

Theatre Nemo
(A company limited by guarantee)

Report and Financial Statements

Year Ended 31 March 2018

Charity No: SC028427
Company No: SC191338

Theatre Nemo

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Theatre Nemo

Reference and Administrative Information Year Ended 31 March 2018

DIRECTORS:

Michel Syrett (Chair)
Beth McMaster (Vice Chair)
Gillian Caughey (Treasurer)
David Walker
Nicolas White
Joseph Connolly

CHARITY REGISTRATION NUMBER:

SC028472

COMPANY REGISTRATION NUMBER:

SC191338

**REGISTERED OFFICE AND
OPERATIONAL ADDRESS:**

The Briggait
Unit 235
141 Bridgegate
Glasgow
G1 5HZ

INDEPENDENT EXAMINER:

John Di Mambro CA
John Di Mambro & Co.
Chartered Accountants
16 Muir Street
Hamilton
ML3 6EP

Theatre Nemo

Report of the Directors Year Ended 31 March 2018

The Directors have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2018.

The directors of the company, who are also charity trustees for the purposes of charity law, who served throughout the year and up to the date of this report together with particulars of the principal address of the charity and details of its professional advisers are listed on page 1.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated in 1999. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and 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.

Trustee Induction and Training

Many of our trustees live in the local area and are familiar with the work of our organisation. As part of our selection process prospective trustees are invited to the office base where they are made aware of their legal obligations under charity and company law and given more detail about the variety of projects we undertake. They are then invited to attend a Board meeting before making a final decision.

New trustees then attend a short induction and training session where they are briefed on the content of the Memorandum and Articles of Association, the decision making process, the business plan and recent financial performance of the charity.

Organisational Structure

The Board of Directors meets monthly. A Chief Executive is appointed by the directors to administer the day to day operations of the charity. The Chief Executive has delegated authority, as approved by the directors, for operational matters including finance, employment and project related activity.

Risk Management

The directors have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

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.

Theatre Nemo

Report of the Directors Year Ended 31 March 2018

ACHIEVEMENTS AND PERFORMANCE

Dear Stakeholders and Members

We are very ambitious about what we want to achieve. Our vision is to continue to promote social integration and community involvement through holistic approaches that support people to release their potential and move forward in their journey with confidence and empowerment that enables them to live a happy healthy life.

We are pleased to report that during the financial year we have been able to secure funding that has enabled us to provide extremely exciting and interesting projects. The following are a few of the projects we have been working on this year.

In Partnership with Scottish Prison Service

Our year started with a Taiko Drumming performance within HMP Cornton Vale, the project began in January 2017 and culminated in a performance on 3rd April 2017. During the project 12 women participated in the weekly sessions, most of the women suffered from acute mental health issues and reported that the Taiko Drumming sessions were beneficial in increasing their mental wellbeing both during the session as well as sustaining that improved mood over the following days.

In Partnership with Gartnavel Royal

Working in partnership with Art in the Gart we delivered 2 animation projects (May and October 2017) working with in-patients within the psychiatric care wards. Over the 2 projects we worked with 30 patients and produced two short animated films that were then shared with other patients, staff and family.

In Partnership with Elevate PSP

Elevate is one of the 6 Scottish Government Strategic Public Social Partnerships. Elevate aims to increase employment and training opportunities for people in recovery from drug and/or alcohol dependence. It began in 2016 and Theatre Nemo has been at its core since then. In June 2017 and February 2018 Theatre Nemo ran personal development programmes for 12 participants each time. These were intended for people quite early in their recovery and were designed to be a stepping stone to more formal employability programmes.

In Partnership with Venture Trust

Women in Focus

We worked with Venture Trust and the 218 service of Turning Point Scotland (May to June 2017). 12 women took part from the 218 service which caters for extremely vulnerable women who have had contact with the Criminal Justice System. The programme was a collaboration which involved photography being used to record life experiences and development, and a wilderness experience with Venture Trust. Women photographed their lives before during and after the outdoors experience. We supported them to use that to form a positive narrative that described their personal development, growing confidence and positive aspirations. These were formed into DVD's as part of a personal archive and used to celebrate the women's successes with family, friends and supporters.

