

**Theatre Nemo**  
**Report and Financial Statements**  
**for the year ended 31 March 2013**

**Charity number: SC028427**  
**Company number: SC191338**

# Theatre Nemo

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## Theatre Nemo

### Legal and Administrative Information

<b>Charity name</b>	Theatre Nemo	
<b>Charity registration number</b>	SC028427	
<b>Company registration number</b>	SC191338	
<b>Directors</b>	Della Martin	Chair
	Stuart Fair	Treasurer - Appointed November 2012
	Doris Williamson	Secretary
	Andy McCarle	Appointed May 2012
	David Walker	
	Jason Dawes	Appointed May 2012/ Resigned July 2013
	Hugo Butts	Resigned April 2012
	John McCaig	Resigned May 2012
	Andrew Beglin	Resigned May 2012
<b>Company secretary</b>	Doris Williamson	
<b>Principal office and Registered office</b>	The Briggait 141 Bridgegate Unit 235 Glasgow G1 5HZ	
<b>Independent examiner</b>	Mark Mulholland FCCA Alexander Sloan Chartered Accountants 38 Cadogan Street Glasgow G2 7HF	

## **Theatre Nemo**

### **Directors' Annual Report for the year ended 31 March 2013**

The directors present their report and the financial statements of the charity for the year ended 31 March 2013.

#### **Directors**

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the directors.

The directors serving during the year and since the year end are detailed on page 1.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

Theatre Nemo ('the charity') is a company Limited by Guarantee (No. SC191338) and a recognised Scottish Charity (No. SC028427), governed by its Memorandum and Articles of Association. The company was incorporated in 1999.

#### **Appointment of Directors**

New directors are appointed at the discretion of the Board. There is no fixed term for directorship. Directors share the same interests and values as Theatre Nemo and try their best to promote it in a positive way.

### **OBJECTIVES AND ACTIVITIES**

The charitable objective of Theatre Nemo is to promote good mental health and wellbeing through the performing arts.

We believe that participation in the arts, and the performing arts in particular, enrich the mental wellbeing of everyone who takes part, whatever the current state of their mental health. The performing arts - music, dance, drama, puppetry, film & video etc can provide; new communication methods, improved self esteem, team building, peer group support, creative development and many other benefits. The performing arts have the potential to improve quality of life both individually and collectively.

### **ACHIEVEMENTS AND PERFORMANCE**

I am delighted to present the report and accounts for the financial year ending 2013 on behalf of my fellow Directors.

This year has been a successful one with a number of interesting projects and events due in no small part to the tenacity and hard work of our Chief Executive, Isabel McCue. We continue to campaign and were invited to participate in a number of events which promote mental health, inform criminal justice and promote leadership.

The organisation's profile increases year on year and 2012/13 was no exception with Isabel being nominated for Scottish Woman of the Year and the organisation being invited to London to receive the Robin Corbett award for prisoner rehabilitation.

## **Theatre Nemo**

### **Directors' Annual Report for the year ended 31 March 2013**

#### **ACHIEVEMENTS AND PERFORMANCE (continued)**

Theatre NEMO have continued to use our knowledge to develop our projects and continue to work in partnership with the Scottish Prison Service and NHS to deliver first-class services using the creative arts. Our Community programme continues in our Studio offering existing and new clients a range of activities.

Funding submissions were successful during the period resulting in a much healthier balance sheet for 2013/14; however sustainability is a key issue - we are not complacent and income generation will continue to be high on our agenda.

Our work is aligned to Scottish Government National Vision and Objectives:

We wish to see a Scotland where we all understand that there is no health without good mental health, where we know how to support and improve our own and others' mental health and wellbeing and act on that knowledge, and where our flourishing mental health and mental wellbeing contributes to a healthier, wealthier and fairer, smarter, greener and safer Scotland.

What we all must remember is that we are working to support people who are facing many challenges and barriers in life, and this year we have had successful outcomes for about 56 people in Prison, 48 in hospital and about 106 in the community. If calculated the financial saving to NHS, SPS and our communities would run into hundreds of thousands of pounds.

For the first time we were given financial support to carry out mentoring to a group of prisoners. This involved formal training for our staff before we roll out the first project in 2013/14.

Going forward Theatre NEMO will continue to provide a range of programmes for young people and adults. There is a service gap for chronic mental health problems which Hospitals, Communities and Prisons cannot tackle alone in this creative way - there are very few organisations who achieve demonstrable and sustainable results in such a cost-effective manner.

2013/14 will see a strategic review of our business plan aiming towards future sustainability. Our aim is to ensure formal research and evaluation add value as we are forecasting growth in number of programmes delivered. This will require us to focus on resource planning ensuring we have the right policies, practices and structure to support employees, sessional staff and volunteers through the growth. Opportunities to work in partnership with like-minded organisations will also be discussed; there is scope to expand this element of our business.

Unfortunately due to family and business reasons Jason Dawes resigned as a Director and we wish to formally thank Jason for his contribution during his short tenure on the Board.

Finally, Theatre NEMO can only achieve its great results through the support of its supporters both financial and people and a big thank you is extended to each and every person involved in our vibrant organisation.

**Della Martin**  
**Chair**

## **Theatre Nemo**

### **Directors' Annual Report for the year ended 31 March 2013**

#### **Our work in the community**

This year we have extended our community projects over five days at our studio in the briggait while also taking our services to other organisations across the city.

We engage with a variety of ages and individuals including those with diagnosed mental illness, people in recovery from mental illness, people under high stress levels and the community in general. This inclusive way of working achieves real integration and understanding of mental illness and is a unique feature of Theatre Nemo's work.

Our workshops in visual arts, animation, drama, creative writing, choir, guitar and song writing goes a long way to helping people get back into community life by gaining confidence and communication skills. This work encourages people to believe in themselves, something they may have lost through life events.

#### **Our work in Psychiatric Hospitals**

This year we have delivered a number of projects within Stobhill Hospital and Parkhead Hospital using music and visual art to engage patients in our work. We have had real success this year in bridging the gap for people returning to the community with 5 patients continuing to access our community services. This has only been possible due to the dedicated OT staff who have worked closely with us in supporting patients to attend.

The benefits for people maintaining a link with our service are directly linked to longer periods of mental well-being and shorter admissions to hospital.

#### **Our work in Prison**

In July 2010 a policy paper was written by Linda Seymour for the Centre for Mental Health where the executive summary includes the following statement "the offending population experiences poor mental health on many counts, often associated with a lifetime of social exclusion and its consequences. Promoting and protecting the mental health and wellbeing of offenders and those at risk of offending can have wide-ranging benefits for individuals, their families and their communities." It goes on to talk about the complex nature of offenders health and social issues leading to the development of innovative practice by health, social care and third sector organisations which work to address many inter related problems of mental health, social exclusion, addiction and poor self esteem linked to inability to communicate. Theatre Nemo is one such third sector organisation which focuses not only on individual issues but through their innovative approach assist the person to develop and change, producing positive outcomes for the person, their families and the wider communities.

## **Theatre Nemo**

### **Directors' Annual Report for the year ended 31 March 2013**

#### **ACHIEVEMENTS AND PERFORMANCE (continued)**

Theatre Nemo works closely with the Scottish Prison service at HMP Barlinnie supporting men who have poor mental health, poor social and coping skills and who in many cases have significant mental illness. The arts in their widest forms are used as a means of developing communication for this group of vulnerable men within the prison system.

What Theatre Nemo are offering prisoner through the arts is a different way to learn, to think in a different way about themselves and understand themselves and the world around them. Through gaining confidence and self esteem they will have the resilience to cope with some of the problems they may face in life. And also have the confidence to take up opportunities to develop their skills further. Through the creative journey participants practice working together, sharing responsibility, and compromising with others to accomplish a common goal. Through these experiences participants gain confidence and start to learn that their contributions have value. Rates of prisoners with mental health issues and self-harm tendencies are high, and there is a growing awareness that pro-actively addressing this vulnerable population is crucial, both to break the cycle of re-offending and to improve their lives.

#### **Moving forward**

##### **In the Community**

During 2013/14 it is our aim to consolidate the community sessions we currently provide and to attempt to integrate the work of each into joint events.

##### **In Hospitals**

Going forward we will be working in partnership with the Forensic Psychiatric services to provide sessions based in the community for patients who are nearing their discharge into the community, we have received funding from Lankelly Chase to deliver these joint services for 3 years.

