REGISTERED COMPANY NUMBER: SC319260
REGISTERED CHARITY NUMBER: SC038351

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Art In Hospital

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Contents of the Financial Statements
for the Year Ended 31 March 2023

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Art in Hospital enables people to develop their own creativity through participation in a vital visual arts programme in hospitals, care homes and the community, creating strong links between medicine, treatment, care and artistic practice to improve health and well-being.

Arts & Culture is central to all aspects of our lives.

Art in Hospital aims:

To help create the opportunity for every person in Scotland to access and participate in the visual arts.

To help make Scotland a happier healthier place by creating wider access and participation in the visual arts programme across a diverse range of health and social settings.

To employ, encourage and support the artists who enable people in hospitals, care homes and the community to engage in creative activities.

Art in Hospital's main objectives are:

To consolidate and develop the current programme of work with older people in hospitals, care homes and the community across Greater Glasgow & Scotland.

Arts activity has been demonstrated to promote positive mental health and well-being and the increase self - confidence of those vulnerable in society.

To develop new programmes of work in acute medicine which would include renal dialysis, rheumatology, neonatology,acute rehabilitation, women's health and mental health.Research has shown that the integration of the visual arts into healthcare can affect clinical outcomes such as improving recovery, and reducing anxiety and drug consumption.

To support and strengthen the role of the artist working in healthcare by providing parity of remuneration with health professionals, through the dissemination of best practice, research and evaluation and continuous professional development and training.

The establishment of a creative space on an acute hospital site in Glasgow to provide a multipurpose building comprising studio and gallery space, and research facility for use by patients and staff.

These four main objectives will be complemented by the development of the exhibition programme, research and evaluation and a website and online resource, for artists and organisations working in the field.

Report of the Trustees
for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Art in Hospital is an artist led organisation that has specialised in the visual arts within the context of health, medicine and care since 1991. The role of the artist and artistic practice in a health, medical and social context is central to our work.

We have created strong links between medicine, treatment, care, patient environment and artistic practice to improve health and wellbeing, patient care and patient outcome. The AIH programme has reached patients in over 60 different health settings across Greater Glasgow, Scotland and Europe.

Our work has taken place in a range of medical environments including renal care, stroke rehabilitation, dementia, acute medicine, neonatology, epilepsy, acute mental health, forensic mental health, women's health, children and young families.

We are continuously consolidating and developing our person-centred model of practice: responding to new creative ideas; through research and development, critical thinking and reflection on our artistic processes that are shaped to respond to particular people and contexts.

Our website http://www.artinhospital.com/ has been developed to support dissemination of knowledge/learning from our practice in health and medicine. Information on our publications, presentations and past programmes can be accessed

In 2022 to 2023 we delivered our programme across NHSGGC in medicine for older people stroke rehabilitation and neuro rehabilitation delivered by 12 artists delivering 12 patients days a week with a total of 24 art sessions for patients a week throughout the year.

This programme was funded by NHSGGC, Creative Scotland and the University of Glasgow . Additional support for our administrative base at the New Lister Building is provided by the university of Glasgow & College of medicine veterinary & life sciences.

We continue with out funding strategy to bring in new resources to enable us to provide new programmes for patients in new areas of healthcare.

In 2022/23, we continued the student placement programme with Glasgow School of Art to disseminate the knowledge & learning from our practice in arts and health.

We also contributed to national development of arts and health as part of Arts Health Culture Wellbeing Scotland.

FINANCIAL REVIEW

Reserves policy

The directors have examined the charity's requirement for reserves and have established a policy whereby unrestricted funds should not be less than 5% or three months of the total core costs, whichever is the greater. At this level the directors feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Report of the Trustees
for the Year Ended 31 March 2023

FUTURE PLANS

Art in Hospital enables people to develop their own creativity through participation in a vital visual arts programme in hospitals, care homes and the community, creating strong links between medicine, treatment, care and artistic practice to improve health and well-being.

Art in Hospital aims:

To help create the opportunity for every person in Scotland to access and participate in the visual arts.

To help make Scotland a happier healthier place by creating wider access and participation in the visual arts programme across a diverse range of health and social settings.

To employ, encourage and support the artists who enable people in hospitals, care homes and the community to engage in creative activities.

Art in Hospital's main objectives are:

- To consolidate and develop the current programme of work with older people in hospitals, care homes and the community across Greater Glasgow & Scotland.
- To develop new programmes of work in acute medicine which would include renal dialysis, rheumatology, neonatology,acute rehabilitation, women's health and mental health.Research has shown that the integration of the visual arts into healthcare can affect clinical outcomes such as improving recovery, and reducing anxiety and drug consumption.
- To support and strengthen the role of the artist working in healthcare through a continuous professional development programme.
- The establishment of a creative space on an acute hospital site in Glasgow to provide a space for closer collaboration between art and medicine.
- These main objectives will be complemented by the development of the exhibition programme, research and evaluation and a website and online resource, for artists and organisations working in the field.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law.

Appointment and removal is in accordance with the Memorandum and Articles of Association, which requires that appointment is approved by unanimous agreement of the existing trustees and removal of any director by the unanimous agreement of the others.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC319260 (Not specified/Other)

Registered Charity number

SC038351

Report of the Trustees
for the Year Ended 31 March 2023

Registered office
The Creative Space First Floor G Block
Western Infirmary
Dumbarton Road
GLASGOW
G11 6NT

Trustees
Ms C Aitken
Dr K Beard
Professor M Dominiczak
B McEwan Gulliver
Dr M Hepburn
Dr M Park

Independent Examiner
Craig M Fotheringham CA
The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 December 2023 and signed on its behalf by:

Barbara McEwan Gulliver

B McEwan Gulliver - Trustee

Independent Examiner's Report to the Trustees of Art In Hospital

I report on the accounts for the year ended 31 March 2023 set out on pages six to fifteen.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 has come 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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.