Community Programme

Guitar workshops have taken place throughout the year and are extremely popular. Different levels of ability are catered for and participants (up to 15) return month after month. Classes not only teach people to play guitars but include aspects of song writing and interpretation. From time to time guest players come in demonstrate particular skills or just to provide encouragement to the participants and to maximise the benefits of group playing in a safe and communal environment.

Domestic Violence Awareness

We were asked to deliver an awareness session on Domestic Violence, for this we produced a performance of "The Letterbox" and an interactive discussion session. Each event lasts for approximately 1 hour and we have presented it in the following locations.

17th November - West of Scotland Housing Association – Community Audience of 26

30th November - The Bridges Partnership – Professional Audience of 14

4th December - Women's Centre Glasgow – Community Audience 37

Theatre Nemo

Report of the Directors Year Ended 31 March 2018

ACHIEVEMENTS AND PERFORMANCE (Cont.)

Funded by Scottish Government

Join the Dots has been awarded £44,713 from the Social Innovation Fund. This is a partnership with Theatre Nemo, Violence Reduction Unit, SenScot, Social Firms Scotland, SGSAH, and Reattachment to develop new ideas that will address social problems in Scotland.

From January – March 2018 the project delivered a series of consultation events, these have been delivered as engaging creative sessions that support the participants to discuss issues around criminal justice and accessing services.

Our researcher has worked with our artists to develop a reporting system for each of the consultation events. A literature review has also been started gathering current evidence around ACE's and determining the gaps in knowledge, this is due for completion by the end of April.

In preparation for delivering our 12 week test phase we have been working with partners to design a programme which seeks to meet some of the needs of the participant group. Partners Include: Kelvin College - Delivering Literacy and Numeracy, Introduction to IT, Community Achievement Awards as well as some standalone sessions about local learning opportunities and visits to college campus. Violence Reduction Unit – Group and 1:1 mentoring Alliance Links Worker Programme - "Navigating GP-land" DWP Community Workers (TBC) – Advice on accessing benefits

To date we have consulted 77 beneficiaries who have all engaged in discussions around Join the Dots and the design of the centre we aim to create.

Schools

Linnvale Primary School, on 21st December we delivered a circus skills day, we worked with the whole school, approx. 200 pupils, giving them an introduction to Juggling and plate spinning.

Culture Comics is a project funded by Paisley 2021 (£9,975) culture fund, from January – March we worked in Mary Russell School and Johnstone High with further work planned for the rest of 2018. Over these two projects we worked with 30 S2 pupils to develop their skills in comic art.

Funded by See Me

The See Me anti-stigma in mental health programme provided £20,000 to fund a drama programme in HMP Cornton Vale. It began in January 2017 and culminated in a performance in April 2017. The women who participated all reported improved self-confidence and mental health and wellbeing lasting beyond the period of participation.

In Partnership with Just Us

Just Us (a Justice based women's support group in Edinburgh) asked Theatre Nemo to work with them to produce a film explaining their experiences of the Justice system from arrest to imprisonment (often without sentence). The work began in mid-2017 and ended in early 2018 with final edits. It produced a powerful tool to elicit changes in the way fiscal and the judiciary approach women.

Outputs summary:

Projects Delivered 15
Participants 386
Volunteers 8
Audience 139

Theatre Nemo

Report of the Directors Year Ended 31 March 2018

FINANCIAL REVIEW

The Statement of Financial Activities shows a net surplus for the year of £1,529 of compared with a net deficit of £71,283 in 2017. Retained funds at 31 March 2018 were £52,969 compared to £51,440 in 2017. Of these funds £10,596 are restricted funds, leaving £42,373 available to meet all day to day running costs and continuing statutory commitments for the coming year.

Reserves Policy

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

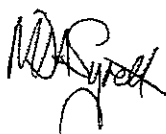
Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the company's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board on 13 July 2018 and signed on its behalf by:



Michel Syrett
Chair

Theatre Nemo

Independent Examiner's Report to the Trustees of Theatre Nemo

I report on the accounts of the charity for the year ended 31 March 2018 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

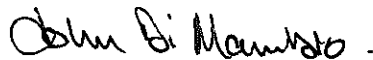
In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

have not been met, or

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



John Di Mambro C.A.
John Di Mambro & Co
Chartered Accountants
16 Muir Street
Hamilton
ML3 6EP

Dated:

13-7-18

Theatre Nemo

Statement of Financial Activities (including an Income and Expenditure Account)

Year Ended 31 March 2018

	Notes	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Incoming Resources					
Incoming resources from generated funds					
Voluntary income		2,981	-	2,981	3,040
Interest received		6	-	6	27
Incoming resources from charitable activities					
Grants	2	18,000	43,953	61,953	30,646
Service fees		29,806	-	29,806	13,589
Total incoming resources		50,793	43,953	94,746	47,302
Resources Expended					
Charitable activities	3	63,433	29,784	93,217	118,585
Total resources expended		63,433	29,784	93,217	118,585
Net income / (expenditure) before transfers		(12,640)	14,169	1,529	(71,283)
Transfers		5,818	(5,818)	-	-
Net movement in funds after transfers		(6,822)	8,351	1,529	(71,283)
Total funds brought forward		49,195	2,245	51,440	122,723
Total funds carried forward		42,373	10,596	52,969	51,440

All amounts derive from continuing operations.

All gains and losses recognised in the year are included in the Income and Expenditure Account

The notes on pages 9 to 13 form part of these financial statements

Theatre Nemo
(Company Number: SC191338)

Balance Sheet
As at 31 March 2018

	Notes	2018		2017	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	6		240		2,042
CURRENT ASSETS:					
Debtors	7	16,528		6,033	
Cash in bank and on hand		37,641		49,509	
		<u>54,169</u>		<u>55,542</u>	
CREDITORS: Due within one year	8	<u>(1,440)</u>		<u>(6,144)</u>	
NET CURRENT ASSETS			52,729		49,398
NET ASSETS			<u>52,969</u>		<u>51,440</u>
FUNDS					
Unrestricted	10		42,373		49,195
Restricted	11		10,596		2,245
			<u>52,969</u>		<u>51,440</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The Members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its income and expenditure account for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard FRS102 (effective January 2016).

Approved by the board of directors on 13 July 2018 and signed on its behalf by:



Gillian Caughey
Treasurer

The notes on pages 9 to 13 form part of these financial statements

Theatre Nemo

Notes to the financial statements Year Ended 31 March 2018

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS102, the Financial Reporting Standard FRS102 and the Companies Act 2006.

Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a 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 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 performed).

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

Income from charitable activities include income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as 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.

Resources expended

Expenditure is recognised on an accruals basis when liability is incurred. Expenditure includes any VAT which cannot be 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.

Depreciation

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

Fixtures, fittings and equipment	-	25% straight line
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Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for any other purposes.

Designated funds comprise funds that have been set aside by the trustees for particular purposes. The aim of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which have to be used in accordance with specific restrictions imposed by grant bodies or donors. The purpose of each restricted fund is set out in the notes to the financial statements.

Theatre Nemo

Notes to the financial statements Year Ended 31 March 2018

2. GRANTS

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Bromley Trust	15,000		15,000	15,000
Merchant	2,000	-	2,000	-
Maple Trust	1,000	-	1,000	-
Robertson's Trust	-	11,500	11,500	-
Awards For All	-	-	-	6,531
Voluntary Action Fund	-	-	-	9,115
Santander	-	4,690	4,690	-
The Corra Foundation	-	4,000	4,000	-
Dr Guthrie	-	1,500	1,500	-
Paisley 21	-	1,900	1,900	-
Social Innovation Fund	-	20,363	20,363	-
	18,000	43,953	61,953	30,646

3. RESOURCES EXPENDED

	Unrestricted £	Restricted £	Total 2018 £	Total 2017 £
Charitable activities				
Staff costs	35,376	26,466	61,842	47,743
Project delivery costs	8,642	3,318	11,960	47,295
Support costs	17,915	-	17,915	22,047
Governance costs	1,500	-	1,500	1,500
	63,433	29,784	93,217	118,585

4. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2018 £	2017 £
Salaries	60,114	45,836
Social security costs	1,350	353
Pension	378	-
Staff training	-	1,554
	61,842	47,743

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of a head count, was seven (2017 - three).

Theatre Nemo

Notes to the financial statements Year Ended 31 March 2018

5. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No trustee received any remuneration during the year. No (2017: One) trustee was reimbursed travel expenses (2017: £81).

6. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
COST:		
At 1 April 2017	35,943	35,943
Additions	-	-
At 31 March 2018	<u>35,943</u>	<u>35,943</u>
DEPRECIATION:		
At 1 April 2017	33,901	33,901
Charge for year	1,802	1,802
At 31 March 2018	<u>35,703</u>	<u>35,703</u>
NET BOOK VALUE:		
At 31 March 2018	<u>240</u>	<u>240</u>
At 31 March 2017	<u>2,042</u>	<u>2,042</u>

7. DEBTORS

	2018 £	2017 £
Trade debtors	7,700	2,500
Other debtors	462	1,670
Prepayments and accrued income	8,366	1,863
	<u>16,528</u>	<u>6,033</u>

8. CREDITORS: Falling due within one year

	2018 £	2017 £
Accrued charges	1,440	6,144
	<u>1,440</u>	<u>6,144</u>

Theatre Nemo

Notes to the financial statements Year Ended 31 March 2018

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds			Total funds £
	General fund £	Designated fund £	Restricted funds £	
Tangible fixed assets	-	240	-	240
Current assets	43,573	-	10,596	54,169
Current liabilities	(1,440)	-	-	(1,440)
	<u>42,133</u>	<u>240</u>	<u>10,596</u>	<u>52,969</u>

10. UNRESTRICTED FUNDS

	Balance at 01.04.17 £	Incoming £	Outgoing £	Transfers £	Balance at 31.03.18 £
General fund	47,153	50,793	(61,631)	5,818	42,133
Designated Asset fund	2,042	-	(1,802)	-	240
Total Unrestricted funds	<u>49,195</u>	<u>50,793</u>	<u>(63,433)</u>	<u>5,818</u>	<u>42,373</u>

Purposes of Designated Fund

The Designated Asset fund represents the net realisable value of the assets held by the charity.

11. RESTRICTED FUNDS

	Balance at 01.04.17 £	Incoming £	Outgoing £	Transfers £	Balance at 31.03.18 £
Awards for All	208	-	(1,968)	-	(1,760)
Moffat Charitable Trust	405	-	-	-	405
ScottishPower Foundation	1,248	-	-	-	1,248
Voluntary Action Fund	384	-	-	-	384
Robertson's Trust	-	11,500	(9,321)	-	2,179
Santander	-	4,690	-	-	4,690
The Corra Foundation	-	4,000	(2,600)	-	1,400
Dr Guthrie	-	1,500	-	-	1,500
Paisley 21	-	1,900	(1,350)	-	550
Social Innovation Fund	-	20,363	(14,545)	(5,818)	-
	<u>2,245</u>	<u>43,953</u>	<u>(29,784)</u>	<u>(5,818)</u>	<u>10,596</u>

Theatre Nemo

Notes to the financial statements Year Ended 31 March 2018

11. RESTRICTED FUNDS (Cont.)

Purposes of Restricted Funds

Awards for All: To deliver visual art classes throughout the year providing opportunities, for people in the community who are isolated through their experiences of poor mental health, to engage in positive social and creative activities.

See Me: Funds to deliver a Young Carers project in partnership with GAMH.

Moffat Charitable Trust: To provide one block of Guitar and Instrument making workshops within the community.

Scottish Power Foundation: To provide three blocks each of Drama, Visual Art, Guitar and Taiko Drumming sessions in the community and three events during the year.

Robertson's Trust: Funding towards the cost of the Chief Executive's salary.

The Corra Foundation: Funding towards the cost of our Volunteer Coordinator.

Dr Guthrie and Paisley 21: Culture Comics - a project to engage five groups of up to 20 young people aged 11 to 14.

Social Innovation Fund and Santander: Join the Dots – funding to test a new service which provides wrap around support for vulnerable young adults.