

EAST DUNBARTONSHIRE INITIATIVE FOR CREATIVE THERAPY

Annual Report & Financial Statements

For the year ended

31 March 2019



Scottish Charity No SC026269

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2019

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	East Dunbartonshire Initiative for Creative Therapy
Charity Number	SC026269
Principal Address	2 McBride Avenue Kirkintilloch Glasgow
Website Address	www.edictarts.co.uk
Current Trustees	James McDonald Colin Campbell James Strang Prentice Crerar Anne Hare Carolyn Cameron appointed 25th January 2019
Bankers	Bank of Scotland PO BOX 1000 BX2 1LB
Independent Examiner	Anne Knox FCIE Charity Accountancy Scotland Jubilee 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.

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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 and Community Art Worker Support 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 at 31st March 2019 EDICT was providing regular support for 103 participants in group and individual sessions. Over the year 31 new participants took up the service and 23 cases were closed. Of these, 83 were attending group sessions and 20 were seen on a one to one basis. As at the 31st March 2018 there were 36 referrals on our waiting list with an average time of 26 weeks from referral to receiving a service.

Our core funding from East Dunbartonshire Health & Social Care Partnership in this financial year was £127,164. Once again the trustees would like to thank the staff at AVIVA in Bishopbriggs, who raised another

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FOR THE YEAR ENDED 31 MARCH 2019

£817 to help us deliver the Autism support sessions. The Trustees would also like to thank the students at New College Lanarkshire who donated £200 towards our work.

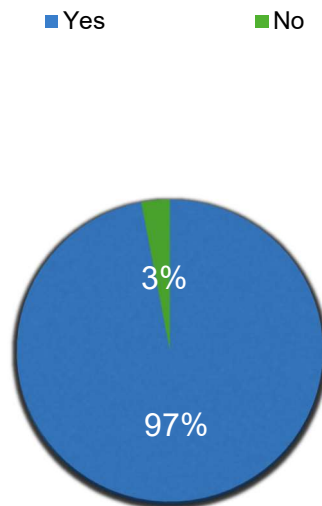
The development of additional capacity and a new autism support service has been the priority this year and in March a number of applications were submitted to funders to allow EDICT to create new hub for autism services in east Dunbartonshire.

In continuing efforts to identify a methodology to report the outcomes achieved through participation in EDICT's services we have continued to use the SMS text evaluation system. This has continued to deliver a response rate of above 50% and allows us a simplified method to report back to funding partners.

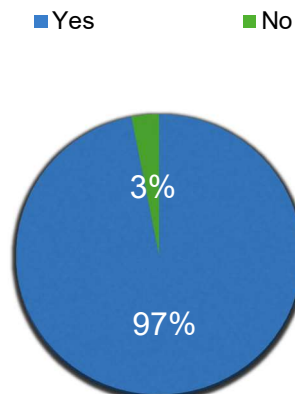
The Net Promoter Scale methodology has now been tested in a study carried out by Warwick University to measure the effectiveness of Mental Health Support in a local authority region. We will be looking to identify ways of improving the data we collect and learning from studies such as this.

The results of the two service evaluations in 2018/19 are provided below.

Q1. After 8 weeks of attending did you understand the intended benefits of the service?



2. Has your attendance met the needs that led you to access the service?



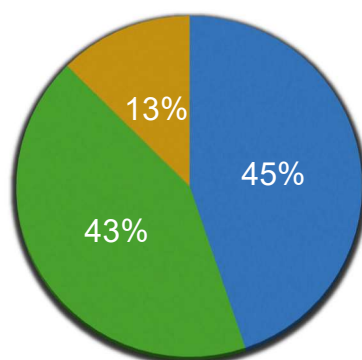
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3. How would you rate the effect your regular attendance has had on your mental health? 1 being much deteriorated & 10 being a considerable improvement.

The evaluation is carried out using industry standard questions to ascertain the satisfaction levels for participants using our services, as per the professional advice of the company designing the survey.

■ Promoter ■ Passive ■ Detractor



We are employing an industry standard Net Promoter Score system to measure the impact our service has on those attending. Our NPS score is 32, and as such is considered to indicate an extremely high level of satisfaction with the service received.

FINANCIAL REVIEW

Overview

The total income for the charity in the year was £134,490 (2018: £132,354) and the expenditure was £142,176 (2018: £134,161). The main income was from ED HSCP Combined fund of £104,495 (2018: £104,496). EDICT welcomed additional funds from EDC of £10,000 (2018: £10,000) towards the costs of working with Dementia clients and an additional £12,668 (2018: £12,668) towards supporting young people on the Autism Spectrum.

Fund Raising

East Dunbartonshire Initiative for Creative Therapy is grateful for the donations and contributions from its beneficiaries £2,695 (2018: £4,172).

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 £19,682 (2018: £27,368). The Trustees are aware that this is below the target range and are actively investigating other sources of income to ensure that their beneficiaries are able to continue receiving their services.

FUTURE PLANS

The trustees are committed to identifying new sources of funding to address the capacity of the project, in particular to meet the growing demand for the Autism Spectrum and Older Person/Dementia support services.

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FOR THE YEAR ENDED 31 MARCH 2019

As such, the staff team were detailed with delivering a proposal for a new Autism Support Service, which in addition to meeting the recorded unmet need for the ASD community, will free up some additional capacity in the existing service.

APPROVAL

This report was approved by the trustees on 27th September 2019 and signed on their behalf by:



James Strang
Trustee



Prentice Crerar
Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2019

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 2019, which are set out on pages 9 to 13.

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

Jubilee House

Forthside Way

Stirling

FK8 1QZ

27th September 2019

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2019	2018
		£	£	£	£
Receipts					
Donations		2,695	-	2,695	4,172
Grants	5	109,125	22,668	131,793	128,164
Investment Income		2	-	2	18
		<u>111,822</u>	<u>22,668</u>	<u>134,490</u>	<u>132,354</u>
Payments					
Charitable Activities	6	119,258	22,668	141,926	133,911
Governance Costs	8	250	-	250	250
		<u>119,508</u>	<u>22,668</u>	<u>142,176</u>	<u>134,161</u>
Surplus/(Deficit) for year		<u>(7,686)</u>	<u>-</u>	<u>(7,686)</u>	<u>(1,807)</u>

All funds are unrestricted

The Notes on pages 11 to 13 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 MARCH 2019

	Unrestricted	Restricted	Total	Total
Note	Funds	Funds	2019	2018
Funds Reconciliation	£	£	£	£
Balance as at 01 April 2018	27,368	-	27,368	29,175
Surplus/(Deficit) for year	(7,686)	-	(7,686)	(1,807)
Balance as at 31 March 2019	19,682	-	19,682	27,368
Bank & Cash Balances				
Cash at Current Account	19,524	-	19,524	7,212
Cash at Savings Account	158	-	158	20,156
	19,682	-	19,682	27,368
Other Assets				
Scrubber Dryer			560	798
Adapted Easels			1,100	1,620
			1,660	2,418
Liabilities				
Independent Examination Fee			360	250
HMRC			2,861	3,023
			3,221	3,273

All funds are unrestricted

The Notes on pages 11 to 13 form an integral part of these accounts.

These accounts were approved by the trustees on 27th September 2019 and signed on their behalf by:



James Strang
Trustee



Prentice Crerar
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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 10.

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;

	Total	Total
	2019	2018
	£	£
Salary	45,423	46,594
Employer's NIC	5,077	5,267
Employer's Pension	775	676
	51,275	52,537

- (b) No expenses were reimbursed to the trustees during the year (2018: £Nil).
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

5. Grants Received

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
EDC Community Grant	4,630	-	4,630	1,000
EDC Dementia	-	10,000	10,000	10,000
EDC ASD Grant	-	12,668	12,668	12,668
ED HSCP Combined	104,495	-	104,495	104,496
	109,125	22,668	131,793	128,164

6. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	£	£	£	£
Staff Costs	92,182	21,027	113,209	105,839
Rents & Rates	13,640	-	13,640	12,870
Project Materials	3,966	-	3,966	3,337
Heat and Light	3,220	-	3,220	2,727
Staff Training	-	-	-	1,192
Professional Fees	54	-	54	54
Insurance	685	-	685	625
Postage Printing & Stationary	18	-	18	33
Maintenance and Repair	372	-	372	655
Telephone & Broadband	1,458	-	1,458	723
Travel	-	1,539	1,539	950
Health & Hygiene	601	-	601	127
Hospitality	-	102	102	-
IT & Website	309	-	309	426
Sundries (Bank Annual Fee)	32	-	32	150
Project Equipment	2,721	-	2,721	2,909
Equipment	-	-	-	1,293
	119,258	22,668	141,926	133,910

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

7. Analysis of Employee Costs

	Total	Total
	2019	2018
	£	£
Salaries	80,369	75,143
HMRC	29,610	29,526
Pension	3,230	1,170
	113,209	105,839

8. Analysis of Governance Cost

	Total	Total
	2019	2018
	£	£
Independent Examination	250	250
	250	250

9. Movements in Funds

	As at				As at
	31/03/2018	Receipts	Payments	Transfers	31/03/2019
	£	£	£	£	£
<u>Unrestricted Funds</u>					
General Fund	27,368	111,822	(119,508)	-	19,682
<u>Restricted Funds</u>					
EDC Dementia	-	10,000	(10,000)	-	-
EDC ASD Grant	-	12,668	(12,668)	-	-
	-	22,668	(22,668)	-	-
Total Funds	27,368	134,490	(142,176)	-	19,682

10. 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.
EDC Dementia Fund -	Contribution towards the costs of the Dementia group
EDC ASD Grant -	Contribution towards the costs of the ASD group