Charity registration number SC027040 (Scotland)

Company registration number SC178916 (Scotland)

HEARTS AND MINDS LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HEARTS AND MINDS LIMITED
LEGAL AND ADMINISTRATIVE INFORMATION

Directors/Trustees	John Beattie	(Appointed 28 January 2025)
	Alan Cameron	(Resigned 29 July 2025)
	Kevin Carter	
	Robert Irvine	
	Sandy Lunan	(Resigned 29 July 2025)
	Araib Sultan	(Appointed 29 July 2025)
	Kirsty Mackay Tough	
	Gary Ward	
	Jack Webb	(Resigned 8 September 2025)
Secretary	Sean Donnelly	
Charity number (Scotland)	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	

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HEARTS AND MINDS LIMITED
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Board of Directors present their report and accounts for the year ended 31 March 2025.

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).

Objectivesandactivities

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. Our work achieves this through the provision, promotion and development of therapeutic clowning, which brings joy, comfort, connection and emotional support within healthcare and education settings, for public benefit.

Achievements and performance

European Federation of Hospital Clown Organisations (EFHCO)

In October 2024, Hearts & Minds was proud to welcome around 50 delegates from across Europe to Edinburgh for the General Assembly of the European Federation of Hospital Clown Organisations (EFHCO). The event, held at the Scottish Storytelling Centre, brought together Artistic Directors, Chief Executives and senior leaders from 20 healthcare clowning organisations for three days of inspiration, connection and shared learning.

The Assembly offered an opportunity to exchange ideas, explore the impact of healthcare clowning, and celebrate the creativity and compassion that unite our work across borders. Our Co-Artistic Directors, Diane Thornton and Lucy McGreal, presented Hearts & Minds' current programmes and future plans, sparking lively discussion and new collaborations with colleagues from across Europe.

EFHCO provides a vital platform for its members to exchange artistic, organisational and fundraising expertise, set quality standards, and promote research and best practice in the field. There are currently 15 full and four associate member organisations, all working towards a shared goal: to bring play, connection and joy into healthcare settings across Europe.

Programme Delivery

Hearts & Minds continued to deliver a full programme of support through our Clowndoctors in hospitals, hospices and schools across Scotland. Over the past year, we have strengthened our reach and impact, increasing both the number of visits and the depth of engagement with those we support.

We are delighted to report that we delivered 588 visits across Scotland, this year compared to 533 last year, creating more than 7,400 unique and tailored interactions with children, young people and adults. Each visit reflects our commitment to bringing connection, laughter and emotional relief where it is most needed.

Our Elderflowers programme also took an important step forward this year, resuming weekly visits to residents at Clackmannan Community Healthcare Centre. This marks a key milestone in our longer-term strategy to expand and strengthen the Elderflowers programme by increasing our presence in healthcare settings across Scotland as funding becomes available.

We have remained focused on achieving the strategic objectives set out in our 2023–25 Strategic Plan: delivering our programmes to the highest artistic and professional standards; expanding their reach; and promoting wider understanding and recognition of therapeutic clowning. During this period, we have also invested in strengthening how we monitor and evaluate our work, ensuring that we can evidence impact and continue to learn and improve.

Programme Delivery 2024-2025 Programme

	Visits	Interactions	Units
Clowndoctors	331	4206	Edinburgh Dundee, Glasgow, CHAS Hospices
Clowndoctor in the Classroom	147	2273	Fairview, Beatlie, Royal Blind School Oaklands, Perth Academy
Elderflowers	110	984	Borders General Hospital, Findlay House, Edinburgh, Clackmannanshire Hospital
Total	**588**	**7463**	

Financialreview

During the year, the charity received income of £417,096 and had an expenditure of £465,750. Total funds held at 31st March 2025 amounted to £145,777 of which £81,828 were held as available reserves. Hearts & Minds operations produced a deficit for the year of £48,654.

Financial 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 is £81,828, however, the Trustees aim to meet the target level of reserves with current budgeting for 2025/26 showing the charity moving toward this level of reserves. Restricted and designated funds are excluded from the free reserves calculation.

This year, Hearts & Minds recorded a financial deficit. This arose as our programme delivery expanded faster than income growth, with the cost of delivering additional visits exceeding available funding. While our income increased compared with previous years, it did not fully meet the higher costs associated with delivering more visits across Scotland, or match expectations at the time of making funding applications.

In response, we have taken prudent steps to manage expenditure and safeguard the charity’s long-term sustainability. These include reducing staffing hours, removing one post, and concentrating delivery in units where full funding is secured. As part of this approach, visits to Glasgow Children’s Hospital have disappointedly been reduced temporarily from two days per week to one.

We view these as necessary short-term measures to protect the organisation while we continue to pursue a strategic fundraising plan designed to diversify and strengthen our income base. Our priority remains to maintain the quality and impact of our programmes and to ensure a stable platform for sustainable growth in the years ahead.

Despite the financial challenges of the year, Hearts & Minds remains in a strong position, supported by a dedicated team, loyal partners and a clear sense of purpose. We continue to see first-hand the difference our work makes to the lives of children, families and older people across Scotland, and this continues to inspire our determination to secure a sustainable future for the charity. With a focused fundraising strategy, a strong reputation for quality, and a renewed commitment to efficiency, we are confident that Hearts & Minds will continue to grow its reach and deepen its impact in the years ahead.

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:

John Beattie	(Appointed 28 January 2025)
Alan Cameron	(Resigned 29 July 2025)
Kevin Carter	
Robert Irvine	
Sandy Lunan	(Resigned 29 July 2025)
Araib Sultan	(Appointed 29 July 2025)
Kirsty Mackay Tough	
Gary Ward	
Jack Webb	(Resigned 8 September 2025)

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:

Co-Artistic Directors, Lucy McGreal, Diane Thornton

Head of Development, Joanne Brown
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 and other environments 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 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.

BobIrvine(Nov10, 2025 11:49:08 GMT)

Robert Irvine
Director
Dated: 31 October 2025

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; - state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; 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 2025, which are set out on pages 7 to 18.

RespectiveresponsibilitiesofDirectorsandexaminer
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: 31 October 2025

HEARTS AND MINDS LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations andlegacies	**3**	156,658	163,383	320,041	149,175	167,497	316,672
Charitable activities	**4**	76,040	18,421	94,461	71,785	18,421	90,206
Investments	**5**	2,594	-	2,594	2,367	-	2,367
Total income		235,292	181,804	417,096	223,327	185,918	409,245
Expenditure on:							
Raising funds	**6**	23,551	-	23,551	36,336	-	36,336
Charitable activities	**7**	226,556	215,643	442,199	234,707	176,324	411,031
Total expenditure		250,107	215,643	465,750	271,043	176,324	447,367
Net expenditure and movement in funds		(14,815)	(33,839)	(48,654)	(47,716)	9,594	(38,122)
Reconciliation of funds:							
Fund balances at1April 2024		96,643	97,788	194,431	144,359	88,194	232,553
Fund balances at 31 March 2025		81,828	63,949	145,777	96,643	97,788	194,431

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

HEARTS AND MINDS LIMITED
BALANCE SHEET
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangibleassets	**12**		-		731
Current assets					
Debtors	**13**	19,288		6,858	
Cash at bank and in hand		135,349		191,171	
		154,637		198,029	
Creditors: amounts falling due within one year	**14**	(8,860)		(4,329)	
Net current assets			145,777		193,700
Total assets less current liabilities			145,777		194,431
Income funds Restricted funds	**15**		63,949		97,788
General unrestricted funds	**18**	81,828		96,643	
			81,828		96,643
			145,777		194,431

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 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 board of trustees and authorised for issue on 31 October 2025 and are signed on behalf of the board by

BobIrvine(Nov10,2025 11:49:08 GMT)

RobertIrvine

Trustee

Company Registration No. SC178916

1 Accounting policies

Charity information

Heartsand Minds Limited is a private company limited by guarantee incorporated in Scotland and registered as a charity since 19 September 1997. 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 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 thetime 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

Unrestrictedfundsare available for use at the discretion of the Directors in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors 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

Incomeis 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

Expenditureisrecognised 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

Tangiblefixed 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 the statement of financial activities.

