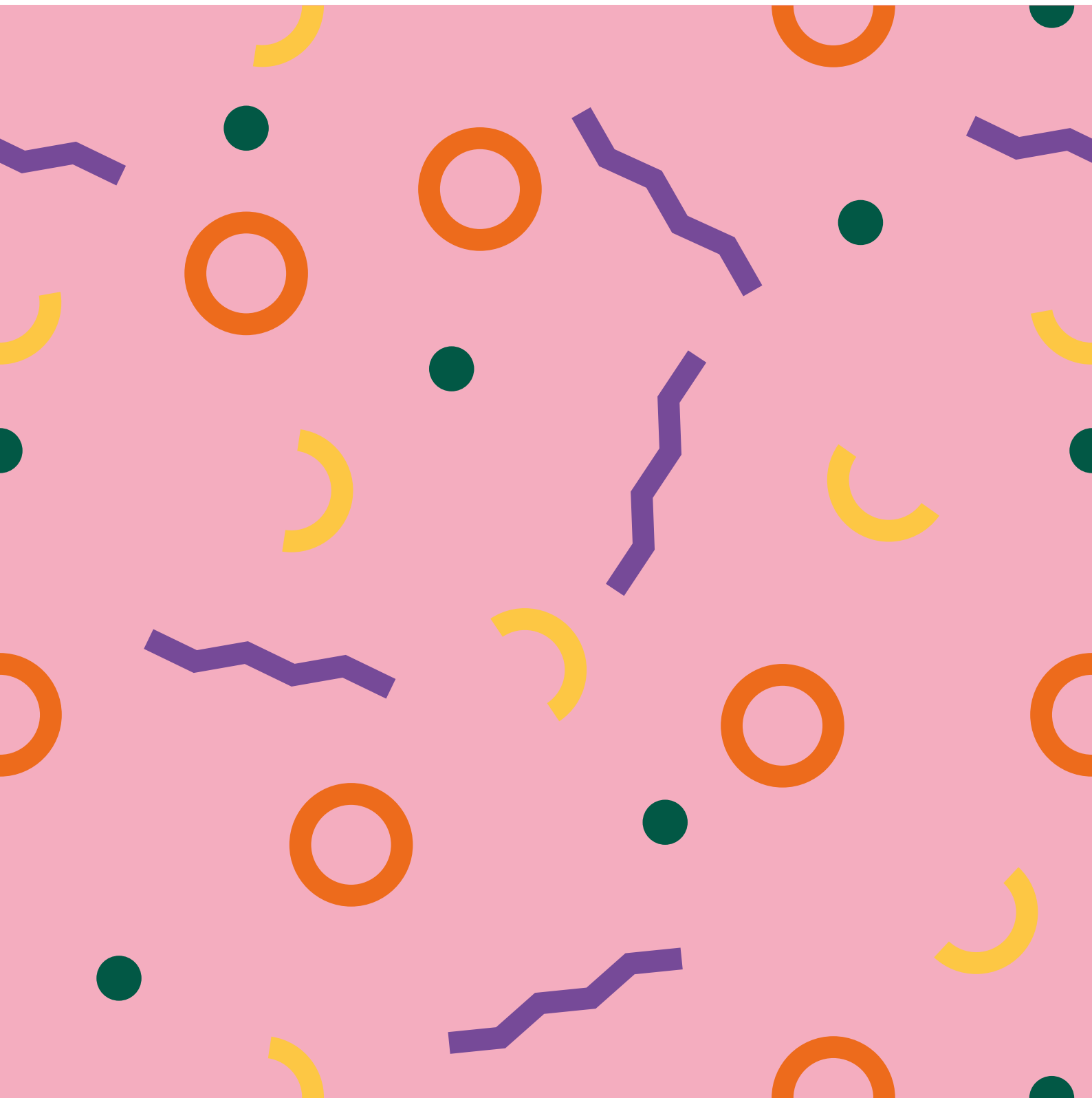
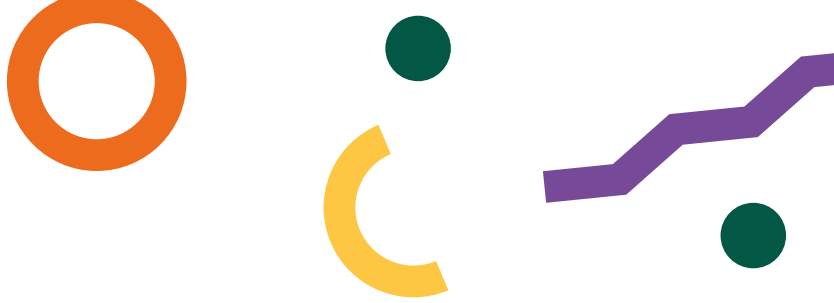


