

Charity registration number SC023779 (Scotland)

Company registration number SC373771 (Scotland)

REACHOUT WITH ARTS IN MIND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



REACHOUT WITH ARTS IN MIND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C A Machan Mr G Samson
Executive Artistic Director	Lesley Arthur
Charity number (Scotland)	SC023779
Company number	SC373771
Registered office and principal address	Unit 27 & 28 Lime Tree House North Castle Street Alloa FK10 1EX
Independent examiner	John Anderson CA French Duncan LLP Macfarlane Gray House Castlecraig Business Park Springbank Road Scotland FK7 7WT

REACHOUT WITH ARTS IN MIND

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REACHOUT WITH ARTS IN MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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)" (second edition - October 2019) (effective 1 January 2019).

Objectives and activities

Charitable Purposes: To promote mental health and wellbeing through a variety of art forms.

- To enable therapeutic activity and encourage opportunity for exploration of members' views and needs.
- To examine attitudes and improve understanding of members' experiences thereby contributing to better service provision.
- To engender collective decisions and involvement in the project thus generating a sense of equal participation and ownership.
- To raise through expressive arts, increased awareness of broad and specific mental health issues and to promote mental health and wellbeing through the work of the project in the local and wider community.

The Organisation

Reachout with Arts in Mind is an innovative and inclusive award winning charity which has been delivering creative opportunities, education and wellbeing since 1993.

Using expressive arts as the vehicle, the service delivery model promotes informed choices and mental health awareness to maintain wellbeing and prevent relapse. Reachout ensures a safe and friendly environment for local people to get involved in a wide range of expressive arts and wellbeing activities, experience creativity, meet new people and discover hidden talent.

We work with:

- Children (5 - 16 years through our partnership programme)
- Young People (16+ in our studio)
- Supported Adults
- Adults managing their Mental Health & Wellbeing
- Families
- Volunteers

Our Values

Integrity Equality Trust

Reachout advocates a strengths based approach which starts with the premise that we all have something to offer, including those who need support to participate fully in the community. Reachout is self-managed by members, giving them a sense of ownership and commitment, which are significant factors in the success of Reachout.

The Service

Reachout delivers within a significant gap in long term mental health recovery and wellbeing provision. We are a trusted award-winning anchor organisation, working collaboratively with education, employability, health & wellbeing partners to deliver a holistic place-based model. We have a track record of delivering time-based and outcome driven projects within budget.

We work with members and partners to monitor and evaluate our programmes to ensure a consistent level of excellence. As a socially engaged self-help group, our members are involved in all aspects of organisational planning, delivery, evaluation and service management. This is integral to Reachout's success. Alongside our member-led programmes, we collaborate and co-produce creative interventions for children, young people and adults, via our outreach service.

REACHOUT WITH ARTS IN MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

In partnership with Psychological Services, we are delivering the Creative Therapeutic Interventions across 18 Clackmannanshire primary schools for referred children aged 5-9 years. These sessions have been held twice a week during term time. In addition, we have run Easter and summer holiday provision for children aged 5-9, and their families.

We are working group partners of the Clackmannanshire Transformation Project – this is a whole systems approach which manages governance, usability and integrity of data collected in determining key priorities, aligning health & wellbeing and attainment reporting. This approach works within the Clackmannanshire National Improvement Framework Plan 2021-22, the People Business Plan 21-22, the Children's Service Plan 21-24, and the Tackling Poverty Partnership Plan 21-22. Other projects fit within these strategies and with Clackmannanshire Community Learning & Development Partnership Plan 21-24 and the Stirling & Clackmannanshire Health & Social Care Strategic Plan 2019-22.

We also offer summer provision to referred young people in S1-S4, in partnership with Wellbeing Scotland. This co-production ensures continued personalisation and choice for the children. In addition, there is holiday provision for Homestart children and their families, and two Creative Wellbeing sessions a week for unemployed Homestart parents during term time. Reachout also offers monthly Creative Wellbeing sessions for carers and cared-for Clackmannanshire Carers, and studio provision for over 30 referral agencies.

Service Delivery Model

Reachout provides a member-led, self-help model where members are encouraged to participate in the day to day planning, delivery and management of the organisation. Supported by a core staff team and volunteers, members of the community offer their skills, services and talents in exchange for opportunities to take part in activities, have new experiences and learn different skills. Reachout's ambition is to put local people with strong community connections in the lead to identify and build relationships with others needing support, and then help them find ways to build on their strengths and skills to turn their lives around.

Through working with professional artists and sessional artists, members gain creative confidence and skills to lead and mentor others.