1.7 Impairment of fixed assets

Ateach 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 andcash 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

Thecharityhas electedto 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 financialassets

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 financialliabilities,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

Financialliabilitiesarederecognisedwhen the charity's contractual obligations expire or are discharged or cancelled.

1.10Employee benefits

Thecostofanyunused 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.

1.11Retirement benefits

Paymentstodefinedcontribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Debtors

Tradeand 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.

1.13Cash at bank and in hand

Cash atbank andcashin 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 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	149,485	163,383	312,868	127,655	167,497	295,152
Grants receivable	7,173	-	7,173	21,520	-	21,520
	156,658	163,383	320,041	149,175	167,497	316,672

4 Charitable activities

	Health Authorities £	Other Income £	Total £	2024 £
Workshops & conferences	-	76,040	76,040	71,785
Grants	18,421	-	18,421	18,421
	18,421	76,040	94,461	90,206
Analysis by fund				
Unrestricted funds	-	76,040	76,040	
Restricted funds	18,421	-	18,421	
	18,421	76,040	94,461	
For the year ended 31 March 2024				
Unrestricted funds	-	71,785		71,785
Restricted funds	18,421	-		18,421
	18,421	71,785		90,206

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,594	2,367

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Fundraising agents	23,551	36,240
Other fundraising costs	-	96
	23,551	36,336

7 Charitable activities

	Clowndoctors and Elderflowers Programmes 2025 £	Clowndoctors and Elderflowers Programmes 2024 £
Staff costs	176,202	143,837
Depreciation and impairment	731	731
Practitioner Fees	185,520	160,715
Travel & Subsistence	22,284	20,644
Resources	1,354	3,896
Consultants	2,232	13,833
Recruitment	-	1,159
Other costs	13,188	13,606
Training and Supervision	12,803	24,222
	414,314	382,643
Share of support costs (see note 8)	24,894	25,324
Share of governance costs (see note 8)	2,991	3,064
	442,199	411,031
Analysis by fund		
Unrestrictedfunds - general	226,556	234,707
Restricted funds	215,643	176,324
	442,199	411,031

8 Support costs allocated to activities

	2025	2024
	£	£
Insurance	1,758	1,850
Repairs and maintenance	5,076	3,910
Postage & stationery	1,957	1,967
Telephone	685	801
Sundry expenses	127	648
Subscriptions	3,783	1,747
Bank charges	957	1,172
Rent and utilities	10,551	13,229
Governance costs	2,991	3,064
	27,885	28,388
Analysed between:		
ClowndoctorsandElderflowers Programmes	27,885	28,388

9 Directors/Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Staff	6	6

Employment costs	2025	2024
	£	£
Wages and salaries	167,014	136,073
Social security costs	5,980	4,992
Other pension costs	3,208	2,772
	176,202	143,837

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	Total
	£	£	£
Cost			
At 1 April 2024	1,894	17,430	19,324
At 31 March 2025	1,894	17,430	19,324
Depreciation and impairment			
At1April2024	1,894	16,699	18,593
Depreciation charged in the year	-	731	731
At 31 March 2025	1,894	17,430	19,324
Carrying amount			
At 31 March 2025	-	-	-
At 31 March 2024	-	731	731

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	15,350	3,499
Prepayments and accrued income	3,938	3,359
	19,288	6,858

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	2,343	2,163
Trade creditors Other creditors	-	412
Accruals and deferred income	759	648
	5,758	1,106
	8,860	4,329