Visualise Scotland

Annual Report & Accounts 2023-2024







Contents

02	Welcome From Our Chair Of The Board
03	A Message From Our Chief Executive
04	About Visualise Scotland
06	Activities For The People We Support
08	Our Achievements
11	Developing Our Strategy
12	Strategic Goals
13	Our People
13	Duty Of Candour
14	Trustees' Annual Report
15	Trustees' Responsibilities Statement
16	Trustee Recruitment And Term Of Office
17	Independent Auditor's Report
20	Statement Of Financial Activities
21	Balance Sheet
22	Notes To The Financial Statements
31	Get Involved!

Welcome From Our Chair Of The Board

What a year we have had at Visualise Scotland. Pauline has bedded into her new role as CEO fantastically well and is steering the organisation to greater things. The smooth transition of change in the underlying structure of Visualise Scotland has been testament to her leadership skills. A recent shake-up of the senior management team would have left some people concerned about the immediate future however Pauline has turned a potential risk into a wonderful opportunity, introduced two new senior managers into the mix and is using their undoubted skillsets as a springboard for years to come.

The opening of our new Day Centre premises has finally taken place. This project grew arms and legs and, like most ambitious projects, came to fruition somewhat behind the originally envisaged timescales. However, now the larger, more accessible and better equipped service has the potential to provide a fantastic experience to more people needing support.

The Board of Trustees has also matured. As a group we have grown into our role in helping set the strategy for Visualise Scotland and oversee the Executive in driving the organisation forwards in a sustainable way.

The Board meetings have also morphed – every so often we will hold a focus group meeting, looking at different aspects of the organisation whether that be strategy, risk, financial management and social media. The first of these focus groups concentrated on setting the strategic objectives for Visualise Scotland over the next one, three and five years. The Finance focus group has resulted in a change in the way that our accounts are laid out, using a more commercial management accounting format which should enable both the board but also the executive to assess our financial position at any point in time easily and accurately – highlighting any areas of risk or concern or, indeed, areas that have performed better than expected. The Social Media focus group was more of an education for me personally, but I genuinely believe has helped to set in place a positive and practical direction for Visualise Scotland to follow. I hope that, over time, these focus groups will be expanded to enable the Board and the Executive to undertake a “deep dive” into every aspect of Visualise Scotland ensuring that we maximise our potential and actively manage any risks.

I would also like to draw your attention to the production of this Annual Report. This is the second year that this has been produced – and, I am compelled to say, is testament to the efforts of the senior leadership team. I am so impressed by both the content and the production of this publication.

Finally, as Chair of the Board, I must thank both the ongoing efforts and support provided by my fellow Trustees. Their knowledge, skills and time – all voluntarily given – are crucial to the current and future success of Visualise Scotland. I am so grateful for their generosity and support.



Justin Adams
Chair of the Board

A Message From Our Chief Executive

As we reflect on the past year, it is with immense pleasure and gratitude that we present the annual report for Visualise Scotland for 2023 to 2024. From being a long-standing employee to Chief Executive Officer at the start of 2023, I feel privileged to be part of team supporting a charity dedicated to empowering individuals with disabilities and supporting the tireless efforts of our support workers.

This year has been one of growth, resilience, and collective impact, made possible through the unwavering commitment of our people we support, families, staff and the board of trustees.

In 2023 – 2024 we embarked on an exciting journey to map our way forward by developing a new one, three and five-year strategic plan. This plan is a roadmap to expand our reach, deepen our impact and transform in the ways we support individuals with disabilities and the staff teams that can empower them. Our strategy focuses on our 4 key goals: excellent service provision, being financially sustainable and in a position to grow, valuing and focusing on our team's mental health and wellbeing and to promote environmentally friendly practices where possible. With our new robust strategic plan, we aim to not only address the challenges of today but also anticipate the opportunities of the next few years to come.

In this report, we highlight the milestones achieved, the challenges faced, and the stories that define our work. From expanding our day service and having rooms available to lease for special events, IT support and sensory support as well as increasing the amount of people we support within the service. Furthermore, our teams have been working on policies, quality audit processes and collating all the data required for compliance and auditing purposes as well as the requirements for the board. They have also undertaken training to fully inform them of their role within the quality performance of the organisation. Visualise Scotland remains steadfast in its mission to provide meaningful support for the people we support.

Our support workers dedication and compassion are the cornerstone of our mission, ensuring that individuals with disabilities can live with dignity, independence and opportunity.

Finally, I would like to extend my sincere thanks for the trust and resilience from the families and people we support. A huge thank you to the chair of the board and trustees, Care Inspectorate staff, and our staff teams for their extraordinary work and to those who we have collaborated with across the health and social care sector.



Pauline Gray
Chief Executive Officer

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

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 6 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).

In 2024, we had one of our housing support services graded.

Themes of inspection were as follows:

Peoples Health and Wellbeing benefits from their care and support	GRADE 5
Staff are led well	GRADE 4
Staffing arrangements are right, and staff work well together	GRADE 5

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 individual's 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. There are 10 people we support currently utilising the day services with further expanding opportunities in the next year or so.

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

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 Mission

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

Our Vision

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

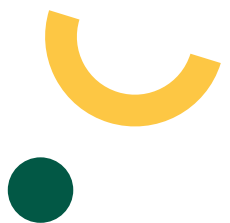
We support

23 individuals

across all services

3 more people

to support since last year



Activities For The People We Support

At Visualise Scotland, we believe in a fair world where people with disabilities and complex needs are offered the same opportunities as non-disabled individuals. Our staff ensure to encourage each person we support's favourite activities and to help them find out new ways in keeping them active.

Cooking

The people we support participate in weekly cooking and baking classes which offer social benefits by cooking with friends and support workers as well as learning a new skill. This also helps them save money by making more cost-effective and healthier meals.



Dylan with other people we support cooked cottage pie at cooking class and ate it for his lunch



Daniel, a person we support at our day service enjoying a pizza making class



Glen with the pies he made

Music

Music therapy can help to empower the people we support by encouraging physical activity and coordination, offering them choices and an increase motivation. These classes have become an all-time favourite for some of the guys.



Lloyd, a person we support with one of our support workers, Frankie



Rebecca, a person we support with Elizabeth, one of our support workers

Art

As art can be empowering and enjoyable, we encourage the people we support to use this outlet to explore their creativity.



Glen and his painting

Other Activities

We encourage physical activities for the people we support as it can help support day to day tasks, independence and is vital in maintaining activity for their mental health and wellbeing. Our staff teams encourage and join the people we support in a range of physical activities such as trampolining, swimming, dancing and walking.



Neil enjoying his trampoline time

Our Achievements

Fundraising

People are at the centre of everything we do at Visualise Scotland, and this extends to the support we have received from individuals and groups that donate to us and fundraise for us. Thank you to everyone who chose to support Visualise in the past year- we are truly grateful for your support!

We secured £9453 for our 'Cooking Together Project' from The National Lottery to help our community thrive.

Continuing to rise to the challenge

Despite the ongoing challenges of the cost-of-living crisis, we received a vast amount of donations from individuals between 2023/2024.

It is extremely difficult to escape challenges that our sector as a whole has been facing, but even during these unsettling times, we received in the last 12 months through JustGiving, a total, after Gift Aid reclaimed, £879.57 of donations.

Thinking of Visualise Scotland

Donations in a will had made up a huge portion of our donated income. We are very grateful to have received £44,000 which in turn allows us to transfer these funds to aid in more choices and opportunities for the people we support.

