Charity Registration No. SC027040

Company Registration No. SC178916 (Scotland)

HEARTS AND MINDS LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

HEARTS AND MINDS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	Alan Cameron	
	Kevin Carter	
	Stephen Gallagher	(Resigned 17 May 2023)
	Robert Irvine	
	Sandy Lunan	
	Dr Susan Northrop	(Resigned 24 May 2023)
	Kirsty Mackay Tough	
	Jack Webb	
	Gary Ward	
Secretary	Sean Donnelly	
Charity number	SC027040	
Company number	SC178916	
Registered office	Lower Ground Floor 4 Castle Terrace Edinburgh EH1 2DP	
Independent examiner	McFadden Associates Limited 19 Rutland Square Edinburgh EH1 2BB	

HEARTS AND MINDS LIMITED

CONTENTS

HEARTS AND MINDS LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Board of Directors present their report and accounts for the year ended 31 March 2024.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

Objectives and activities

Hearts & Minds is a registered Scottish charity (no. SC027040); established in 1997 to promote improvement in the quality of life for children and adults in hospitals, hospices, care homes and school settings. The charity delivers three participative arts-in-health programmes: the Clowndoctors programme for children in hospitals and hospices (launched in 1999) the Elderflowers programme for older people living with dementia (launched in 2001) and the Clowndoctors in the Classroom programme for children and young people in schools for those with additional support needs.

Vision

Our vision is a Scotland that embraces playfulness, fosters healing and cultivates positive human connection, where joy, compassionate care and meaningful relationships are readily accessible to all.

Mission

Hearts & Minds exists to provide, promote and develop therapeutic clowning in various settings throughout Scotland. We aim to bring joy, comfort, connection and emotional support to individuals facing health challenges, have additional support needs, or adults living with dementia. By enhancing healthcare and education experiences for children and young people, families, adults, and staff, we improve their well-being and enrich their quality of life.

Achievements and performance

We continue to increase the number of visits delivered across Scotland. We have grown each of our 3 programmes. From delivering 470 visits last year we are delighted to report that we delivered 553 visits across Scotland with 8500 unique and tailored interactions across Scotland

In addition to our Clowndoctor programme, our Elderflowers have also resumed their weekly visits to the residents at Findlay House in Edinburgh. This marks a crucial step in our long-term strategy to expand and enhance our Elderflowers programme, by increasing our presence in healthcare units

We have been successful in fulfilling our strategic objectives, as set out in our 2023 Strategic Plan: heartsminds.org.uk. In summary, these objectives are to deliver our programmes to the highest quality and to work to expand these programmes, promoting the understanding and acceptance of therapeutic clowning. We have also been particularly active in this period in improving and developing our approach to the monitoring and evaluation of our programmes.

Programme delivery 2023-24

Programme	**Visits**	**Interactions.**	**Units**
Clowndoctors	289	3680	Edinburgh Dundee, Glasgow, CHAS hospices
Clowndoctor in the Classroom	177	2737	Fairview, Mavisbank, Beatlie, Royal Blind School, Oaklands, Perth Academy
Elderflowers	87	783	Borders General Hospital, Findlay House, Edinburgh
Total	**553**	**8500**	

Expanding the Clowndoctor Team

It has been clear from previous years that to continue growing and supporting more children and adults across Scotland, Hearts & Minds needs a full complement of trained artists to meet the increasing demand for our services. We were therefore delighted and very grateful to receive an award of £28,693 from Creative Scotland to recruit, train and mentor four freelance practitioners to join our team of freelance practitioners and become Clowndoctors.

After a rigorous and exhaustive selection process, which included open days and workshops for artists to learn about Hearts & Minds and explore the work of the Clowndoctors,. We selected performers for a further workshop and interview and finally identified four artists to train.

