

Waterbaby Arts
Statement of Receipts and payments for the year
ended 31 July 2025

SC048526

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
Receipts						
Donations	2,260				2,260	1,082
Legacies					-	
Grants		50,868			50,868	35,556
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	22,527
					-	
Sub total	2,260	50,868	-	-	53,128	59,165
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,260	50,868	-	-	53,128	59,165
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,961	58,778			62,739	48,188
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	540				540	432
Preparation of annual accounts					-	
Legal costs					-	-
Other					-	
					-	
Sub total	4,501	58,778	-	-	63,279	48,620
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,501	58,778	-	-	63,279	48,620
Net receipts / (payments)	(2,241)	(7,910)	-	-	10,151	10,545
A5 Transfers to / (from) funds	(3,936)	3,936			-	
Surplus / (deficit) for year	(6,177)	(3,974)	-	-	(10,151)	10,545

**Statement of Receipts and payments for the year
ended 31 July 2025**

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Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash funds	Cash and bank balances at start of year	10,524	10,545			21,069	10,524
	Surplus / (deficit) shown on receipts and payments account	(6,177)	(3,974)			(10,151)	10,545
						-	
						-	
	Cash and bank balances at end of year	4,347	6,571	-	-	10,918	21,069

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Other assets	Due from Trustee	Mish Mash Move	250	250	-
	Due from East Park Schools	East Park schools	633	633	-
		Total	883	883	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Liabilities	Accountancy fees	Unrestricted	1,662	540
	Due to DIP	Restricted	3,500	-
		Total	5,162	540

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

	LINDA PAYNE	19.6.26

Section C Notes to the Accounts

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Clasp Supporting Communities fund was achieved earlier in 2024 but allowed us to start a wonderful respite monthly meet up for families who had had their service with drawn. We ran 12 sessions working with 15 families using dance arts and aerial to bring together young families.

The Fletcher foundation was attained so that we could continue to support Christopher Thomas with his movement and use of language. We now have a long term fund to help Christopher grow and become more confident in his voice and movement after a stroke took away his use of language.

Leia C -Using her Independent Living Fund, we provide weekly 1-1 sessions for this vulnerable young adult with agoraphobia, creating bespoke movement workshops that can be delivered in the comfort of her own home.

Dirty Feet Dance Company are entering their 20th year and continue to create new and exciting performances for ASN audiences. Highlights of the year include partnerships with the Kibble Education and Care facility to incorporate live musicians into their performances.

We continue to enjoy strong ties with partner charity Super kids, an organisation that shares our ethos of inclusion and equality. We have been working on their respite programme to deliver vital services to families in need during the school holidays.

This year at Kelbourne Park saw the return of our ASN apprentice following a long illness, the school were delighted to have her back working with the children. We continue to provide weekly dance sessions both indoors and in the forest classroom, to the nursery and primary classes.

After almost 15 years of working in South Lanarkshire, we are passing both these ASN adult dance groups to one of our freelancers due to the logistics of working in rural areas. We have loved every minute of these workshops and wish Susan well in her new venture with them.

The latest round of our ASN family jam sessions has been well attended and supported by both Renfrewshire council and our partners at the Kibble. DIP (Dance Instruments Play!) continues to provide respite for parents/carers whilst offering meaningful volunteer opportunities to our highly skilled ASN apprentices.

Our East Park School sessions have been so popular they have asked us to work with their adult services in addition to their primary and secondary pupils. Sessions are increasing to a full day of activities with funding being sought to offer Rebound Therapy sessions in the near future.

We were delighted to explore a new partnership with the Unique Friends Group from South Ayrshire to create their own multi-artform film, Mish Mash Mosh Movies, highlighting their journey over 12 weeks and culminating in a film premier for family and friends.

The feedback from North Ayrshire Council was so positive they have asked us to return this year and increase our offer to include a lunchtime dance club and afterschool services to support senior students with their transition to work/FE. We look forward to working with these pupils again in other community settings.

3 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Ruth Foster - Trustee	Payment for Subcontracted work	22,657	
Linda Payne - Trustee	Payment for Subcontracted work	4,323	

Waterbaby Arts

Statement of Receipts and payments for the year ended 31 July 2025

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
	2,260				2,260	1,082
					-	
					-	
					-	
Total	2,260	-	-	-	2,260	1,082

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Youthlink			-	7,560
Foyle Foundation			-	6,000
William Syson			-	4,000
Engage Renfrewshire		9,020	9,020	7,000
Renfrewshire Council		387	387	4,548
Argyll & Bute			-	2,448
Garfield Weston			-	4,000
Leila Campbell		1,050	1,050	-
Dirty Feet		3,680	3,680	-
Super Kids		1,865	1,865	-
Chris Thomas		490	490	-
I Mair School		12,785	12,785	-
Kelbourne School		3,010	3,010	-
South Lanarkshire		4,349	4,349	-
DIP		8,500	8,500	-
East Park School		1,312	1,312	-
Mish Mash Move		500	500	-
North Ayrshire		100	100	-
Fletcher Foundation		2,000	2,000	-
Howford		1,820	1,820	-
Total	-	50,868	50,868	35,556

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Workshop fees	-				-	22,527
Other					-	-
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	22,527

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Insurance	600				600	585
Information technology	26	343			369	58
Subcontractors	3,260	53,318			56,578	37,340
Training					-	168
Travel		1,070			1,070	850
Consultancy					-	6,642
Equipment		602			602	2,370
Marketing					-	-
Other project costs	75	3,104			3,179	175
Sundry		341			341	-
Total	3,961	58,778	-	-	62,739	48,188

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted Fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,260				2,260	1,082
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	-				-	22,527
Sub total	2,260	-	-	-	2,260	23,609
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,260	-	-	-	2,260	23,609
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	3,961				3,961	19,583
Grants and donations					-	
Governance costs:						
Audit / independent examination	540				540	432
Preparation of annual accounts					-	
Legal costs					-	
Sub total	4,501	-	-	-	4,501	20,015
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,501	-	-	-	4,501	20,015
Net receipts / (payments)	(2,241)	-	-	-	(2,241)	3,594
Transfers to / (from) funds	(3,685)				(3,685)	
Surplus / (deficit) for year	(5,926)	-	-	-	(5,926)	3,594

Nature and purpose of funds

6 Breakdown of restricted funds