Beneficiaries

'INSPIRE' - Young people aged 16+ experiencing challenging circumstances, mental ill-health and barriers to employment

'INSPIRE Outreach' - Young people aged 5+ disengaged with schools, working with ASN departments

'CHANGE' - Adults experiencing mental ill health e.g. unemployed, single parents, carers and volunteers

'MAKE' - Supported adults aged 16+ with mild learning or physical difficulties

Activities

- High quality therapeutic art practice to improve health and wellbeing management
- Multi-artform expressive creative arts, crafts and animation workshops delivered through participant co-production and collaboration
- Educational outreach programmes
- Training, volunteering and paid employability placements
- Creative self-help wellbeing tools to build transferable skills to support recovery and for some, a return to employability
- Opportunities to exhibit and sell artwork both locally and further afield
- Confidence building workshops
- Member-led workshop opportunities and mutual aid from members
- Exhibitions & outreach events to inform the wider communities

Achievements and performance

The Organisation focuses on the following priorities:

- Creativity
 - Improving health and wellbeing through informed choices
 - Identifying & engaging with those most vulnerable in society
 - Education, progression & employability
 - Enterprise in the creative industries
-

REACHOUT WITH ARTS IN MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Due to Covid, the Reachout studio was closed to members for much of 2020 and early 2021, but reopened in May 2021. This obviously had a significant impact on our charitable activities, and the service provision that we were able to offer our members. However, we have been able to adapt many of our workshops to offer remote workshops for members and partner organisations, and once the studio reopened, to provide structured workshops for small groups of participants, as well as bespoke workshops for many of our partner organisations.

Charitable activities

- 250 direct beneficiaries including children, young people, adults and old adults
- We worked with 1 sessional artist and engaged with 9 volunteers
- 457 attendances/engagements were made with Reachout activities either in the studio or remotely via art packs and online zoom workshops
- 88 workshops/activities took place over 272 sessions
- Our 'Inspire Outreach Programme' worked with 136 children aged 5-16 years through partnerships with Psychological Services, Homestart, Wellbeing Scotland and Central Young Carers via outreach, online workshops, in-studio workshops and remote projects
- 2 online exhibitions took place including 1 member solo show and a collaborative exhibition to mark Mental Health Awareness Week 2021

Financial review

There is a deficit to report for the year ending 31 March 2022 of £12,650. The financial impact of Covid continues to be felt in the financial year ending March 2022 as membership slowly grows and attendance returns to pre Covid-19 levels.

We were successfully awarded a National Lottery Community Fund grant for 2 years, the first instalment of which was received in April 2021. In addition, the Robertson Trust awarded us a three year grant, from 2021 – 2024, as well as smaller grant funding from other bodies. The Business Restriction Fund continued to fund us in the spring of 2021 for costs incurred as a result of the pandemic recovery. These grants have been invaluable in covering core costs such as rent and salary costs during the pandemic, as well as allowing us to invest in some much needed IT to future proof the organisation and allow us to offer more remote project work.

It is anticipated that Covid will have a detrimental impact on funding available from grant bodies in the future, however, therefore a feasibility study was completed in September 2021 to determine the viability of a social enterprise as a way of generating additional income in the longer term for the organisation. While the decision was taken not to proceed with a social enterprise at this stage and to focus on increasing membership and partner collaborations, the creation of a social enterprise will be reviewed during the coming financial year.

Reserves Policy

The general reserves at the year end were £173,074. The Board of Directors maintains a level of reserves to ensure that sufficient resources are available should the organisation be faced with reduced funding support, and for future projects within the organisation.

Reachout has reviewed the Reserves Policy and identified several projects which could be funded by the unrestricted fund – Emergency & Equipment Failure to improve IT resources, Workload Changes & Staff Cover, Short Term Trading, the creation of a possible Social Enterprise, and the development of the garden and studio, to potentially include a pottery and animation department.

The total unrestricted reserves include designated funds which were initially held within Reachout as a result of the closure of Art'n'Mind to fund the relocation costs to new premises at Lime Tree House, although additional funding was eventually secured to cover this cost.

REACHOUT WITH ARTS IN MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The Board have also agreed that the designated funds will be ring-fenced for costs associated with closing the organisation if the need arises - this cost includes all redundancy payments. In addition, the designated funds will also be used for match funding against future grant applications. A further £30,000 of reserves was drawn down in March 2022 to match fund against the BL grant application, which was one of the agreed conditions of the grant.

Funding and reserves are monitored on an ongoing basis at board meetings.

Future plans

The vision for Reachout is to become a 'Centre for Excellence in Creativity & Wellbeing, Inclusive to All'

Reachout strategy focuses on short, medium and long term activity.

