

Generation Arts SCIO

Trustees' Report
and
Financial Statements

For the year ended 31 March 2024

Scottish Charity Number: SC051666

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**Generation Arts SCIO
Trustees' Annual Report and Financial Statements
For the year ended 31 March 2024**

SC051666

Trustees' Annual Report

Administrative Information

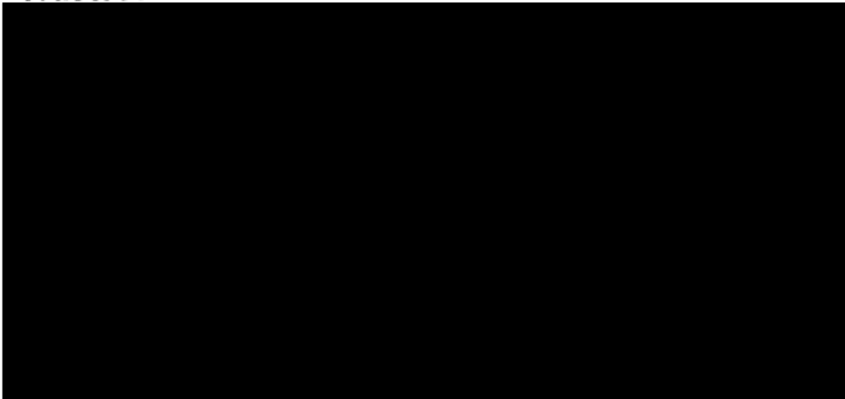
Charity Name

Generation Arts SCIO

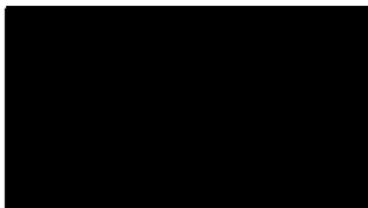
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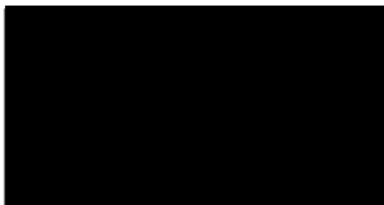
Trustees



Address



Independent Examiner



Structure, Governance and Management

Governing document

The charity was awarded SCIO status on 25th March 2022 and is governed by its constitution adopted on the same date. The charity was previously an unincorporated association. The assets of the unincorporated association were transferred to the SCIO on 6th September 2023.

Recruitment and Appointment of Trustees

The charity has a single tier structure and the voting members of the board, which meets on a monthly basis, are the charity's trustees. Members of the board are elected at the Annual General Meeting and the board may appoint any member at any time to serve on the committee.

Objectives and Activities

Charitable purpose

Our charitable purposes, as set out in the constitution, are:

- The advancement of the arts, heritage and culture.
- The provision of recreational activities.
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

Activities and achievements

This year the Trustees and Director have focused on delivering, or preparing to deliver, the actions within the Community Enterprise Sustainability Plan. This plan looked at comparable charities, potential markets, carried out a SWOT and recommended areas for our growth in: Arts and Health, Organisational (corporate) Wellbeing and Education.

Trust and Foundation, and national public funds, have been the life blood of the charity and Generation Arts have had a high success rate with these funders. Although this will no doubt continue to be true there is increasingly less public funding available and competition for T&F grants has doubled since 2020. The need to diversify our income and ensure we are getting best value for all our expenditure has never been stronger.

Other sustainability actions included revising and refining our key roles, sustaining the role of Financial Administrator, advertising for Board members with varied experience and seeking non-restricted funding for core administrative duties. We interrogated the charging structures of all our activities including those long term and well established. A review of our community classes has resulted in scaling

Activities and achievements (continued)

back on the number of these, especially those that were not self-sustaining.