Parkhead and Stobhill hospitals have both applied for continuation grants from NHS Endowment fund for work to take place throughout 2013/14.

##### **In Prison**

Theatre Nemo identified a need for more structured through care, and are in the process of building on relationships established in prison to provide continued support in the community and to this end are training 4 of their artistic facilitators as mentors through a 6 month course with the Institute of Counselling. They work with men serving short sentences and those on remand, which are both groups who have currently little or no access to support.

# **Theatre Nemo**

## **Directors' Annual Report for the year ended 31 March 2013**

### **FINANCIAL REVIEW**

The Statement of Financial Activities shows a net income for the year of £8,427, an improvement on the net expenditure position of £14,529 achieved in 2011/12. A total of £83,457 was retained in accumulated funds at the year end, up from £75,030 in 2011/12. Of these funds £38,000 (approximately) is restricted/designated for specific initiatives, only the remaining funds are available to meet all continuing legal commitments and ordinary day to day costs in the year ahead.

Continuing austerity and associated falls in Central Government Funding to enabling funders are hitting the Charity Sector particularly hard. However, Theatre Nemo has continued to meet such challenges by turning continuing funding difficulties into opportunities by maximising the added value in the service it provides. Indeed, Theatre Nemo continues to 'punch' well above its weight by delivering opportunity cost savings to the Scottish Public purse which are disproportionately greater than funding Theatre Nemo receives as well as the more intangible/immeasurable benefits to the individuals it works with.

Such innovation and performance in such a difficult climate, including returning a Financial Performance where a net income position was achieved in 2012/13 is outstanding by any measure. Despite the expectation of perhaps greater funding challenges that lie ahead through continuing fiscal retrenchment, Theatre Nemo has a strong financial platform to work from and with continuing sound financial management, is very well placed to deliver optimal returns from an increasingly challenging financial environment.

### **Reserves policy**

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management, administration and support costs.

### **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The trustees (who are also directors of Theatre Nemo for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, 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;

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



## **Theatre Nemo**

### **Directors' Annual Report for the year ended 31 March 2013**

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Independent examiner**

The directors recommend that Mark Mulholland FCCA remains in office as independent examiner until further notice.

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

This report was approved by the directors on 21 October 2013 and signed on their behalf by

A handwritten signature in dark ink, appearing to read 'Doris K Williamson', is written over the printed name.

**Doris Williamson**  
**Secretary**

## Theatre Nemo

### Independent Examiner's Report to the Directors on the Unaudited Financial Statements of Theatre Nemo.

I report on the financial statements of Theatre Nemo for the year ended 31 March 2013 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

#### Respective responsibilities of directors and examiner

The charity's directors are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Companies Act 2006. The charitable company's directors 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 financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

#### Basis of Independent Examiner's report

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as directors 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 financial statements.

#### Independent Examiner's statement

In the course of 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, Regulation 4 of the 2006 Accounts Regulations, and Section 386 of the Companies Act 2006 ; and

to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations and the Companies Act 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



**Mark Mulholland FCCA**  
Partner

**Alexander Sloan**  
Chartered Accountants

**38 Cadogan Street**  
Glasgow  
G2 7HF

**21 October 2013**

# Theatre Nemo

## Statement of Financial Activities (Incorporating Income and Expenditure Account)

for the year ended 31 March 2013

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	2013 Total £	2012 Total £
<b>Incoming resources</b>						
<b>Incoming resources from generated funds</b>						
Voluntary income	2	6,367	-	-	6,367	6,468
Activities for generating funds	3	-	-	-	-	1,233
Investment income	4	27	-	-	27	-
<b>Incoming resources from charitable activities</b>						
	5	30,358	-	75,245	105,603	32,834
<b>Total incoming resources</b>		<u>36,752</u>	<u>-</u>	<u>75,245</u>	<u>111,997</u>	<u>40,535</u>
<b>Resources expended</b>						
<b>Charitable activities</b>						
	6	(55,986)	(2,595)	(43,485)	(102,066)	(53,406)
<b>Governance costs</b>						
	8	(1,504)	-	-	(1,504)	(1,658)
<b>Total resources expended</b>		<u>(57,490)</u>	<u>(2,595)</u>	<u>(43,485)</u>	<u>(103,570)</u>	<u>(55,064)</u>
<b>Net incoming/(outgoing) resources before transfers</b>						
		(20,738)	(2,595)	31,760	8,427	(14,529)
Gross transfers between funds		(1,792)	6,639	(4,847)	-	-
<b>Net movement in funds</b>		<u>(22,530)</u>	<u>4,044</u>	<u>26,913</u>	<u>8,427</u>	<u>(14,529)</u>
<b>Reconciliation of funds</b>						
Total funds brought forward		67,534	5,104	2,392	75,030	89,559
<b>Total funds carried forward</b>		<u>45,004</u>	<u>9,148</u>	<u>29,305</u>	<u>83,457</u>	<u>75,030</u>