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Radio Forth Cash for Kids	3,296	-	(3,296)	-
Barcapel Foundation	7,500	-	(7,500)	-
The Appletree Trust	2,000	2,100	(2,000)	2,100
The Arndee Trust	2,000	-	(2,000)	-
The Christna Mary Hendrie Trust	-	6,500	(6,500)	-
Cattanach	-	19,936	(16,000)	3,936
CHAS	-	24,000	(24,000)	-
The Mickel Fund	3,000	2,000	(5,000)	-
Emma Cameron Foundation	2,500	6,000	(4,500)	4,000
D'Oyly Carte Chariable Trust	590	3,296	(2,410)	1,476
Mrs Janet T Isles Denny Trust	3,000	5,000	(6,000)	2,000
Edinburgh Children's Holiday Fund	1,000	-	(1,000)	-
R S Macdonald Charitable Trust	11,965	16,272	(15,000)	13,237
Sir Jules Thorn Charitable Trust	-	3,000	(2,000)	1,000
Paristamen Charity	500	1,000	(1,500)	-
Nancie Massey Charitable Trust	2,000	-	(2,000)	-
Robert Haldane Smith Foundation	1,000	-	(1,000)	-
Hugh Fraser Foundation	2,100	-	(2,100)	-
People's Postcode Trust	11,617	-	(11,617)	-
Stevenston Charitable Trust	2,000	2,000	(4,000)	-
The Hospital Saturday Fund	4,920	-	(4,920)	-
The National Lottery Community Fund	12,800	17,500	(12,800)	17,500
The Pierrepoint Trust	10,000	-	(10,000)	-
The Plum Trust	5,000	5,000	(5,000)	5,000
Walter Scott Giving Group	5,000	10,000	(10,000)	5,000
Ward Family Charitable Trust	1,000	1,000	(1,000)	1,000
White Top Foundation	3,000	-	(3,000)	-
A E B Charitable Trust	-	5,000	(5,000)	-
NHS Tayside Foundation	-	18,000	(18,000)	-
The Foyle Foundation	-	20,000	(17,500)	2,500
The Ghosling Foundation	-	10,000	(6,500)	3,500
Trades House Glasgow Commonwealth Fund	-	1,700		1,700
The Schreirer Foundation	-	2,500	-	-
			(2,500)	
	97,788	181,804	(215,643)	63,949

15 Restricted funds **(Continued)**

Previous year:	**At 1 April 2023**	**Incoming resources**	**Resources expended**	**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 Pierrepoint Trust	10,000	10,000	(10,000)	10,000
The Plum Trust	5,000	5,000	(5,000)	5,000
Walter Scott Giving Group	5,000	10,000	(10,000)	5,000
Ward Family Charitable Trust	2,000	1,000	(2,000)	1,000
White Top Foundation	3,000	3,000	(3,000)	3,000
Trades House Glasgow Commonwealth Fund	1,500	-	(1,500)	-
The Schreirer Foundation	2,500	-	(2,500)	-
Trefoil Fund	4,692	-	(4,692)	-
Walter Craig Charitable Trust	2,000	-	(2,000)	-
WCH Trust for Children	6,000	-	(6,000)	-
	88,194	185,918	(176,324)	97,788

16 Retirement benefit schemes

Defined contribution schemes

Thecharity operatesadefined 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 £3,208 (2024 - £2,772).

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:			
Currentassets/(liabilities)	81,828	63,949	145,777
	81,828	63,949	145,777

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	731	-	731
Current assets/(liabilities)	95,912	97,788	193,700
	96,643	97,788	194,431

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

		Movement in funds			Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£
General Unrestricted funds	144,359	223,327	(271,043)	96,643	235,292	(250,107)	81,828
	144,359	223,327	(271,043)	96,643	235,292	(250,107)	81,828

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

HEARTS & MINDS 2025 ACCS

Final Audit Report 2025-11-10

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