

Visualise Scotland

# Annual Report & Accounts 2022-2023







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## Welcome From Our Chair Of Trustees

Another year full of surprises, challenges, opportunities and positivity!

Not long into my tenure as Chair, our CEO, Helen, let me know that she was intending to hand in her notice. Helen made clear that this decision was purely down to her impending move to the Isle of Skye and her heartfelt belief that the role of CEO could not be effectively carried out remotely.

I was fortunate that Helen promised that she would assist me in my efforts to replace her and, with support from within the team of Trustees, we set about our search... to cut a long story short, we didn't have to look too far. With an amazing level of support from within the Senior Leadership Team (whose lobbying efforts certainly couldn't be ignored!), our Service Manager, Pauline Gray, threw her hat into the ring. Suffice to say, she didn't get to walk into the role. She underwent a very intense and competitive selection process, but I am confident that we have found in Pauline a supremely capable, knowledgeable, and supportive CEO who is passionate about Visualise Scotland, her dedicated staff and, at her heart, an ardent believer that everything that we do should be focused on providing appropriate and sustainable care to the people that we support. Pauline's first few months presented a few challenges, some self-inflicted and some inflicted upon her. Her well-founded desire to change the structure of Visualise so that the decision-making process was effectively devolved down to the individual services, threw up a few hurdles – not least the Care Commission's requirement that each service needed to produce a complete Business Plan. It was a wonderful opportunity to learn about how every service ticked – and it was this positive attitude that sets Pauline up to be a fantastic CEO! This positivity was needed as the news broke that the 23/24 budget appeared to have a massive deficit – Finance was (and I stress "was") Pauline's weakest area... her efforts, ably supported by her team, to resolve this deficit has led to an intimate knowledge of every pound that gets spent within Visualise as well as a balanced budget. It must be said that Finance is no longer Pauline's nemesis!

The Board of Trustees have been formed into a positive and supportive band. Challenging Visualise Scotland's Executive Team where appropriate and supporting the initiatives that have been proposed to develop and grow the organisation whilst ensuring that feet remain planted firmly on the ground.

We have recently welcomed a new member of the Board, Jane Harris. Jane's inclusion fills a gap within the Board of someone with practical, clinical knowledge and expertise. The role of the Board of Trustees is broad and (usually) kept at a high level. Earlier this year, a select group of Trustees were asked to support the initiative to re-vamp our tired website. Never has such a challenge been taken up with such ardent fervour. Many thanks to those Trustees who rose to the challenge and especially to Catherine who, it appears, sub-contracted out her (day job) team to give their professional input too! The resulting website speaks for itself – whilst still in its infancy – it is many times more informative and engaging than its predecessor.

As the Chair of the Board of Trustees, I am inordinately proud of my association with Visualise Scotland. I would like to thank the Board for their continued support, their ideas, input and (in no small measure) their good humour!



**Justin Adams,**  
Chair of Trustees

## A Message From Our Chief Executive

It is with great pleasure that I introduce the Annual Report and Accounts for Visualise Scotland for 2022 to 2023.

Wow, what a year! It is with immense pride that I joined Visualise Scotland as Service Manager in 2014, never did I imagine that one day I would be the Chief Executive and yet, here I am. January 2023, I began my role as CEO. It has been a challenging and equally rewarding time as it quite often can be when working in the third sector.

Leading and supporting our teams and ensuring the safety of the people we support has always been at the heart of everything we do in Visualise and has continued way beyond the pandemic and its aftereffects. Supporting the increase in Mental Health was always going to be our focus for 2023. Mental health first aid training began in April 2023 for all our staff. We have been working alongside Queen Margaret University and Listen up storytelling to introduce CAKE, a wellbeing resource for individuals and teams. It is a leadership strategy to help create healthy workplace cultures. We were extremely privileged to be successful for funding our "Time for me project".

In March 2023, we signed a contract to move our day service in Musselburgh to one of the ground floor units. Ensuring that people we support were always able to access the unit. The building works are now complete, and we await the building certificate to enable us to move in. Never could we have foreseen the time this would take and how involved we would have to be in the planning and completion of this. With rising costs and the current state of our economy, some would say that this is not the best time to be considering this move, however, we believe that the new unit will offer a bigger and better space to hold group and individual activities as well as continuing to be a great base for accessing the local community. We have had a few events to help raise funds for the project and secured funding from the National Lottery and Charitable wills trust for the Sensory room and the IT room. We also received a great amount of donations from the Paint shed, Tesco Musselburgh and local shops, all for which we are extremely grateful.

In 2023/24 and beyond, one goal is to secure new sources of funding for the new day service. We aim to do this by leasing some of the rooms for special events, IT support and sensory support as well as increasing the amount of people we support within the service.

In December 2022, Visualise launched our new website. This enables us to have a platform to showcase our charity, attract new referrals, recruit a quality workforce, and raise funds. Over the coming year, we will build our knowledge and skills in using this to our best advantage, as well as engaging with social media platforms.

Finally, I would like to extend my sincere thanks to the families, people we support, the Board Chair and Members, Care Inspectorate staff, and our staff teams for their extraordinary contribution and to all those we collaborate with across health and social care.



**Pauline Gray,**  
CEO

# About Visualise Scotland

## Our purpose

We are a small charity providing high-quality care through a range of services tailored to the individual needs of people with disabilities in Edinburgh and East Lothian.

As a value-driven organisation, the people we support are at the heart of everything we do. Central to our ethos is promoting their dignity and quality of life, we strive to support and empower each individual through Housing Support, Care at Home in Edinburgh and our Day Service in Musselburgh.

We are also proud of our record as a local employer as we are committed to paying over the Living Wage; we not only care about the people we support, but our staff too.

## History

Visualise was set up in 1987 by families of pupils attending the Royal Blind School at Canaan Lane. With little to no provision for students after the age of 18, families took the situation into their own hands and Visualise was born. Find out more at [www.visualise.org.uk](http://www.visualise.org.uk)

## Our Vision:

We believe in a community where people are empowered and encouraged to take control of their lives.

## Our Mission

We build authentic relationships, based on values and respect, with a common purpose to enable our people to lead fulfilled lives.



## Our Values

### Diverse

A commitment to the Equality Act 2010, embodying non-discriminatory practice at all levels. Recognising the value and importance of each individual.

### Realising Potential

Creating opportunities for everyone who is part of Visualise. Everyone we support or employ should be given the opportunity to develop and use their skills. Creating an atmosphere of collaboration. Developing high-quality personal care plans for everyone we support.

### Respect and Dignity

Treating people as we would want to be treated in our behaviour, actions and communications. Emphasising our codes of practice and conduct.

### Compassion

A focus on people's welfare - employees and the people we support, checking out situations and being flexible. Enabling a culture of understanding and approachability.

### Integrity

Acknowledging mistakes and implementing meaningful change. Trust, honesty and open communication with everyone involved in the organisation.

### Community

Developing Visualise as a community and being involved in our community. Encouraging the people we support to be part of their local communities.

### Inclusive

Meaningful participation of the people we support and employ in all aspects of Visualise's operations. An organisation that welcomes everyone.

## Our Strategy

### Strategic Goal 1:

## Excellent Service Provision

Visualise is recognised for excellent service provision.

### Strategic Goal 2:

## Financial Sustainability

Visualise is financially sustainable and in a position to grow.

### Strategic Goal 3:

## The People We Support

Visualise is centred on the value, recognition, physical and mental well-being of the people we support.

## Our Aim

Visualise works with adults who have complex support needs due to sensory impairment, learning or physical disability or deaf and blindness. Our overall aim is to assist people to fulfil their physical, intellectual, emotional and social potential and enjoy life to the fullest.

## Our Services

**Housing Support** – Visualise manages six houses and flats in Edinburgh, where the people we support are assisted to maintain their own tenancies. Usually, 2-3 people live together in our properties. We provide 24-hour support within these services.

**In February 2020, the Care Inspectorate had rated our housing support service 5 (Very Good).**

**Care at Home** – Visualise offers supported living services, where we support people to remain independent in their own homes and be active in their communities. The individualised support is personally created, with the number of hours and support based on the individuals requirements.

**Our care at home service is currently rated 5 (Very Good) by the Care Inspectorate.**

**Day Services** – Visualise provides a day service which is individually tailored to meet the personal outcomes of each person who uses the service. Support services are provided from a base at Newhailes Business Park in Musselburgh. An integral part of the service is supporting people to take part in community-based activities.

**Our day services is currently rated 5 (Very Good) by the Care Inspectorate.**

## The People We Support

### Supporting people with disabilities

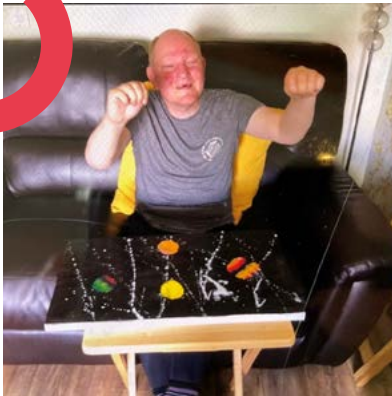
The individuals that we support as well as our staff, have portrayed tremendous resilience during the pandemic and beyond, which allows us to reflect on a number of positives during this time. Our support workers continued to support individuals with a range of disabilities to aid them in leading their lives and becoming more independent.

We support

# 22 individuals

across all services

Meet just a few of our amazing people we support -



#### Glen

Glen is 48 years old. He receives 24 hour housing support by us. He enjoys horse riding, trampolining, and swimming.



#### Nyree

Nyree is 50 years old and has received 24/7 care from Visualise since the charity began in 1987.



#### Rebecca

Rebecca is 30 years old and has attended our day service for over 10 years now. She loves baking and delving into arts, crafts and glitter... lots of glitter.



We sadly lost a person we support this year.

Tony is deeply missed, and we would like to thank everyone who supported him.

Tony had been receiving support for 13 years. He was also one of the first people we support to occupy a single tenancy.



## Our Achievements

### Long-Standing Employees



We are very proud to be a local employer, paying over the Living Wage.

We offer placements to students undertaking relevant qualifications to work within the health and social care sector.

We offer mandatory training that gives you the tools needed to carry out the role effectively, whilst focusing on your personal development - providing an opportunity to complete a Scottish Vocational Qualification levels 2/3 in Health and Social Care.



## Website And Rebrand

In December 2022, we were pleased to announce the launch of our brand-new website and complete rebrand of Visualise Scotland. After 8 months of dedication and hard work, it was a tremendous achievement to introduce Visualise's new and improved brand after using the same logo, colour palette and information from 1987!



Logo since 1987



New logo 2023

Our goal is to provide our visitors a more accessible, easier, and updated way to learn about what we do and the services we provide. The new website really shows Visualise as the intimate and dedicated charity that it is. The new website and rebrand is creative, helpful and it gives better access to client referrals, updates on what the amazing people we support get up to and gives you an insight on how brilliant our support staff are.

We have been updating our website with helpful information, articles, pictures, and you are now able to subscribe to our general newsletter with one click.

This could not have been possible without the valuable input from the people we support, families, staff and the board of trustees. We ensured to include everyone in every single stage of the website and rebrand planning. We would like to thank everyone who helped make this happen. We would also like to thank Orbit Communications, the design team, who created our dream website. They were able to visualise what our staff, people we support, and families' preferences and choices were.

Thank you to our trustees for their knowledgeable input and commitment.

Please check out our new website by visiting [www.visualise.org.uk](http://www.visualise.org.uk)

Be sure to subscribe to our newsletter!

## Student Placement Opportunities

We offer student placements at our day services that comes with many benefits such as gaining diverse life experiences and new skills. Our placements and the individuals who undertake them share the same drive and commitment to support individuals to achieve better outcomes.

Since the financial year April 2022 to March 31st 2023, we have received:

- £1,371.65 in donations
- £9,968 Inspiring Scotland Grant- Health and Wellbeing
- £93,930 through local authorities, Sustainability funding
- £2,864 from Percy Bilton

We intend to continue expanding our fundraising reach and will work tirelessly in the next coming year to ensure we continue to deliver and improve our resources for the people we support, our staff and our services.

## Supporting Staff Wellbeing

The challenges of the past few years have been tough for not just us, but all charities, their employees and the people that need support.

We continue to make our employees mental health and well-being the focal point in our organisation. It is imperative that we take care of our staff for them to avoid burn out and being able to provide the best possible care to the people we support. We send out 2 surveys yearly, where staff can be kept anonymous. We then analyse the data each survey conveys then we work with our staff through Value and Recognition Meetings and with our leadership team to discuss ways forward to make any necessary improvements in order to ensure our staff feel heard.

## Time For Me Project

We had been very fortunate to have been granted sufficient funding to gift all our staff with vouchers for the new St James centre. The funding was gifted through Inspire Scotland, we applied for a wellbeing fund for adult social care to begin a staff wellbeing project. The project was to support everyone as much as we can with their wellbeing and reiterate the importance of self-care. This enabled our team members to treat themselves to a meal out, a family activity, a new item of clothing or a takeaway for a cosy night in.



**Stewart,  
Support Worker**

I bought a bottle of Zara aftershave, a bottle of Lacoste aftershave and a pair of Nike trainers.



**Lisa,  
Support Worker**

Myself & partner have used my wellbeing voucher twice at a restaurant in St. James quarter called Ka Pao. Food is amazing would highly recommend. Thank you to Visualise, so relaxing & a lovely date night.



**Sara,  
Organisational  
Support Manager**

I took my partner to Salerno pizza and had delicious pizza and got us a few items from Zara.



**Anna, Support  
Worker**

Me and Helena had a fabulous time at James Quarters meeting up with our former colleague, Felicia.

## Talk Openly About Mental Health

After 2 years in a global pandemic and now with the UK on the brink of a recession, all organisations across this sector have felt the pinch. Loss of donations, stretched resources and rising running costs have contributed to affecting this sector. This has no doubt had a negative impact on people working in charities. This experience has made us far more aware of the need to protect the physical and mental wellbeing of everyone within our organisation.

Visualise collaborated with Queen Margaret University. Our charities management team attended a workshop called CAKE. This is an interactive toolkit which was created by a group of community nurses and two academic nurses from QMU. It is to provide everyone across the organisation with the tools needed to not only support themselves, but also each other. It highlights the importance of self-care and team wellbeing.

Digital Cake was developed as a collaboration between health, education and business



### Cake Framework

During this workshop, our management teams learned the importance of discussing the power of creative storytelling to help manage stress levels and wellbeing. It allows the storyteller to create a safe space and introduce a new method in supporting everyone to express how they feel to their colleagues and managers. It combines reflection and action planning. Each service manager has introduced CAKE into their service to encourage human interaction and nurture their team members. We have already received positive and hopeful feedback.



Photo shows team leaders, service managers, CEO, Organisational Support manager and Kath and Caroline - the developers of CAKE.

Thank you to Dr Kath MacDonald, Honorary Nursing Lecturer and founder of Listen Up Storytelling, Queen Margaret University and Dr Caroline Dickson, Senior Nursing Lecturer, Queen Margaret University

Find out more about CAKE: [www.listenupstorytelling.co.uk/cake](http://www.listenupstorytelling.co.uk/cake)

## Support Worker Responses

Once in a while, we send out a few buzz questions to Visualise Scotland's support staff regarding their career in care. Here are a few responses:

### What is the best part of your job at Visualise Scotland?

'The best part of my job is seeing the people we support happy, doing well and enjoying activities. It gives them an opportunity to interact with others'

'Seeing the difference I can make is amazing and it gives me the best feeling'

'Seeing the people we support relaxed and thriving while I am looking after them.'

### What is the most important thing you have learned working as a support worker for Visualise Scotland?

'The most important thing I have learned as a support worker is to be observant, listen and never assume.'

'That I am worth my weight in gold. Every shift I leave I feel I have made a difference to someone's life.'

'To respect the rights of others and support them to achieve their goals.'

### Why did you want to be a Support worker?

'I realised I wanted to be a support worker whilst working as a secretary. I was dealing with a lot of elderly on the phone and was consistently told that I was very patient and understating. I felt I was in the wrong job and could be doing something I really enjoyed- being able to help people.'

'I love helping people and having a feeling of fulfilment. Like I really made someone's day.'

'I wanted to be a support worker as I wanted to help make a difference to someone's life, however big or small. The resources and training Visualise offers allowed me to change my career to a carer easier than I thought it would be.'



## The Way Forward

Visualise have achieved a lot over the course of the overall strategy.

We now have in place firm foundations, which will allow us to continue to build for the future of Visualise. Creating independent and productive approaches for the people we support as well as enhancing our charitable approach and ethos. The future is the only way forward and we are very excited to delve into the world of fundraising even more. Stay tuned on our website to find out more and how you can get involved.

We will continue to pilot new ideas to amplify the voices of individuals who are unable to access our platforms and to create new ways for the voices of the people we support to be heard.

Recruiting and retaining the best employees is key to our success. We intend to eliminate staff retention risks through completing a detailed review of our rewards and pay strategy. Visualise Scotland has identified changes needed by circulating anonymous surveys and conducting consistent and productive supervisions, we can work more efficiently and understand our people we support and services even better.

The world is still rebuilding from COVID-19, this makes it clear that we need to remain flexible and agile in order to meet demands and needs throughout the organisation. When making any decisions in everything we do, we will continue to ensure that all of our decisions support our core aim to achieve greater outcomes and better lives for the people we support.



Visualise Scotland

# Trustees' Annual Report

## Plans for future periods

In the coming financial year we aim to build and strengthen our new board of trustees, ensuring excellence in governance and strategic leadership. Members of the board have experience with corporate fundraising, and we are embarking on plans to diversify our funding base, engaging with the private sector to enable unrestricted funding. This will help us add value to Visualise so that we can offer an enhanced training package for staff. High quality care and more opportunities for the people we support.

Visualise is embarking on a move to a new day services' premises in the late autumn of 2023. This is a more accessible, larger ground floor space with the potential to support more people than at present. We have negotiated contracts and works for this are now complete and this service will open as soon as building control certificate is granted. The day service expansion presents a real opportunity for Visualise to grow and provide support for a wider range of people in our communities.

In summer 2023, we were successful in being granted £9,453 from the National Lottery Fund and raised £2,735 at a fundraising event in which our families, people we support and the team worked hard to organise- a great night was had by all!

Recruitment and retention of staff remains a core priority for next year and delivering on our plan to reduce turnover and promote well being in the workforce is very important. We are looking to build on the work started this year in mental health, ensuring a work life balance, tackling staff concerns and providing forums for colleagues to have a voice. Our work with the CCPS is critical in sharing good practice, challenges and plans - connecting us with social care organisations across the sector. We aim to continue this in the coming year.

Our new website, launched in December 2022, enables us to have a platform to showcase our charity to its best advantage, attract new referrals, recruit a quality workforce and raise funds. Over the coming year, we will build our knowledge and skills in using this to the best advantage, plus better engaging with social media platforms.

## Resources held for a third party

The charity holds service users' money for them in separate bank accounts in its name. The charity uses these funds to pay the running costs of the houses on the service users' behalf. These bank accounts are not included in the financial statements, and the balance at 31 March 2023 was £83,718 (2022 - £85,367).

## Trustees' responsibilities statement


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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 applicable Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK 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 business.





The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

### **Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 2 November 2023 and signed on behalf of the board of trustees by:



**Justin Adams,**  
Chair of Trustee Board

## Trustee Recruitment And Term Of Office

Trustees are a critical resource and attend in their free time to support Visualise Scotland. The process involves being elected to the Board of Trustees. Recruitment of new Trustees is handled by the Administration team who undertake an open recruitment process and ensuring that there is appropriate succession and recruitment plans in place for any elected Trustees.

Appointed Trustees are recruited following external advertisement, and their skills and competencies are assessed against the role profile. When appointed, each trustee must agree to comply with a code of conduct. They will endure a 1-hour interview where a panel will ask them to demonstrate their skills and explain their motivation for the role. Once Visualise carry out their Disclosure Scotland and ID checks and obtain two employee references, the trustee will be invited to attend their first board meeting. New trustees are provided with key information about the charity and what the strategic objectives are. If any training is required, Visualise Scotland will identify this so that trustees can successfully discharge their duties.

### Equality Statement

We are proud of our diverse workforce which truly reflects the breadth of the people we support. Visualise Scotland emphasises the set principles of the Equality Act in every aspect of the organisation. Through robust staff training and powerful leadership, we are always encouraging diversity and inclusivity across the whole organisation.

### Trustees

The following Trustees held office during the years 2022-2023:

<b>Justin Adams</b>	Appointed chair in December 2021
<b>John Currie</b>	Elected in January 2022
<b>Catherine Richards-Cooper</b>	Elected in March 2022
<b>Lorene Amet</b>	Elected in October 2018 (on sabbatical until 2024)
<b>Charlie Dickson</b>	Elected in December 2021
<b>Emma McKendrick</b>	Elected in April 2021
<b>Jane Harris</b>	Elected in June 2023

Trustees present their report and the audited consolidated financial statements for the year ending on 31st March 2022. The trustees annual report constitutes the annual accounts and the directors report for Companies Act purposes.

### Trustees' duty to promote the success of the Charity: Section 172 statement

Trustees have a duty to promote the success of the Charity- in terms of achieving the charity's purposes and in doing so, are required by section 172(1) of the Companies Act 2006 to have regard to various specific factors, including:

- The likely consequence of decisions in the long term.
- The need to foster the Charity's relationships with a range of other stakeholders.
- The interests of staff.
- The impact of the Charity's operations on the community and the environment.
- The desirability of the Charity maintaining a reputation for high standards of business conduct.



# Independent Auditor's Report

## Opinion

We have audited the financial statements of Visualise Scotland (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- At the planning stage, we gained an understanding of the legal and regulatory framework applicable to the charity and considered the risks of acts by the charity which were contrary to the applicable laws and regulations;
- We discussed amongst the engagement team the identified laws and regulations and remained alert to any indications of non-compliance.
- During the audit, we focussed on areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements through discussions with trustees and review of minutes of trustees' meetings in the year. We also considered those other laws and regulations that have a direct impact on the preparation of financial statements;

- We inquired of the trustees whether they have knowledge of any actual, suspected or alleged fraud;
- We discussed amongst the engagement team the risk of fraud such as opportunities for fraudulent manipulation of financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 44(l)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

### William A S Gunn (Senior Statutory Auditor)

For and on behalf of  
Charles Burrows & Co  
Chartered Accountants & Statutory Auditor  
7 Palmerston Place  
Edinburgh, EH125AH  
2 November 2023

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

## Statement Of Financial Activities

		2023	2023	Total funds	2022
	Unrestricted	Restricted	Total funds	Total funds	
	funds	funds			
Note	£	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	95,302	12,832	108,134	253,112
Charitable activities	6	2,509,359	-	2,509,359	2,183,542
<b>Total income</b>		<u>2,604,661</u>	<u>12,832</u>	<u>2,617,493</u>	<u>2,436,654</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	2,683,931	35,860	2,719,791	2,405,550
<b>Total expenditure</b>		<u>2,683,931</u>	<u>35,860</u>	<u>2,719,791</u>	<u>2,405,550</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(79,270)</u>	<u>(23,028)</u>	<u>(102,298)</u>	<u>31,104</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,201,626	54,917	1,256,543	1,225,439
<b>Total funds carried forward</b>		<u>1,122,356</u>	<u>31,889</u>	<u>1,154,245</u>	<u>1,256,543</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

	Note	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	13		121,973		80,853
<b>Current assets</b>					
Debtors	14	226,197		263,214	
Cash at bank and in hand		943,501		1,060,318	
		<u>1,169,698</u>		<u>1,323,532</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>137,426</u>		<u>147,842</u>	
<b>Net current assets</b>			<u>1,032,272</u>		<u>1,175,690</u>
<b>Total assets less current liabilities</b>			<u>1,154,245</u>		<u>1,256,543</u>
<b>Net assets</b>			<u><u>1,154,245</u></u>		<u><u>1,256,543</u></u>
<b>Funds of the charity</b>					
Restricted funds			31,889		54,917
Unrestricted funds			1,122,356		1,201,626
<b>Total charity funds</b>	17		<u><u>1,154,245</u></u>		<u><u>1,256,543</u></u>

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

These financial statements were approved by the board of trustees and authorised for issue on 2 November 2023, and are signed on behalf of the board by:



**Justin Adams,**  
Chair of Trustee Board

Company registration number: SC328 I 53



# Notes To The Financial Statements

## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Norton Park, 57 Albion Road, Edinburgh, EH7 5QY.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

The trustees are of the opinion that the current level of unrestricted cash reserves enables the charitable company to continue to meet its obligations as they fall due for the foreseeable future and have therefore prepared the financial statements on the going concern basis. This assessment of going concern includes the expected impact of COVID-19 to the charitable company in the 12 months following the signing of these financial statements.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### Taxation

The company is a charity and is recognised as such for taxation purposes, therefore no tax is payable. The company is not registered for VAT and accordingly expenditure includes VAT where appropriate.

### Fund accounting

Unrestricted funds are income sources which are receivable for the objects of the charity without further specified purposes and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.



### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations is recognised in the year in which the charity has entitlement to the funds, any performance conditions attached have been met, it is probable that the income will be received and the amount can be measured reliably.
- Income from grants, including capital grants, is recognised as income when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. The exception to this is where the charity has to fulfil conditions before becoming entitled to the grant or where the donor has specified that income is to be expended in a future period. In these circumstances' income is deferred until those periods.
- Income from charitable activities is recognised when earned.

### Resources expended

Expenditure is recognised when a legal or constructive obligation arises. Where possible, expenditure has been charged directly to charitable expenditure or governance costs. Where this is not possible, the expenditure has been allocated on the basis of time spent by staff on each activity:

- Expenditure on raising funds comprises the costs associated with attracting voluntary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company and include the costs linked to the strategic management of the charity.
- Support costs have been allocated based across the various activities of the charity based on the activities' percentage use of the support costs.

### Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the income and expenditure account as they fall due.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The trustees have adopted a policy of only capitalising items costing at least £1,000.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property	-	2% straight line
Leasehold property upgrades	-	20% straight line
Furnishings and equipment	-	20% straight line

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

## 4. Limited by guarantee

The company is limited by guarantee.

## 5. Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
<b>Donations</b>			
Donations	1,372	–	1,372
<b>Grants</b>			
Grants received	93,930	12,832	106,762
	<u>95,302</u>	<u>12,832</u>	<u>108,134</u>
	Unrestricted funds £	Restricted funds £	Total funds 2022 £
<b>Donations</b>			
Donations	393	–	393
<b>Grants</b>			
Grants received	230,741	21,978	252,719
	<u>231,134</u>	<u>21,978</u>	<u>253,112</u>

## 6. Charitable activities

	Unrestricted funds £	Total funds 2023 £	Unrestricted funds £	Total funds 2022 £
Day services	366,916	366,916	271,758	271,758
Housing support and care at home	2,142,443	2,142,443	1,911,784	1,911,784
	<u>2,509,359</u>	<u>2,509,359</u>	<u>2,183,542</u>	<u>2,183,542</u>

## 7. Expenditure on charitable activities by fund type

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Day service	515,213	–	515,213
Housing support and care at home	1,929,741	13,882	1,943,623
Support costs	238,977	21,978	260,955
	<u>2,683,931</u>	<u>35,860</u>	<u>2,719,791</u>
	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Day service	439,785	1,050	440,835
Housing support and care at home	1,707,766	–	1,707,766
Support costs	256,949	–	256,949
	<u>2,404,500</u>	<u>1,050</u>	<u>2,405,550</u>

## 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total funds 2022 £
Day service	515,213	51,149	566,362	490,785
Housing support and care at home	1,943,623	202,606	2,146,229	1,907,565
Governance costs	–	7,200	7,200	7,200
	<u>2,458,836</u>	<u>260,955</u>	<u>2,719,791</u>	<u>2,405,550</u>

## 9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):	2023 £	2022 £
Depreciation of tangible fixed assets	<u>28,956</u>	<u>16,544</u>

## 10. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	6,200	6,000
Fees payable for other non audit services	1,200	1,200
	<u>7,400</u>	<u>7,200</u>

## 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	1,865,222	1,759,123
Social security costs	161,359	142,929
Employer contributions to pension plans	36,102	33,578
	<u>2,062,683</u>	<u>1,935,630</u>

The average head count of employees during the year was 83 (2022: 87).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

## 12. Trustee remuneration and expenses

No trustee received any remuneration or reimbursement of expenses from the charity (2022 - £nil).

## 13. Tangible fixed assets

	Property £	Leasehold property upgrades £	Furnishing and equipment £	Total £
<b>Cost</b>				
At 1 April 2022	76,376	59,317	157,415	293,108
Additions	8,072	4,044	57,960	70,076
<b>At 31 March 2023</b>	<u>84,448</u>	<u>63,361</u>	<u>215,375</u>	<u>363,184</u>
<b>Depreciation</b>				
At 1 April 2022	39,576	59,317	113,362	212,255
Charge for the year	2,664	558	25,734	28,956
<b>At 31 March 2023</b>	<u>42,240</u>	<u>59,875</u>	<u>139,096</u>	<u>241,211</u>
<b>Carrying amount</b>				
<b>At 31 March 2023</b>	<u>42,208</u>	<u>3,486</u>	<u>76,279</u>	<u>121,973</u>
At 31 March 2022	<u>36,800</u>	<u>-</u>	<u>44,053</u>	<u>80,853</u>

## 14. Debtors

	2023 £	2022 £
Prepayments and accrued income	61,852	47,986
Other debtors	164,345	215,228
	<u>226,197</u>	<u>263,214</u>

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

	2023	2022
	£	£
Trade creditors	23,135	36,359
Accruals and deferred income	76,309	69,754
Social security and other taxes	37,982	41,729
	<u>137,426</u>	<u>147,842</u>

## 17. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>1,201,626</u>	<u>2,604,661</u>	<u>(2,683,931)</u>	<u>1,122,356</u>
	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>1,191,450</u>	<u>2,414,676</u>	<u>(2,404,500)</u>	<u>1,201,626</u>

### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Property - 38 Restalrig Circus	32,939	–	(1,050)	31,889
Adapt and Thrive fund	21,978	–	(21,978)	–
Percy Bilton grant	–	2,864	(2,864)	–
Inspiring Scotland grant	–	9,968	(9,968)	–
	<u>54,917</u>	<u>12,832</u>	<u>(35,860)</u>	<u>31,889</u>
	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Property - 38 Restalrig Circus	33,989	–	(1,050)	32,939
Adapt and Thrive fund	–	21,978	–	21,978
Percy Bilton grant	–	–	–	–
Inspiring Scotland grant	–	–	–	–
	<u>33,989</u>	<u>12,832</u>	<u>(1,050)</u>	<u>54,917</u>

Property fund - a 25% share of one of the properties that is part of our housing support and care at home service

Adapt and Thrive fund - sourcing and applying for grants and fundraising

Percy Bilton grant - pod chairs

Inspiring Scotland grant - staff mental health well being gift cards

## 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	90,084	31,889	121,973
Current assets	1,169,698	–	1,169,698
Creditors less than 1 year	(137,426)	–	(137,426)
<b>Net assets</b>	<b>1,122,356</b>	<b>31,889</b>	<b>1,154,245</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	47,914	32,939	80,853
Current assets	1,301,554	21,978	1,323,532
Creditors less than 1 year	(147,842)	–	(147,842)
<b>Net assets</b>	<b>1,201,626</b>	<b>54,917</b>	<b>1,256,543</b>

## 19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	67,844	75,215
Later than 1 year and not later than 5 years	–	20,002
Later than 5 years	196,800	–
	<b>264,444</b>	<b>95,217</b>

## 20. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under FRS 102.

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