We were pleased to complete the final elder care home projects that had been extended, or on hold, during Covid impacted years. This included the final delivery of the Allen Lane and the Robertson Trust projects. Through discussions with the Care Activity Network, and as part of the actions resulting from the sustainability planning with Community Enterprise, we then wrote to all care homes with the news that we would be offering a not for profit charged for service.

Regional Screen Scotland allowed us to invest in our infrastructure to prepare for sustaining the community cinema network and further funding is being sought to extend our support of this network for 3 more years.

NHS Lothian Charity Tonic funding was renewed for a fourth year, making Generation Arts the recipient of their largest grant to a third party for participatory arts activity. The project now extends into East & Mid Lothian and Edinburgh. Their appointment of an Evaluation Manager, who supports us in gathering impacts, is supporting us to better understand the priorities of healthcare when working with artists. We raised additional money to extend the project, from other NHS sources. Our reach has extended to new NHS Lothian departments who have independently contracted us to deliver art / health / wellbeing projects for them.

Within the year we were pleased to work with Dance Base, Scotland's national home for contemporary dance, to test the feasibility of a Dance for Parkinson's class in West Lothian. The class was well attended but does require significant resources to deliver weekly sessions (at least three qualified artists plus volunteers) so would require significant funding to run again in the future.

The Music in Mind project was a great success. We were unsuccessful in a third round of funding and the project ends with this financial year. A funding application is with the Community Fund for a wellbeing project across West Lothian which carries the best of this project, and the network it created, with it.

At the end of the year we were asked to be part of the management group for a West Lothian wide NHS / HSCP project to support people on the waiting list for dementia diagnosis. This new service is to support families at the point of referral to the waiting list for diagnosis. The Memory Information Service Team consists of many third party providers who will be funded to deliver services to the target group, and is managed by Carers of West Lothian.

As our consultancy period with Community Enterprise came to an end, we were pleased to be offered a further consultancy with them to focus on redesigning our website. This will protect the site from advertising, have click points for donations, and include new sections on our offer to corporates and other partners. With the new website in place we will be able to move forward on developing corporate partnerships, a key tool in diversifying income and raising unrestricted income.

Financial Review

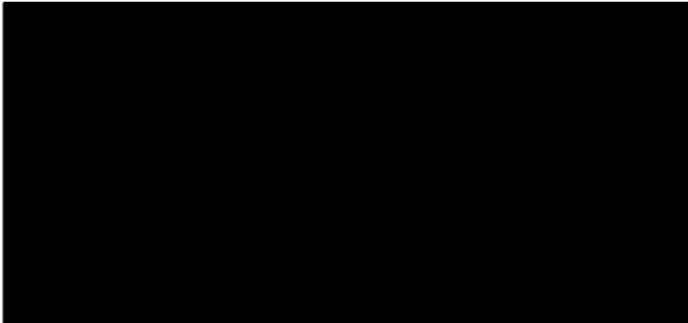
Financial performance

During the year, grants were received from Regional Screen Scotland £5,500, Robertson Trust £4,500, NHS Tonic Year 2/Year 3 £23,144, NHS Small Grant £3,740, NHS Endowment £2,500, NHS Dementia Carers Fund £750 and Dance Base Parkinsons Fund £2,200. Donations and fundraising of £6,805 were received during the year and other income of £5,394.

Reserves Policy

It is the policy of the Trustees to maintain unrestricted funds at a minimum level of £1,000. Reserves are reviewed on a continuous basis to ensure the charity's activities will not be affected.

Approved by the Trustees on 3rd September 2024 and signed on their behalf by:



**Generation Arts SCIO
Trustees' Annual Report and Financial Statements
For the year ended 31 March 2024
Independent Examiner's Report**

SC051666

To the Trustees of Generation Arts SCIO

I report on the accounts of the charity for the year ended 31st March 2024 which are set out on Pages 8 to 11, together with the Trustees' Annual Report on pages 3 to 6.

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 Trustees Investment (Scotland) Act 2005 and of the Charities Accounts (Scotland) Regulations 2006(as amended).