Reachout can evidence a proven track record in delivering quality time-based programmes. However, no proposal is devoid of risk. Where there is community benefit required as well as income generation, these two motivators inevitably increase risk. The job of the Board of Directors is to estimate the facts both within our strategy and those gathered in previous research and proceed with as many safeguards in place as possible.

Short Term - Rebuild Reachout post Covid-19 Pandemic

- Create a comprehensive and varied schedule of studio workshops to attract new and existing members back to the studio
- Streamline policies and automated procedures post Covid-19 pandemic
- Online social programmes
- Self-directed study programmes

Medium Term – Evidence we are a Covid-19 resilient organisation

- To learn from the short term
- Digital upskilling for members
- Engagement through isolation
- Ongoing creative activities
- Online social programmes
- Registered studio programmes
- Self-directed study programmes
- Stakeholder Engagement Plan

Long Term – Develop longer term funding through commercial initiatives

- Increased partnerships
- Outdoor garden developments
- Build long lasting collaborations
- Secure funding in an ever change funding landscape
- Generate income through studio and garden activities

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr C A Machan

Mrs A Matthews

Mr G Samson

Ms J Parkinson

(Resigned 25 January 2022)

(Resigned 25 January 2022)

REACHOUT WITH ARTS IN MIND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Miss A Saeed

(Appointed 25 January 2022 and resigned 6 September 2022)

Recruitment and appointment of trustees

Reachout has an ongoing recruitment process for trustees and is subject to current numbers in post. Reachout will aim to operate, as a minimum, with all core positions filled (Chair, Vice Chair, Treasurer, Secretary and Member Representative) or a quorate plus two. A maximum of 10 trustees will be in post. For recruitment, advertisements are posted - where and when the adverts are posted is dependent on the role being recruited. Application packs are distributed to all applicants. All applicants to the board must complete a Board of Voluntary Directors application form. The recruitment panel will meet to discuss all applicants, and record reasons for accepting/rejecting candidates. Interview packs are distributed to potential candidates, while unsuccessful candidates are notified and given feedback. An informal meeting takes place with the Executive Artistic Director prior to meeting with the Chair and Board. The candidate is then invited to attend a Board Meeting before being offered/accepting the role. All new Directors are sent the Directors' Handbook before accepting the position. On acceptance of the role, a request for references is then made by Reachout.

Statement of trustees' responsibilities

The trustees, who are also the directors of Reachout With Arts in Mind for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Mr C A Machan

Trustee

Dated: 3 October 2022

REACHOUT WITH ARTS IN MIND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REACHOUT WITH ARTS IN MIND

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 7 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Reachout With Arts in Mind for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the 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 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



John Anderson CA
French Duncan LLP
Macfarlane Gray House
Castle Craig Business Park
Springbank Road
Stirling
FK7 7WT
Scotland

Dated: 3 October 2022

REACHOUT WITH ARTS IN MIND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
Income from:						
Donations and legacies	2	3,805	149,590	153,395	18,675	51,815
Charitable activities	3	-	-	-	11,441	11,441
Other trading activities	4	16,057	-	16,057	-	2,230
Investments	5	33	-	33	-	112
Total income		19,895	149,590	169,485	21,017	65,598
Expenditure on:						
Charitable activities	6	12,106	170,029	182,135	18,522	152,832
Net incoming/(outgoing) resources before transfers		7,789	(20,439)	(12,650)	2,495	(87,234)
Gross transfers between funds		2,300	(2,300)	-	1,963	-
Net income/(expenditure) for the year/						
Net movement in funds		10,089	(22,739)	(12,650)	(91,692)	(87,234)
Fund balances at 1 April 2021		222,496	42,483	264,979	134,175	352,213
Fund balances at 31 March 2022		232,585	19,744	252,329	42,483	264,979

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

REACHOUT WITH ARTS IN MIND

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		6,857		7,868
Current assets					
Debtors	12	883		658	
Cash at bank and in hand		249,730		258,915	
		250,613		259,573	
Creditors: amounts falling due within one year	13	(5,141)		(2,462)	
Net current assets			245,472		257,111
Total assets less current liabilities			252,329		264,979
Income funds					
Restricted funds	16		19,744		42,483
<u>Unrestricted funds</u>					
Designated funds	15	59,511		90,373	
General unrestricted funds		173,074		132,123	
			232,585		222,496
			252,329		264,979

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 3 October 2022



Mr C A Machan
Trustee



Mr G Samson
Trustee

Company registration number SC373771

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Reachout With Arts in Mind is a private company limited by guarantee incorporated in Scotland. The registered office is Unit 27 & 28, Lime Tree House, North Castle Street, Alloa, FK10 1EX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "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)" (second edition - October 2019) (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have reviewed the future funding and activities of the charity including the impact of the Covid-19 pandemic. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is recognised in the Statement of Financial Activities (SOFA) once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and similar income

Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource and receipt is probable.