Craig M Fotheringham CA
The Institute of Chartered Accountants of Scotland

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

19 December 2023

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Direct charitable activities		-	268,500	268,500	213,750
EXPENDITURE ON					
Charitable activities	2				
Direct charitable activities		18,193	231,750	249,943	245,641
NET INCOME/(EXPENDITURE)		(18,193)	36,750	18,557	(31,891)
RECONCILIATION OF FUNDS					
Total funds brought forward		33,984	45,250	79,234	111,125
TOTAL FUNDS CARRIED FORWARD		15,791	82,000	97,791	79,234

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	8	2,508	-	2,508	3,344
CURRENT ASSETS					
Cash at bank and in hand		46,828	82,000	128,828	95,686
CREDITORS					
Amounts falling due within one year	9	(33,545)	-	(33,545)	(19,796)
NET CURRENT ASSETS		13,283	82,000	95,283	75,890
TOTAL ASSETS LESS CURRENT LIABILITIES		15,791	82,000	97,791	79,234
NET ASSETS		15,791	82,000	97,791	79,234
FUNDS	10				
Unrestricted funds				15,791	33,984
Restricted funds				82,000	45,250
TOTAL FUNDS				97,791	79,234

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2023 and were signed on its behalf by:

Barbara McEwan Gulliver

B McEwan Gulliver - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

2. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 3)	Support costs	Totals
	£	£	£
Direct charitable activities	247,075	2,868	249,943

3. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	53,375	44,300
Materials	2,373	4,405
Insurance	-	2,409
Sundries	2,050	500
Exhibition costs	566	-
Artist fees	143,713	148,973
Travelling	1,680	2,042
Consultancy fees	31,680	31,500
Admin services	2,250	2,500
Training	6,999	2,689
Storage rental	1,553	-
Depreciation	836	1,116
	247,075	240,434

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Independent examiners fee	2,760	4,260
Depreciation - owned assets	836	1,116

5. TRUSTEES' REMUNERATION AND BENEFITS

No director received any remuneration or reimbursement of expenses during the year other than B Gulliver who received a salary of £39,706.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Direct charitable activities	1	1

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Direct charitable activities	18,750	195,000	213,750
EXPENDITURE ON			
Charitable activities			
Direct charitable activities	2,241	243,400	245,641
NET INCOME/(EXPENDITURE)	16,509	(48,400)	(31,891)
RECONCILIATION OF FUNDS			
Total funds brought forward	17,475	93,650	111,125
TOTAL FUNDS CARRIED FORWARD	33,984	45,250	79,234

continued...

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	32,389
DEPRECIATION	
At 1 April 2022	29,045
Charge for year	836
At 31 March 2023	29,881
NET BOOK VALUE	
At 31 March 2023	2,508
At 31 March 2022	3,344

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade creditors	-	750
Social security and other taxes	15,864	4,125
Accrued expenses	17,681	14,921
	33,545	19,796

10. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	33,984	(18,193)	15,791
Restricted funds			
NHSGGC RAD	45,250	-	45,250
Creative Scotland	-	36,750	36,750
	45,250	36,750	82,000
TOTAL FUNDS	79,234	18,557	97,791

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(18,193)	(18,193)
Restricted funds			
NHSGGC RAD	195,000	(195,000)	-
Creative Scotland	73,500	(36,750)	36,750
	268,500	(231,750)	36,750
TOTAL FUNDS	268,500	(249,943)	18,557

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	17,475	16,509	33,984
Restricted funds			
NHSGGC RAD	90,000	(44,750)	45,250
Glasgow City Council	3,650	(3,650)	-
	93,650	(48,400)	45,250
TOTAL FUNDS	111,125	(31,891)	79,234

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,750	(2,241)	16,509
Restricted funds			
NHSGGC RAD	195,000	(239,750)	(44,750)
Glasgow City Council	-	(3,650)	(3,650)
	195,000	(243,400)	(48,400)
TOTAL FUNDS	213,750	(245,641)	(31,891)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	17,475	(1,684)	15,791
Restricted funds			
NHSGGC RAD	90,000	(44,750)	45,250
Creative Scotland	-	36,750	36,750
Glasgow City Council	3,650	(3,650)	-
	93,650	(11,650)	82,000
TOTAL FUNDS	111,125	(13,334)	97,791

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	18,750	(20,434)	(1,684)
Restricted funds			
NHSGGC RAD	390,000	(434,750)	(44,750)
Creative Scotland	73,500	(36,750)	36,750
Glasgow City Council	-	(3,650)	(3,650)
	463,500	(475,150)	(11,650)
TOTAL FUNDS	482,250	(495,584)	(13,334)

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Art In Hospital

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Charitable activities		
Grants	268,500	213,750
Total incoming resources	268,500	213,750
EXPENDITURE		
Charitable activities		
Wages	47,758	44,300
Social security	5,617	-
Materials	2,373	4,405
Insurance	-	2,409
Sundries	2,050	500
Exhibition costs	566	-
Artist fees	143,713	148,973
Travelling	1,680	2,042
Consultancy fees	31,680	31,500
Admin services	2,250	2,500
Training	6,999	2,689
Storage rental	1,553	-
Depreciation of tangible fixed assets	836	1,116
	247,075	240,434
Support costs		
Governance costs		
Auditors' remuneration	2,760	4,260
Accountancy fees	-	840
Bank charges	108	107
	2,868	5,207
Total resources expended	249,943	245,641
Net income/(expenditure)	18,557	(31,891)

This page does not form part of the statutory financial statements