

**Nemo Arts**  
**Report and Financial Statements**  
**Year Ended 31 March 2022**  
**Charity No: SC028427**

## **Nemo Arts**

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## **Nemo Arts**

### **Reference and Administrative Information Year Ended 31 March 2022**

#### **TRUSTEES:**

David Walker (Chair)  
Beth McMaster (Vice Chair)  
Michel Syrett  
Nicolas White  
Joseph Connolly  
Adele Goodfellow  
Monica Riley  
Mhairi Masson (resigned May 2022)

#### **CHARITY REGISTRATION NUMBER:**

SC028472

#### **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

## **Nemo Arts**

### **Report of the Trustees Year Ended 31 March 2022**

The Trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2022.

The Trustees 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 charity is incorporated as a SCIO and is governed by its constitution which established the objects and powers of the charity.

##### Recruitment and Appointment of Trustees

New trustees are appointed at the discretion of the Board. There is no fixed term for trusteeship. Trustees share the same interests and values as Nemo Arts 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 Constitution, the decision making process, the business plan and recent financial performance of the charity.

##### Organisational Structure

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

##### Risk Management

The trustees 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 Nemo Arts 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.

## **Nemo Arts**

### **Report of the Trustees Year Ended 31 March 2022**

#### **ACHIEVEMENTS AND PERFORMANCE**

Over the last 12 months we have been able to deliver a wide range of activities each week totalling 352 two-hour sessions delivered, this breaks down as follows:

##### **Visual Art**

These classes have been available both in person and online, over the 12 months there have been a total of 94 sessions delivered. These sessions have been extremely popular, particularly over zoom in the periods of time where face to face sessions were not possible. Since getting back to our studio the art group members have had three exhibitions of work, the quality of work they are producing is exceptional and participants frequently talk about how proud they are of their work.

##### **Drama**

63 sessions have been delivered with 43 participants accessing the sessions over the 12 months. The group have enjoyed three performances since August where they were able to invite family friends and support workers along. Our Drama sessions allow participants to develop theatre skills and to take a lead in the creation and devising of their performances.

##### **Guitar**

Over the year 48 people have been able to access the 68 sessions delivered. Our guitar groups cater for players of all abilities and the group enjoy performing together as well as having the opportunity for solo performances at our events.

##### **Creative Castlemilk**

44 Sessions delivered.

Over the last five years we have been working in partnership with Cassiltoun Trust, the community engagement arm of Cassiltoun Housing Association. Since last summer we have transitioned from zoom to in person sessions utilising a unit in the local shopping centre.

##### **Embroidery**

A new addition to our creative sessions, embroidery sessions started this year with a great response. We have a consistent group of 11 participants who are very keen to learn this skill and apply it in their own ways. This group has been interesting to observe how people have taken this skill and used it as a self-management tool throughout their week. Most participants have started to take work away to complete in their own time and are excited to show each other each week what they have achieved. Some are using the skill to adorn their clothing or making gifts for people. Participants frequently comment on how relaxing the session is and how quickly the time passes. We have had 13 sessions so far which will continue throughout the next year at least.

##### **Talko Drumming**

Starting in January 2022 we have been working in partnership with the Whiteinch Centre. This is a partnership that was in place for a number of years pre Covid. This programme is the beginning of re-establishing our working relationship. This programme takes place every Friday afternoon and has since secured funding support from the Glasgow Wellbeing Fund to run till March 2023. The programme started with 7 participants and now has 16 regular attendees. We have delivered 18 sessions to date.

##### **Stobhill Hospital**

Starting in December 2021 we delivered a short trial programme consisting of 10 visual art sessions with patients in Stobhill Hospital. We have worked in partnership with the hospital to seek funding for a two-year programme.

##### **Rowanbank Clinic**

Currently mid-way through an initial 12 week programme of an animation project we are working with 5 forensic patients at the medium secure unit. This is funded by the Self-Management grant and we hope to expand this programme over the next 2 years.

## **Nemo Arts**

### **Report of the Trustees Year Ended 31 March 2022**

#### **ACHIEVEMENTS AND PERFORMANCE (Cont.)**

##### **Cross reach**

This is a new partnership where we are delivering weekly Drama classes for their participants who are adults with additional support needs, we have delivered 10 sessions so far with agreed plans to continue the service indefinitely.

##### **Benefits**

We conducted a survey of participants in March 2022, we received 57 responses.

Participants provided insight into what they gain from attending classes:

- Learning new skills (47)
- Becoming less isolated (41)
- Making new friends (40)
- Feeling better (38)
- Feeling more confident (38)

We have included comments from participants below.

##### **Visual Art**

While commuting to classes I am able to refresh my mind. I also have more confidence now accessing other groups and programmes, which makes me feel more involved in society in general.

##### **Drama**

I just generally feel better and more content overall. I have become more outgoing and feel more creative than I was before, and also feel more balanced and stable day to day.

##### **Taiko Drumming**

I have benefited by attending the taiko drumming and recently participated in learning to play an acoustic guitar. Attending these sessions has given me another focus.

##### **Creative Castlemilk**

I had slid into not going out anywhere or doing much during covid restrictions. This class has done so much for getting me used to mixing with people. It makes me get out of bed. The class is always good for a laugh, a good mixture of people enjoying themselves.

##### **Embroidery**

The increased confidence has helped me to join other groups - and feel able to join anything I want to which I didn't feel comfortable doing before.

##### **Choir**

Getting out of the house was a struggle for me but coming to the group has made it easier, and even if I feel like I don't want to go when I do go I feel much better.

##### **Stobhill Hospital**

The people who took part really enjoyed it and looked forward to the session each week. The activity was perfect for Ailsa, we already had a couple of budding artists for whom the chance to work with an Artist really appealed to them. Everyone proudly showed off their drawings and painting around the ward. A couple of hours really well spent and very much welcomed for us all. A lovely way for people to spend a couple of hours away from the main body of the ward engaged in an activity that resonated with them. I must also say that the staff loved it too.

## **Nemo Arts**

### **Report of the Trustees Year Ended 31 March 2022**

#### **FINANCIAL REVIEW**

The Statement of Financial Activities shows a net surplus for the year of £9,743 compared to £23,128 in 2021. Retained funds at 31 March 2022 were £81,843 compared to £72,100 in 2021. Of these funds £44,908 are restricted funds, leaving £36,935 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 TRUSTEES' RESPONSIBILITIES**

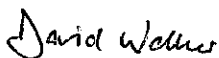
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements 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 of the charity for that period. In preparing these financial statements, the trustees 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

Approved by the Board on 29 August 2022 and signed on its behalf by:



David Walker  
Chair

## Nemo Arts

### Independent Examiner's Report to the Trustees of Nemo Arts

I report on the accounts of the charity for the year ended 31 March 2022 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*

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

Dated:

7/9/22



## Nemo Arts

### Statement of Financial Activities Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Incoming Resources</b>				
Incoming resources from generated funds				
Voluntary income		587	-	587
Interest received		-	-	-
Incoming resources from charitable activities				
Grants	2	23,500	97,457	120,957
Service fees		16,568	-	16,568
Fundraising		387	-	387
<b>Total incoming resources</b>		<b>41,042</b>	<b>97,457</b>	<b>138,499</b>
<b>Resources Expended</b>				
Charitable activities				
	3	72,060	56,696	128,756
<b>Total resources expended</b>		<b>72,060</b>	<b>56,696</b>	<b>128,756</b>
<b>Net income / (expenditure) before transfers</b>		<b>(31,018)</b>	<b>40,761</b>	<b>9,743</b>
Transfers		-	-	-
<b>Net movement in funds after transfers</b>		<b>(31,018)</b>	<b>40,761</b>	<b>9,743</b>
<b>Total funds brought forward</b>		<b>67,953</b>	<b>4,147</b>	<b>72,100</b>
<b>Total funds carried forward</b>		<b>36,935</b>	<b>44,908</b>	<b>81,843</b>
	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Incoming Resources</b>				
Incoming resources from generated funds				
Voluntary income		7,260	-	7,260
Interest received		18	-	18
Incoming resources from charitable activities				
Grants	2	22,000	103,477	125,477
Service fees		20,330	-	20,330
Fundraising		-	-	-
<b>Total incoming resources</b>		<b>49,608</b>	<b>103,477</b>	<b>153,085</b>
<b>Resources Expended</b>				
Charitable activities				
	3	19,622	110,335	129,957
<b>Total resources expended</b>		<b>19,622</b>	<b>110,335</b>	<b>129,957</b>
<b>Net income / (expenditure) before transfers</b>		<b>29,986</b>	<b>(6,858)</b>	<b>23,128</b>
Transfers		5,167	(5,167)	-
<b>Net movement in funds after transfers</b>		<b>35,153</b>	<b>(12,025)</b>	<b>23,128</b>
<b>Total funds brought forward</b>		<b>32,800</b>	<b>16,172</b>	<b>48,972</b>
<b>Total funds carried forward</b>		<b>67,953</b>	<b>4,147</b>	<b>72,100</b>

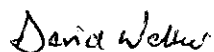
The notes on pages 9 to 13 form part of these financial statements

## Nemo Arts

### Balance Sheet As at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
<b>FIXED ASSETS:</b>					
Tangible assets	6		4,107		6,688
<b>CURRENT ASSETS:</b>					
Debtors	7	1,954		8,120	
Cash in bank and on hand		77,402		58,852	
		<u>79,356</u>		<u>66,972</u>	
<b>CREDITORS: Due within one year</b>	8	<u>(1,620)</u>		<u>(1,560)</u>	
<b>NET CURRENT ASSETS</b>			77,736		65,412
<b>NET ASSETS</b>			<u>81,843</u>		<u>72,100</u>
<b>FUNDS</b>					
Unrestricted	10		36,935		67,953
Restricted	11		44,908		4,147
			<u>81,843</u>		<u>72,100</u>

Approved by the Board on 29 August 2022 and signed on its behalf by:



David Walker  
Chair

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

## **Nemo Arts**

### **Notes to the financial statements Year Ended 31 March 2022**

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

The financial statements have been prepared in accordance with applicable accounting standards, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with FRS 102.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The charity constitutes a public benefit entity as defined by FRS102.

##### **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.

## Nemo Arts

### Notes to the financial statements Year Ended 31 March 2022

#### 2. GRANTS

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Awards 4 All	-	9,060	9,060	-	9,880	9,880
Adapt and Thrive	-	34,450	34,450	-	-	-
Alliance	-	5,000	5,000	-	-	-
Bellahouston Bequest	-	4,500	4,500	-	-	-
Bank of Scotland Foundation	-	-	-	-	14,200	14,200
Baring Foundation	-	-	-	12,000	-	12,000
Garfield Weston	-	15,000	15,000	-	-	-
Clothworkers Foundation	-	-	-	-	4,200	4,200
Corra - 3rd Sector Resilience	-	-	-	-	20,407	20,407
Corra - Wellbeing	-	-	-	-	18,150	18,150
Foundation Scotland	-	-	-	-	4,940	4,940
Hugh Fraser Foundation	-	5,000	5,000	-	5,000	5,000
Shift the Power	-	-	-	-	9,000	9,000
Trades House of Glasgow	-	-	-	-	600	600
Weir CT	-	-	-	-	8,100	8,100
Robertson's Trust	23,000	-	23,000	-	5,000	5,000
STV Appeal	-	-	-	-	4,000	4,000
Glasgow City Council	-	-	-	10,000	-	10,000
Glasgow Wellbeing	-	8,527	8,527	-	-	-
Merchants House of Glasgow	-	6,100	6,100	-	-	-
The Endrick Trust	-	4,000	4,000	-	-	-
Trusthouse	-	5,820	5,820	-	-	-
James T Howat Trust	500	-	500	-	-	-
	<b>23,500</b>	<b>97,457</b>	<b>120,957</b>	<b>22,000</b>	<b>103,477</b>	<b>125,477</b>

#### 3. RESOURCES EXPENDED

	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
<b>Charitable activities</b>						
Staff costs	33,938	23,240	57,178	4,006	47,740	51,746
Project delivery costs	17,154	31,339	48,493	4,858	48,985	53,843
Support costs	19,288	2,117	21,405	9,198	13,610	22,808
Governance costs	1,680	-	1,680	1,560	-	1,560
	<b>72,060</b>	<b>56,696</b>	<b>128,756</b>	<b>19,622</b>	<b>110,335</b>	<b>129,957</b>

## Nemo Arts

### Notes to the financial statements Year Ended 31 March 2022

#### 4. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2022 £	2021 £
Salaries	56,184	50,784
Pension	994	962
	<u>57,178</u>	<u>51,746</u>

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 four. (2021 – three).

#### 5. TRUSTEE REMUNERATION & RELATED PARTY TRANSACTIONS

No trustee received any remuneration in the current or previous year. No trustee was reimbursed travel expenses in the current or previous year.

#### 6. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
<b>COST:</b>		
At 1 April 2021 and 31 March 2022	<u>46,268</u>	<u>46,268</u>
<b>DEPRECIATION:</b>		
At 1 April 2021	39,580	39,580
Charge for year	2,581	2,581
At 31 March 2022	<u>42,161</u>	<u>42,161</u>
<b>NET BOOK VALUE:</b>		
At 31 March 2022	<u>4,107</u>	<u>4,107</u>
At 31 March 2021	<u>6,688</u>	<u>6,688</u>

## Nemo Arts

### Notes to the financial statements Year Ended 31 March 2022

#### 7. DEBTORS

	2022 £	2021 £
Trade debtors	-	4,270
Other debtors	526	2,432
Prepayments and accrued income	1,428	1,418
	<u>1,954</u>	<u>8,120</u>

#### 8. CREDITORS: Falling due within one year

	2022 £	2021 £
Accrued charges	1,620	1,560
	<u>1,620</u>	<u>1,560</u>

#### 9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds			Total funds £
	General fund £	Designated fund £	Restricted funds £	
Tangible fixed assets	-	4,107	-	4,107
Current assets	34,448	-	44,908	79,356
Current liabilities	(1,620)	-	-	(1,620)
	<u>32,828</u>	<u>4,107</u>	<u>44,908</u>	<u>81,843</u>

#### 10. UNRESTRICTED FUNDS

	Balance at 01.04.21 £	Incoming £	Outgoing £	Transfers £	Balance at 31.03.22 £
General fund	61,265	41,042	(69,479)	-	32,828
Designated Asset fund	6,688	-	(2,581)	-	4,107
<b>Total Unrestricted funds</b>	<u>67,953</u>	<u>41,042</u>	<u>(72,060)</u>	<u>-</u>	<u>36,935</u>

#### Purposes of Designated Fund

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

## Nemo Arts

### Notes to the financial statements Year Ended 31 March 2022

#### 11. RESTRICTED FUNDS

	Balance at 01.04.21 £	Incoming £	Outgoing £	Transfers £	Balance at 31.03.22 £
Adapt and Thrive	-	34,450	(21,004)	-	13,446
Agness Hunter	1,064	-	(1,064)	-	-
Alliance	-	5,000	-	-	5,000
Awards for All	-	9,060	(9,060)	-	-
Bank of Scotland Foundation	3,083	-	(3,083)	-	-
Bellahouston Bequest	-	4,500	(3,667)	-	833
Garfield Weston	-	15,000	(7,900)	-	7,100
Glasgow Wellbeing	-	8,527	(450)	-	8,077
Hugh Fraser Foundation	-	5,000	(850)	-	4,150
Merchants House of Glasgow	-	6,100	(3,800)	-	2,300
The Endrick Trust	-	4,000	-	-	4,000
Trusthouse	-	5,820	(5,818)	-	2
	<u>4,147</u>	<u>97,457</u>	<u>(56,696)</u>	<u>-</u>	<u>44,908</u>

#### Purposes of Restricted Funds

**Adapt and Thrive:** Contribution to core costs and for the appointment of a full time digital inclusion and administration post.

**Agness Hunter:** To deliver creative projects in our community space and within hospitals in Glasgow.

**Alliance:** to deliver a test programme working with the NHS Forensic Mental Health Directorate to work with patients to improve self-management.

**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.

**Bank of Scotland Foundation:** To deliver three 12 week creative programmes in the community.

**Bellahouston Bequest:** a contribution to core costs.

**Garfield Weston:** To support the core costs of the organisation.

**Glasgow Wellbeing:** to deliver a Taiko drumming project in partnership with The Whiteinch Centre.

**Hugh Fraser Foundation:** To provide online group workshops for those experiencing poor mental health, loneliness and isolation due to or exacerbated by Covid-19.

**Merchants House of Glasgow:** To deliver creative projects in our community space and within hospitals in Glasgow.

**The Endrick Trust:** Support to deliver community workshops.

**Trusthouse:** To work with residents in Castlemilk to improve wellbeing through the delivery of in person Visual Art classes.