

OSCR Scottish Charity Regulator	Enter charity name below					Enter SC No. below	
	HEART AND SOUND					SC045572	
	Receipts and payments accounts						
	For the period from	Period start date			to	Period end date	
Day		Month	Year	Day		Month	Year
1		May	2024	30		April	2025

Section A Statement of receipts and payments						
	Unrestricted	Restricted	Expendable	Permanent	Total funds	Total funds last
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	879		- 0	- 0	879	
Legacies	- 0	- 0	- 0	- 0	- 0	
Grants		29,844	- 0	- 0	29,844	107,758
Receipts from fundraising activities			- 0	- 0	- 0	3,148
Gross trading receipts		- 0	- 0	- 0	- 0	
Income from investments other than		- 0	- 0	- 0	- 0	
Rents from land & buildings		- 0	- 0	- 0	- 0	
Gross receipts from other charitable		- 0	- 0	- 0	- 0	
Tax return HMRC					- 0	
A1 Sub total	879	29,844	- 0	- 0	30,723	110,905
A2 Receipts from asset &						
Proceeds from sale of fixed assets	- 0	- 0	- 0	- 0	- 0	- 0
Proceeds from sale of investments	- 0	- 0	- 0	- 0	- 0	- 0
A2 Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total receipts	879	29,844	- 0	- 0	30,723	110,905
A3 Payments						
Expenses for fundraising activities	- 0	- 0	- 0	- 0	- 0	- 0
Gross trading payments	- 0	- 0	- 0	- 0	- 0	- 0
Investment management costs	- 0	- 0	- 0	- 0	- 0	- 0
Payments relating directly to	11,000	45,860	- 0	- 0	56,860	100,352
Grants and donations	- 0	- 0	- 0	- 0	- 0	- 0
Governance costs:	- 0	- 0	- 0	- 0	- 0	- 0
Audit / independent examination	200	- 0	- 0	- 0	200	
Preparation of annual accounts	- 0	- 0	- 0	- 0	- 0	- 0
Legal costs	- 0	- 0	- 0	- 0	- 0	- 0
Other	- 0	- 0	- 0	- 0	- 0	- 0
	- 0	- 0	- 0	- 0	- 0	- 0
A3 Sub total	11,200	45,860	- 0	- 0	57,060	100,352
A4 Payments relating to asset and						
Purchases of fixed assets	- 0	- 0	- 0	- 0	- 0	- 0
Purchase of investments	- 0	- 0	- 0	- 0	- 0	- 0
A4 Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total payments	11,200	45,860	- 0	- 0	57,060	100,352
Net receipts / (payments)	(10,321)	(16,016)	-	-	(26,336)	10,554
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(10,321)	(16,016)	-	-	(26,336)	10,554

HEART AND SOUND						SC045572	
Section B Statement of balances							
Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	11,891	16,866			28,757	18,203
	Surplus / (deficit) shown on receipts and payments account	(10,321)	(16,016)			(26,337)	10,664
						-	
						-	
	Cash and bank balances at end of year	1,570	850	-	-	2,420	28,757
	(Agree balances with receipts and payments account(s))	0	0	-	-	1	0
	Details			Fund to which asset belongs		Market valuation	Last year
						to nearest £	to nearest £
B2 Investments							
				Total		-	-
	Details		Fund to which asset belongs		Cost (if available)	Current value (if available)	Last year
					to nearest £	to nearest £	to nearest £
B3 Other assets							
			Total		-	-	-
	Details		Fund to which liability relates		Amount due		Last year
					to nearest £		to nearest £
B4 Liabilities							
			Total		- 0		- 0
	Details		Fund to which liability relates		Amount due		Last year
					to nearest £		to nearest £
B5 Contingent liabilities							
			Total		-		-
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval	
		Luke Harding		LUKE HARDING		29/7/26	

HEART AND SOUND						SC045572
Additional analysis (1)						
Analysis of receipts and payments						
1 Donations						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Donations private	345	- 0			345	- 0
	534				534	
					- 0	
					- 0	
Total	879	- 0	- 0	- 0	879	- 0
	-	-	-	-	-	-
2 Grants						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
Uk youth		13,000			13,000	107,758
National Lottery Community Fund (young start)		16,844			16,844	
					- 0	
					- 0	
Total	- 0	29,844			29,844	107,758
	-	-			-	-
3 Gross receipts from other charitable activities						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
Total	- 0	- 0	- 0	- 0	- 0	- 0
	- 0	- 0	- 0	- 0	- 0	- 0
4 Payments relating directly to charitable activities						
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
revenue - rent and staff and activities	11,000	45,860			56,860	100,352
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
Total	11,000	45,860	- 0	- 0	56,860	100,352
	- 0	- 0	- 0	- 0	- 0	- 0

