



## HEART AND SOUND

SC045572

Receipts and payments accounts			
For the period from		to	
	1	2023	30 2024

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations			-	-	-	
Legacies	-	-	-	-	-	
Grants	30,200	77,558	-	-	107,758	70,125
Receipts from fundraising activities	3,148	-	-	-	3,148	8,736
Gross trading receipts		-	-	-	-	
Income from investments other than land and buildings		-	-	-	-	
Rents from land & buildings		-	-	-	-	
Gross receipts from other charitable activities		-	-	-	-	
<b>A1 Sub total</b>	<b>33,348</b>	<b>77,558</b>	<b>-</b>	<b>-</b>	<b>110,905</b>	<b>78,861</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>33,348</b>	<b>77,558</b>	<b>-</b>	<b>-</b>	<b>110,905</b>	<b>78,861</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	29,991	70,361	-	-	100,352	98,239
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	200
Legal costs	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>A3 Sub total</b>	<b>29,991</b>	<b>70,361</b>	<b>-</b>	<b>-</b>	<b>100,352</b>	<b>98,439</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>29,991</b>	<b>70,361</b>	<b>-</b>	<b>-</b>	<b>100,352</b>	<b>98,439</b>
<b>Net receipts / (payments)</b>	<b>3,357</b>	<b>7,197</b>	<b>-</b>	<b>-</b>	<b>10,554</b>	<b>( 19,578)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>3,357</b>	<b>7,197</b>	<b>-</b>	<b>-</b>	<b>10,554</b>	<b>( 19,578)</b>

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### B1 Cash funds

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cash and bank balances at start of year	8,534	9,669			18,203	37,781
Surplus / (deficit) shown on receipts and payments account	3,357	7,197			10,554	( 19,578)
					-	
					-	
Cash and bank balances at end of year	11,891	16,866	-	-	28,757	18,203

(Agree balances with receipts and payments)

## B2 Investments

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
	<b>Total</b>	-	-

### B3 Other assets

[illegible]

## B4 Liabilities

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>Total</b>		-	-

### B5 Contingent liabilities

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
	<b>Total</b>	-	-

Signed by one or two trustees  
on behalf of all the trustees

**Signature**

Date of approval

270325
270325



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**C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)**

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## Type of activity or project supported

Individual / Institution

Number of grants made

3

[illegible]

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

**X**

Authority under which paid

£

none	

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

## Number of trustees

£

none		

Nature of relationship

Nature of transaction

Transaction  
amount (£)

**Balance  
outstanding at  
period end (£)**

name of relationship	nature of transaction	period end (£)
none		

no trustees were paid in any way

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
		-			-	-
					-	
					-	
					-	
Total		-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £		Total current period to nearest £	Total last period to nearest £
various trusts and grants listed add notes 2	30,200	77,558		107,758	70,125
				-	
				-	
				-	
Total	30,200	77,558		107,758	70,125

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total		-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
revenue - rent and staff and activities	29,991	70,361			100,352	98,239
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	29,991	70,361	-	-	100,352	98,239



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## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	UK Youth	fundraising	Garfield Weston	Robertson trust	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	13,000		15,000	2,200	30,200	15,000
Receipts from fundraising activities		3,148			3,148	8,736
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>13,000</b>	<b>3,148</b>	<b>15,000</b>	<b>2,200</b>	<b>33,348</b>	<b>23,736</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>13,000</b>	<b>3,148</b>	<b>15,000</b>	<b>2,200</b>	<b>33,348</b>	<b>23,736</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	29,991				29,991	98,239
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	200
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>29,991</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,991</b>	<b>98,439</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>29,991</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,991</b>	<b>98,439</b>
<b>Net receipts / (payments)</b>	<b>( 16,991)</b>	<b>3,148</b>	<b>15,000</b>	<b>2,200</b>	<b>3,357</b>	<b>( 74,703)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>( 16,991)</b>	<b>3,148</b>	<b>15,000</b>	<b>2,200</b>	<b>3,357</b>	<b>( 74,703)</b>

## Nature and purpose of funds

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Additional analysis (3)

6 Breakdown of restricted funds

	robertson	National Lottery Community Fund	coop	Carnegie Dunfermline trust	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants	22,000	48,660	1,198	5,700	77,558	120,221
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	22,000	48,660	1,198	5,700	77,558	120,221
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	22,000	48,660	1,198	5,700	77,558	120,221
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	22,000	41,463	1,198	5,700	70,361	78,039
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	22,000	41,463	1,198	5,700	70,361	78,039
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	22,000	41,463	1,198	5,700	70,361	78,039
Net receipts / (payments)	-	7,197	( 0 )	-	7,197	42,182
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	7,197	( 0 )	-	7,197	42,182

Nature and purpose of funds

All restricted grants contributed to Staff costs, Rent and equipment for projects





Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1st	may	2023	To	30	april	2024

## Reference and administration details

Charity name

heart and sound

Other names charity is known by

Registered charity number

SC045572

Charity's principal address

## Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

**Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)**

**Name**

**Dates acted if not for whole year**

## Structure, governance and management

**Type of governing document**

SCVO MODEL CONSTITUTION

**Trustee recruitment and appointment**

Trustees are recruited through channels such as youth 1st and youth scotland. Appointed in an AGM in March there must be a minimum of 3 and maximum of 7 trustees

## Objectives and activities

**Charitable purposes**

The organisation's purposes are: 4.1. To provide or assist in the provision of facilities in the interests of social welfare for recreation, sports the arts or other leisure time occupation of individuals who need of such facilities by reason of their youth, financial hardship or social circumstances with the object of improving their conditions of life and which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals. 4.2 To Advance education through the development of personal skills, and through entry level qualifications and by provision of guidance, coaching, mentoring and advice including in matters relating to life management issues, life skills, employability and confidence building.



## Summary of the main activities in relation to these objects

Informal education - detached youth work, centre based youth work, schools work and youth clubs.  
One to one listening services.  
Food Donations to families in need.  
Digital delivery of youth work small groups and mentoring.  
Workshops and creative activities that explore themes such as mental health, building self esteem, Djing, Music lessons, Video and IT skills, Digital arts and Volunteering Courses.  
We have a full time youth centre with pool tables, video games, working kitchen, recording and media studios.

## APPENDIX 1

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### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

The organisation has been successful acquiring grants in order to continue delivery of existing services and developing new ones, as well as moving into new premises and taking on a ten year lease. Under the terms of the donations, the organisation can only use the income to support its charitable activities and according to the conditions agreed by grant providers.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. On 30th April 2024 the charity held £28,757 at the bank and £0.00 petty cash. The trustees are under no obligation to keep a certain amount of reserves, as at current nearly all income is restricted grant funding in this financial year.

The following obligations from the constitution have been met.

- (a) The funds of the group including all donations, contributions and bequests, shall be paid into an account operated by the management committee. All cheques drawn on the account must be signed by at least two members of the management committee.
- (b) The funds belonging to the group shall be applied only to further the objects.
- (c) A current record of all income, funding and expenditure will be kept.

#### Achievements and Performance

**1500 young people engaged with the youth project**

**8 young people achieved 50 hours volunteering award (saltire award)**

**100% Increase in confidence of young people who attended the studio**

We also donated food to over 25 families at the start of the lockdown period.

600 young people used our free community centre which creates opportunities for young people aged 11-25.

20 young volunteers aged 16-24 completed child protection training and youth work training.

35 volunteers completed 760+ hours of volunteering over the year.

We helped 16 young people back into education and a further 9 into employment.

We also created 2 jobs for NEET young people for 25 hours per week through community job scotland.

This year was a difficult year for our service users as we responded to covid, with 25 families receiving emergency food parcels every week for



20 weeks. We delivered one to one support for 75 young people from our youth centre.

#### **Achievements and Performance**

Over 1,000 young people engaged with the youth project with young people coming out of isolation, and experiencing a higher level of isolation, social anxiety and lack of confidence.

**Youth Boards:** We used an asset based approach to build 3 youth boards last year made up of 45 young people (15 in each) representing 1. Music, media and arts 2. Sports and Diversionary activities 3. Youth work and youth issues.

This has continued over the last 12 months and with regular feedback and consultation with young people of what sort of projects they want as well as honest feedback on what we have been delivering has continued to shape our work. The grant has provided two staff to manage these groups and using the 10 asset spots from inspire chilli the young people helped us to create a presentation we could work from in order to identify areas to celebrate and areas we needed to work on. Our weekly schedule and achievements from regular projects are as follows.

#### **Mondays :**

Young Volunteers x 40 aged 15-19

Leaders academy x 20 young people aged 15-19

Youth Volunteering: facilitating 15-19 year olds as stewards of our youth centre, through an all hands on deck approach, as they set up and help prepare how they want the space for themselves, their friends and the wider community and through consultation with our youth management team. 10 young people achieved over 50 hours of volunteering time through youth and community works experience, gaining them a saltire award.

5 young volunteers completed first aid training with us and we helped 10 young people back into education, training and employment and 5 young people out of homelessness.

Our youth workers delivered a leadership and development programme for 20 young leaders, learning best practice in youth and community work, gaining a nationally recognised volunteering award, skills towards employment, along with us now employing two of our volunteers that have demonstrated significant skills and experience, after one of them has also completed a PDA in youth work and so many volunteer hours with us.

11-13yrs drop in x 15 young people

This year we started a new drop in for S1 (11-12 year olds) only. The primary aim of this group has been to build confidence and reduce social anxiety. 15 young people have engaged with this session so far and we are seeing increases in confidence and improved social skills among these young people.

Ministry of Sound DJ Masterclass X 10 11-16s

We regularly host big youth events for hundreds of young people with musicians and artists from around the world. We offer the support slots for these gigs to young people who get the chance to perform alongside professional musicians. The urban arts and DJ project levelled up this year when we hired a Ministry of Sound DJ to mentor the young people in performance, mixing and production.

**Tuesdays:** 13-15 yrs Toastie Club and Evening Youth Club drop in.

This is a generic youth club which serves as a way of building relationships, raising self esteem and identifying hidden harm to then refer young people to further support, listening services and one to one help. We have an average attendance of 45 young people in this session with numbers getting as high as up to 60 people in the one session.



Wednesdays: Listening Service, Creative arts and Volunteer Development, Schools work.

Listening services, helping build confidence and hope into 100 young people experiencing anxiety, depression, underage drinking, isolation and loneliness as well as self harm.

Thursdays: 16- 19 Life skills workshops. 16+ evening drop in, creative arts.

This is our longest session each week as we are open for 3 1/2 hours. We run life skills, hygiene, budgeting, creative workshops, help youth apply for jobs and college, run mock interviews, create films, play games and have open discussions. This session results in the most referrals to higher levels of service, with covid and lockdown and current world events having huge impact on youth mental health. In this session we aim to bring hope, build confidence and improve relationships.

90% of young people who attend this project (who completed evaluations) feel more confident, less anxious and less likely to commit suicide after attending our community hub throughout the year.

Fridays: Big Fridays

Post covid we have ran three large scale events and a series of creative workshops for 200 young people, led and designed by 20 young people, who are on employment and inspirational pathways into music, event management, university degrees and professional pathways into DJ-ing careers, fashion design and digital art.

Outreach Wellbeing Workshops

We provided 1,000 young people with large scale positive activities and confidence boosting opportunities, at Dunfermline High School using sports and team games.

## Financial review

**Brief statement of the charity's policy on reserves**

The trustees would like to be in the position where three months running costs are available.

**Details of any deficit**

none

**Donated facilities and services (if any)**

Free use of community recording studios to young people aged 11-24.

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

[Redacted signature and name area]

Position (e.g. Chair)

SECRETARY

CHAIR.

Date 5/3/2025



## APPENDIX 1

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**



## APPENDIX 3



Report to the  
trustees/members of

Registered charity  
number

On the accounts of the  
charity for the period

Set out on pages

Respective  
responsibilities of  
trustees and examiner

Basis of independent  
examiner's statement

Independent examiner's  
statement

### Independent examiner's report on the accounts v2

Charity name **Heart and Sound**

**SC045572**

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	05	2023	to	30	04	2024

(remember to include the page  
numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

- 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, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed

Date:

26/3/2025

Name

Relevant professional  
qualification(s) or body  
(if any):

FCPA SA Fin  
Certified Public Accountant 10227712A

Address: