



WATERBABY ARTS SCIO

SC048526

TRUSTEES ANNUAL REPORT AND ACCOUNTS

YEAR END 31 JULY 2024

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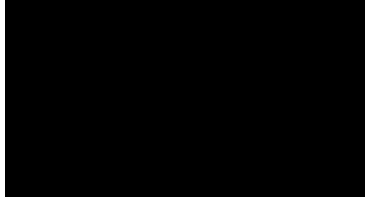
Notes to the Financial Statements

LEGAL AND ADMINISTRATION INFORMATION

Charity Name Waterbaby Arts SCIO

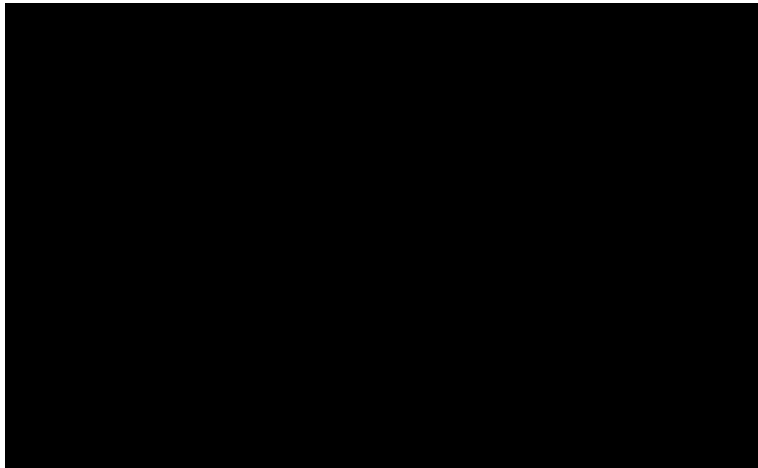
Charity Number SC048526

Registered Address



Bank Name & Address The Co-operative Bank
29 Gordon St
Glasgow
G1 3PF

Current Trustees



Advisory Board

TRUSTEES ANNUAL REPORT

The Trustees have the pleasure of presenting their annual report and financial statements for the year ended 31 July 2024.

Structure, Governance and Management

Waterbaby Arts is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 5 July 2018.

Constitution

The governing document Waterbaby Arts is the Constitution of the SCIO.

Recruitment and Appointment of Trustees

There are five Trustees, who are elected at the annual general meeting which is held normally in June. The Constitution dictates there must be a minimum of three.

Individual Trustees are elected at the AGM for a 12-month term and meet quarterly.

The position of Treasurer has been advertised within the [dwp.gov](#), Volunteer Scotland and Third Sector Interface Argyle & Bute.

Organisational Structure

The Trustees meet according to the regulations set out in the Constitution. They have the oversight and management of all financial matters to fulfil the purposes of the Constitution.

Freelance Workers:

- 7 x Freelance Disability Dance Practitioners
- 3 x Volunteer Dance Apprentices (ASN beneficiaries train to teach)
- 3 x Volunteer Dance Buddies (ASN beneficiaries become buddies)

Training Undertaken

- 1-day Induction/Refresh Training
- Child Protection Training
- Trauma Training - Cowal and Bute Play Therapy
- Aerial Dance Training : Harness, Trapeze, Silks & Rope – Paisley Community Circus
- PVG Signatory Training - Disclosure Scotland
- Makaton Level 1 for core staff and 2 Volunteer Dance Apprentices
-

Charitable Aim & Purpose

Our aim is to provide a non-judgmental space, where dance becomes a vehicle for self-expression to promote physical and emotional well-being for all.

We firmly believe in a 'dance for all' ethos, in taking up space and reclaiming what is dance and who can be a dancer. Everyone should have the opportunity to dance without barriers.

Our purpose is to promote inclusivity and integration within the performing arts through participation and audience.

We do so by:

- a) Providing accessible creative movement opportunities for all, regardless of ability, financial and/or social circumstances
- b) Providing provide an accessible pathway within the sector to volunteering, training and employment

Beneficiaries

There is no minimum or maximum age, this financial year has seen us work with children from age 2 to those aged 90+

We work with individuals, families and groups who have neurodivergence, sensory, physical and learning disabilities including Autism and Down's syndrome. Many of whom have the disadvantage of an overlap of low mental health and financial difficulties.

We also have individuals with immune deficiency disorders which requires either 121 tuition or zoom workshops. We deliver workshops throughout the West Coast of Scotland.

Within this financial year, we reached approximately 800 individual beneficiaries.

Activities

The charity provides a wide range of inclusive dance activities for people with disabilities. This includes but is not limited to:

- 1 to 1 sessions in homes and bespoke settings
- Nurseries
- Primary & Secondary Schools (including ASN schools)
- Residential Special Schools
- Care Homes
- Adult Day Centres
- Disability Centres
- Various CPD training opportunities for all freelancers and volunteers
- Apprenticeship mentoring courses

Currently working within 6 local authorities – North Ayrshire, East Renfrewshire, Renfrewshire, Glasgow City, Argyll & Bute and South Lanarkshire. Highlights of our work within these council districts can be found below in our Tutor's Reports.

Argyll & Bute

Over the last year [REDACTED] has changed immensely.

We work every Monday morning and its one of the highlights of my week! He is energetic, fun and a great responder to music.

Our initial mission was to help [REDACTED] regain his speech.

He lost his speech due to a small stroke and depression [REDACTED] has down syndrome and autism. Changes have been challenging and going from children's services to adult care and been stressful.

However - in year 2 of dancing - his speech has returned. We found body work and release the firm favorites. Using sounds, props, music, staging the space - he found himself again.

He is now conversing freely and taking charge of the class. He is choreographing routines. We are not sure if he is at the end of his journey as his main objective has been fulfilled but I can see a bright future - as a performer maybe??

Argyll and Bute Community Fund

The latest project funded by the council encompassed 2 trainees, one from Enable, the other and independent young lady called [REDACTED], and 10 young people from the learning centre in Dunoon Grammar, and 32 young people from the local theatre company at Dunoon Burgh Hall. Our first action was to train up [REDACTED] young participant from Enable housing [REDACTED] needed support. Her life was rather empty, lonely and her mental health was suffering. However - she loved to dance!