The notes on pages 12 to 20 form an integral part of these financial statements.

**Theatre Nemo**  
**Balance Sheet**  
**as at 31 March 2013**

	Notes	£	2013	£	£	2012	£
<b>Fixed assets</b>							
Tangible assets	12			9,148			5,104
<b>Current assets</b>							
Debtors	13		4,092			4,278	
Cash at bank and in hand			102,646			67,864	
			106,738			72,142	
<b>Creditors: amounts falling due within one year</b>	14		(32,429)			(2,216)	
<b>Net current assets</b>				74,309			69,926
<b>Net assets</b>				83,457			75,030
<b>Funds</b>							
Unrestricted funds	16			45,004			67,534
Designated funds	17			9,148			5,104
Restricted funds	18			29,305			2,392
				83,457			75,030

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 12 to 20 form an integral part of these financial statements.

# Theatre Nemo

## Balance Sheet (continued)

### Directors' statements required by Section 249B(4) for the year ended 31 March 2013

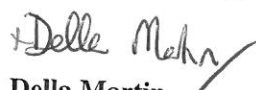
In approving these financial statements as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2013 and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 386, and
  - (2) 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 the income and expenditure, for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

The financial statements were approved by the Board on 21 October 2013 and signed on its behalf by



**Della Martin**  
Chair

The notes on pages 12 to 20 form an integral part of these financial statements.

## **Theatre Nemo**

### **Notes to the Financial Statements for the year ended 31 March 2013**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### **1.2. Incoming resources**

Voluntary income including donations, gifts and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods, or when the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from service fees is recognised as earned (as the related services are provided).

Income from investments is included in the year in which it is receivable.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

##### **1.3. Resources expended**

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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

##### **1.4. Tangible fixed assets and depreciation**

Capital expenditure is written off in the Statement of Financial Activities in the year it is expended.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	- 25% straight line
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# Theatre Nemo

## Notes to the Financial Statements for the year ended 31 March 2013

### 2. Voluntary income

	2013	2012
	£	£
Donations	6,367	6,468
	<u>6,367</u>	<u>6,468</u>

### 3. Activities for generating funds

	2013	2012
	£	£
Fundraising	-	1,233
	<u>-</u>	<u>1,233</u>

### 4. Investment income

	2013	2012
	£	£
Interest received	27	-
	<u>27</u>	<u>-</u>

# Theatre Nemo

## Notes to the Financial Statements for the year ended 31 March 2013

### 5. Incoming resources from charitable activities

	2013	2012
	£	£
Service fees	15,358	12,936
Lankelly Trust	9,265	-
Big Lottery Fund	2,000	-
Robertson's Trust	13,500	8,500
Awards For All	9,239	-
Scottish Community Foundation	-	1,892
Bromley Trust	15,000	-
Scottish Government	13,740	-
Network for Social Change	8,612	-
Heritage Lottery Fund	9,700	-
Hugh Fraser Foundation	3,000	-
TSB Foundation	4,000	-
Vehicle Fund	-	2,750
Glasgow City Council	2,189	6,756
	<u>105,603</u>	<u>32,834</u>



# Theatre Nemo

## Notes to the Financial Statements for the year ended 31 March 2013

### 6. Costs of charitable activities

	2013 £	2012 £
Grants payable	-	70
Wages and salaries	57,607	15,787
Rent payable	13,430	7,497
Hall hire	224	887
Insurance	1,286	1,751
Heat and light	905	719
Printing, postage and stationery	945	484
PR and Marketing	861	763
Repairs and maintenance	949	1,777
Telephone	893	1,220
Staff Training	1,052	413
Catering and events	1,426	987
Workshops and performance fees	15,034	14,108
General expenses	666	325
Volunteer expenses	295	-
Motor expenses	124	1,017
Travelling expenses	922	1,936
Consultancy fees	2,500	630
Payroll fees	352	213
Bank charges	-	5
Depreciation on equipment	2,595	2,817
	<u>102,066</u>	<u>53,406</u>

### 7. Grants payable

During the year grants of £- were paid to individuals (2012 - £70) in accordance with the charity's objects.

### 8. Governance costs

	2013 £	2012 £
Independent examination	1,504	1,658
	<u>1,504</u>	<u>1,658</u>

# Theatre Nemo

## Notes to the Financial Statements for the year ended 31 March 2013

**9. Net incoming resources/(resources expended) for the year**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Net incoming resources/(resources expended) is stated after charging:		
Depreciation	2,595	2,817
Independent Examiner's remuneration	1,504	1,658
	<u>          </u>	<u>          </u>

**10. Employees**

**Number of employees**

The average monthly numbers of employees during the year were:

	<b>2013</b>	<b>2012</b>
	<b>Number</b>	<b>Number</b>
	5	2
	<u>          </u>	<u>          </u>

**Employment costs**

	<b>2013</b>	<b>2012</b>
	<b>£</b>	<b>£</b>
Wages and salaries	57,607	15,787
	<u>          </u>	<u>          </u>

There were no employees who received remuneration of over £60,000 in the period.

**11. Directors' emoluments and expenses**

No director received any remuneration or expenses during the year.

# Theatre Nemo

## Notes to the Financial Statements for the year ended 31 March 2013

### 12. Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 1 April 2012	9,332	9,332
Additions	6,639	6,639
At 31 March 2013	<u>15,971</u>	<u>15,971</u>
<b>Depreciation</b>		
At 1 April 2012	4,228	4,228
Charge for the year	2,595	2,595
At 31 March 2013	<u>6,823</u>	<u>6,823</u>
<b>Net book values</b>		
At 31 March 2013	<u>9,148</u>	<u>9,148</u>
At 31 March 2012	<u>5,104</u>	<u>5,104</u>

### 13. Debtors

	2013 £	2012 £
Trade debtors	2,150	2,625
Other debtors	272	273
Prepayments and accrued income	1,670	1,380
	<u>4,092</u>	<u>4,278</u>

### 14. Creditors: amounts falling due within one year

	2013 £	2012 £
Other creditors	36	165
Accruals	32,393	2,051
	<u>32,429</u>	<u>2,216</u>

# Theatre Nemo

## Notes to the Financial Statements for the year ended 31 March 2013

### 15. Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2013 as represented by:				
Tangible fixed assets	-	9,148	-	9,148
Current assets	49,498	-	57,240	106,738
Current liabilities	(4,494)	-	(27,935)	(32,429)
	<u>45,004</u>	<u>9,148</u>	<u>29,305</u>	<u>83,457</u>

### 16. Unrestricted funds

	1 Apr '12 £	Incoming £	Outgoing £	Transfers £	31 Mar '13 £
General fund	67,534	36,752	(57,490)	(1,792)	45,004
	<u>67,534</u>	<u>36,752</u>	<u>(57,490)</u>	<u>(1,792)</u>	<u>45,004</u>

#### Purposes of unrestricted funds

##### *General fund*

General funding towards the day to day running costs of the charity. This includes unrestricted grant income from The Bromley Trust.

### 17. Designated funds

	1 Apr '12 £	Outgoing £	Transfers £	31 Mar '13 £
Designated Asset Fund	5,104	(2,595)	6,639	9,148
	<u>5,104</u>	<u>(2,595)</u>	<u>6,639</u>	<u>9,148</u>

#### Purposes of designated funds

##### *Designated Asset Fund*

The Designated Asset Fund represents the cost or net realisable value of the assets held by the charity.

## Theatre Nemo

### Notes to the Financial Statements for the year ended 31 March 2013

18. Restricted funds	1 Apr '12	Incoming	Outgoing	Transfers	31 Mar '13
	£	£	£	£	£
Lankelly Chase Foundation	500	9,265	(7,959)	-	1,806
Scottish Community Fund	1,892	-	(749)	(1,143)	-
Robertson Trust	-	13,500	(13,500)	-	-
Scottish Government	-	13,740	(4,940)	-	8,800
Big Lottery	-	2,000	(3,146)	1,146	-
Network for Social Change	-	8,612	-	-	8,612
Glasgow City Council	-	2,189	(304)	(1,885)	-
Awards for All	-	9,239	(6,273)	(2,966)	-
Heritage Lottery Fund	-	9,700	(2,697)	-	7,003
TSB - Workshop Facilitators	-	4,000	(917)	-	3,083
Hugh Fraser Foundation	-	3,000	(3,000)	-	-
	<u>2,392</u>	<u>75,245</u>	<u>(43,485)</u>	<u>(4,848)</u>	<u>29,304</u>

#### Purposes of restricted funds

##### *Lankelly Chase Foundation*

Provided grant funding towards the cost of taking arts activities into secure psychiatric settings and towards the cost of a part-time administrator.

##### *Scottish Community Fund*

Funding was provided for the purchase and repair of equipment.

##### *Robertson Trust*

Gave a donation towards the cost of Services within Prisons.

##### *Scottish Government*

Provided a grant for a Mentorship Programme.

##### *Big Lottery*

Provided a Grant for workshops in the community.

##### *Network for Social Change*

Funding was recieved for a refurbishment of the premisis with emphasis on creating a display space.

##### *Glasgow City Council*

Funding was recieved to purchase a new computer system. To enhance learning, deliver quality creative and personal development workshops, and art workshops including animation.

##### *Awards for All*

Provided funding for Facilitator Fees, a new camera and accesories and also materials and production costs.

## **Theatre Nemo**

### **Notes to the Financial Statements for the year ended 31 March 2013**

#### ***Heritage Lottery Fund***

Provided finance for the Who Built Barlinnie project.

#### ***TSB - Workshop Facilitators***

Funding was provided from TSB for workshop facilitators.

#### ***Hugh Fraser Foundation***

Provided a grant to fund core costs of the charity.

## **Theatre Nemo**

**The following pages do not form part of the statutory accounts.**

# Theatre Nemo

## Detailed Income and Expenditure Account for the year ended 31 March 2013

	2013		2012	
	£	£	£	£
<b>Income</b>				
<b>Voluntary Income</b>				
Donations	6,367		6,468	
		6,367		6,468
<b>Activities for generating funds</b>				
Fundraising	-		1,233	
		-		1,233
<b>Investment income</b>				
Interest received	27		-	
		27		-
<b>Income from charitable activities</b>				
Service fees	15,358		12,936	
Lankelly Trust	9,265		-	
Big Lottery Fund	2,000		-	
Robertson's Trust	13,500		8,500	
Awards For All	9,239		-	
Scottish Community Foundation	-		1,892	
Bromley Trust	15,000		-	
Scottish Government	13,740		-	
Network for Social Change	8,612		-	
Heritage Lottery Fund	9,700		-	
Hugh Fraser Foundation	3,000		-	
TSB Foundation	4,000		-	
Vehicle Fund	-		2,750	
Glasgow City Council	2,189		6,756	
		105,603		32,834
<b>Total income</b>		111,997		40,535
<b>Total expenditure</b>		(103,570)		(55,064)
<b>Net surplus/(deficit) for the year</b>		8,427		(14,529)



# Theatre Nemo

## Schedule of Expenditure for the year ended 31 March 2013

Expenditure	2013		2012	
	£	£	£	£
Grants payable	-		70	
Wages and salaries	57,607		15,787	
Rent payable	13,430		7,497	
Hall hire	224		887	
Insurance	1,286		1,751	
Heat and light	905		719	
Printing, postage and stationery	945		484	
PR and Marketing	861		763	
Repairs and maintenance	949		1,777	
Telephone	893		1,220	
Staff Training	1,052		413	
Catering and events	1,426		987	
Workshops and performance fees	15,034		14,108	
General expenses	666		325	
Volunteer expenses	295		-	
Motor expenses	124		1,017	
Travelling expenses	922		1,936	
Consultancy fees	2,500		630	
Payroll fees	352		213	
Bank charges	-		5	
Depreciation on equipment	2,595		2,817	
		102,066		53,406
<b>Governance Costs</b>				
Independent examination	1,504		1,658	
		1,504		1,658
<b>Total expenditure</b>		103,570		55,064