

EAST DUNBARTONSHIRE INITIATIVE FOR CREATIVE THERAPY

A Scottish Charitable Incorporated Organisation

Annual Report & Financial Statements

For the year ended

31 March 2020



ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name East Dunbartonshire Initiative for Creative Therapy
Charity Known as EDICT
Charity Number SC026269

Principal Address 4 Cross Court
Bishopbriggs
East Dunbartonshire
G64 2RB

Website Address www.edictarts.co.uk

Current Trustees James McDonald
Colin Campbell
James Strang
Prentice Crerar
Anne Hare
Carolyn Cameron

Bankers Bank of Scotland
PO Box 1000
BX2 1LB

Independent Examiner Anne Knox, FCIE
Community Accountancy Scotland
Cameron House
Forthside Way
Stirling
FK8 1QZ

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

East Dunbartonshire Initiative for Creative Therapy (EDICT) was established as a charity on 29th April 1997 and is registered with the Office of the Scottish Regulator (OSCR) with charity no SC026269.

TRUSTEES' ANNUAL REPORT

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Appointment of Trustees

The Board, which meets at least four times a year, are the Charity's Trustees, Membership of the board is open to:

- Any person aged 16 or over and/or
- Any individual who have been nominated for membership by an unincorporated organisation and/or
- The chief executive officer of the charity will be eligible to serve as a trustee

who subscribe to the purpose of the organisation and wish to see them fulfilled.

Trustees are elected at each Annual General Meeting (AGM). The constitution provides for a minimum of three and a maximum of six trustees. The trustees may co-opt other trustees between AGMs if they consider it to be in the interests of the charity to do so.

Management

The trustees are responsible for the strategic direction and governance of the charity whilst the day to day running is delegated to the Chief Executive (who is also a trustee) the Development Officer, Community Art Worker and Autism Support Worker who are all paid members of staff.

OBJECTS & ACTIVITIES

Charitable Purposes

The relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage in East Dunbartonshire and surrounding areas.

Activities

EDICT is very much a person-centred charity. The range of activities available to participants has increased as the project has grown over the years and the inherent creativity of the participants can now be expressed in a variety of media including oil painting, ceramics, printing, mosaic tiling, wood carving, animation photography or bespoke creativity tailored to the individual needs.

Our therapeutic service provides a safe environment for individuals to express themselves, share experiences and find mutual support as a means of dealing with whatever difficulties they have in their lives. This process of self-nurture and recovery is made possible by gently motivating the participants to focus on their own health and by helping them in the most appropriate way to meet their need and to assist them to achieve a sense of well-being.

The level of support offered is tailored to the needs of the individual and for many attendances at open group sessions provide them with the confidence and self-esteem they need to be able to get on with their lives.

Others require a sustained period of one to one support before they feel able to participate the group sessions, so that they can benefit from the shared experiences and social interaction that is vital to their wellbeing.

ACHIEVEMENTS & PERFORMANCE

As of 31st March 2020, EDICT was providing regular support for 105 participants in individual and group sessions. This figure should be noted in the context of the service closing in mid-March upon guidance from the East Dunbartonshire Health and Social Care Partnership.

At 31st March there were 38 referrals awaiting to receive a service.

Our core funding from East Dunbartonshire Health & Social Care Partnership to 31st March 2020 was £134,003. The East Dunbartonshire Community Grant Scheme continued to provide a contribution towards the Autism Spectrum sessions - £2,400 towards the ongoing costs of delivering the support for the children and young adults.

The main developments in the service this year were the move of premises to Bishopbriggs and the award of funding for the three-year Autism Spectrum Hub service.

The move to new premises and the additional capacity the increased space allows was necessary for the increased numbers of participants arising from the Autism project. It also offers an opportunity to further

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

develop the core mental health support which will help us to provide support for the outstanding referrals we have awaiting support.

The move of premises, whilst necessary, placed additional strain on the organisation as there were financial implications in renovating the new space, which had been left derelict by the previous tenant. We were able to secure some specific funding to resource the renovations and the move has had no impact on the general reserves. Derwent PLC of London donated £10,000 and Screwfix £5000 - all of which was used to make the building habitable and fit for purpose. One of our trustees, James Strang, kindly donated £800 to purchase reception seating.

The Autism Spectrum Hub, which has been developed over the past few years, was successful in applications to The National Lottery ILM (£42,106), The Robertson Trust (£13,500), St James Charitable Fund (£2,500) and the AVIVA Community fund. (£5,000). The Lottery and Robertson Fund contributions form part of a three-year funding agreement. This funding has allowed us to employ an additional member of staff and to resource the additional capacity, in terms of existing staff and general project costs.

The trustees would also like to thank the AVIVA staff (£300.80) and Kirkintilloch Ladies Choir (£167.75) for donations to the organisation in this year.

In mid-March 2020 the organisation was compelled to close due to the COVID measures. Whilst this curtailed much of the progress in delivering the additional capacity we have been given full support from the funders, and the delivery will be re-instated at the earliest opportunity.

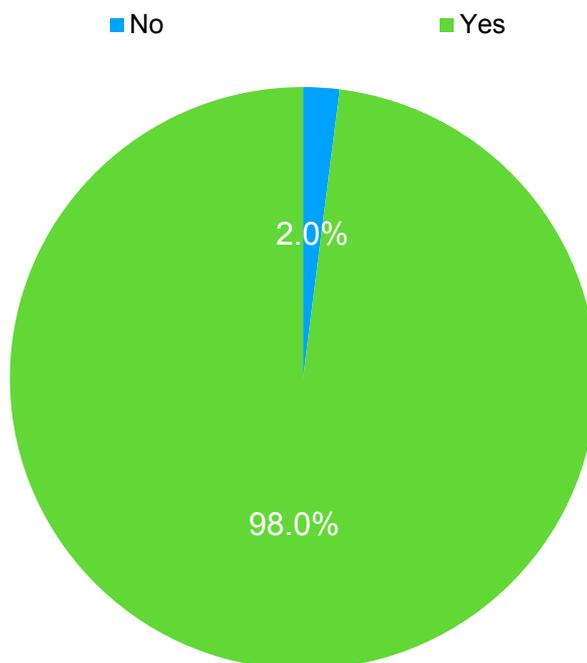
The break in service also inhibited our ability to carry out an evaluation for the period Oct-Mar 19/20.

Service Users Survey

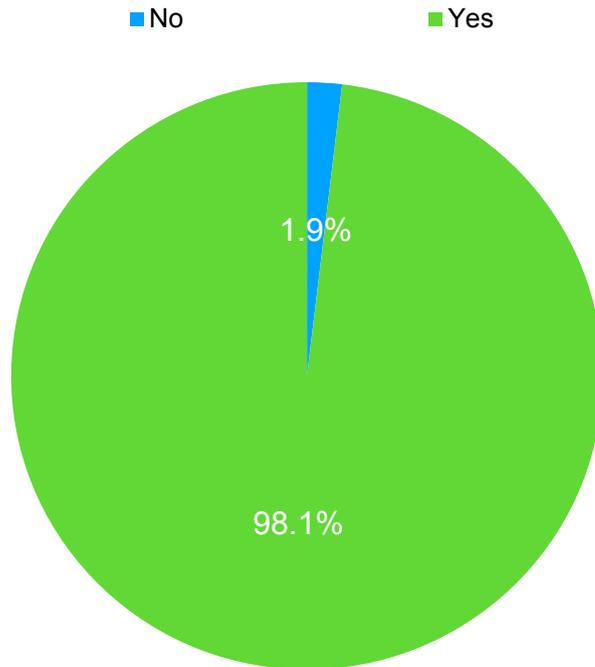
The evaluation for the period Mar-Sep 19/20 is detailed below.

Question 1

After 8 weeks of attending did you understand the intended benefits of the service? Please answer with Yes or No

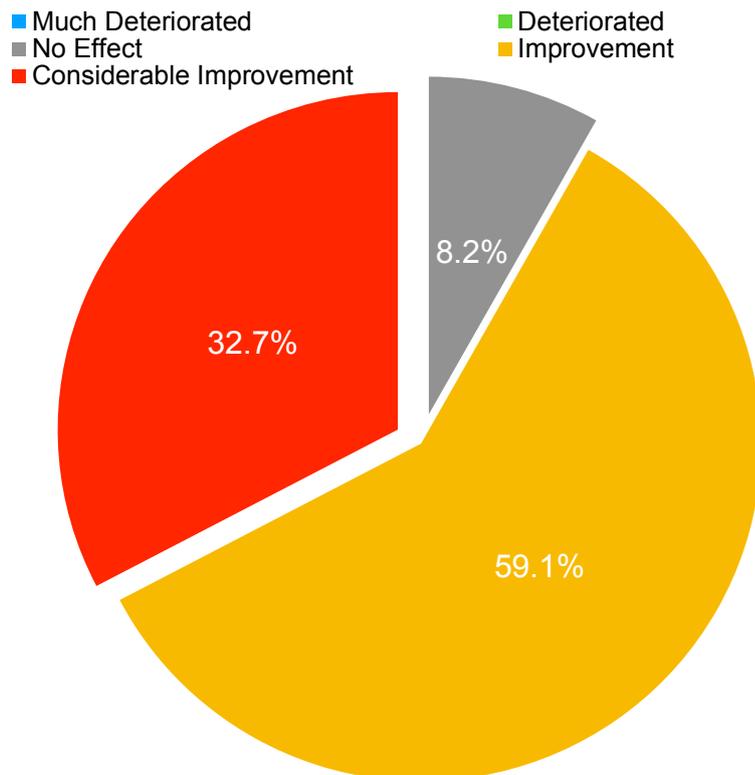


Question 2 Has your attendance met the needs that led you to access the service? Please answer with Yes or No.



Question 3

How would you rate the effect your regular attendance has had on your mental health & well-being? Please respond on a scale of 1 to 10, with 1 being much deteriorated and 10 being a considerable improvement. No users registered a score against Much Deteriorated or Deteriorated



TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2020

FINANCIAL REVIEW

Overview

The total income for the charity in the year was £225,612 (2019: £134,490) and the expenditure was £151,913 (2019: £142,176). The main income was from East Dunbartonshire Health and Social Care Partnership Combined fund of £124,003 (2019: £104,495). EDICT welcomed additional funds from East Dunbartonshire Local Authority of £10,000 (2019: £10,000) towards the costs of working with Dementia clients. In addition, the first year of funding was received from the Big Lottery Community Fund £42,106 in support of EDICT's Autism Spectrum Support Hub, the first year of The Robertson Trust £13,500 as a contribution towards salary cost for an Autism Support Worker and an Awards for All grant of £9,495 for support costs within the Autism project.

The main expenditure is towards the cost of staff salaries £108,581 (2019: £113,209). The trustees have been enabling the renovation of the new building, including installation and upgrading of the disabled toilet facilities and other renovations to provide a fresh look to the new premises.

Fund Raising

East Dunbartonshire Initiative for Creative Therapy would like to thank all their donors for the donations and contributions which assist towards the cost of running the organisation £23,308 (2019: £2,695) within this financial year.

Reserves Policy

The Trustees' policy is to maintain reserves at around 4 to 6 months of normal running costs in order to meet its commitments and any unexpected expenditure which would equate to circa £45,000 to £67,000. Reserves at the year-end are £54,825 (2018: £27,368). This is in mid-range of the reserves total however, the trustees remain vigilant and continue to investigate other sources of income to ensure that their beneficiaries are able to continue receiving their services.

FUTURE PLANS

In response to the necessary Covid shut down the East Dunbartonshire Health & Social Care Partnership has given an undertaking that EDICT will continue to receive the core grant funding as agreed, which has ensured the organisation can meet all of its financial obligations without detriment to the ongoing service. The ongoing financial situation will be reviewed by the trustees at their earliest opportunity.

APPROVAL

This report was approved by the trustees on 2nd December 2020 and signed on their behalf by:



James Strang

Trustee



Prentice Crerar

Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2020

Independent Examiner's Report to the Trustees of East Dunbartonshire Initiative for Creative Therapy

I report on the accounts of the charity for the year ended 31 March 2020, which are set out on pages 9 to 14.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 seeks explanations from the 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 connection with my examination, no matter came to my attention:-

1. 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anne Knox, FCIE

Community Accountancy Scotland

Cameron House

Forthside Way

Stirling

FK8 1QZ

2nd December 2020

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2020	2019
		£	£	£	£
Receipts					
Donations	5	14,108	10,000	24,108	2,695
Grants	6	126,403	75,101	201,504	131,793
Investment Income (Bank Interest)		-	-	-	2
		<u>140,511</u>	<u>85,101</u>	<u>225,612</u>	<u>134,490</u>
Payments					
Charitable Activities	7	104,694	46,045	150,739	141,926
Governance Costs	9				
Preparation of Accounts		200	-	200	200
Independent Examination		160	-	160	160
Trustee Meetings		14	-	14	-
		<u>105,068</u>	<u>46,045</u>	<u>151,113</u>	<u>142,286</u>
Purchase of Fixed Assets		300	500	800	-
		<u>105,368</u>	<u>46,545</u>	<u>151,913</u>	<u>142,286</u>
Surplus/(Deficit) for year		<u>35,143</u>	<u>38,556</u>	<u>73,699</u>	<u>(7,796)</u>

The Notes on pages 11 to 14 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 MARCH 2020

	Unrestricted	Restricted	Total	Total
Note	Funds	Funds	2020	2019
Funds Reconciliation	£	£	£	£
Balance as at 01 April 2019	19,682	-	19,682	27,368
Surplus/(Deficit) for year	35,143	38,556	73,699	(7,796)
Balance as at 31 March 2020	54,825	38,556	93,381	19,572
Bank & Cash Balances				
Cash at Bank	54,825	38,556	93,381	19,524
Cash in Hand	-	-	-	158
	54,825	38,556	93,381	19,682
Other Assets				
	12			
Scrubber Dryer			118	560
Adapted Easels			734	1,100
Office Furniture			800	-
			1,652	1,660
Liabilities				
Independent Examination Fee			420	360
HMRC			2,642	2,861
Pension Contributions			734	412
			3,796	3,633

The Notes on pages 11 to 14 form an integral part of these accounts.

These accounts were approved by the trustees on 2nd December 2020 and signed on their behalf by:


James Strang
Trustee


Prentice Crerar
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 11.

3. Taxation

- (a) The charity is not liable to corporation tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) Colin Campbell, who is one of the charity's trustees, is employed as the Chief Executive Officer of the charity, the costs of which are:

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Colin Campbell	40,999	2,370	43,369	45,423
Employer's NIC	3,368	1,376	4,744	5,077
Employers Pension	948	166	1,114	775
	45,315	3,912	49,227	51,275

- (b) Derwent PLC the charity's landlords donated £10,000 through its charitable arm to the charity to assist with renovation of the building.
- (c) No other trustee or related party received any remuneration or benefits during this year.
- (d) No expenses were reimbursed to the trustees during the year (2019: £Nil).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

5. Donations

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Derwent plc	-	10,000	10,000	-
AVIVA Charitable Trust	5,301	-	5,301	-
Screwfix	5,000	-	5,000	-
St James's Place Charitable Foundation	2,500	-	2,500	-
Kirky Ladies Choir	168	-	168	-
Other Donations	1,139	-	1,139	2,695
	14,108	10,000	24,108	2,695

6. Grants

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
East Dunbartonshire Community Grant	2,400	-	2,400	4,630
East Dunbartonshire Dementia	-	10,000	10,000	10,000
East Dunbartonshire Autism Sprectrum Grant	-	-	-	12,668
East Dunbartonshire Health & Social Care Grant	124,003	-	124,003	104,495
Awards For All	-	9,495	9,495	-
The Robertson Trust	-	13,500	13,500	-
The Big Lottery - Community Fund	-	42,106	42,106	-
	126,403	75,101	201,504	131,793

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

7. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Staff Costs (See note 8)	86,455	22,126	108,581	113,209
Rent & Rates	6,120	10,670	16,790	13,640
Project Materials	2,142	833	2,975	3,966
Heat & Light	1,417	1,474	2,891	3,220
Staff Training	59	-	59	-
Professional Fees	1,631	-	1,631	54
Insurance	557	200	757	685
Postage, Printing & Stationery	414	-	414	18
Maintenance & Repair	90	461	551	372
CCR Renovations	3,311	10,000	13,311	-
Telephone & Broadband	660	182	842	1,458
Travel	38	-	38	1,539
Health & Hygiene	30	-	30	601
Hospitality	257	99	356	102
IT & Website	440	-	440	309
Publications & Subscriptions	32	-	32	32
Project Equipment	52	-	52	2,721
Text Messaging & Evaluation	989	-	989	-
	104,694	46,045	150,739	141,926

8. Analysis of Staff Costs

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Salaries	57,598	16,603	74,201	80,369
HMRC	24,516	4,548	29,064	29,610
Pension	4,111	975	5,086	3,230
Recruitment	230	-	230	-
	86,455	22,126	108,581	113,209

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund in to which the employers contribute.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

9. Analysis of Governance Costs

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Preparation of Accounts	200	-	200	200
Independent Examination	160	-	160	160
Trustees Meetings	14	-	14	-
	374	-	374	360

10. Movement of Funds

	As at 31/03/2019	Receipts	Payments	As at 31/03/2020
	£	£	£	£
<u>Unrestricted Funds</u>				
General Fund	19,682	140,511	105,368	54,825
<u>Restricted Funds</u>				
Derwent plc	-	10,000	10,000	-
EDC Dementia	-	10,000	10,000	-
Awards for All	-	9,495	3,422	6,073
The Robertson Trust	-	13,500	2,250	11,250
Big Lottery Community Fund	-	42,106	20,873	21,233
	-	85,101	46,545	38,556
Total Funds	19,682	225,612	151,913	93,381

11. Purpose of Funds

General Fund

Unrestricted funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.

Derwent plc fund

Restricted donation from the charity's landlord charitable arm for renovations in the new building

EDC Dementia Fund

Contribution towards the costs of the Dementia group.

EDC ASD Grant

Contribution towards the costs of the ASD Group.

Awards for All

Contribution towards the sessional worker wages and associated costs for the ASD Project.

The Robertson Trust

Autism Spectrum Project - Contribution towards the Autism Support Workers salary costs.

The Big Lottery Community Fund

First year funding in contribution towards EDICT's Autism Support Hub.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

12. Other Assets

Over the years the charity has purchased various items of equipment including specialist art tools. There is no market value in relation to this, however they are insured for £25,174. The trustees have an asset register detailing these which is updated as and when required.