The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 Charities Accounts (Scotland) Regulations 2006 (as amended). 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 whether the accounts present a "true and fair view".

Independent examiner's statement

In the course of my examination, no matter has come to my attention 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 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date: _____

25/11/2024

Generation Arts SCIO
Trustees' Annual Report and Financial Statements
For the year ended 31 March 2024

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Receipts and Payments Account
For the year ended 31st March
2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Receipts					
Grants	3	-	42,334	42,334	59,343
Other Income		5,394	-	5,394	3,147
Donations and Fundraising		6,805	-	6,805	8,405
Total Receipts		<u>12,199</u>	<u>42,334</u>	<u>54,533</u>	<u>70,895</u>
Payments	5				
Charitable Activities		13,180	52,334	65,514	66,977
Governance Costs		540	-	540	672
		<u>13,720</u>	<u>52,334</u>	<u>66,054</u>	<u>67,649</u>
Payments Relating to Fixed Assets					
Purchase of Fixed Assets		-	-	-	-
Total Payments		<u>13,720</u>	<u>52,334</u>	<u>66,054</u>	<u>67,649</u>
Net Receipts/(Payments)		(1,521)	(10,000)	(11,521)	3,246
Surplus/(Deficit) for the year		<u>(1,521)</u>	<u>(10,000)</u>	<u>(11,521)</u>	<u>3,246</u>

The notes on page 10 and 11 form part of these financial statements.

Generation Arts SCIO
Trustees' Annual Report and Financial Statements
For the year ended 31 March 2024

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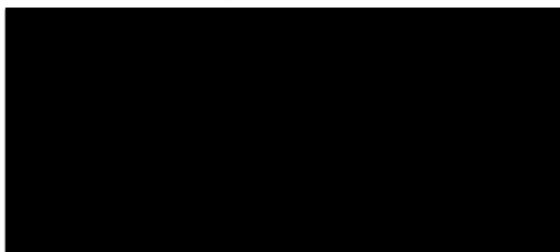
Statement of Balances

As at 31st March 2024

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Cash and Bank Balances				
Cash at Bank at 31 March 2023	3,052	29,529	32,581	29,335
Surplus/(Deficit) for the year	(1,521)	(10,000)	(11,521)	3,246
Cash at Bank at 31 March 2024	<u>1,531</u>	<u>19,529</u>	<u>21,060</u>	<u>32,581</u>
Bank Balance				
Current Account	<u>1,531</u>	<u>19,529</u>	<u>21,060</u>	<u>32,581</u>
Other Assets at Cost	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Liabilities				
Independent Examiner's Fee	-	-	-	650
Co-ordination Fees	20	1,029	1,049	1,162
Artist Fees and Venue Hire	-	1,130	1,130	1,669
Administrative Fees	-	-	-	200
	<u>20</u>	<u>2,159</u>	<u>2,179</u>	<u>3,681</u>

The notes on page 10 and 11 form part of these financial statements.

The financial statements were approved by the Charity Trustees on 3rd Sept 2024 and signed
on their behalf by: -



Generation Arts SCIO
Trustees' Annual Report and Financial Statements
For the year ended 31 March 2024

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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. Fund Accounting

Unrestricted funds are those funds that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The various restricted funds of the charity are shown in Note 4.

3. Movement of Funds

	1st April 2023 £	Receipts £	Payments £	31st March 2024 £
Unrestricted Funds				
General Fund	3,052	12,199	(13,720)	1,531
	<u>3,052</u>	<u>12,199</u>	<u>(13,720)</u>	<u>1,531</u>
Restricted Funds				
Regional Screen Scotland	7,428	5,500	(7,029)	5,899
Robertson Trust	3,031	4,500	(7,531)	-
Wellbeing Fund Year 2	11,389	-	(10,131)	1,258
VSG Unpaid Carers Fund	2,030	-	(2,030)	-
NHS Tonic Year 2	5,651	4,446	(10,097)	-
NHS Tonic Year 3	-	18,698	(10,138)	8,560
NHS Small Grant	-	3,740	(1,481)	2,259
NHS Endowment	-	2,500	(1,608)	892
NHS Dementia Carers Fund	-	750	(89)	661
Dance Base Parkinsons Fund	-	2,200	(2,200)	-
Total Restricted Funds	<u>29,529</u>	<u>42,334</u>	<u>(52,334)</u>	<u>19,529</u>
Total Funds	<u>32,581</u>	<u>54,533</u>	<u>(66,054)</u>	<u>21,060</u>