Grants receivable

Grants receivable are credited to the SOFA in the year in which they accrue and are treated as restricted funds.

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Income from charitable activities

Income from charitable activities includes income from activities or where entitlement is subject to specific performance conditions is recognised as earned (as the related service is provided).

Investment income, rental income and similar income

Income from investments and from rental income and similar sources is included in the Statement of Financial Activities in the year in which it is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.5 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.

Charitable activities and governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those costs associated with meeting constitutional and statutory requirements of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
Donations and gifts	872	-	872	644	-	644
Grants receivable	2,933	149,590	152,523	18,031	33,140	51,171
	<u>3,805</u>	<u>149,590</u>	<u>153,395</u>	<u>18,675</u>	<u>33,140</u>	<u>51,815</u>
Grants receivable for core activities						
SCVO	-	-	-	-	11,140	11,140
Clackmannanshire Council	2,933	7,000	9,933	10,000	12,000	22,000
HMRC	-	-	-	7,731	-	7,731
William Syson Foundation	-	-	-	-	5,000	5,000
Community Jobs Scotland	-	-	-	-	5,000	5,000
Scottish Voluntary Enterprise - Communities Mental Health & Wellbeing	-	5,000	5,000	-	-	-
The Robertson Trust	-	30,000	30,000	-	-	-
National Lottery Community Fund	-	107,590	107,590	-	-	-
Other	-	-	-	300	-	300
	<u>2,933</u>	<u>149,590</u>	<u>152,523</u>	<u>18,031</u>	<u>33,140</u>	<u>51,171</u>

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	2022 £	2021 £
Performance related grants	-	11,441
Analysis by fund		
Restricted funds	-	11,441
Performance related grants		
Creative Scotland	-	10,941
NHS	-	500
Other	-	-
	-	11,441

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Workshops	13,498	1,480
Membership subscriptions	2,559	750
Other trading activities	16,057	2,230

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	33	112

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	2022 £	2021 £
Art materials	5,105	2,813
Sessional artists	384	480
	<u>5,489</u>	<u>3,293</u>
Share of support costs (see note 7)	175,083	147,594
Share of governance costs (see note 7)	1,563	1,945
	<u>182,135</u>	<u>152,832</u>
Analysis by fund		
Unrestricted funds	12,106	18,522
Restricted funds	170,029	134,310
	<u>182,135</u>	<u>152,832</u>

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	142,098	-	142,098	116,763	-	116,763
Depreciation	3,311	-	3,311	3,519	-	3,519
Rent, rates, water and insurance	16,384	-	16,384	15,788	-	15,788
Telephone	1,011	-	1,011	1,080	-	1,080
Advertising, printing, postage and stationery	3,217	-	3,217	2,582	-	2,582
Computer expenses	3,249	-	3,249	2,868	-	2,868
Repairs and maintenance	3,332	-	3,332	2,993	-	2,993
Travel expenses	160	-	160	-	-	-
Staff and volunteer expenses	1,126	-	1,126	1,618	-	1,618
Sundries	947	-	947	383	-	383
Professional fees	248	-	248	-	-	-
Accountancy	-	1,550	1,550	-	1,932	1,932
Professional fees	-	13	13	-	13	13
	<u>175,083</u>	<u>1,563</u>	<u>176,646</u>	<u>147,594</u>	<u>1,945</u>	<u>149,539</u>
Analysed between Charitable activities	<u>175,083</u>	<u>1,563</u>	<u>176,646</u>	<u>147,594</u>	<u>1,945</u>	<u>149,539</u>

8 Net movement in funds

	2022	2021
	£	£
Net movement in funds is stated after charging/(crediting)		
Independent examiner's fees	1,550	1,428
Depreciation of owned tangible fixed assets	<u>3,311</u>	<u>3,519</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits or expenses from the charity during the year.

10 Employees

The average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was:

2022	2021
Number	Number
<u>7</u>	<u>6</u>

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	133,361	109,861
Social security costs	6,197	4,689
Other pension costs	2,540	2,213
	<u>142,098</u>	<u>116,763</u>

The charity considers its key management personnel to comprise of the trustees' and the Executive Artistic Director. The total employment benefits including employer pension contributions of the key management personnel were £41,360 (2021: £40,123).