We began with visits to her house. Gathering props and music she liked. Then developing the beginnings of workshop plans that she was comfortable to step in to.

We scheduled a run of workshops at the grammar with 10 young people aged between 11-17. So the dream team began. We explored many topics but the biggest theme was to encourage those who didn't want to dance to dance! [REDACTED] took this on. Thinking every week - how to include certain pupils who were introverted or troubled. It paid off and all those pupils were encouraged by her ideas.

We are still currently working at the grammar and [REDACTED] wants to continue her work.

[REDACTED] had a different journey.

She came with many choreographic ideas and just needed to shape them and work on how to communicate with and integrated group.

Again we met weekly to put together workshop plans and work on strategies and how to impart ideas and information. It took us to jointly choreograph the pantomime for the local integrated drama group. We are now working on a small schools tour discussing dance and integration.

Assist

Bi-weekly sessions funded by the participants. These are hosted by Argyll and Bute Council's Adult services.

Each session is shaped around ideas from the 10 participants. This is an integrated group who gather together to take part in various life skill activities.

We have covered topics such as Scotland, musicals, comedy, video making - pop videos, confidence, sport (the Olympics).

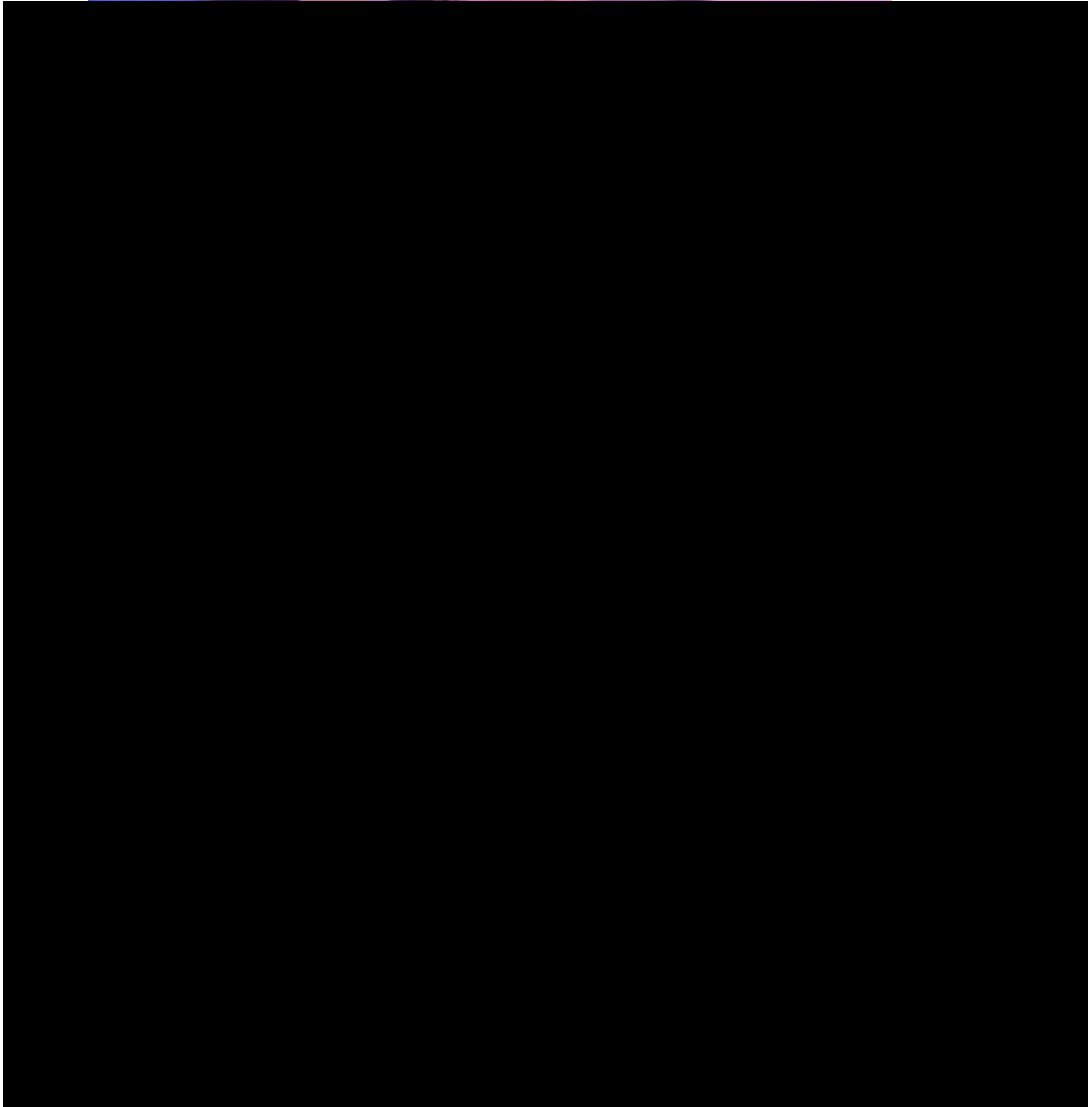
Every week we dance for an hour then have a mindfulness session. The participants find this really beneficial.