The new artists then went on to receive 18 days of training, including:

- Training in basic clown skills and techniques: rhythms, improvisation character, the flop, music, non-verbal play etc.
- Skill specific training - puppetry, object manipulation, magic, music etc.
- Training in therapeutic clowning skills and developing good partnerships
- Training in child development and age specific clowning
- Training in common childhood medical illnesses and pathologies
- Training around the needs of people facing dementia
- How to work within healthcare units and with healthcare staff
- Observation days in the healthcare units and schools
- Creating Clowndoctor and Elderflower characters

Following completion of their training, each artist received mentoring from experienced practitioners and completed 50 visits on hospital wards and ASN schools before becoming fully-fledged Clowndoctors

We are therefore proud and delighted to introduce our 4 new Clowndoctors: Dr Dan De Lion, Dr Pip, Dr Pocket and Dr Biscuit.

Evaluation Report.

Hearts & Minds commissioned Dr Denise Milne to evaluate the impact of therapeutic clowning across each of our 3 programmes.: The scoping exercise included full-day observations of practitioners across all of the units in which we work and a review of existing evaluation methods.

The report aimed to highlighted the outcomes of the work, providing insights for the charity's strategy to showcase the unique impact of the services. It included a literature review to contextualise the practice, diary entries from observations, and a discussion of common themes and impacts observed.

The report concluded with strategic recommendations and a sample evaluation framework, intended as a foundation for further development.

From the work with Dr Milne, we have created bespoke evaluation frameworks for each programme and developed clear outcomes and impact measurement tools to ensure more robust monitoring and evaluation processes.

European Federation of Hospital Clown Organisations (EFHCO)

Hearts & Minds is proudis a proud to be one of eight founding members of the European Federation of Hospital Clown Organisations (EFHCO). EFHCO members meet twice a year for artistic, organisational and fundraising exchanges. The aims of EFHCO are to provide a quality benchmark for the work of clowning in the healthcare environment; enable exchanges within the EU; build awareness of the work that they do across the continent; conduct and publish research findings and share best practice. There are currently 15 full members and 4 associate members across Europe.

We attended the annual General Assembly, held this year in Mechelen, Belgium. This was attended by representative from Rote Nasen (Austria), Clinclowns (Belgium), Sairaalaklovnit (Finland), Le Rire Medecin (France), KlinikClowns Bayern (Germany), Fondazione Theodora (Italy), Dottor Sorriso (Italy), CliniClowns Nederland (Netherlands), SykehusKlovnene (Norway), Operacão Nariz Vermelho (Portugal), ClownMedicin Karolinska (Sweden), Fondation Theodora (Switzerland), Hopiclowns Genève (Switzerland).

Hearts & Minds have agreed to host the General Assembly in 2024 which will be held in Edinburgh from 1st – 4th October 2024.

Financial review

During the year, the charity received income of £409,245 and had an expenditure of £447,367. Total funds held at 31st March 2024 amounted to £194,431 of which £96,643 were held as available reserves. Hearts & Minds operations produced a deficit for the year of £38,122.

Reserves Policy

The trustees of Hearts & Minds have reviewed the organisation’s need to generate free financial reserves in accordance with Charity Commission’s guidance. In the trustees’ view Hearts & Minds needs free reserves in order to:

- maintain sufficient funds to enable operational activities to be maintained, taking account of potential financial risks, uncertainties and contingencies that may arise from time to time.
- provide the financial resources to enable investment in resources and equipment to enhance the range of services Hearts & Minds provides.

In light of the above, Hearts & Minds aims to maintain a target level of free reserves of three months average expenditure, which equates to £96,174. The current level of free reserves meets this target. Restricted and designated funds are excluded from the free reserves calculation.

This year we experienced a second consecutive year with a financial deficit. This follows a surplus of £108,278 at the end of 2022, largely due to Scottish government support in response to COVID-19. Recognising the need for a sustainable long-term strategy, we decided to reinvest these additional funds in key areas critical to our future growth. Specifically, we focused on strengthening our financial controls, developing a more engaging and vibrant website, recruiting new artists, and implementing robust monitoring and evaluation systems. These strategic investments are designed to support our mission and ensure a sustainable future for Hearts & Minds.

Risk Management

The Trustees have a risk management strategy which comprises of:

- Trustee Alan Cameron reviewing the risk register in detail with the CEO every quarter in advance of board meetings.
- review of the risk register quarterly, as part of every board meeting of the Board of Trustees, which includes looking at the principal risks and uncertainties that the charity faces;
- establishment of policies, systems and procedures to mitigate those risks identified in the risk register.
- implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Structure, governance and management

Governing Document
Hearts & Minds is a company limited by guarantee governed by its Memorandum and Articles of Association dated 19 September 1997.