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	879				879	
Legacies					- 0	
Grants					- 0	30,200
Receipts from fundraising activities					- 0	3,148
Gross trading receipts					- 0	
Income from investments other than land and buildings					- 0	
Rents from land & buildings					- 0	
Gross receipts from other charitable activities					- 0	
Sub total	879	- 0	- 0	- 0	879	33,348
					- 0	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					- 0	
Proceeds from sale of investments					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total receipts	879	- 0	- 0	- 0	879	33,348
					-	
Payments						
Expenses for fundraising activities					- 0	
Gross trading payments					- 0	
Investment management costs					- 0	
Payments relating directly to charitable activities	11,000				11,000	29,991
Grants and donations					- 0	
Governance costs:					- 0	
Audit / independent examination	200				200	200
Preparation of annual accounts					- 0	
Legal costs					- 0	
					- 0	
					- 0	
Sub total	11,200	- 0	- 0	- 0	11,200	30,191
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					- 0	
Purchase of investments					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
					-	
Total payments	11,200	- 0	- 0	- 0	11,200	30,191
					-	
Net receipts / (payments)	(10,321)	-	-	-	(10,321)	3,157
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(10,321)	-	-	-	(10,321)	3,157
					-	
Nature and purpose of funds						

HEART AND SOUND					SC045572	
Additional analysis (3)						
6 Breakdown of restricted funds						
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below		
	Uk youth	National Lottery Community Fund			Total restricted funds	Total restricted funds last period
Receipts						
Donations					- 0	
Legacies					- 0	
Grants	13,000	16,844			29,844	77,558
Receipts from fundraising activities					- 0	
Gross trading receipts					- 0	
Income from investments other than land and buildings					- 0	
Rents from land & buildings					- 0	
Gross receipts from other charitable activities					- 0	
Sub total	13,000	16,844	- 0	- 0	29,844	77,558
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					- 0	
Proceeds from sale of investments					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total receipts	13,000	16,844	- 0	- 0	29,844	77,558
					-	
Payments						
Expenses for fundraising activities					- 0	
Gross trading payments					- 0	
Investment management costs					- 0	
Payments relating directly to charitable activities	45,860				45,860	70,361
Grants and donations					- 0	
Governance costs:					- 0	
Audit / independent examination					- 0	
Preparation of annual accounts					- 0	
Legal costs					- 0	
					- 0	
					- 0	
Sub total	45,860	- 0	- 0	- 0	45,860	70,361
					-	
Payments relating to asset and investment						
Purchases of fixed assets					- 0	
Purchase of investments					- 0	
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
					-	
Total payments	45,860	- 0	- 0	- 0	45,860	70,361
					-	
Net receipts / (payments)	(32,860)	16,844	-	-	(16,016)	7,197
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(32,860)	16,844	-	-	(16,016)	7,197
					-	
Nature and purpose of funds						
All restricted grants contributed to Staff costs, Rent and equipment for projects						

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/ members of		Charity name heart and sound						
Registered charity number		SC045572						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	05	2024	to	30	04	2025
Set out on pages								
		(remember to include the page numbers of additional sheets)						
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) 2005 Act and 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 2006 Accounts 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*] 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 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 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:						Date:	29/7/2026	

Name: Peter Hall

**Relevant professional
qualification(s) or body
(if any):**

FCPA (Fellow Certified Public Accountant)
MCSI (Chartered Institute for Securities & Investment)

Address: 131 Garvock Hill, Dunfermline, Fife KY11 4JU

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1st	may	2024	To	30	april	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

heart and sound	
SC045572	
16 ST MARGARET'S WELL	
DUNFERMLINE	
FIFE	
SCOTLAND	Postcode KY210HZ

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	LUKE HARDING	CHAIRMAN		
2	COLIN WATSON	SECRETARY		
3	ESMOND TONEY	TREASURER		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

Structure, governance and management

Type of governing document

SCVO MODEL CONSTITUTION

Trustee recruitment and appointment

Trustees are recruited through channels such as youth 1st and youth scotland. Appointed in an AGM in March there must be a minimum of 3 and maximum of 7 trustees

Objectives and activities

Charitable purposes

The organisation's purposes are: 4.1. To provide or assist in the provision of facilities in the interests of social welfare for recreation, sports the arts or other leisure time occupation of individuals who need of such facilities by reason of their youth, financial hardship or social circumstances with the object of improving their conditions of life and which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals. 4.2 To Advance education through the development of personal skills, and through entry level qualifications and by provision of guidance, coaching, mentoring and advice including in matters relating to life management issues, life skills, employability and confidence building.

Summary of the main activities in relation to these objects

Informal education - detached youth work, centre based youth work, schools work and youth clubs.
One to one listening services.
Food Donations to families in need.
Digital delivery of youth work small groups and mentoring.
Workshops and creative activities that explore themes such as mental health, building self esteem, Djing, Music lessons, Video and IT skills, Digital arts and Volunteering Courses.
We have a full time youth centre with pool tables, video games, working kitchen, recording and media studios.

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APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The organisation has been successful acquiring grants in order to continue delivery of existing services and developing new ones, as well as moving into new premises and taking on a ten year lease. Under the terms of the donations, the organisation can only use the income to support its charitable activities and according to the conditions agreed by grant providers.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. On 30th April 2025 the charity held £2420.02 at the bank and £0.00 petty cash. The trustees are under no obligation to keep a certain amount of reserves, as at current nearly all income is restricted grant funding in this financial year.

The following obligations from the constitution have been met.

- (a) The funds of the group including all donations, contributions and bequests, shall be paid into an account operated by the management committee. All cheques drawn on the account must be signed by at least two members of the management committee.
- (b) The funds belonging to the group shall be applied only to further the objects.
- (c) A current record of all income, funding and expenditure will be kept.

Achievements and Performance

300 young people engaged with the youth project

80 young people used our free community centre which creates opportunities for young people aged 11-25.

25 young volunteers aged 16-24 completed child protection training and youth work training.

10 volunteers completed 400 hours of volunteering over the year.

We helped 8 young people back into education and a further 20 into employment.

Achievements and Performance

Over 300 young people engaged with the youth project with young people coming out of isolation, and experiencing a higher level of isolation, social anxiety and lack of confidence.

Youth Boards: We used an asset based approach to build 3 youth boards last year made up of 45 young people (15 in each) representing 1. Music, media and arts 2. Sports and Diversionary activities 3. Youth work and youth issues.

This has continued over the last 12 months and with regular feedback and consultation with young people of what sort of projects they want as well as honest feedback on what we have been delivering has continued to shape our work. The grant has provided two staff to manage these groups and using the 10 asset spots from inspire chilli the young people helped us to create a presentation we could work from in order to identify areas to celebrate and areas we needed to work on.

Our weekly schedule and achievements from regular projects are as follows.

Mondays :

Young Volunteers x 40 aged 15-19

Leaders academy x 20 young people aged 15-19

Youth Volunteering: facilitating 15-19 year olds as stewards of our youth centre, through an all hands on deck approach, as they set up and help prepare how they want the space for themselves, their friends and the wider community and through consultation with our youth management team. 10 young people achieved over 50 hours of volunteering time through youth and community works experience, gaining them a saltire award.

11-13yrs drop in x 15 young people

This year we started a new drop in for S1 (11-12 year olds) only. The primary aim of this group has been to build confidence and reduce social anxiety. 15 young people have engaged with this session so far and we are seeing increases in confidence and improved social skills among these young people.

Tuesdays: 13-15 yrs Toastie Club and Evening Youth Club drop in.

This is a generic youth club which serves as a way of building relationships, raising self esteem and identifying hidden harm to then refer young people to further support, listening services and one to one help. We have an average attendance of 45 young people in this session with numbers getting as high as up to 60 people in the one session.

Thursdays: 16- 19 Life skills workshops. 16+ evening drop in, creative arts.

This is our longest session each week as we are open for 3 1/2 hours. We run life skills, hygiene, budgeting, creative workshops, help youth apply for jobs and college, run mock interviews, create films, play games and have open discussions. This session results in the most referrals to higher levels of service, with covid and lockdown and current world events having huge impact on youth mental health. In this session we aim to bring hope, build confidence and improve relationships.

90% of young people who attend this project (who completed evaluations) feel more confident, less anxious and less likely to commit suicide after attending our community hub throughout the year.

Please note this year we decided to stop operating as a charity due to key staff moving on and after 10 years of running the charity we felt it was time to wind down, this resulted in us giving back £31816 of grant funding to the National Lottery Community Fund (Young Start Grant) -we were awarded £48660.00 but gave the £31816 that was unspent back. This is reflected in our accounts found in the notes section.

We have now ceased to operate our charitable objectives and will be winding down once we have relocated any equipment and honoured our financial agreements such as rent etc.

Financial review

Brief statement of the charity's policy on reserves

We are now winding down the charity and aim to close the charity before the end of next financial year.

Details of any deficit

none

Donated facilities and services (if any)

APPENDIX 1

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

LUKE HARROW

CHAIR

Position (e.g. Chair)

Date ~~20/1/2026~~

29/7/2026