Youth Stuff

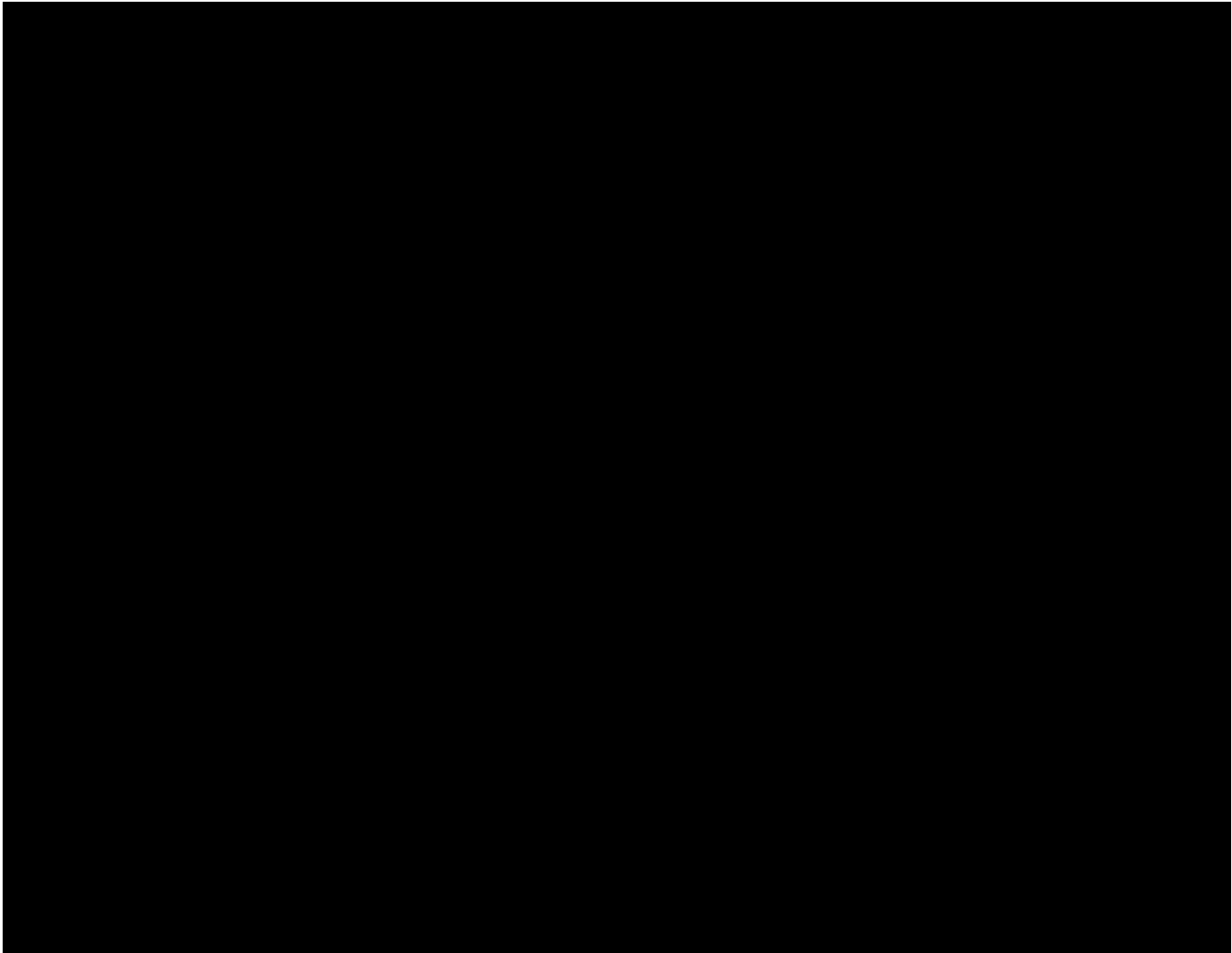
Waterbaby is supporting this integrated youth company with choreography for its shows and also weekly sessions, ensuring the participants with additional needs can have the most fulfilled experience.

This year we have been fish performing in a street festival in Glasgow, the Wizard of Oz and Alice in Wonderland.

We work with all 32 children aged between 8-17. This year we lead an intensive run of integrated dance sessions to broaden their knowledge of movement and help with gelling the team a wee bit more!

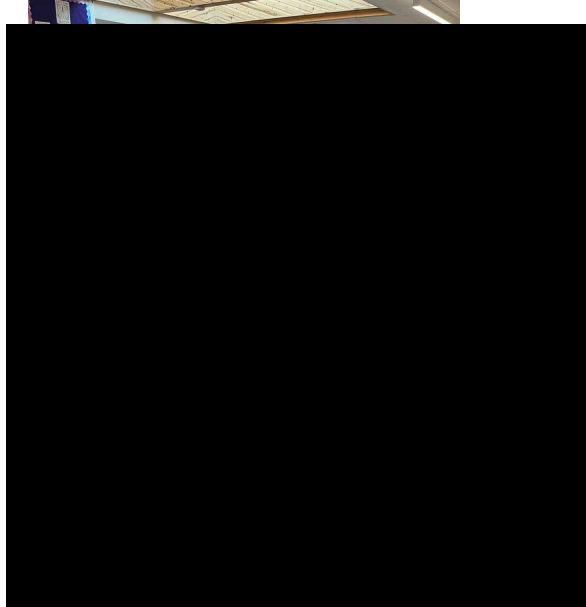








Sunbeams nursery - during the year we visited the nursery several times to provide therapeutic movement. The nursery has a strong outdoor learning ethos so we used poetry to explore nature- especially loving volcanos.. and the beach..this project was funded by nursery and we worked with 10 children .



West Bay- during July , in partnership with Dunoon Pop Shop, we provided a beach boogie picnic. We explored moving in an outdoor space with live music. The workshop was specifically tailored for families with children with additional needs. We had a boogie , then a beach treasure hunt, finishing off with a massage and picnic in the park. We had 10 families from Cowal