The Trustees who served during the year were:

Alan Cameron	
Kevin Carter	
Stephen Gallagher	(Resigned 17 May 2023)
Robert Irvine	
Sandy Lunan	
Dr Susan Northrop	(Resigned 24 May 2023)
Kirsty Mackay Tough	
Jack Webb	
Gary Ward	

Appointment of Trustees

New Trustees are appointed by existing Trustees or through an open recruitment process. They are selected based on their lived and/or work experiences, their personal and/or professional skills, their commitment to the charity and its values.

New Trustees undergo an orientation to brief them on: their legal obligations under charity and company law, the Scottish Charity Regulator's guidance on trustee duties, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan, past and recent financial performance of the charity.

Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisational structure

Hearts & Minds is led by Chief Executive Officer Sean Donnelly. The CEO is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and artistic performance related activity.

The CEO is supported by a team that consists of:

Artistic Leads, Fiona Ferrier, Rachel Colles
Finance and Admin Officer, Janice Taylor
Marketing & Communications Officer, Shirley Monteith

Digital Engagement Officer, Ben Winger

Office Manager, Ruth Butterworth

Freelance artists

Our Clowndoctors are carefully selected professional arts practitioners who are specially trained to work in a healthcare environment with vulnerable people. They use many techniques including improvisation, music and rhythm, song, dance, magic, puppetry, games and storytelling to engage with each child.

Our Elderflowers are carefully selected professional arts practitioners who are specifically trained to work in healthcare environments with vulnerable people. It takes a person with special skills, sensitivity and empathy to become an Elderflower. They need to be able to improvise, sing and play, but also have the experience and maturity to judge the mood and engagement level of each participant and to tailor each visit appropriately. Respecting the dignity of participants is a central principle of the Elderflowers programme.

The directors' report was approved by the Board of Directors.

Bob Irvine (Aug 15, 2024 07:22 GMT+1)

Robert Irvine
Director
Dated: 23 July 2024

STATEMENT OF DIRECTORS' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The directors, who also act as trustees for the charitable activities of Hearts and Minds Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Directors to prepare accounts 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 accounts, the Directors 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; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Directors 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 accounts comply with 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.

HEARTS AND MINDS LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS OF HEARTS AND MINDS LIMITED

I report on the financial statements of the charity for the year ended 31 March 2024, which are set out on pages 8 to 18.

Respective responsibilities of Directors and examiner
The charity's trustees (who are also directors of the company for the purposes of company law) 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, and they 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 our attention.

Basis of independent examiner's report
My examination was carried out in accordance with the Statement of Standards for Reporting Accountants and 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 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 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 accounts which accord with the accounting records and comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

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.

DG Stewart

David G Stewart CA

19 Rutland Square
Edinburgh
EH1 2BB

Dated: 23 July 2024

HEARTS AND MINDS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and grants	3	149,175	167,497	316,672	71,024	180,508	251,532
Charitable activities	4	71,785	18,421	90,206	67,270	18,421	85,691
Investments	5	2,367	-	2,367	974	-	974
Total income		223,327	185,918	409,245	139,268	198,929	338,197
Expenditure on:							
Raising funds	6	36,336	-	36,336	21,802	-	21,802
Charitable activities	7	234,707	176,324	411,031	103,214	225,925	329,139
Total resources expended		271,043	176,324	447,367	125,016	225,925	350,941
Net (expenditure)/income for the year/ Net movement in funds		(47,716)	9,594	(38,122)	14,252	(26,996)	(12,744)
Fund balances at 1 April 2023		144,359	88,194	232,553	130,107	115,190	245,297
Fund balances at 31 March 2024		96,643	97,788	194,431	144,359	88,194	232,553

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.

HEARTS AND MINDS LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**11**		731		1,461
Current assets					
Debtors	**12**	6,858		8,915	
Cash at bank and in hand		191,171		234,869	
		198,029		243,784	
Creditors: amounts falling due within one year	**13**	(4,329)		(12,692)	
Net current assets			193,700		231,092
Total assets less current liabilities			194,431		232,553
Income funds					
Restricted funds	**14**		97,788		88,194
Unrestricted funds			96,643		144,359
			194,431		232,553

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 2024.

The Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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 Directors on 23 July 2024

Bob Irvine (Aug 15, 2024 07:22 GMT+1)

Robert Irvine

Trustee

Company Registration No. SC178916

1 Accounting policies

Charity information

Hearts and Minds Limited is a private company limited by guarantee incorporated in Scotland. The registered office is Lower Ground Floor, 4 Castle Terrace, Edinburgh, EH1 2DP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors 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 Directors in furtherance of their charitable objectives.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised when a liability is incurred

Charitable activities include expenditure associated with the programmes and include both direct and support costs relating to these activities.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to the charitable activity on a basis consistent with their use.

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:

Fixtures, fittings & equipment	25% per annum
Computers	33.3% per annum

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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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.

1.11 Retirement benefits

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

1.12 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.13 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.14 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and grants

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2024	**2024**	**2024**	2023	2023	2023
	£	**£**	**£**	£	£	£
Donations and gifts	127,655	167,497	295,152	69,024	180,508	249,532
Grants receivable	21,520	-	21,520	2,000	-	2,000
	149,175	167,497	316,672	71,024	180,508	251,532

4 Charitable activities

	Health Authorities	**Other Income**	**Total**	**2023**
	£	**£**	**£**	**£**
Workshops & conferences	-	71,785	71,785	67,270
Grants	18,421	-	18,421	18,421
	18,421	71,785	90,206	85,691
Analysis by fund				
Unrestricted funds	-	71,785	71,785	
Restricted funds	18,421	-	18,421	
	18,421	71,785	90,206	
For the year ended 31 March 2023				
Unrestricted funds	-	67,270		67,270
Restricted funds	18,421	-		18,421
	18,421	67,270		85,691

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	2,367	974

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents	36,240	21,600
Other fundraising costs	96	202
Fundraising and publicity	36,336	21,802
	36,336	21,802

7 Charitable activities

	Clowndoctors and Elderflowers Programmes	**Clowndoctors and Elderflowers Programmes**
	2024	**2023**
	£	**£**
Staff costs	143,837	126,859
Depreciation and impairment	731	1,058
Practitioner Fees	160,715	137,447
Travel & Subsistence	20,644	16,319
Resources	3,896	4,352
Consultants	13,833	3,200
Recruitment	1,159	230
Other costs	13,606	11,064
Training and Supervision	24,222	9,284
	382,643	309,813
Share of support costs (see note 8)	25,324	15,612
Share of governance costs (see note 8)	3,064	3,714
	411,031	329,139
Analysis by fund		
Unrestricted funds	234,707	103,214
Restricted funds	176,324	225,925
	411,031	329,139

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Insurance	1,850	-	1,850	1,110	-	1,110
Repairs and maintenance	3,910	-	3,910	4,121	-	4,121
Postage & stationery	1,967	-	1,967	1,770	-	1,770
Telephone	801	-	801	708	-	708
Sundry expenses	648	-	648	435	-	435
Subscriptions	1,747	-	1,747	2,638	-	2,638
Bank charges	1,172	-	1,172	279	-	279
Rent and utilities	13,229	-	13,229	4,551	-	4,551
Accountancy	-	3,051	3,051	-	3,701	3,701
Legal and professional	-	13	13	-	13	13
	25,324	3,064	28,388	15,612	3,714	19,326
Analysed between						
Charitable activities	25,324	3,064	28,388	15,612	3,714	19,326

9 Directors

None of the Directors (or any persons connected with them) received any remuneration during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Staff	6	6

Employment costs	2024 £	2023 £
Wages and salaries	136,073	120,070
Social security costs	4,992	4,366
Other pension costs	2,772	2,423
	143,837	126,859

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

11 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	Total
	£	£	£
Cost			
At 1 April 2023	1,894	17,430	19,324
At 31 March 2024	1,894	17,430	19,324
Depreciation and impairment			
At 1 April 2023	1,894	15,968	17,862
Depreciation charged in the year	-	731	731
At 31 March 2024	1,894	16,699	18,593
Carrying amount			
At 31 March 2024	-	731	731
At 31 March 2023	-	1,461	1,461

