312 children were able to benefit from these enriching experiences.

**OUR VOLUNTEER MENTORS**

This year, as every year, our volunteers were the key to ensuring that every child had a friendly and supportive mentor to guide them on their character development journey. Comprised mainly of students from the University of Glasgow, the University of Strathclyde, the University of Manchester and Manchester Metropolitan University, our volunteers gave their time and energy to support children's growth and development.

Over the course of the year, and across both cities, a total of 128 volunteers gave 6793 hours of their time to support our holiday camps, school and community mentoring programmes and family fun days. At the beginning of the recruitment cycle in September, all mentors engaged with a blend of online and in-person training sessions, covering the core topics of Character Education, Safeguarding and Wellbeing, and the Mentoring Relationship. These were refreshed throughout the year at bespoke sessions organised ahead of each project.

The trustees wish to express their gratitude for the dedication shown by all of our volunteers and interns to the vision of Citywise.

**STAFF**

During the course of this year, we have employed at different times 5 full-time staff and 8 part-time staff. Full time staff have responsibility for the core operations of the charity, and oversee the management of part-time staff and volunteers. Our part-time staff undertook roles as project leaders during the academic year, and supported the recruitment, training and management of volunteers.

In addition, we have been very fortunate to receive the ongoing support of two volunteers who have given substantial amounts of time to support Citywise with their professional expertise in finance, management and human resources. Their contribution is invaluable and greatly appreciated.

**Key management remuneration:**

In the opinion of the trustees there is one member of key management, the Chief Executive. The total cost to the employer for this post was £47,805 (2021: £45,312).

**RESEARCH & DEVELOPMENT**

As mentioned in previous reports, Programmes Director Hana Bútorová has been engaged in PhD studies at the University of Glasgow since September 2019. This work incorporates a critical study of the Citywise curriculum and methodology, with a view to expanding current literature in the fields of character development and mentoring, bridging the gap between research and practice and improving our mentoring programme.

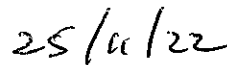
In the coming year we will actively be exploring opportunities to collaborate with other researchers, and participate in conferences and the publication of academic papers. The Trustees wish to express their gratitude to Hana for her hard work and dedication to excellence in her work at Citywise.

**FUTURE PLANS**

Having made a large expansion in our provision this year, we are preparing for another increase in activity in 2022-23. We have secured 7 new school partnerships, meaning that a total of 172 children will be able to go through our schools mentoring programme next year. In preparation for this growth, we have increased the staff time dedicated to grant fundraising activities, and have recruited additional staff to facilitate the delivery of our projects. We are delighted that so many more children will be able to have a transformative experience of character mentoring.

**APPROVED BY ORDER OF THE BOARD, AND SIGNED ON ITS BEHALF BY:**

**DR D J GRENHAM**  
Chair of Trustees



**DATE**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITYWISE MENTORING LTD**

I report on the accounts for the year ended 31 August 2022 set out on pages 11 to 27.

**Respective responsibilities of trustees and examiner:**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report:**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

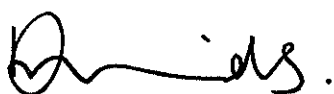
**Independent examiner's statement:**

In the course of my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**DAVID NICHOLLS FCCA**

Fellow, Association of Chartered Certified Accountants  
Brett Nicholls Associates, Herbert House,  
24 Herbert Street, Glasgow, G20 6NB

DATE 29 November 2022

## Statement of Financial Activities

**Statement of Financial Activities**  
**(Incorporating an Income and Expenditure Account)**  
**for the Year Ended 31 August 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	51,552	195,409	246,961	160,170
<b>Charitable activities</b>					
Programme Delivery		7,531	-	7,531	4,430
Other trading activities	3	12,055	-	12,055	10,599
Investment income	4	4	-	4	1
Other income	6	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>19,005</u>
<b>Total</b>		<u>76,142</u>	<u>195,409</u>	<u>271,551</u>	<u>194,205</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	26,523	-	26,523	13,526
<b>Charitable activities</b>					
Programme Delivery	8	<u>66,089</u>	<u>163,437</u>	<u>229,526</u>	<u>177,723</u>
<b>Total</b>		<u>92,612</u>	<u>163,437</u>	<u>256,049</u>	<u>191,249</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(16,470)</u>	<u>31,972</u>	<u>15,502</u>	<u>2,956</u>
<b>Transfers between funds</b>	18	<u>18,493</u>	<u>(18,493)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		2,023	13,479	15,502	2,956
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>15,621</u>	<u>25,059</u>	<u>40,680</u>	<u>37,724</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>17,644</u></u>	<u><u>38,538</u></u>	<u><u>56,182</u></u>	<u><u>40,680</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

## Balance Sheet

**Balance Sheet  
31 August 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	14	4,472	5,720
<b>CURRENT ASSETS</b>			
Debtors	15	7,449	6,039
Cash at bank and in hand		<u>52,192</u>	<u>41,474</u>
		59,641	47,513
<b>CREDITORS</b>			
Amounts falling due within one year	16	(7,931)	(12,553)
		<u>51,710</u>	<u>34,960</u>
<b>NET CURRENT ASSETS</b>			
		56,182	40,680
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>56,182</u>	<u>40,680</u>
<b>NET ASSETS</b>			
		<u>56,182</u>	<u>40,680</u>
<b>FUNDS</b>			
	18		
Unrestricted funds:			
General fund		13,172	9,901
Designated Fixed Assets		<u>4,472</u>	<u>5,720</u>
		<u>17,644</u>	<u>15,621</u>
Restricted funds		<u>38,538</u>	<u>25,059</u>
<b>TOTAL FUNDS</b>			
		<u>56,182</u>	<u>40,680</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 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.

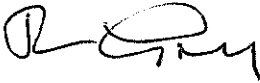
Balance Sheet

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**Balance Sheet - continued**  
**31 August 2022**

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 17<sup>th</sup> November 2022 and were signed on its behalf by:



**Mr R GREY**  
Treasurer

DATE 25 November 2022

**Notes to the Financial Statements  
for the Year Ended 31 August 2022****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 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.

Motor Vehicles - 20% straight line

**Taxation**

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

**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.



## Notes to the Financial Statements

**2. DONATIONS AND LEGACIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Gifts	1,894	-
Other Donations	1,849	1,900
Grants	211,909	115,446
Donated services and facilities	-	2,300
Corporate Donations	3,126	6,762
Friends of Citywise	16,714	15,297
Fundraising Events	7,375	13,197
Gift Aid	<u>4,094</u>	<u>5,268</u>
	246,961	160,170

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
National Lottery Young Start (Scotland)	25,000	-
Garfield Weston Foundation	-	20,000
The Robertson Trust	15,000	15,000
Zochonis Charitable Trust	12,000	12,000
Other Trusts and Foundations	500	2,350
National Lottery Awards For All	8,000	10,000
Souter Charitable Trust	3,000	3,000
Foundation Scotland	5,000	2,500
Dr Guthrie's Association	1,500	2,000
Assumption Legacy Fund	20,000	20,000
Glasgow City Council Area Partnership Fund	9,949	3,000
Arnold Clark Community Fund	1,000	1,000
Scottish Government Communities Recovery Fund	-	12,186
Cruden Foundation	1,000	1,000
Glasgow Life	-	1,000
Greater Manchester NHS	-	500
Greater Manchester Police - ARIS	-	2,910
Leeds Building Society	-	1,000
Prince of Wales Charitable Fund	-	3,000
Endrick Trust	-	3,000
B&Q Foundation	5,000	-
Baillie Gifford Community Award	5,000	-
Bank of Scotland Foundation	13,442	-
Bellahouston Bequest Fund	3,200	-
Barrack Charitable Trust	2,500	-
Charles Plater Trust	25,000	-
Community for Ireland (Donor Advised Fund)	20,000	-
D'Oyly Carte Charitable Trust	1,175	-
Hugh Fraser Foundation	8,000	-
Magic Little Grants	500	-
Manchester Guardian Society	2,250	-
MCRactive Holiday Activity Fund 2022	5,393	-
Merchants House of Glasgow	5,000	-
Postcode Neighbourhood Trust	4,500	-
The Charity Service	6,000	-
Thistledown Trust	2,000	-
W M Mann Foundation	<u>1,000</u>	<u>-</u>
	211,909	115,446

## Notes to the Financial Statements

**3. OTHER TRADING ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Online Shop Income	34	171
Rental Income	11,821	10,428
Ticket Sales	<u>200</u>	<u>-</u>
	<u>12,055</u>	<u>10,599</u>

**4. INVESTMENT INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<u>4</u>	<u>1</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
School Income	7,531	3,930
Contract Income	<u>-</u>	<u>500</u>
	<u>7,531</u>	<u>4,430</u>

**6. OTHER INCOME**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Employers Allowance	5,000	4,371
HMRC CJRS	<u>-</u>	<u>14,634</u>
	<u>5,000</u>	<u>19,005</u>

**7. RAISING FUNDS****Raising donations and legacies**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs	25,203	10,268
Fundraising Expenses	576	2,236
Advertising	332	375
Just Giving Fees	412	529
Online Shop Expenses	<u>-</u>	<u>118</u>
	<u>26,523</u>	<u>13,526</u>

## Notes to the Financial Statements

**8. CHARITABLE ACTIVITIES COSTS**

	<b>Direct Costs (see note 9) £</b>
Programme Delivery	<u>229,526</u>

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>2022 £</b>	<b>2021 £</b>
Staff costs	165,834	126,353
Telephone	748	1,579
Postage, Printing & Stationery	2,382	2,449
Independent Examination Fee	1,140	1,008
Bank Charges	324	403
Books	24	60
Digital Technology (Hardware)	1,854	2,759
Software Subscriptions	2,776	2,801
Professional Fees	2,623	4,556
Rent & Rates	7,264	6,202
Repairs & Renewals	110	283
Trustees Meeting Expenses	75	-
Project Costs	25,006	17,585
Staff Events	990	576
Staff Subsistence	290	216
Training & Recruitment	6,004	5,304
Staff Travel	972	495
Vehicle Costs	3,773	(727)
Volunteer Expenses	3,869	1,851
Equipment	728	1,921
Insurance	907	698
Cleaning	585	831
Depreciation	<u>1,248</u>	<u>520</u>
	<u>229,526</u>	<u>177,723</u>

The negative balance within 2020-21 vehicle expenses arose as a result of a rebate on the lease payments of the minibus which the charity purchased in the year.

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

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

	<b>2022 £</b>	<b>2021 £</b>
Depreciation - owned assets	<u>1,248</u>	<u>520</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

One trustee was reimbursed travel expenses of £75 (2021: £nil). During the year three trustees made donations to the charity totalling £1,905 (2021: £940).

**12. STAFF COSTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	172,789	123,746
Social security costs	14,623	10,256
Other pension costs	<u>3,625</u>	<u>2,619</u>
	<u>191,037</u>	<u>136,621</u>

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

	<b>2022</b>	<b>2021</b>
Office and Project Staff	<u>9</u>	<u>6</u>

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

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	44,724	115,446	160,170
<b>Charitable activities</b>			
Programme Delivery	4,430	-	4,430
Other trading activities	10,599	-	10,599
Investment income	1	-	1
Other income	<u>19,005</u>	<u>-</u>	<u>19,005</u>
<b>Total</b>	<u>78,759</u>	<u>115,446</u>	<u>194,205</u>
<b>EXPENDITURE ON</b>			
Raising funds	13,526	-	13,526
<b>Charitable activities</b>			
Programme Delivery	<u>59,557</u>	<u>118,166</u>	<u>177,723</u>
<b>Total</b>	<u>73,083</u>	<u>118,166</u>	<u>191,249</u>
<b>NET INCOME/(EXPENDITURE)</b>	5,676	(2,720)	2,956
<b>Transfers between funds</b>	<u>401</u>	<u>(401)</u>	<u>-</u>
<b>Net movement in funds</b>	6,077	(3,121)	2,956
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	9,544	28,180	37,724
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>15,621</u>	<u>25,059</u>	<u>40,680</u>

## Notes to the Financial Statements

**14. TANGIBLE FIXED ASSETS**

	<b>Motor vehicles £</b>
<b>COST</b>	
At 1 September 2021 and 31 August 2022	<u>6,240</u>
<b>DEPRECIATION</b>	
At 1 September 2021	520
Charge for year	<u>1,248</u>
At 31 August 2022	<u>1,768</u>
<b>NET BOOK VALUE</b>	
At 31 August 2022	<u>4,472</u>
At 31 August 2021	<u>5,720</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022 £</b>	<b>2021 £</b>
Trade debtors	3,037	-
Other debtors	2,550	1,549
Prepayments	<u>1,862</u>	<u>4,490</u>
	<u>7,449</u>	<u>6,039</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022 £</b>	<b>2021 £</b>
Trade creditors	2,052	1,763
Other creditors	2,788	4,782
Loan	-	5,000
Deferred Income	1,951	-
Accrued expenses	<u>1,140</u>	<u>1,008</u>
	<u>7,931</u>	<u>12,553</u>

The deferred income can be analysed as follows:

	<b>2022 £</b>	<b>2021 £</b>
<b>As at 1 September</b>	-	4,578
Deferred in the year	1,951	-
Released income	<u>-</u>	<u>(4,578)</u>
<b>At 31 August</b>	<u>1,951</u>	<u>-</u>

Deferred income comprised of advance payments for rental income which the charity is not entitled to until the following year.

## Notes to the Financial Statements

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2022 Total funds £</b>	<b>2021 Total funds £</b>
Fixed assets	4,472	-	4,472	5,720
Current assets	21,103	38,538	59,641	47,513
Current liabilities	<u>(7,931)</u>	<u>-</u>	<u>(7,931)</u>	<u>(12,553)</u>
	<u>17,644</u>	<u>38,538</u>	<u>56,182</u>	<u>40,680</u>

**Comparatives for analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2021 Total funds £</b>	<b>2020 Total funds £</b>
Fixed Assets	5,720	-	5,720	-
Current assets	22,454	25,059	47,513	51,383
Current liabilities	<u>(12,553)</u>	<u>-</u>	<u>(12,553)</u>	<u>(13,659)</u>
	<u>15,621</u>	<u>25,059</u>	<u>40,680</u>	<u>37,724</u>

## Notes to the Financial Statements

**18. MOVEMENT IN FUNDS**

	At 1/9/21 £	Net movement in funds £	Transfers between funds £	At 31/8/22 £
<b>Unrestricted funds</b>				
General fund	9,901	(15,222)	18,493	13,172
Designated Fixed Assets	<u>5,720</u>	<u>(1,248)</u>	<u>-</u>	<u>4,472</u>
	15,621	(16,470)	18,493	17,644
<b>Restricted funds</b>				
National Lottery Young Start (Scotland)	-	18,361	(2,200)	16,161
The Robertson Trust	7,895	(7,870)	(25)	-
National Lottery Awards for All (England)	-	413	(413)	-
Foundation Scotland	-	230	(230)	-
Dr Guthrie's Association	-	644	(644)	-
University of Manchester Construction Community Fund	646	(646)	-	-
The Charity Service	-	3,053	(53)	3,000
Assumption Legacy Fund	12,416	(12,416)	-	-
Ford Britain Trust	1,126	(1,130)	4	-
Glasgow City Council Area Partnership Fund	-	1,031	(1,031)	-
National Lottery Awards for All (Scotland)	1,804	(1,818)	14	-
Arnold Clark Community Fund	272	(272)	-	-
Endrick Trust	900	(900)	-	-
B&Q Foundation	-	4,750	-	4,750
Baillie Gifford Community Award	-	28	(28)	-
Bellahouston Bequest Fund	-	595	(595)	-
Barrack Charitable Trust	-	11	(11)	-
Charles Plater Trust	-	10,583	(5,416)	5,167
Community for Ireland (Donor Advised Fund)	-	12,484	(6,487)	5,997
D'Oyly Carte Charitable Trust	-	963	-	963
Hugh Fraser Foundation	-	384	(384)	-
Magic Little Grants	-	500	-	500
Manchester Guardian Society	-	(18)	18	-
MCRactive Holiday Activity Fund	-	199	(199)	-
Merchants House of Glasgow	-	514	(514)	-
Postcode Neighbourhood Trust	-	312	(312)	-
Thistledown Trust	-	2,000	-	2,000
W M Mann Foundation	<u>-</u>	<u>(13)</u>	<u>13</u>	<u>-</u>
	<u>25,059</u>	<u>31,972</u>	<u>(18,493)</u>	<u>38,538</u>
<b>TOTAL FUNDS</b>	<u>40,680</u>	<u>15,502</u>	<u>-</u>	<u>56,182</u>



## Notes to the Financial Statements

**18. 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	76,142	(91,364)	(15,222)
Designated Fixed Assets	-	(1,248)	(1,248)
	<u>76,142</u>	<u>(92,612)</u>	<u>(16,470)</u>
<b>Restricted funds</b>			
National Lottery Young Start (Scotland)	25,000	(6,639)	18,361
The Robertson Trust	15,000	(22,870)	(7,870)
National Lottery Awards for All (England)	8,000	(7,587)	413
Foundation Scotland	5,000	(4,770)	230
Dr Guthrie's Association	1,500	(856)	644
University of Manchester Construction Community Fund	-	(646)	(646)
The Charity Service	6,000	(2,947)	3,053
Assumption Legacy Fund	20,000	(32,416)	(12,416)
Ford Britain Trust	-	(1,130)	(1,130)
Glasgow City Council Area Partnership Fund	9,949	(8,918)	1,031
National Lottery Awards for All (Scotland)	-	(1,818)	(1,818)
Arnold Clark Community Fund	1,000	(1,272)	(272)
Endrick Trust	-	(900)	(900)
B&Q Foundation	5,000	(250)	4,750
Baillie Gifford Community Award	5,000	(4,972)	28
Bank of Scotland Foundation	13,442	(13,442)	-
Bellahouston Bequest Fund	3,200	(2,605)	595
Barrack Charitable Trust	2,500	(2,489)	11
Charles Plater Trust	25,000	(14,417)	10,583
Community for Ireland (Donor Advised Fund)	20,000	(7,516)	12,484
D'Oyly Carte Charitable Trust	1,175	(212)	963
Hugh Fraser Foundation	8,000	(7,616)	384
Magic Little Grants	500	-	500
Manchester Guardian Society	2,250	(2,268)	(18)
MCRactive Holiday Activity Fund	5,393	(5,194)	199
Merchants House of Glasgow	5,000	(4,486)	514
Postcode Neighbourhood Trust	4,500	(4,188)	312
Thistledown Trust	2,000	-	2,000
W M Mann Foundation	1,000	(1,013)	(13)
	<u>195,409</u>	<u>(163,437)</u>	<u>31,972</u>
<b>TOTAL FUNDS</b>	<u>271,551</u>	<u>(256,049)</u>	<u>15,502</u>

## Notes to the Financial Statements

## Citywise Mentoring Ltd

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022

## 18. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	Transfers between funds £	At 31/8/21 £
<b>Unrestricted funds</b>				
General fund	9,544	6,196	(5,839)	9,901
Designated Fixed Assets	<u>-</u>	<u>(520)</u>	<u>6,240</u>	<u>5,720</u>
	9,544	5,676	401	15,621
<b>Restricted funds</b>				
The Robertson Trust	9,616	(1,721)	-	7,895
University of Manchester Construction Community Fund	1,738	(1,092)	-	646
Assumption Legacy Fund	15,296	(2,880)	-	12,416
Ford Britain Trust	1,530	(404)	-	1,126
Glasgow City Council Area Partnership Fund	-	352	(352)	-
National Lottery Awards for All (Scotland)	-	1,804	-	1,804
Arnold Clark Community Fund	-	272	-	272
Scottish Government Communities Recovery Fund	-	136	(136)	-
Greater Manchester NHS	-	(58)	58	-
Prince of Wales Charitable Fund	-	(29)	29	-
Endrick Trust	<u>-</u>	<u>900</u>	<u>-</u>	<u>900</u>
	<u>28,180</u>	<u>(2,720)</u>	<u>(401)</u>	<u>25,059</u>
<b>TOTAL FUNDS</b>	<u>37,724</u>	<u>2,956</u>	<u>-</u>	<u>40,680</u>

## Notes to the Financial Statements

## Citywise Mentoring Ltd

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022

## 18. 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	78,759	(72,563)	6,196
Designated Fixed Assets	-	(520)	(520)
	<u>78,759</u>	<u>(73,083)</u>	<u>5,676</u>
<b>Restricted funds</b>			
Garfield Weston Foundation	20,000	(20,000)	-
The Robertson Trust	15,000	(16,721)	(1,721)
Zochonis Charitable Trust	12,000	(12,000)	-
James T Howat Charitable Trust	500	(500)	-
Brian Souter Charitable Trust	3,000	(3,000)	-
Foundation Scotland	2,500	(2,500)	-
Dr Guthrie's Association	2,000	(2,000)	-
University of Manchester Construction Community Fund	-	(1,092)	(1,092)
The Charity Service	1,850	(1,850)	-
Assumption Legacy Fund	20,000	(22,880)	(2,880)
Ford Britain Trust	-	(404)	(404)
Glasgow City Council Area Partnership Fund	3,000	(2,648)	352
National Lottery Awards for All (Scotland)	10,000	(8,196)	1,804
Arnold Clark Community Fund	1,000	(728)	272
Scottish Government Communities Recovery Fund	12,186	(12,050)	136
Cruden Foundation	1,000	(1,000)	-
Glasgow Life	1,000	(1,000)	-
Greater Manchester NHS	500	(558)	(58)
Greater Manchester Police - ARIS	2,910	(2,910)	-
Leeds Building Society	1,000	(1,000)	-
Prince of Wales Charitable Fund	3,000	(3,029)	(29)
Endrick Trust	3,000	(2,100)	900
	<u>115,446</u>	<u>(118,166)</u>	<u>(2,720)</u>
<b>TOTAL FUNDS</b>	<u>194,205</u>	<u>(191,249)</u>	<u>2,956</u>

## 19. RELATED PARTY DISCLOSURES

Other than those mentioned in Note 11, there were no related party transactions for the year ended 31 August 2022.

Notes to the Financial Statements

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**20. PURPOSE OF UNRESTRICTED FUNDS**

General Fund- The unrestricted, free reserves of the Charity

Designated Fixed Assets - Represents the net book value of the Charity's tangible fixed assets. Depreciation is charged to the fund and additions are transferred to it.

**21. PURPOSE OF RESTRICTED FUNDS**

Arnold Clark Community Fund - Manchester after school club

Assumption Legacy Fund - Core costs associated with school projects

Barrack Charitable Trust - Glasgow summer holiday camp

B&Q Foundation - Manchester Centre kitchen refurbishment

Baillie Gifford Community Award - Glasgow school projects

Bank of Scotland Foundation - Glasgow school and community projects

Bellahouston Bequest Fund - Glasgow spring holiday camp

Charles Plater Trust - Core costs (Manchester)

Community for Ireland (Donor Advised Fund) - Glasgow school projects

Cruden Foundation - Core costs (Glasgow)

D'Oyly Carte Charitable Trust - Manchester music club

Dr Guthrie's Association - Glasgow spring holiday camp

Endrick Trust - Glasgow Family Fun Day and Activity Packs

Ford Britain Trust - Equipment for project at the Manchester Citywise Centre

Foundation Scotland - Dickon Trust Fund and PF Charitable Fund - Glasgow October holiday camp

Garfield Weston Foundation - Core salaries

Glasgow City Council Area Partnership Fund - Glasgow school projects

Hugh Fraser Foundation - Glasgow community projects

James T Howat Charitable Trust - Glasgow volunteer recruitment

Magic Little Grants - Manchester after school clubs

Manchester Guardian Society - Manchester after school clubs

MCRactive Holiday Activity Fund - Manchester holiday camps

Merchants House of Glasgow - Glasgow family fun days

**21. PURPOSE OF RESTRICTED FUNDS - continued**

National Lottery Awards for All (England) - Manchester summer holiday camp

National Lottery Awards for All (Scotland) - Glasgow summer holiday project

National Lottery Young Start (Scotland) - Glasgow community work

Postcode Neighbourhood Trust - Manchester after school clubs

Souter Charitable Trust - Glasgow community projects

The Robertson Trust - Glasgow Director's salary

The Charity Service - Manchester after school club

Thistledown Trust - Glasgow school projects

University of Manchester Construction Community Fund - Manchester Citywise Centre clubs

W M Mann Foundation - Glasgow summer holiday camp

Zochonis Charitable Trust - Core salaries