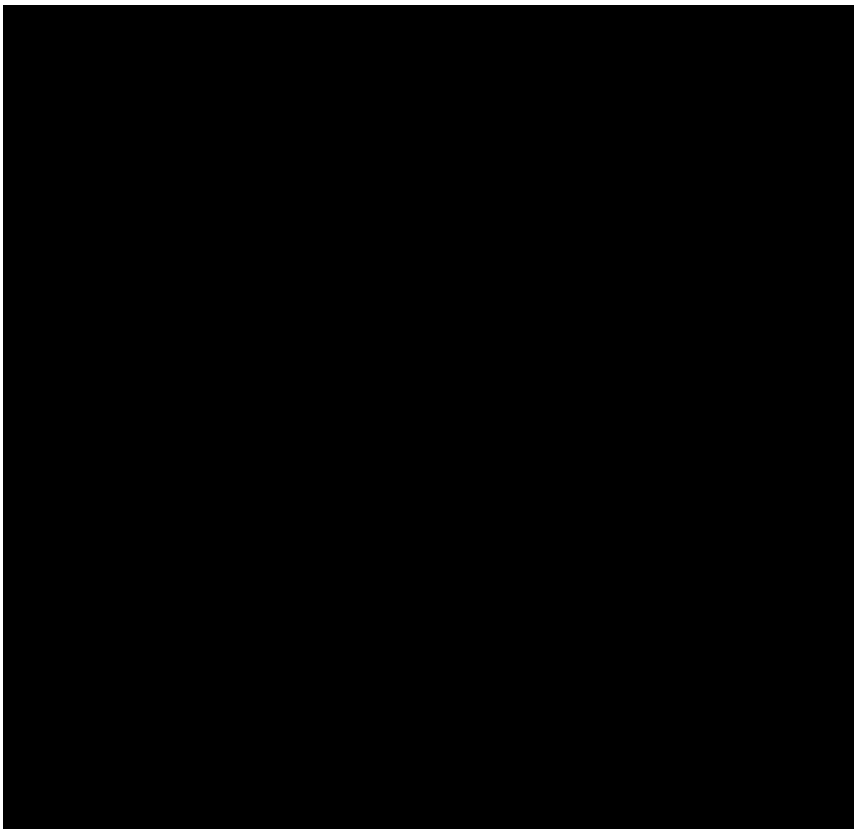
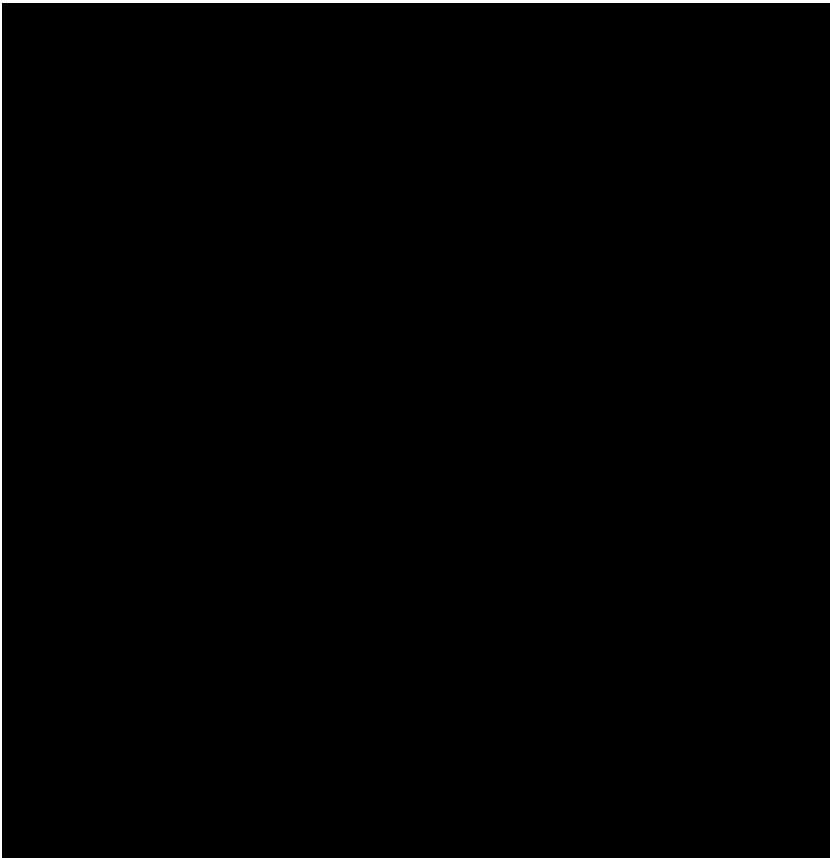
peninsula.



CLASP-

3 workshops supporting local respite service for 24 families with additional needs.. in collaboration with Active schools.. fun active workshops.. small groups and one-to-ones.. funded by Cornerstone Charity.

All or Nothing - several workshops in partnership with All or Nothing promoting accessible aerial dance work.. working with parents and children from Cowal. Amazing interactive fun .. 24 children with additional needs



LC 1-1

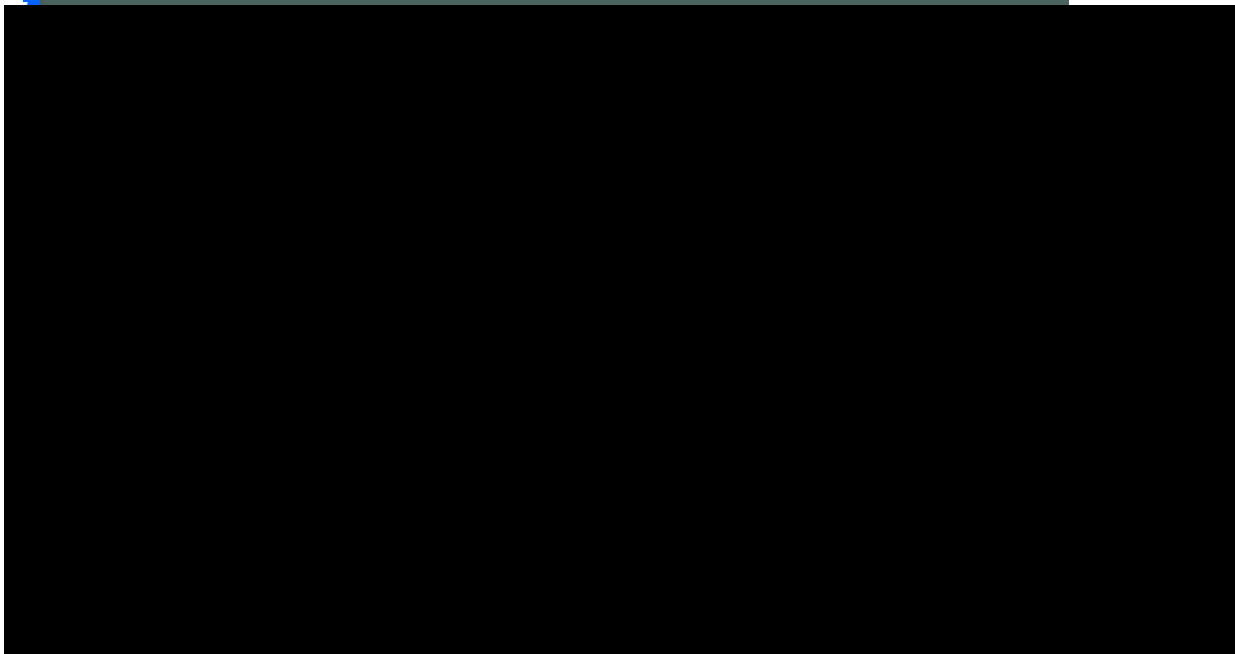
These one to one sessions have been carried out in the home of a vulnerable young woman we have been working with for the past 5 years. Classes cover a wide range of her favorite things for example, musical theater, circus apparatus and keep fit equipment such as boxing and assault courses. These sessions have been paid for through a mixture of family fundraising and her Independent Living Fund. The hope is that eventually this young woman will feel confident enough to join a group session either at the Community Circus or a local dance group.

Superkids - Super Saturdays and Respite Sessions

Our working partnership with this local parents charity continues to go from strength to strength. We have partnered up to offer a wide range of activities over the year :

- Mindful Movement sessions (like 1-1 bespoke yoga workshops to focus on mindfulness, calming breathing techniques and deeper stretching)
- Monday Funday dance club sessions (weekly workshops on a Monday night after school focussing on high energy fun dance routines from across a wide range of stimulus)
- Super Saturdays (dance workshops for all the family)
- Respite (dance workshops for during school holidays, all day drop in sessions for ASN youngsters and their siblings/carers/parents)

A large number of these children are in care so we are unable to share photographs or videos of this work. Instead, below is an example of the sensory settings we create to give the participants a feeling of true escape and immersive experience.



Isobel Mair School

Waterbaby Arts has continued this year to work with Isobel Mair School, delivering high quality, inclusive, creative workshops to its pupils. The half hour workshops each week have reached the majority of classes including classes Islay, Iona, Skye, Barra, Lewis, Whalsay, Sanda, Bute, Cumbræ, Rassay, Harris, Arran, Tiree, Canna, Mull, the Family Centre and Corrie House. The aim of the workshops are to work individually with each pupil to enable them to access dance in whatever capacity works for them each session. The dance artists give directed, clear instructions and ideas, which are open ended to give all pupils the opportunity to find their movement in their own way. The dance artists then develop these ideas so the pupils can progress on their own and as a group.

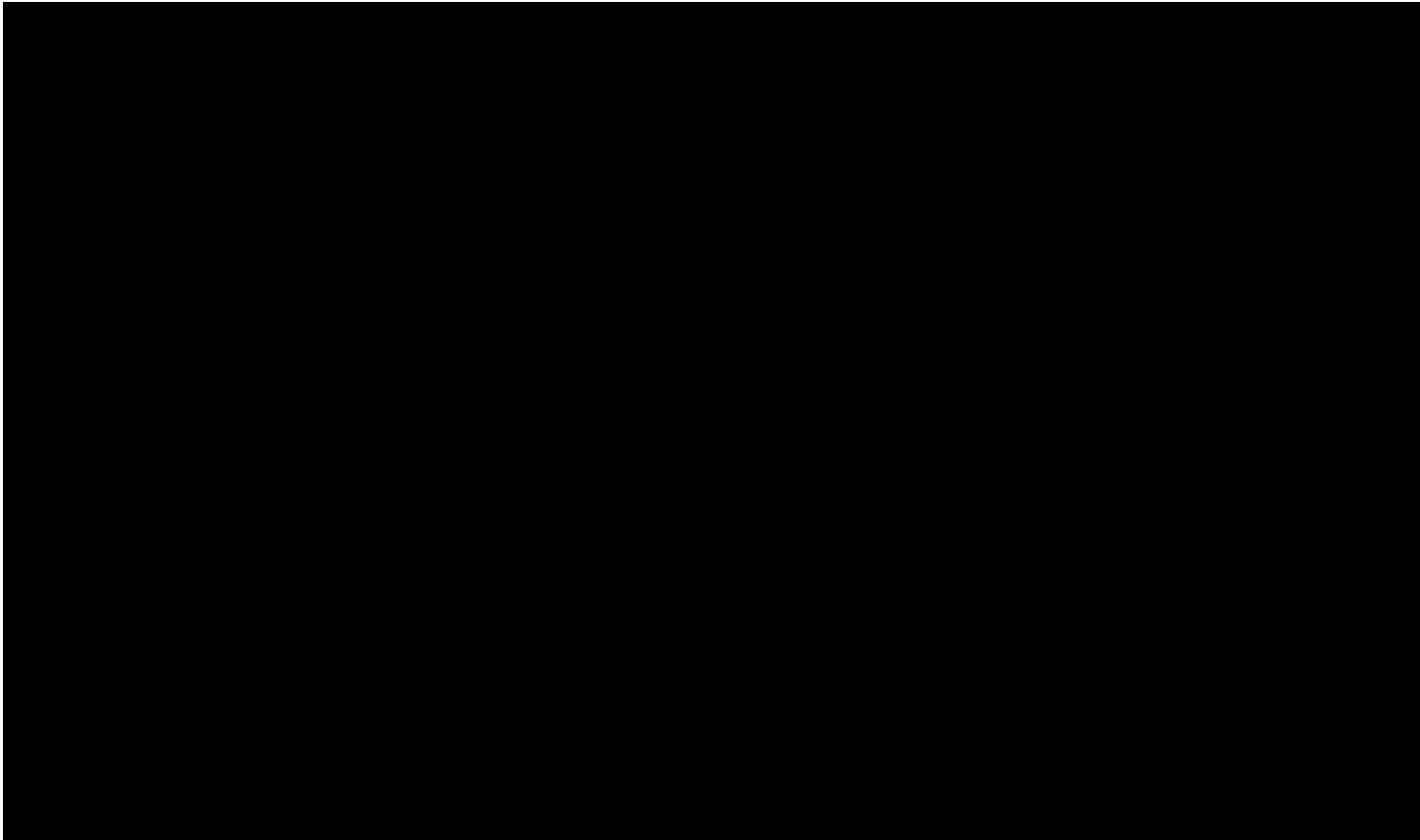
The block of sessions initially begin with an introductory class for dance artists, pupils and staff to either get to know each other, or revisit moving together. The dance artists deliver an open, fun session which gives them the chance to see each classes strengths, likes and needs. The sessions then often focus on classroom topics, such as countries, colours, feelings, the weather, elements, or stories from books. This provides an opportunity to bring the ideas from the classroom to dance, deepen the pupils understanding of the topics and offer a link between dance and their activities in school. Other workshops have included festivals such as Christmas and Burns Night, or seasons. The last sessions of each block is always a fun party class to celebrate their achievements.

It is clear the impact Waterbaby Arts has on the pupils at Isobel Mair school through the creative movement sessions they deliver, by engaging with each pupil, seeing real development, sharing skills with staff members and offering a safe, fun environment for each pupil to be free to express themselves.

Glasgow City

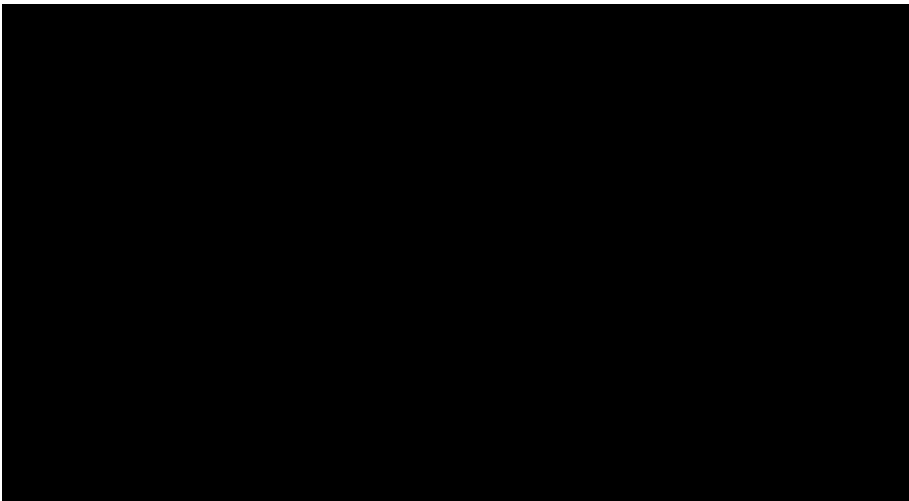
East Park School

Following on from our successful funding from the Youth Arts open fund, the school have asked us to continue these sessions as they were so successful. Our workshops link in with the school topic for example Transport, Weather and World events. These sessions are a mixture of group workshops and individual sessions for pupils who are not yet ready to interact in larger groups. This means classes can take place in the garden, sensory room, classroom or at times in their dorm rooms (East Park is a residential care facility) for times when the pupils are feeling overwhelmed with school, they use the dance sessions as a chance to boost their physical and mental wellbeing. The feedback from Senior Management remains incredibly positive - it is worth noting the weekly dance workshops are the only time certain individuals on the school campus will engage in a group activity that is not centered around food which is a huge accomplishment for these very vulnerable young people. We are so delighted the school have offered to continue funding these sessions as they can see the benefit for their young people and staff.



Kelbourne Park Primary School

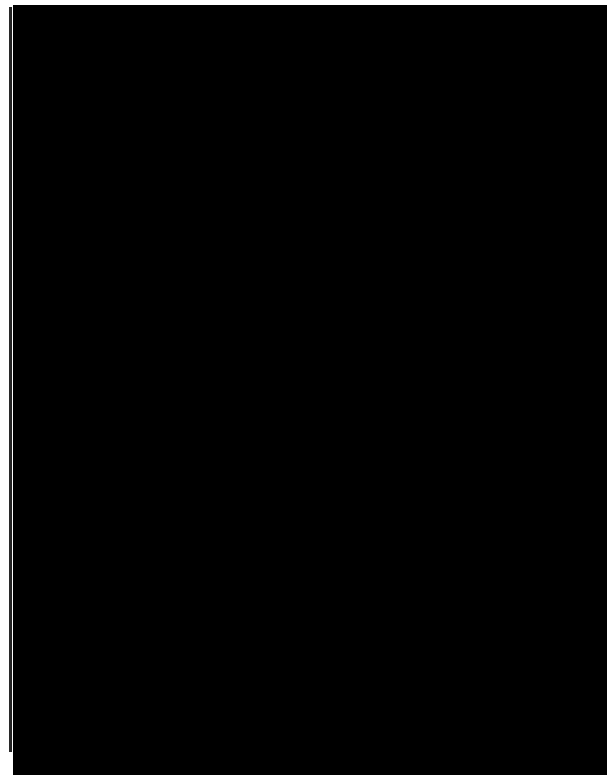
Again we wish to extend our sincere thanks to this school for their financial support in order to continue these sessions. The school and nursery caters for children with complex multiple health conditions living in a deprived area of Glasgow. These sessions include a variety of one-to-one workshops and group sessions. The feedback from staff and pupils is once again overwhelmingly positive, with teachers remarking how nice it is for their classes to be able to engage with an activity all together as often we will see two or three classes at once in the main hall. As the school provides the funding for these sessions we allow them to choose the topics : this can often be book studies such as Giraffes Can't Dance or Commotion in the Ocean. We are very fortunate to be joined by our apprentice Laura in this school : her vivacity and natural affinity for the children is a delight to see.



Renfrewshire

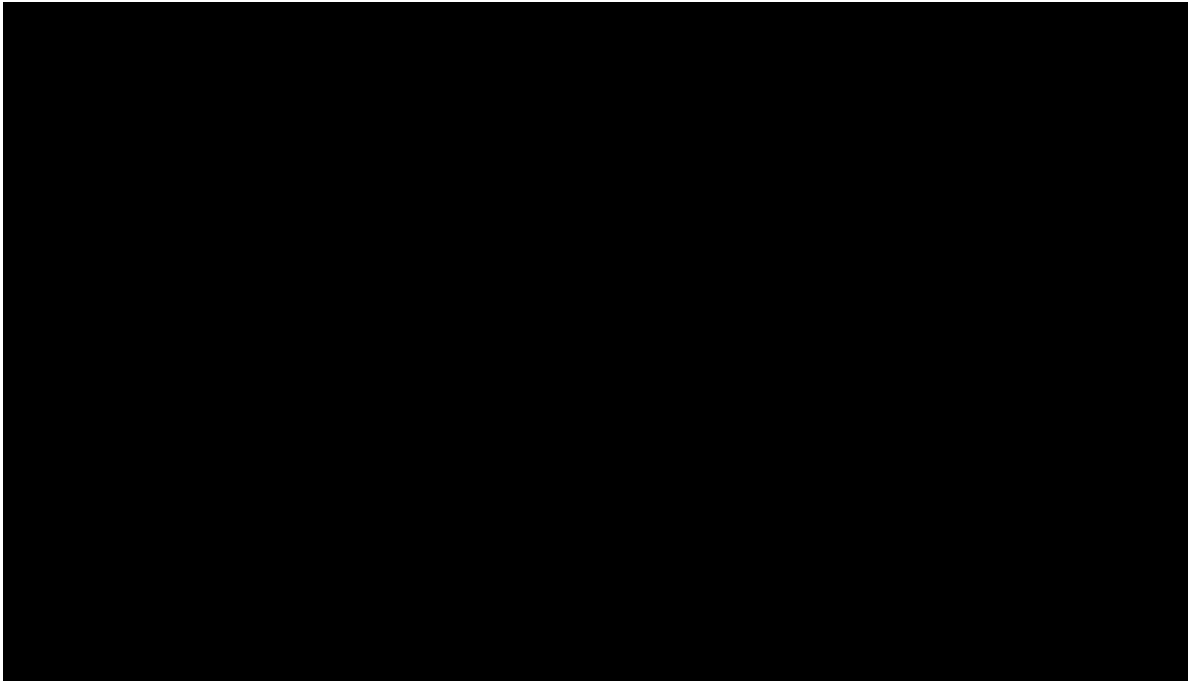
Teeny Weeny Tuesdays

This group continues to go from strength to strength. We are delighted to have partnered up with local arts organization Erskine Arts, to provide better facilities for this Workshop. We wish to thank the Kibble for their years of encouragement and kindly offering us free facilities however the equipment and environment on offer at Erskine Arts has allowed us to expand this programme even further to include musical instruments. We have seen an increased demand for this service with participants traveling from Barrhead and Clydebank to attend as there is nothing else for their children. We are hoping to apply for further funding to keep this group going, potentially in partnership with Erskine Arts and/or encompassing live musicians.



Dirty Feet Dance Co

This group continues to go from strength to strength thanks to the continued financial support of the Renfrewshire Disability Arts Forum. Highlights include working with the Kibble kids to explore the relationship between live music and movement and performing as part of Wellbeing in the Park in the Fountain Gardens.



A Song, A Shoogie and A Sausage Roll

With funding from the Renfrewshire Community Mental Health and Wellbeing Fund we were able to launch our pilot project with Erskine Arts. This weekly workshop provides a hot meal to isolated individuals in the community to bring them together : these socialising sessions are followed by music and movement for wellbeing. This project was a huge success, with over 24 participants reached. We were able to create a short film of our time together thanks to The Crew at Erskine Arts (this is their young volunteers programme) An amazing heart warming project that we cannot wait to run again - this time even bigger and better!

<https://vimeo.com/1058345463/f230ecd20e?ts=0&share=copy>

Achievements & Performances

Dirty Feet Dance - A Winter Warmer - together with pupils from the Kibble we created a fabulous afternoon of music and dance to raise funds for new group uniforms. Mince pies and merriment abound!



Kiltwalk - We took part in our first ever Kiltwalk and raised over £900 for our volunteers travel expenses fund. We are so grateful to all participants and their supporters, the atmosphere was electric and we can't wait to take part again next year - the huge smiles say it all!



Partnerships:

All or Nothing Dance Theatre, Argyll & Bute Council HSCP, Argyll Social Inclusion Support Team, Awaken Dance Co, Beacon Arts Centre, Carlibar Communication Centre, Cornerstone CLASP, Dirty Feet Dance Co, Dunoon Area Alliance Disability Resource Centre, Dunoon Grammar School, Dunoon Community Development Trust, Dunoon Learning Unit, Erskine Arts Charity, Glasgow City Council, Isobel Mair ASN School, Innellan Sun Beams Nursery, Kibble Education & Resource Centre, Kelbourne Park ASN School, Key Housing, Lockhart Campus, North Ayrshire's Active Schools, Paisley Community Circus, Paisley Disability Resource Centre, Renfrewshire Disability Arts Forum, Renfrewshire Council and Tactit-Tacit.

Grant Funding

We are extremely grateful to the undernoted Funders for showing their support to enable our activities to be provided free of charge or at an affordable cost to ensure inclusivity for all.

- Hugh Fraser - £3,000 for accessible aerial equipment
- Foyle Foundation - £6,000 for Development Manager's Role
- Garfield Weston - £4,000 for Grants Manager's Role

Risk Management

The Trustees have assessed the major risks to which the SCIO is exposed, in particular those related to the operations and finances of the SCIO, in order to satisfy themselves that systems were in place to mitigate the SCIO's exposure to risk.

Plans for the Future

Waterbaby Arts will continue to strengthen the 'inclusivity' aspect of the charity and seek to gain insight from participants, volunteers, teachers, partners and other 3rd sector & public organisations in how we can improve our services and what additional activities are needed. We are hoping to expand within the next 12 months working with:

- ✓ Adult performance company based in Dunoon, in order to create more film work
- ✓ Regular provision of accessible Aerial Dance classes
- ✓ Possible secure post for an artistic director and administrator

Fundraising:

We will continue to seek grant funding and will actively fundraise to cover costs where we can. Our goal is to work towards being self-sufficient, however the cost-of-living crisis has caused grant funding, fundraising opportunities, workshop fees etc to be overstretched. We have taken this into consideration within our projections.

Closing Statement:

It's been another year of incredible opportunities and we feel extremely fortunate to be able to continue our work in such challenging times. Despite the ongoing issues faced by our community and indeed wider society, we've enjoyed creating new partnerships and strengthening existing ones. We look forward to another exciting and inspiring year at Waterbaby.