No transfers were made between funds

4. Purpose of Funds

Regional Screen Scotland: To fund a West Lothian Community Cinema Network.

Robertson Trust: To fund HomeHeART in care homes, extended due to Covid restrictions.

Wellbeing Fund Year 1/Year 2: Scot Govt/VSGWL Community Wellbeing & Mental Health fund to support community music making classes across West Lothian.

VSG Unpaid Carers Fund: Scottish Government funding through the VSG West Lothian for activities to support the mental health and wellbeing of unpaid carers.

NHS Tonic Year2/Year3: From NHS Lothian Charity, formally Edinburgh and the Lothians Health Foundation, to support further years of participatory cinema and arts programme across NHS sites in West, East, Mid Lothian and Edinburgh.

NHS Small Grant: A 6 month programme of participatory arts at Pentland Court, Ward 3 and Maple Villa; NHS Lothian, St John's Hospital, Livingston.

NHS Endowment: A 12 month programme of participatory arts at Tippetill House Hospital, a community hospital operated by NHS Lothian in West Lothian.

NHS Dementia Carers Fund: Participation in the development of, and provision of, service within the Memory Information Service Team. MIST lead agent is Carer's of West Lothian and is funded by NHS Lothian/HSPC.

Dance Base Parkinsons Fund: A time limited pilot to assess demand and feasibility of a Dance for Parkinsons group in West Lothian.

Generation Arts SCIO
Trustees' Annual Report and Financial Statements
For the year ended 31 March 2024

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Notes to the Accounts continued

5. Analysis of Grants Received

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Regional Screen Scotland	-	5,500	5,500	6,483
NHS Tonic Year 1	-	-	-	14,260
NHS Tonic Year 2	-	4,446	4,446	16,000
NHS Tonic Year 3	-	18,698	18,698	-
VSG Unpaid Carers Fund	-	-	-	3,600
Wellbeing Fund Year 2	-	-	-	12,000
Allen Lane Foundation	-	-	-	2,500
Robertson Trust	-	4,500	4,500	4,500
NHS Small Grant	-	3,740	3,740	-
NHS Endowment	-	2,500	2,500	-
NHS Dementia Carers Fund	-	750	750	-
Dance Base Parkinsons Fund	-	2,200	2,200	-
Total Grants Received	-	42,334	42,334	59,343

6. Analysis of Payments

Director Co-ordination & Admin Fees	449	9,266	9,715	12,034
Director Project Management Fees	-	-	-	585
Project Co-ordination Fees	595	11,776	12,371	13,562
Administrative and Financial Costs	363	2,498	2,861	1,083
Artist Fees and Expenses	9,483	27,609	37,092	36,087
Venue Hire and Catering	1,942	1,135	3,077	2,836
Other Costs	348	50	398	790
	13,180	52,334	65,514	66,977
Purchase of Fixed Assets	-	-	-	-
Governance costs				
Independent Examiner's Fee	540	-	540	672
Total Payments	13,720	52,334	66,054	67,649

7. Trustee Remuneration and Related Party Transactions

During the year one trustee received remuneration of £1,200 for financial administration work undertaken on behalf of the charity (2023: £300).

During the year one trustee received reimbursement of expenses of £20 (2023:£71).

No trustees or person related to a trustee had any personal interest in any contract or transaction entered into by the charity.