12 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	3,499	3,001
Prepayments and accrued income	3,359	5,914
	6,858	8,915

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,163	1,886
Trade creditors	412	6,159
Other creditors	648	1,113
Accruals and deferred income	1,106	3,534
	4,329	12,692

14 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		
	Balance at 1 April 2023	**Incoming resources**	**Resources expended**	**Balance at 31 March 2024**
	£	**£**	**£**	**£**
Radio Forth Cash for Kids	-	3,296	-	3,296
Barcapel Foundation	-	10,250	(2,750)	7,500
The Appletree Trust	-	2,000	-	2,000
The Arndee Trust	-	2,000	-	2,000
The Christna Mary Hendrie Trust	-	6,500	(6,500)	-
Brain Murtagh Charitable Trust	4,692	-	(4,692)	-
Cattanach	-	19,355	(19,355)	-
CHAS	-	29,200	(29,200)	-
The Mickel Fund	3,000	8,000	(8,000)	3,000
Emma Cameron Foundation	2,000	3,000	(2,500)	2,500
D'Oyly Carte Chariable Trust	3,000	-	(2,410)	590
Mrs Janet T Isles Denny Trust	4,000	5,000	(6,000)	3,000
Edinburgh Children's Holiday Fund	1,000	1,000	(1,000)	1,000
R S Macdonald Charitable Trust	10,830	15,953	(14,818)	11,965
Sir Jules Thorn Charitable Trust	2,000	-	(2,000)	-
Paristamen Charity	1,250	750	(1,500)	500
Graham Trust	3,910	-	(3,910)	-
Nancie Massey Charitable Trust	2,000	-	-	2,000
Robert Haldane Smith Foundation	1,000	1,000	(1,000)	1,000
Hugh Fraser Foundation	3,820	4,100	(5,820)	2,100
People's Postcode Trust	-	23,234	(11,617)	11,617
Stevenston Charitable Trust	4,000	2,000	(4,000)	2,000
The Hospital Saturday Fund	-	4,920	-	4,920
The National Lottery Community Fund	-	15,360	(2,560)	12,800
The Pierrepont Trust	10,000	10,000	(10,000)	10,000
The Plum Trust	5,000	5,000	(5,000)	5,000
The Schreier Foundation	2,500	-	(2,500)	-
Trades House Glasgow Commonwealth Fund	1,500	-	(1,500)	-
Trefoil Fund	4,692	-	(4,692)	-
Walter Craig Charitable Trust	2,000	-	(2,000)	-
Walter Scott Giving Group	5,000	10,000	(10,000)	5,000
Ward Family Charitable Trust	2,000	1,000	(2,000)	1,000
WCH Trust for Children	6,000	-	(6,000)	-
White Top Foundation	3,000	3,000	(3,000)	3,000
	88,194	185,918	(176,324)	97,788

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,772 (2023 - £2,423).

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total 2024 £**	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	731	-	731	1,461	-	1,461
Current assets/(liabilities)	95,912	97,788	193,700	142,898	88,194	231,092
	96,643	97,788	194,431	144,359	88,194	232,553

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

HEARTS & MINDS 2024 ACCS

Final Audit Report 2024-08-15

Created:	2024-08-14
By:	David Stewart (david.stewart@mcfal.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAQ_HRrG0WobFJyM5GndeTsaUkQCpDUVrM

"HEARTS & MINDS 2024 ACCS" History

Document created by David Stewart (david.stewart@mcfal.com)
2024-08-14 - 12:25:07 PM GMT

Document emailed to Bob Irvine (bob.irvine86@gmail.com) for signature
2024-08-14 - 12:25:37 PM GMT

Email viewed by Bob Irvine (bob.irvine86@gmail.com)
2024-08-15 - 6:21:03 AM GMT

Document e-signed by Bob Irvine (bob.irvine86@gmail.com)
Signature Date: 2024-08-15 - 6:22:36 AM GMT - Time Source: server

Agreement completed.
2024-08-15 - 6:22:36 AM GMT