

EAST DUNBARTONSHIRE INITIATIVE FOR CREATIVE THERAPY

Annual Report & Financial Statements

For the year ended

31 March 2022



Scottish Charity No SC026269

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	East Dunbartonshire Initiative for Creative Therapy
Charity Number	SC026269
Principal Address	4 Cross Court Bishopbriggs 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 16 Comely Bank Ave Edinburgh EH4 1EL

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. It is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution.

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.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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

EDICT re-opened at full capacity on the 1st March 2021, having opened for two weeks at Christmas but once again closing as the Omicron variant prevailed. Upon opening we adhered to the guidelines put in place, which restricted participant numbers and required some modifications to the studio. The move to the new premises in Bishopbriggs, and the additional space, meant that we were able to offer a session to all of our existing participants. It also allowed for us to begin the process of offering initial appointments to the considerable number of individuals who had been placed on a waiting list through the period of the pandemic. There were seventy two individuals awaiting a service and by 31st March 2022 we had processed the vast majority and our participant list was 114 by the end of the financial year. The return of the service also allowed us to expand the Autism Hub which we had planned to undertake previously. The ASD Hub is now offering sessions over three evenings and two full days - including a Saturday. As part of the service resumption we carried out an evaluation to ascertain how participants were experiencing being back at EDICT. The overwhelming majority felt safe with the changes we had made and were comfortable with attending in-person sessions.

At the end of the Covid Lockdown we carried out an evaluation to gain feedback on participant experiences.

- 97% of participants were satisfied with the level of engagement from EDICT during lockdown
- 100% of participants felt comfortable with the resumption of in-person sessions
- 100% of participants felt safe in the premises with the mitigations put in place
- 88% of the ASD Hub participants felt the in-person sessions were extremely important
- 70% of ASD Hub participants noted an improvement in wellbeing from regular attendance at in-person sessions

After six months of in-person sessions we undertook a further evaluation to gauge the impact of regular attendance.

- 88% of adults felt access to the sessions was extremely important for them
- 70% of adults noted that regular attendance had improved their wellbeing.
- 86% of time attending the ASD Hub sessions noted an improvement in their mental health and wellbeing.
- 88% of the ASD Hub participants were very satisfied at the additional sessions and new activities provided by the ASD Hub.

All of these figures are derived from the regular service evaluations we carry out. The raw data can be accessed upon request.

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Overview

The total income for the year is £ 202,300 (2021: £216,767) with the organisation continuing to receive funding from the East Dunbartonshire Health & Social Care Partnership and the next round of monies from the National Lottery Fund to develop its services for children & young adults on the Autism Spectrum. The expenditure for the year is £208,918 (2021: £143,397) with the main expenditure being for the salaries and rent, heat and light and project costs.

Our core funding from East Dunbartonshire HSCP to 31st March 2022 was £116,772.02. This does not reflect the entire contribution from the HSCP as one of the payments fell outside the recording dates for these accounts. We were fortunate enough, once again, to receive funding of £2,996.78 from the staff at AVIVA in Bishopbriggs, to contribute towards the development of the ASD hub and in particular to increase the capacity and duration of sessions.

The final instalments of the grants from the National Lottery £42,107.00 & Robertson Trust £13,500 for the ASD hub were also made in the financial year. In mid March 2022 we secured additional funding from the Community Mental Health & Wellbeing Fund. This one year grant was to assist EDICT to deliver additional capacity to meet the needs of the community in the post pandemic period. The East Dunbartonshire Community Grant Scheme continued with its support of our Autism service with a grant of £3000.00. The Trustees would also like to thank Derwent and Barbara Walker for their kind donations in this year.

The Trustees note the balance at 31st March 2022 of £163,247. This figure includes £61,043 of restricted reserve for project spend in 2022/23. The £102,204 figure reflects the Trustees objective to hold 6-9 months of unrestricted financial reserves.

APPROVAL

This report was approved by the trustees on 18 November 2022 and signed on their behalf by:


James Strang
Trustee


Prentice Crerar
Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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 2022, which are set out on pages 7 to 11.

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

16 Comely Bank Ave

Edinburgh

EH4 1EL

19 November 2022

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2022	2021
		£	£	£	£
Receipts					
Donations	5	3,637	-	3,637	3,908
Grants	6	114,781	83,882	198,663	215,973
		118,418	83,882	202,300	219,881
Payments					
Charitable Activities	7	153,849	55,069	208,918	142,977
Governance Costs		-	-	-	420
		153,849	55,069	208,918	143,397
Net movement in funds		(35,431)	28,813	(6,618)	76,484
Transfers between funds		253	(253)	-	-
Surplus/(Deficit) for year		(35,178)	28,560	(6,618)	76,484

The Notes on pages 9 to 11 form an integral part of these accounts.

STATEMENT OF BALANCES

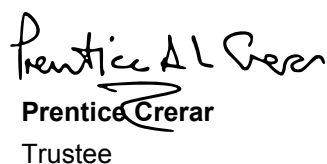
AS AT 31 MARCH 2022

	Unrestricted	Restricted	Total	Total	
	Note	Funds	Funds	2022	2021
Funds Reconciliation					
		£	£	£	£
Balance as at 01 April 2021		137,382	32,483	169,865	93,381
Surplus/(Deficit) for year		(35,178)	28,560	(6,618)	76,484
Balance as at 31 March 2022	8	102,204	61,043	163,247	169,865
Bank & Cash Balances					
Cash at Bank		102,204	61,043	163,247	169,865
Cash in Hand		-	-	-	-
		102,204	61,043	163,247	169,865
Other Assets					
Adapted easels				286	486
office furniture				460	650
				746	1,136
Liabilities					
Independent examination				420	420
HMRC				2,831	2,511
Pension				783	-
Credit card				76	115
				4,110	3,046

The Notes on pages 9 to 11 form an integral part of these accounts.

These accounts were approved by the trustees on 18 November 2022 and signed on their behalf by:


James Strang
Trustee


Prentice Crerar
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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 9.

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, is one of the charity's trustees, is employed as the Chief Executive Officer and is remunerated for this employment as permitted by the charity's government document.
- (b) No other trustee or related party received any remuneration or benefits during the year.
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

5. Donations

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
AVIVA Charitable Trust	2,997	-	2,997	2,418
Kirky Ladies Choir	-	-	-	20
Other donations	640	-	640	1,470
	3,637	-	3,637	3,908

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

6. Grants received

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
East Dunbartonshire Community Grant	3,000	-	3,000	3,000
East Dunbartonshire Health and Social Care Partnershi	116,772	-	116,772	94,567
Awards for All	-	-	-	3,149
The Robertson Trust	-	13,500	13,500	13,500
The Big Lottery - Community Fund	-	42,107	42,107	42,106
Job Retention Scheme	(4,991)	-	(4,991)	59,651
East Dunbartonshire CMHW Fund	-	28,275	28,275	-
	114,781	83,882	198,663	215,973

7. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Staff costs	109,820	24,124	133,944	118,220
Sessional Workers	3,834	7,650	11,484	2,712
Rent and Rates	28,991	12,250	41,241	3,750
Project Materials	-	4,675	4,675	2,365
Heat and Light	2,804	4,037	6,841	6,382
Legal and Professional Fees	-	-	-	430
Insurance	582	166	748	774
Postage Printing & Stationery	81	-	81	-
Maintenance & Repair	1,749	180	1,929	1,149
CCR Renovations	-	-	-	732
Telephone and Broadband	522	-	522	537
Health and Hygiene	-	-	-	2,160
Sundries	222	-	222	-
IT & Website	498	-	498	803
Publications & Subscriptions	59	-	59	-
Project Equipment	4,077	1,133	5,210	1,456
Text messaging & evaluation	610	854	1,464	1,507
	-	-	-	-
	153,849	55,069	208,918	142,977

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

8. Movements in Funds

	As at				As at
	31/03/2021	Receipts	Payments	Transfers	31/03/2022
	£	£	£	£	£
<u>Unrestricted Funds</u>					
General Fund	137,382	118,418	(153,849)	253	102,204
<u>Restricted Funds</u>					
National Lottery	21,233	42,107	(40,591)	-	22,749
The Robertson Trust	11,250	13,500	(12,375)	-	12,375
East Dunbartonshire CMHW Fund	-	28,275	(2,103)	(253)	25,919
	32,483	83,882	(55,069)	(253)	61,043
Total Funds	169,865	202,300	(208,918)	-	163,247

9. 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.
The Robertson Trust	Autism Spectrum Project – contribution towards the Autism Support Workers salary costs.
The Big Lottery Community Fund	Funding in contribution towards EDICT's Support Hub
East Dunbartonshire CMHW Fund	Funding received through the East Dunbartonshire Third Sector Interface to deliver additional capacity in relation to work in the community in relation to Mental Health and Wellbeing