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2021	2,913	16,054	4,663	23,630
Additions	-	-	2,300	2,300
Disposals	-	-	(593)	(593)
At 31 March 2022	<u>2,913</u>	<u>16,054</u>	<u>6,370</u>	<u>25,337</u>
Depreciation and impairment				
At 1 April 2021	2,594	10,190	2,978	15,762
Depreciation charged in the year	80	1,466	1,765	3,311
Eliminated in respect of disposals	-	-	(593)	(593)
At 31 March 2022	<u>2,674</u>	<u>11,656</u>	<u>4,150</u>	<u>18,480</u>
Carrying amount				
At 31 March 2022	<u>239</u>	<u>4,398</u>	<u>2,220</u>	<u>6,857</u>
At 31 March 2021	<u>319</u>	<u>5,864</u>	<u>1,685</u>	<u>7,868</u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>883</u>	<u>658</u>

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,018	-
Other creditors	573	512
Accruals and deferred income	1,550	1,950
	<u>5,141</u>	<u>2,462</u>

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Unrestricted funds

	Balance at 1 April 2020 £	Incoming resources £	Movement in funds			Balance at 1 April 2021 £	Incoming resources £	Movement in funds		Balance at 31 March 2022 £
			Resources expended £	Transfers £	Gains and losses £			Resources expended £	Transfers £	
General fund	97,674	20,001	(15,552)	30,000	-	132,123	19,870	(8,919)	30,000	173,074

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Balance at 1 April 2021 £	Movement in funds			Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £	
Art 'n' Mind Surplus	111,986	1,015	-	(30,000)	83,001	25	-	(30,000)	53,026
Capital fund	8,379	-	(2,970)	1,963	7,372	-	(3,187)	2,300	6,485
	120,365	1,015	(2,970)	(28,037)	90,373	25	(3,187)	(27,700)	59,511

Art n Mind Surplus

This funding was initially acquired when the trading subsidiary Art 'n' Mind closed on 31 March 2018. It has been set aside to cover staff salaries, executive training and workshop delivery costs due to staff shortages. During the year, the board agreed to release some of the reserve to the general funds.

Capital Fund

This represents the NBV of the charities assets which were purchased using capital grants.

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 March 2022
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Creative Scotland	26,777	10,941	(37,718)	-	-	-	-	-	-
National Lottery Community Fund	80,104	-	(72,246)	-	7,858	107,590	(105,544)	-	9,904
Big Lottery Underspend	16,894	-	(16,894)	-	-	-	-	-	-
Big Lottery - Awards For All	10,000	-	(560)	-	9,440	-	-	-	9,440
NHS	400	500	(500)	-	400	-	-	-	400
Community Jobs Scotland	-	5,000	(5,000)	-	-	-	-	-	-
SCVO	-	11,140	(1,392)	(1,963)	7,785	-	(5,485)	(2,300)	-
Clackmannanshire Council	-	12,000	-	-	12,000	7,000	(19,000)	-	-
William Syson Foundation	-	5,000	-	-	5,000	-	(5,000)	-	-
Mental Health & Wellbeing (SVE)	-	-	-	-	-	5,000	(5,000)	-	-
Robertson Trust	-	-	-	-	-	30,000	(30,000)	-	-
	<u>134,175</u>	<u>44,581</u>	<u>(134,310)</u>	<u>(1,963)</u>	<u>42,483</u>	<u>149,590</u>	<u>(170,029)</u>	<u>(2,300)</u>	<u>19,744</u>

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

(Continued)

Nature and purpose of funds

Creative Scotland, National Lottery Community Fund, Awards For All, NHS, William Syson Foundation & Scottish Voluntary Enterprise - this funding is towards the cost of the Creative Communities Expressive Art Programme.

Big Lottery Underspend – there was an underspend of the Big Lottery Grant for the running costs of The Makers Gallery and Bistro which Reachout has been permitted to spend on the re-location of the charity office and core running costs.

The Community Jobs Scotland funding was toward the cost of a studio assistant.

SCVO & Clackmannanshire Council - this funding is towards the costs associated with the recovery from the COVID pandemic. The fund transfers represent capital expenditure.

Robertson Trust - this funding is toward the core running costs of the charity.

REACHOUT WITH ARTS IN MIND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	6,857	-	6,857	7,868	-	7,868
Current assets/ (liabilities)	225,728	19,744	245,472	214,628	42,483	257,111
	<u>232,585</u>	<u>19,744</u>	<u>252,329</u>	<u>222,496</u>	<u>42,483</u>	<u>264,979</u>

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	<u>-</u>	<u>6,790</u>

19 Related party transactions

There were no disclosable related party transactions during the year.