Visualise Scotland Charity Night

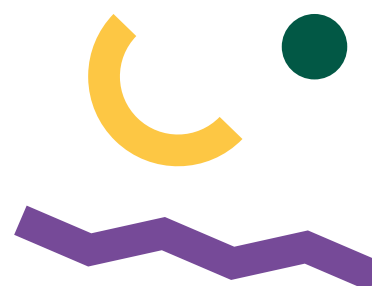
The Charity night was a huge success. Visualise raised just under £2800 for our day service expansion. This money will go towards a new shower trolley which will benefit the people we support.



Left: Nyree and Glen Dancing
Above: Aidan and Dawn
attending the charity night

Claire and the team would like to thank all the staff who helped plan and arrange this brilliant night. A big thank you to one of our support workers, Paula, who thought of the idea and was a big help in arranging and decorating the hall.

We would also like to thank everyone who donated and to all our day service staff who helped in getting a range of raffle prizes available and collating all the donations.



Kiltwalk 2023

We participated in Edinburgh's Kiltwalk on September 17th 2023. Our CEO, Development manager, accounts manager, senior service manager, service managers, team leaders and a few support workers walked 5 miles to fundraise for our brand-new day service expansion and housing support services for the people we support. It was a great opportunity to raise funds and network with brilliant organisations who make a real difference too. We raised around £400!

We would like to thank everyone who participated and a massive thank you to everyone who donated. We really appreciate the support.



Day Service Expansion

Our day service in Musselburgh was opened in 2014, expanding our services into East Lothian for the first time. This was also the point at which the charity decided to use its considerable expertise to diversify away from visual impairment, with a focus instead on supporting any individual with a disability to live the life they choose.

In 2023, we began our plans to expand and in 2024 we moved into unit 9, a much larger unit in the same building, to ensure we kept minimal impact of the people we support's transition to the new day service. As a result, we have welcomed a few new individuals to support and have space for many more. Check out photos of our brand-new sensory room which includes various stimuli that engage the people we support and help them to develop their senses.



Visualise Annual Recruitment Day 2023

We held our first ever recruitment fair and it was a success! We held it in conjunction with Visiting Angels and Edinburgh Tenants Federation. Our fair offered job and training opportunities for visitors in the health and social care sector and for anyone who was interested in an administration role. We were delighted with the response to the event. We had 26 visitors and 20 expressions of interest. It can only get bigger and better as each year passes. For any organisation that would like to be a part of our 2025 recruitment fair in January, please get in touch. There is no charge for being a vendor, just advertising for the event alongside us is enough.



CEO Pauline and Senior Service manager Claire attending Midlothian Recruitment Fair



Developing our Strategy

The quality of life and lived experiences of the people we support drives everything that we do. Their aspirations have underpinned all the choices that we make. We consult moderately with the people we support, families of the people we support, staff and trustees. Through use of staff groups such as our Value and Recognition meetings, staff and service surveys, family surveys and service meetings, we have conducted a large range of research and analysis to aid us in deciding which areas we must focus on.

We will continue to create these opportunities to receive vital feedback that will keep us on track and accountable. Our new 2024 – 2029 strategy looks to build upon our success and expertise and sets a refined vision for the organisation, supported by our four strategic aims. We regularly demonstrate quality through our care inspectorate grades and have built a particular reputation with local authorities for providing excellent care and outcomes for individuals with complex needs.



Strategic Goals

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:

Our Teams

Visualise is centred on the value, recognition, physical and mental wellbeing of our teams

Strategic Goal 4:

Environmentally Sustainable

Visualise is dedicated to promote environmental friendly practices wherever practical

Strategic Goal 1:

Excellent Service Provision

- Visualise strives to meet and exceed the standards and requirements of the Care Inspectorate and SSSC.
- Visualise will carry out an annual survey to ensure we meet and exceed the expectations and needs of the people we support.
- Each person we support has an individualised plan.
- People are empowered to make their own choices and are involved in their community.
- Quality audit systems and processes will monitor outcomes for individuals, risk assessments and health and safety.
- Regular reviews held to support individuals.

Strategic Goal 3:

Our Teams

- Visualise has a high quality, skilled and dedicated staff team. Visualise has meaningful inclusion and involvement of people we support, families and staff in decision making and change. Engaging guardians, advocates and relatives in achieving excellence, with an aim of becoming one of the best in the sector for support and employment.
- Staff feel valued and supported.
- Annual review of communication.
- Retain and promote staff, reduced staff turnover, reduced staff sickness.
- Continue to maintain pay grades above the minimum and standard living wage. Recognition awards.

Strategic Goal 2:

Financial Sustainability

- Visualise is managing funds and budgets effectively.
- To set up our new day service, for alternative uses-expanding into the wider community.
- Small growth in housing support services and potential respite care provision.
- Networking. Attending and hosting recruitment days.
- Visualise has an effective epidemic/ pandemic financial recovery plan.

Strategic Goal 4:

Environmentally Sustainable

- Visualise is dedicated to promote environmental friendly practices wherever practicable.
- Our ambition has evolved from ensuring we meet regulation to embedding sustainability across all operations.
- Annual review of environmentally friendly practices throughout the organisation.

For full strategy please view our website: www.visualise.org.uk/what-we-do



Our People

Recruitment

It continues to be a competitive and challenging recruitment period for Visualise, as the social care sector continues to be saturated with vacancies and facing financial challenges, making filling up vacancies difficult as ever. However, Visualise has held their own. Through maximising the benefits from changes to our rate of pay and advertising from various job platforms, we have received continuous interest of roles, ensuring to remain active in the job market. This has remarkably had a terrific impact on us being able to offer more jobs in summer of 2024, compared to summer of 2023.

Developing Our People

Visualise offer anyone who has passed their probationary period a chance to work towards their SVQ 2/3 in Health and Social Care. We pride ourselves in ensuring to offer development to all staff.

In 2023, we supported 1 person to undertake and achieve an SVQ 2 qualification and 9 people to achieve an SVQ 3.

In 2024, we have supported 3 staff members to work towards an SVQ 3 and 3 staff members to achieve an SVQ 4.

Supporting Our People

Ensuring the cost-of-living crisis does not completely have a negative impact on our staff, we continue to find sustainable ways that we can support our staff with. We have continued to provide ongoing support through our employee assistance programmes and provided codes in all services where staff are able to scan and access their own portal where they will be able to find personalised, on demand advice and support from a team of mental health, financial and legal experts, access to face to face counselling and carer support.

Duty Of Candour

Every health and care professional must be open and honest with people in their care when something that goes wrong with their treatment or care causes, or has the potential to cause, harm or distress. This means that health and care professionals must:

- Tell the person (or, where appropriate, their advocate, carer or family) when something has gone wrong
- Apologise to the person (or, where appropriate, their advocate, carer or family)
- Offer an appropriate remedy or support to put matters right (if possible)
- Explain fully to the person (or, where appropriate, their advocate, carer or family) the short- and long-term effects of what has happened.

Health and care professionals must also be open and honest with their colleagues, employers and relevant organisations, and take part in reviews and investigations when requested. They must also be open and honest with their regulators, raising concerns where appropriate. They must support and encourage each other to be open and honest, and not stop someone from raising concerns.

From 2023 to 2024, Visualise has no Duty of Candour to report.





Visualise Scotland

Trustees' Annual Report

Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Under company law, the Trustees must not approve the financial statements unless they are completely satisfied that they project a true and fair view of the situation of the charity and of the incoming resources and application of resources, including the income and expenditure for the appropriate period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies to then apply them consistently.
- Make sound judgements and accounting estimates that are prudent and reasonable.
- State whether the applicable UK Accounting standards have been followed, subject to any material.
- Observe all methods and principles set out in the Charities SORP (FRS 102).

The trustees are all individually and collectively responsible for maintaining integrity of the financial information of the charity. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Responsibilities Of Trustees

Each of the Trustees confirm that:

- As each Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware of at all.
- The trustees have each taken all steps that they ought to have taken in their role as a Trustee to make themselves all aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

ON BEHALF OF THE BOARD



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 2023-2024:

Justin Adams- Chair	Re-elected in October 2023
John Currie- Secretary	Re-elected in October 2023
Catherine Richards-Cooper- Treasurer	Re-elected in October 2023
Lorene Amet	Re-elected in October 2023
Charlie Dickson- Treasurer	Re-elected in October 2023
Emma McKendrick	Re-elected in October 2023
Jane Harris	Re-elected in October 2023

Trustees present their report and the audited consolidated financial statements for the year ending on 31st March 2024. 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 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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 this gives rise to a material misstatement in the financial statements themselves. 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 charitable company 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 where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper 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.

Responsibilities Of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees 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 charitable company'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 charitable company 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors. 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.

Report Of The Independent Auditors To The Trustees And Members Of Visualise Scotland

- 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company'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 Gibson McKerrell Burrows Limited

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

28 Rutland Square

Edinburgh

EH1 2BW

24 October 2024

Statement Of Financial Activities

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	48,420	16,953	65,373	108,134
Charitable activities					
Day Services	4	405,767	-	405,767	366,916
Housing support and care at home		2,104,981	-	2,104,981	2,142,443
Total income		<u>2,559,168</u>	<u>16,953</u>	<u>2,576,121</u>	<u>2,617,493</u>
EXPENDITURE ON					
Charitable activities					
Day Services	5	343,825	-	343,825	566,362
Housing support and care at home		2,230,715	18,003	2,248,718	2,153,429
Total		<u>2,574,540</u>	<u>18,003</u>	<u>2,592,543</u>	<u>2,719,791</u>
NET INCOME/(EXPENDITURE)		(15,372)	(1,050)	(16,422)	(102,298)
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		-	18,111	18,111	-
Net movement in funds		(15,372)	17,061	1,689	(102,298)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,122,356	31,889	1,154,245	1,256,543
TOTAL FUNDS CARRIED FORWARD		<u><u>1,106,984</u></u>	<u><u>48,950</u></u>	<u><u>1,155,934</u></u>	<u><u>1,154,245</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

Balance Sheet

31 March 2024

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	11	234,932	121,973
CURRENT ASSETS			
Debtors	12	250,003	226,197
Cash at bank and in hand		<u>775,221</u>	<u>943,501</u>
		<u>1,025,224</u>	<u>1,169,698</u>
CREDITORS			
Amounts falling due within one year	13	(104,222)	(137,426)
NET CURRENT ASSETS		<u>921,002</u>	<u>1,032,272</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,155,934</u>	<u>1,154,245</u>
NET ASSETS		<u>1,155,934</u>	<u>1,154,245</u>
FUNDS	16		
Unrestricted funds		1,106,984	1,122,356
Restricted funds		<u>48,950</u>	<u>31,889</u>
TOTAL FUNDS		<u>1,155,934</u>	<u>1,154,245</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2024 and were signed on its behalf by:



J J T Adams - Trustee

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. Accounting Policies

Statement of compliance and basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in compliance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

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.

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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. 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.

Expenditure

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 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 fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Leasehold property upgrades	- 20% on cost
Fixtures and fittings	- 20% on cost

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.

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.

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.

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.

3. Donations And Legacies

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Donations	4,417	-	4,417	1,372
Legacies	44,003	-	44,003	-
Grants	-	16,953	16,953	106,762
	<u>48,420</u>	<u>16,953</u>	<u>65,373</u>	<u>108,134</u>

Grants received, included in the above, are as follows:

	31.3.24 Total funds £	31.3.23 Total funds £
Other Grants	<u>16,953</u>	<u>106,762</u>

4. Income From Charitable Activities

Activity	31.3.24 £	31.3.23 £
Day services	405,767	366,916
Housing support and care at home	<u>2,104,981</u>	<u>2,142,443</u>
	<u>2,510,748</u>	<u>2,509,359</u>

5. Charitable Activities Costs

	Direct Costs £	Support costs (see note 6) £	Totals £
Day services	313,457	30,368	343,825
Housing support and care at home	<u>2,064,875</u>	<u>183,843</u>	<u>2,248,718</u>
	<u>2,378,332</u>	<u>214,211</u>	<u>2,592,543</u>

6. Support Costs

	Management £	Governance costs £	Totals £
Day services	30,368	-	30,368
Housing support and care at home	176,151	7,692	183,843
	<u>206,519</u>	<u>7,692</u>	<u>214,211</u>

Support costs, included in the above, are as follows:

Management

	Day services £	Housing support and care at home £	31.3.23 Total activities £	31.3.23 Total activities £
Wages	12,736	103,043	115,779	157,622
Social security	1,084	8,770	9,854	13,636
Pension costs	309	2,503	2,812	3,692
Rent, rates and water	3,477	13,908	17,385	23,028
Telephone	473	1,890	2,363	3,105
Carried forward	18,079	130,114	148,193	201,083
Brought forward	18,079	130,114	148,193	201,083
Insurance	1,705	6,818	8,523	8,016
Other office costs	1,945	4,663	6,608	5,531
Recruitment expenses	235	939	1,174	1,192
Legal and professional fees	8,404	33,617	42,021	37,933
	<u>30,368</u>	<u>176,151</u>	<u>206,519</u>	<u>253,755</u>

Governance costs

	31.3.23 Housing support and care at home £	31.3.23 Total activities £
Auditors' remuneration	6,410	6,000
Auditors' remuneration for non audit work	1,282	1,200
	<u>7,692</u>	<u>7,200</u>

7. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration	6,410	6,000
Other non-audit services	1,282	1,200
Depreciation - owned assets	<u>23,709</u>	<u>28,956</u>

8. Trustees' Remuneration And Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. Staff Costs

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration	1,830,584	1,865,222
Other non-audit services	155,795	161,359
Depreciation - owned assets	<u>36,723</u>	<u>36,102</u>
	<u>2,23,102</u>	<u>2,062,683</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Staff	<u>87</u>	<u>83</u>

No employees received emoluments in excess of £60,000.

Key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation including employer's National Insurance and pension paid to key management personnel for services provided to the charity was £59,115 (2023 - £49,531).

10. Comparatives For The Statement Of Financial Activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	95,302	12,832	108,134
Charitable activities			
Day services	366,916	-	366,916
Housing support and care at home	2,142,443	-	2,142,443
Total	<u>2,604,661</u>	<u>12,832</u>	<u>2,617,493</u>
EXPENDITURE ON			
Charitable activities			
Day services	566,362	-	566,362
Housing support and care at home	2,117,569	35,860	2,153,429
Total	<u>2,683,931</u>	<u>35,850</u>	<u>2,719,791</u>
NET INCOME/(EXPENDITURE)	(79,270)	(23,028)	(102,298)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,201,626</u>	<u>54,917</u>	<u>1,256,543</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,122,356</u>	<u>31,889</u>	<u>1,154,245</u>

11. Tangible Fixed Assets

	Freehold property £	Leasehold property upgrades £	Fixtures and fittings £	Totals £
COST OR VALUATION				
At 1 April 2023	84,448	63,361	215,375	363,184
Additions	-	110,720	7,837	118,557
Disposals	(42,240)	(59,572)	(92,898)	(194,710)
Revaluations	18,111	-	-	18,111
At 31 March 2023	<u>60,319</u>	<u>114,509</u>	<u>130,314</u>	<u>305,142</u>
DEPRECIATION				
At 1 April 2023	42,240	59,875	139,096	241,211
Charge for year	2,665	962	20,082	23,709
Eliminated on disposal	(42,240)	(59,572)	(92,898)	(194,710)
At 31 March 2024	<u>2,665</u>	<u>1,265</u>	<u>66,280</u>	<u>70,210</u>
NET BOOK VALUE				
At 31 March 2024	<u>57,654</u>	<u>113,244</u>	<u>64,034</u>	<u>234,932</u>
At 31 March 2023	<u>42,208</u>	<u>3,486</u>	<u>76,279</u>	<u>121,973</u>

11. Tangible Fixed Assets - Continued

Cost or valuation at 31 March 2024 is represented by:

	Freehold property £	Leasehold property upgrades £	Fixtures and fittings £	Totals £
Valuation in 2024	18,111	-	-	18,111
Cost	42,208	114,509	130,314	287,031
	<u>60,319</u>	<u>114,509</u>	<u>130,314</u>	<u>305,142</u>

If Restalrig Circus property had not been revalued it would have been included at the following historical cost:

Cost or valuation at 31 March 2024 is represented by:	31.3.24 £	31.3.23 £
Cost	<u>52,500</u>	<u>52,500</u>
Aggregate depreciation	<u>17,800</u>	<u>16,750</u>

Restalrig Circus property was valued on an open market basis on 31 March 2024 by the trustees.

12. Debtors: Amounts Falling Due Within One Year

	31.3.24 £	31.3.23 £
Other debtors	208,592	164,345
Prepayments and accrued income	<u>41,411</u>	<u>61,852</u>
	<u>250,003</u>	<u>226,197</u>

13. Creditors: Amounts Falling Due Within One Year

	31.3.24 £	31.3.23 £
Trade creditors	8,170	23,135
Social security and other taxes	41,024	37,982
Accruals and deferred income	<u>55,028</u>	<u>76,309</u>
	<u>104,222</u>	<u>137,426</u>

14. Leasing Agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24 £	31.3.23 £
Within one year	58,591	67,844
Between one and five years	175,800	-
In more than five years	<u>-</u>	<u>196,800</u>
	<u>234,391</u>	<u>264,644</u>

15. Analysis Of Net Assets Between Funds

	Unrestricted funds £	Restricted funds £	31.3.24 Total Funds £	31.3.23 Total Funds £
Fixed assets	185,982	48,950	234,932	121,973
Current assets	1,025,224	-	1,025,224	1,169,698
Current liabilities	(104,222)	-	(104,222)	(137,426)
	<u>1,106,984</u>	<u>48,950</u>	<u>1,155,934</u>	<u>1,154,245</u>

16. Movement In Funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	1,122,356	(15,372)	1,106,984
Restricted funds			
Property - 38 Restalrig Circus	<u>31,889</u>	<u>17,061</u>	<u>48,950</u>
TOTAL FUNDS	<u>1,154,245</u>	<u>1,689</u>	<u>1,155,934</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Moment in funds £
Unrestricted funds				
General fund	2,559,168	(2,574,540)	-	(15,372)
Restricted funds				
Property - 38 Restalrig Circus	-	(1,050)	18,111	17,061
IT room fund	7,500	(7,500)	-	-
Cooking together fund	<u>9,453</u>	<u>(9,453)</u>	<u>-</u>	<u>-</u>
	<u>16,953</u>	<u>(18,003)</u>	<u>18,111</u>	<u>17,061</u>
TOTAL FUNDS	<u>2,576,121</u>	<u>(2,592,543)</u>	<u>18,111</u>	<u>1,689</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	1,201,626	(79,270)	1,122,356
Restricted funds			
Property - 38 Restalrig Circus	<u>54,917</u>	<u>(23,028)</u>	<u>31,889</u>
TOTAL FUNDS	<u>1,256,543</u>	<u>(102,298)</u>	<u>1,154,245</u>

16. Movement In Funds - Continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,604,661	(2,683,931)	(79,270)
Restricted funds			
Property - 38 Restalrig Circus	<u>12,832</u>	<u>(35,860)</u>	<u>(23,028)</u>
TOTAL FUNDS	<u><u>2,617,493</u></u>	<u><u>(2,719,791)</u></u>	<u><u>(102,298)</u></u>

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

IT room fund - to teach service users IT skills.

Cooking together project fund - to teach service users cooking skills

17. Employee Benefit Obligations

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £36,723 (2023: £36,102).

18. Related Party Disclosures

There were no related party transactions for the year ended 31 March 2024.

19. Reconciliation Of Net Expenditure To Net Cash Flow From Operating Activities

	31.3.24 £	31.3.23 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(16,422)	(102,298)
Adjustments for:		
Depreciation charges	23,709	28,956
(Increase)/decrease in debtors	(23,806)	37,017
Decrease in creditors	<u>(33,204)</u>	<u>(10,416)</u>
Net cash used in operations	<u><u>(49,723)</u></u>	<u><u>(46,741)</u></u>

20. Analysis Of Changes In Net Funds

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash	943,501	(168,280)	775,221
Cash at bank and in hand	<u>943,501</u>	<u>(168,280)</u>	<u>775,221</u>
Total	<u><u>943,501</u></u>	<u><u>(168,280)</u></u>	<u><u>775,221</u></u>

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