"Life isn't about waiting for the storm to pass. It's about learning how to dance in the rain." -

**Financial Review**

Waterbaby Arts
Statement of Receipts and payments for the year
ended 31 July 2024

SC048526

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Receipts						
Donations	1,082				1,082	315
Legacies					-	
Grants		35,556			35,556	11,750
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	22,527				22,527	18,393
					-	
Sub total	23,609	35,556	-	-	59,165	30,458
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	23,609	35,556	-	-	59,165	30,458
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	19,583	28,605			48,188	29,939
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	432				432	360
Preparation of annual accounts					-	
Legal costs					-	-
Other					-	
					-	
Sub total	20,015	28,605	-	-	48,620	30,299
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	20,015	28,605	-	-	48,620	30,299
Net receipts / (payments)	3,594	6,951	-	-	10,545	159
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,594	6,951	-	-	10,545	159

**Statement of Receipts and payments for the year
ended 31 July 2024**

SC048526

Section B Statement of balances

Categories	Details	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 £
Cash funds	Cash and bank balances at start of year	(2,364)	12,888			10,524	10,365
	Surplus / (deficit) shown on receipts and payments account	3,594	6,951			10,545	159
						-	
						-	
	Cash and bank balances at end of year	1,230	19,839	-	-	21,069	10,524
(Agree balances with receipts and payments account(s))							

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Liabilities	Accountancy fees	Unrestricted	540	432
		Total	540	432

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of
approval

		25.4.25

Waterbaby Arts

Statement of Receipts and payments for the year for year ended 31 July 2024

SC048526

Section C Notes to the Accounts

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single fund for the day-to-day running of the charity. Restricted Funds received:

Various restricted funds have balances remaining at 31 July 2024 which will be carried forward and utilised in the year end July 2025.

Youth Link Scotland funding allowed us to work with 3 schools for ASN youngsters : 2 in Glasgow City Centre in areas of high SIMD and one similar in Renfrewshire. These projects encompassed creative movement workshops and aerial dance. With support from the Foyle Foundation, we created the post of Development Manager : this allowed our organization to undertake further training, update our policies and procedures and apply for more complex funding streams. The William Syson Fund was a multipurpose fund that allowed us to support the ongoing dance workshops, underpinned by staffing for the Apprenticeship Project and Administrative task. One of the highlights of this year was our grant from Engage Renfrewshire to run our pilot project ' A Song, A Shoogie & A Sausage Roll'. This project tackles low mental health and loneliness by bringing together isolated individuals for a hot meal and socialising. This is followed by music and movement for wellbeing and was a resounding success. With the support of Renfrewshire Council, we welcomed 24 adults with complex physical conditions to the Community Circus of Paisley for a research and development programme. This allowed us to explore and adapt the aerial equipment to make the aerial artforms accessible - the sky's the limit! Through the Argyll & Bute fund we engaged with 2 new apprentices and 16 young people from the local grammar school. This year we received another grant which we will use to support families to which the respite services have been cut - providing monthly dance and art workshops. Following successful pilot schemes in Glasgow and Renfrewshire, our model has had success and now the apprentices are feeling skilled and confident. With the financial support received from the Garfield Weston Foundation, we expanded to offer the position of Grants Manager to one of our current freelancers. This allowed us to improve our reporting and evaluation systems whilst also searching for further grants.

3 Transactions with trustees and connected persons

Nature of relationship		Nature of transaction		Transaction amount (£)	Balance outstanding at period end (£)
	Trustee	Payment for Subcontracted work		19,108	Nil
	Trustee	Payment for Subcontracted work		2,304	Nil

Waterbaby Arts

Statement of Receipts and payments for the year ended 31 July 2024

SC048526

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 £
	1,082				1,082	315
					-	
					-	
Total	1,082	-	-	-	1,082	315

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Souter Charitable Trust	-		-	2,500
Making Arts Accessible		-	-	1,000
Creative Wellbeing		-	-	2,000
A & B Supporting Communities		-	-	2,500
W Mann		-	-	750
Hugh Fraser		-	-	3,000
Youthlink		7,560	7,560	
Foyle Foundation		6,000	6,000	
William Syson		4,000	4,000	
Engage Renfrewshire		7,000	7,000	
Renfrewshire Council		4,548	4,548	
Argyll & Bute		2,448	2,448	
Garfield Weston		4,000	4,000	
Total	-	35,556	35,556	11,750

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 £
Workshop fees	22,527				22,527	18,043
Other					-	350
					-	
					-	
					-	
					-	
Total	22,527	-	-	-	22,527	18,393

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 £
Insurance		585			585	555
Information technology		58			58	163
Subcontractors	11,221	26,119			37,340	20,595
Training	168				168	900
Travel	850				850	1,081
Consultancy	4,974	1,668			6,642	5,466
Equipment	2,370				2,370	594
Marketing					-	283
Other project costs		175			175	188
Sundry					-	114
Total	19,583	28,605	-	-	48,188	29,939

5 Breakdown of unrestricted funds

	Unrestricted Fund				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,082				1,082	315
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	22,527				22,527	18,393
Sub total	23,609	-	-	-	23,609	18,708
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	23,609	-	-	-	23,609	18,708
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	19,583				19,583	28,078
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	432				432	360
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	20,015	-	-	-	20,015	28,438
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	20,015	-	-	-	20,015	28,438
Net receipts / (payments)	3,594	-	-	-	3,594	(9,730)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	3,594	-	-	-	3,594	(9,730)
Nature and purpose of funds						

6 Breakdown of restricted funds

[illegible]

Nature and purpose of funds	
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Independent Examiners Report to the Trustees of Waterbaby Arts

I report on the accounts of the charity for the year ended 31st July 2024 which are set out on the following pages.

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 Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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.

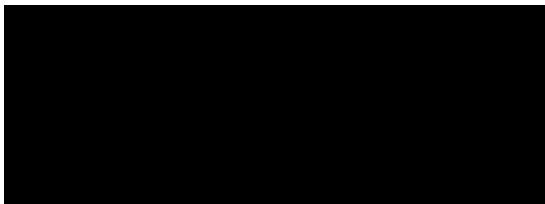
Basis of independent examiner's statement

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



Drummond Laurie Chartered Accountants
Unit 5
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

Dated: