

**EAST DUNBARTONSHIRE INITIATIVE FOR CREATIVE THERAPY**

**Annual Report & Financial Statements**

**For the year ended**

**31 March 2023**



**Scottish Charity No SC026269**

# ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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## TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2023.

### REFERENCE AND ADMINISTRATIVE DETAILS

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<b>Charity Name</b>	East Dunbartonshire Initiative for Creative Therapy	
<b>Charity Number</b>	SC026269	
<b>Principal Address</b>	4 Cross Court Bishopbriggs G64 2RB	
<b>Website Address</b>	<a href="http://www.edictarts.co.uk">www.edictarts.co.uk</a>	
<b>Current Trustees</b>	Colin Campbell Prentice Crerar James Strang Anne Hare Tommy Brunton Carolyn Cameron James McDonald	Appointed 2nd November 2022  Resigned 30th August 2022
<b>Bankers</b>	Bank of Scotland PO Box 1000 BX2 1LB	
<b>Independent Examiner</b>	Anne Knox 16 Comely Bank Ave Edinburgh EH4 1EL	

### STRUCTURE GOVERNANCE AND MANAGEMENT

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#### 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 2023

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### OBJECTS & ACTIVITIES

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#### 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

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The post covid recovery has seen an upturn in attendance at sessions – which may also be explained by public transport returning to a more reliable timetable. In this reporting year the core mental health service had 23 new participants accessing the service and 6 new participants accessed the ASD Hub service. We have also been working to create additional capacity in sessions with extra staffing and better use of the studio space. Throughout this period the participant numbers have remained at around 130 - Adult MH 90 and ASD 40.

EDICT continues to use an SMS Text service evaluation as we believe it provides a level of return far higher than traditional evaluation formats, and the use of the NPS system ensures a high level of trust in the accuracy of measuring the benefits of attendance.

EDICT would also like to express sincere gratitude to two of East Dunbartonshire's Secondary Schools - Kirkintilloch and Turnbull High Schools. Both schools participate in the Youth Philanthropy Initiative run by the Wood Foundation and a group of pupils from each school chose to present on behalf of EDICT for a £3000 cash grant towards delivering our service (£6000 in total), We have participated in this initiative for many years and to our delight we were successful on both presentations, thanks to the hard work of the pupils championing our work. The ASD Evaluation was completed by, or on behalf of by parent/carers, 70% of participants. The main fundings were:-

100% of respondents said the group offered a safe and welcoming atmosphere

- An NPS score of 50 was given in response to a question asking about reduction in social isolation experienced by regular attendance
- An NPS score of 67 was given in response to a question asking if regular attendance had provided an improvement in wellbeing
- An NPS score of 48 was given to the question asking if attendance at sessions had been beneficial to the family
- An NPS score of 92 was given to the question asking about the importance of access to educational (distance learning) and employment opportunities at EDICT.

The core MH Evaluation was completed by 57% of participants. The main findings were:-

- 100% of responses noted they were treated with courtesy and respect while attending sessions
- 100% of respondents stated their regular attendance had met the need that first led them to access the service.

## TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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In rating the effect if regular attendance on their health and wellbeing the following responses were received. 44% stated considerable improvement, 51% stated improvement and 5% noted no change.

Both evaluations also allow for narrative responses which are used by staff to obtain more detailed information into any requirement to review the service which cannot be picked up in the quantitative data.

### FINANCIAL REVIEW

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#### Overview

The total income for the year is £248,083 (2022: £202,300) with the organisation continuing to receive funding from the East Dunbartonshire Health & Social Care Partnership and a further round of monies from the National Lottery Fund to continue the service for children & young adults on the Autism Spectrum. The expenditure for the year is £227,936 £ (2022: £208,918) with the main expenditure being for the salaries, rent, heat and light and project costs.

As reported in last years report the core grant from East Dunbartonshire HSCP had one quarter payment fall outwith the 2021-22 accounting period. In 2022-23 the full contract was paid on time so the EDHSCP income is recorded at £188,515 as it includes one quarter of 21/22 (£38,676). The other main income source during this period is the National Lottery Medium Grants Scotland: Improving Lives Grant which totalled £49,868. We had been approached by representatives of the Lottery and were given an opportunity to re-apply to the fund earlier than expected as they were closing the fund to initiate a new funding strategy. Our application was successful and this figure represents the first payment of a three year grant of £149,606. The grant continues the work we have undertaken with our ASD participants and extends the support to provide a focus on additional support for employment and further education opportunities. It is our intention to build upon a small pilot offering access to distance learning opportunities, which we believe will make accessing courses easier for this group as they can blend their learning with the social support already on offer. Indeed, within this financial period we have already seen two of the ASD Hub participants leave to undertake courses at Dundee University and we hope this work will lead to more finding the confidence to reach their potential; - whether externally or with us accessing accredited distance learning courses.

#### Reserves Policy

The Trustees note the balance at 31st March 2023 of £152,455 (2022: £163,247) within the General fund and recognise this as the year end reserves. The trustees have calculated that at least six months of expenditure is required to be kept as reserves to enable a dignified closure of the organisation if funding was to cease, this amounts to £113,968. The charity has met this target in this year and the extra funds will be utilised to provide the activities for this much needed service.

### APPROVAL

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This report was approved by the trustees on 14<sup>th</sup> December 2023 and signed on their behalf by:



Anne Hare  
Trustee



Prentice Crerar  
Trustee

## **INDEPENDENT EXAMINER'S REPORT**

FOR THE YEAR ENDED 31 MARCH 2023

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### **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 2023, 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.

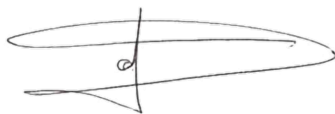
#### **Basis of Independent Examiner's Statement**

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

15th December 2023

## STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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		Unrestricted	Restricted	<b>Total</b>	Total
	Note	Funds	Funds	<b>2023</b>	2022
		£	£	£	£
<b>Receipts</b>					
Donations	5	6,400	-	<b>6,400</b>	3,637
Grants	6	188,515	53,168	<b>241,683</b>	198,663
		<u>194,915</u>	<u>53,168</u>	<b>248,083</b>	<u>202,300</u>
<b>Payments</b>					
Charitable Activities	7	143,884	83,272	<b>227,156</b>	208,918
Governance Costs		780	-	<b>780</b>	-
		<u>144,664</u>	<u>83,272</u>	<b>227,936</b>	<u>208,918</u>
<b>Surplus/(Deficit) for year</b>		<u>50,251</u>	<u>(30,104)</u>	<b>20,147</b>	<u>(6,618)</u>

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

## STATEMENT OF BALANCES

AS AT 31 MARCH 2023

	Unrestricted	Restricted	Total	Total
Note	Funds	Funds	2023	2022
<b>Funds Reconciliation</b>				
	£	£	£	£
Balance as at 01 April 2022	102,204	61,043	<b>163,247</b>	169,865
Surplus/(Deficit) for year	50,251	(30,104)	<b>20,147</b>	(6,618)
Balance as at 31 March 2023	8 152,455	30,939	<b>183,394</b>	163,247
<b>Bank &amp; Cash Balances</b>				
Cash at Bank	152,455	30,939	<b>183,394</b>	169,865
Cash in Hand	-	-	-	-
	152,455	30,939	<b>183,394</b>	169,865
<b>Other Assets</b>				
Adapted easels			-	286
office furniture			<b>230</b>	460
			<b>230</b>	746
<b>Liabilities</b>				
Independent examination			<b>420</b>	420
HMRC			-	2,831
Pension			<b>901</b>	783
Credit card			<b>372</b>	76
			<b>1,693</b>	4,110

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

These accounts were approved by the trustees on 14<sup>th</sup> December 2023 and signed on their behalf by:

  
**Anne Hare**  
Trustee

  
**Prentice Crerar**  
Trustee



## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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### 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 2023	Total 2022
	£	£	£	£
AVIVA Charitable Trust	-	-	-	2,997
Kirkintilloch High School	500	-	500	-
Turnbull High School	250	-	250	-
Wood Foundation Youth and Philanthropy Initiative (YPI)	5,250	-	5,250	-
Other donations	400	-	400	640
	6,400	-	6,400	3,637

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

### 6. Grants received

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
East Dunbartonshire Community Grant	-	2,300	<b>2,300</b>	3,000
East Dunbartonshire Health and Social Care Partnerships	188,515	-	<b>188,515</b>	116,772
East Dunbartonshire Warm Space Grant	-	1,000	<b>1,000</b>	-
The Robertson Trust	-	-	-	13,500
The Big Lottery - Community Fund	-	49,868	<b>49,868</b>	42,107
Job Retention Scheme	-	-	-	(4,991)
East Dunbartonshire CMHW Fund	-	-	-	28,275
	<b>188,515</b>	<b>53,168</b>	<b>241,683</b>	<b>198,663</b>

### 7. Cost of Charitable Activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Staff costs	95,798	58,624	<b>154,422</b>	133,944
Sessional Workers	10,742	2,098	<b>12,840</b>	11,484
Rent and Rates	23,950	10,943	<b>34,893</b>	41,241
Project Materials	5,750	2,631	<b>8,381</b>	4,675
Heat and Light	2,027	4,453	<b>6,480</b>	6,841
Insurance	79	916	<b>995</b>	748
Postage Printing & Stationery	15	-	<b>15</b>	81
Maintenance & Repair	2,111	1,058	<b>3,169</b>	1,929
Telephone and Broadband	279	458	<b>737</b>	522
Staff Training	1,374	583	<b>1,957</b>	-
Sundries	51	-	<b>51</b>	222
IT & Website	286	208	<b>494</b>	498
Publications & Subscriptions	26	-	<b>26</b>	59
Project Equipment	516	541	<b>1,057</b>	5,210
Text messaging & evaluation	790	759	<b>1,549</b>	1,464
Volunteer expenses	90	-	<b>90</b>	-
	<b>143,884</b>	<b>83,272</b>	<b>227,156</b>	<b>208,918</b>

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

### 8. Movements in Funds

	As at			As at	
	31/03/2022	Receipts	Payments	Transfers	31/03/2023
	£	£	£	£	£
<u>Unrestricted Funds</u>					
General Fund	102,204	194,915	(144,664)	-	<b>152,455</b>
<u>Restricted Funds</u>					
National Lottery	22,749	49,868	(41,678)	-	<b>30,939</b>
East Dunbartonshire Community A£	-	2,300	(2,300)	-	-
East Dunbartonshire Warm Space	-	1,000	(1,000)	-	-
The Robertson Trust	12,375	-	(12,375)	-	-
East Dunbartonshire CMHW Fund	25,919	-	(25,919)	-	-
	<b>61,043</b>	<b>53,168</b>	<b>(83,272)</b>	<b>-</b>	<b>30,939</b>
Total Funds	<b>163,247</b>	<b>248,083</b>	<b>(227,936)</b>	<b>-</b>	<b>183,394</b>

### 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 Autism 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
East Dunbartonshire Warm Space	Monies received from East Dunbartonshire Local Authority to cover costs to provide a warm space facility.