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**ALL IN IDEAS SCIO**  
**A SCOTTISH CHARITY, SC045962**

**TRUSTEES REPORT**  
**AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

**ALL IN IDEAS SCIO**  
**INFORMATION**

Trustees

Address

Website

<https://allinideas.org/>

Legal Advisors

Brodiess LLP  
31-33 Union Grove  
Aberdeen  
AB10 6SD

Independent Examiners

On behalf of Hall Morrice LLP  
6/7 Queens Terrace  
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**ALL IN IDEAS SCIO**

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**ALL IN IDEAS SCIO**  
**REPORT OF THE TRUSTEES**  
**FOR YEAR ENDED 30 SEPTEMBER 2023**

The Trustees submit their annual report and the financial statements for the year ended 30 September 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accountancy and Reporting by Charities" issued in 2019 in preparing the annual report and financial statements of the trust.

**Charitable aims and objectives**

All In Ideas continues its aims of advancing the arts and culture in and for Aberdeen. We meet our objectives in a progressive and predominantly independent manner by providing studios, project space and production facilities within Arkade Studios (formerly known as Anatomy Rooms) and have started to expand our engagement to include aspects of community well-being through the arts. The guiding principles are presented in the below public facing manifesto which is regularly presented at the head of any formal documentation.

- Listen, produce, present, reach
- Augment discourse for artist and audience
- Agitate the sector toward continual improvement
- Expand and progress a shared cultural vision for participants and audience
- Encourage, through action, critical debate
- Encourage, through action, inward migration and retention of talent
- Heighten the visibility of creative output at a local, national and international level
- Raise the profile of artists and creative forward thinkers
- Maintain momentum of forward thinkers
- Create and support collaboration
- Pursue new and unorthodox methods of presentation
- Value skill, creativity, maker, audience
- Exist outside profiteering from inventiveness and creativity

**Organisation Structure**

The structure of the organisation remains as per previous years.

**Governance and Management**

Governance of the organisation remains as per previous years with exception of one board member stepping down from the role of Trustee due to distance and other commitments. The Board now returns to five with one employed trustee.

The coming year expects to see (needs) a significant change to funding and income generation which will need to be reflected in how All In Ideas is managed with a particular emphasis on finance. Discussions within the board, and also via external advice, is to first seek new board members that can offer focused expertise and guidance for the organisation in areas of finance, investment and growth. Bringing in new blood to the board is agreed as vital to revitalise the organisation and tighten up areas that have fallen short due to resources and limited personnel. The time-frame for this will be dictated by outcomes of funding applications that have factored admin and financial management roles.

The organisation continues to be managed by the sole employee acting as director/managing trustee with regular reporting to the board taking place. As mentioned there remains a need to expand the board and develop how the organisation moves forward. Particularly if there is to be a significant change to the level of funding or investment sought and managed.

**ALL IN IDEAS SCIO****REPORT OF THE TRUSTEES (CONT'D)**  
**FOR YEAR ENDED 30 SEPTEMBER 2023**

All In Ideas was to act, only, as a studio provider there would be no need to make any changes to how the organisation functions. The facility itself requires no deep involvement beyond occasional operational duties and would function well with greater input from residents and become a true artist led space. A facility where All In Ideas' role is responsibility for meeting overheads, taking care of the limited finances and managing processes around studio leases and partner use. However, there are a number of other activities and goals for the organisation that require the position of director to be fulfilled. These range from representation at cultural policy meetings, individual artist support, partnership events and the now developing and progressive exhibition and event and cultural programming. Aside from this, there is ongoing research into wider development, funding and investment options.

Leading into the last quarter of 2022 we initiated a new collaborative project with Community Interest Company Elev8 Arts leading to a successful launch of the Scottish Government Communities and Mental Health Well Being funded project 'Snug'. This project saw closer involvement from some studio residents who brought input into the development and management of this project along with thoughts towards expanding community and well-being areas of delivery for wider engagement in and access to the arts.

The long-term aims and objectives (stated further in this report) being met will depend on how successful we are with our upcoming large applications for funding support. With long-term plans to research management structures within an organisation we aim to utilise the governance of a charity to help oversee options for practical divergence from historically recognised art managerial systems.

The main areas for change will come when we engage directly and professionally with artists to explore progressive cultural democratic processes with the goal of implementing changes across areas of responsibility. Whilst these are ambitious objectives they sit wholly within our constituted objectives. The board have agreed where required we will explore and implement changes to the constitution that allow to widen our areas and processes of engagement.

**Achievements and Performance**

This section provides a summary round-up of the impact the organisation has had since the 2015 launch. Whilst we continue to act and work quietly as a provider of studios, event and production space our impact on the local culture sector far outweighs our visibility and scale as an organisation. One that is not yet in receipt of regular or significant funding support.

The 2015 creation of a new Scottish Charitable Incorporated Organisation and the subsequent 2016 launch of The Anatomy Rooms declared our intention to consolidate years of experience and step up to directly support arts and creative industries practitioners with a new workspace to accommodate occasional music events, exhibitions and workshops. Across the first couple of years, this was the case as we provided affordable studios to local film producers, writers, applied artists, designers, choreographers, musicians and visual artists. We also worked directly with Aberdeen arts festivals. All In Ideas created Aberdeen's largest multi-arts production centre and venue as a brand new central location for the production and presentation of a broad church of art practices.

**ALL IN IDEAS SCIO**

**REPORT OF THE TRUSTEES (CONT'D)**  
**FOR YEAR ENDED 30 SEPTEMBER 2023**

We offer a range of support types, centered on individual and organisation studio use to festival and event production space and are also an occasional event venue. All aspects of how we engage with our users are undertaken with affordability at the forefront. This is particularly important and central to working with individuals whose ability to maintain and evolve their practice hinges, precariously, on access to affordable studios, production and exhibition facilities at times of intense financial strain but does restrict our income and therefore ability to grow.

The following summary provides insight into the breadth of users and partners we have engaged with, supported or work with as partners.

- Seventy-plus individual artists supported by affordable studios.
- Hosted and work with Nuart Festival as their production base.
- Dancelive Festival performance venue (2015,16,17)
- Sound Festival office, rehearsal and performance venue.
- Look Again Festival exhibition space.
- Spectra Festival workshop and production space.
- Gray's School of Art student and new graduate exhibition award.
- Belmont Picture House Working Group.
- Extinction Rebellion.
- Aberdeen Trades Union Council.

Affordable studio and workspace provided to

- Seventy-plus individual practitioners.
- Orphaned Limbs Interdisciplinary Collective residency.
- Stitch Studio Textile Design Studio.
- Arts and Communities funded research project.
- PhD anthropology and creative industries research project.
- Aberdeen Writers Collective.
- Crow House Film production CIC.
- SHMU Youth Music and Employability Hub.
- Tendency Towards Art Collective
- Stack Artist Collective.

Partnered and worked with:

- Elev8 Arts
- Kekun Studio.
- 57 Degrees North Music Development seminars.
- Lux Scotland.
- sonADA
- Concrete - Sound art collective

Current residents include:

- 16 artists of mixed discipline.
- Open Road Productions.
- Creative Me Podcast.
- We Are Here Scotland

**ALL IN IDEAS SCIO****REPORT OF THE TRUSTEES (CONT'D)**  
**FOR YEAR ENDED 30 SEPTEMBER 2023**

The All In Ideas founded 'Anatomy Rooms' has become a uniquely accessible working environment central too, and much sought after by, artists and cultural partners. Festivals and organisations aside most, if not all, the aforementioned have in some way established new creative paths, professionalised a practice or themselves gone on to create new progressive partnerships and projects and build on their own success.

The following section provides an overview of our intended tasks and outcomes present across our most recent plans and funding applications.

**Aims**

- Create a key artist/maker-driven production and presentation facility for the city that offers greater footfall and paid use.
- Broaden and deepen early career artistic activity, opportunities and output in and for the city.
- Underpin and increase the capacity of All In Ideas to meet existing and many new challenges facing the city's cultural community and wider audiences.
- Increase retention, and inward migration, of talent and heighten recognition of Aberdeen as a unique and viable destination to build and sustain a career in the arts.
- Broaden availability and scope of opportunity to learn and skill share across art forms.
- Increase visibility of, and give voice too, the city's grassroots arts community.

**Objectives**

- Expand the capacity of All In Ideas and functionality of the facility to support and represent new, emerging and mid-career arts practitioners.
- Deliver regular supported practical, curatorial and exhibition opportunities and engagement for new and emerging artists and embrace the revised and innovative process by which we reach the audience.
- Increase accessibility to equipment, expertise and learning to build a forward thinking legacy of enhancing and enriching contemporary arts delivery and representation for the northeast.
- Deliver a program of events and regular audience-facing output with a central service of new documentation processes and digital delivery through dedicated and branded online means.
- Encourage and support individuals to develop projects and explore new skills and methodologies in support of their creative and professional development toward greater career opportunities.
- Create progressive and cohesive new, and build upon existing, partnerships that explore new cross practice working and output.
- Implementation of vital new resilience and sustainability options for the All In Ideas.

**Funding and Developments**

2023 proved itself to be a key year in growing our delivery and services with a first successful application for Scottish Government Communities and Well Being fund. Leading into winter 22 we entered and accounting year with a motivation to build new partnerships and work towards expanding access to the arts for the wider community. We also began to explore wider funding and grant options available to arts organisations. The following sections provide insight into successful awards.

## **ALL IN IDEAS SCIO**

### **REPORT OF THE TRUSTEES (CONT'D)** **FOR YEAR ENDED 30 SEPTEMBER 2023**

#### Snug Project

##### Communities Mental Health and Wellbeing fund

In 2022 it was decided that a new partnership between All In Ideas SCIO and Elv8 Arts CIC would be created to apply for Scottish Government Communities Mental Health And Well Being Funds administered by ACVO. Led by All In Ideas we delivered a community focused initiative called 'SNUG' between November 2022 and March 2023. The project operated from The Arkade Studios Project Room within the Anatomy Rooms and allowed us to deliver a weekly drop in space with a fortnightly series of creative workshops, access to a wide variety of creative production materials, art books and magazines along with hot drinks and snacks between 10am and 5.30pm on Fridays. Everything provided free of charge.

#### William Syson Foundation

All In Ideas applied to the William Syson Foundation for a grant to create and launch an accessible Community Analogue Darkroom purposed with supporting new and emerging artists as well as offer learning and creative opportunities for the wider community. We received a partial amount of the total applied for. We currently have a trial darkroom in place and sought funds to make a necessary move to a fully accessible area within the building that allows for a bespoke modular constructed space to be designed that provides full access for arts practitioners and members of the community using photography as the whole, or element, of their creative practice

As the Syson Foundation grant provided was a partial sum of the amount applied for we remain unable to begin the project until additional funds are found to realise the project. As of the 2023 accounting year end the (restricted) grant remains ring fenced. We are aware there is a growing need for a facility of this nature and aim to bring a working group together to inform how we move this forward and if there may be an option to create a standalone facility separate to the studios.

#### Future funding

##### Open Lottery project and multi-year funding 2023 and beyond.

Over the years there has been an assumption by those outside the organisation that we are in receipt of funding whether through the local authority grants, national project funding or as a regular Funded Organisation (RFO). It comes as a surprise when informed this isn't the case. Whilst we have been occasionally successful with small applications we have not yet submitted a large scale application to make improvements and changes necessary to fully meet ambitions and move away from generating income solely from hire and rental turnover.

Across 22 and 23 we finally arrived at a well-developed and relatively settled application for the cultural funding body 'Creative Scotland'. This would be for a first significant sum to move everything forward so as to meet all of the aims and objectives stated. The ambitious objectives would see us move from acting as an organisation providing facilities to artists and cultural partners to one creating and delivering its own programming content and far greater artist and audience engagement.

As we had been working up plans for some time we felt ready to submit in 2023 but with the announcement of the changes to the regular funded organisation procedures, delayed due to the pandemic it was deemed appropriate to and feasible for all In Ideas to apply for the new Multi-Year funding. We therefore pause the submission to the Open Project funding and instead worked towards the new deadlines of autumn 2023 with the ambition of securing annual funding for the three years of 2025-28.



**ALL IN IDEAS SCIO****REPORT OF THE TRUSTEES (CONT'D)**  
**FOR YEAR ENDED 30 SEPTEMBER 2023**

The application involved a significant amount of work including revisions to the long term aims and objectives. The application was duly submitted for the October deadline with a wait until end of February for the outcome. If successful the following phase of the application would involve a three year business plan and supporting application to be prepared for submission in April. This constituted the full application point yet offered no guarantees of success. All In Ideas, along with other organisations resident in the studios, did not progress to this next stage. The result of this extensive and timed demanding undertaking was ultimately another delay in submitting an application for the open project funding and a return to the uncertainties around the future of All In Ideas to continue as 'Arkade Studios'.

With reference to the multi-year funding application process and outcome it was ultimately deemed an unnecessary undertaking. Whilst the written feedback received from an assessor, was substantial and helpful towards future applications, it only went to prove that a small organisation with limited resources had a very small to no chance of progressing to the next stage. Arguably the process was flawed and demanded far too much of arts organisation with the expectations to have, or be aiming for, exacting standards across areas of knowledge around future programming delivery, understanding of a local community, management, inclusion and climate action. As commendable and desired as all of this is it was beyond the capacity of All In Ideas to meet the required scoring system.

The time spent on this only delayed progress that was present across 2023 and therefore the vital growth of the organisation and prevented us from making the desired impact on the ever-present financial insecurities that have been present for a number of years.

Returning to the Open Project fund as the primary means of developing what we do and who for we have revised this application somewhat across the year with the aim of submitting a bid for a large sum that will act as the catalyst for both stabilising and expansion of the organisation. The following points highlight and summarise the intent and evidence that, although all In Ideas has yet to achieve its full potential we remain aware of the needs of arts practitioners and the sector and continue to show ambition but as yet have not been in script of the means to act.

**Goals**

- Significantly enhance the practical maker's workshop and other production facilities with new and improved equipment and tools to practically support artists and the all programming.
- Enhance and relocate our darkroom to a fully accessible area to be promoted as a 'Community Analogue Darkroom'.
- Offer a range of learning projects and outcomes exploring practical skill development with wider community engagement and learning outcomes.
- Devise and deliver an exhibition program showcasing and prioritising new and emerging artists and community project outcomes.
- Offer a range of workshops, training and masterclasses developed around CPD, curatorial and exhibition development and delivery.
- Implement an evolving curriculum of creative and professional development learning with content-informed and led participants.
- Heighten social engagement events with a frequent focus on wider sector practices through invited guests, music and social events and practitioner features.
- Heightened documentation and visibility of programming outcomes and engagement via digital platforms and occasional publications.
- Build closer working relationships with other local and national organisations and groups for greater impact and scene development.
- Residency options to be explored in collaboration with partners.
- Create a variety of paid roles for practitioners.

## **ALL IN IDEAS SCIO**

### **REPORT OF THE TRUSTEES (CONT'D)** **FOR YEAR ENDED 30 SEPTEMBER 2023**

- Build new branding as an alternative artist-driven professional learning facility.
- Research cultural democracy models.
- Create a city centre space for community-focused well-being through creative engagement.

#### **Finance, future and summary.**

Reflecting on the financial year from the 22-23 accounts submission point in 2024 we are once again able to quote from the previous year's report. The chosen paragraphs are presented to emphasise the lack of any significant progress in areas of financial security, site development or assurance around the lease which ends in Autumn 2025.

From 22-22 trustee report.

'The period of accounting referred to in this report has not shown the level of recovery needed but with that stated, there is a known direction of travel for All In Ideas offering greater confidence in the future. This along with the successful Communities and Well-Being funding and launch of 'Snug' means there is an anticipated be major shift across all aspects of what the organisation delivers, how it is managed and what the future holds.'

'With all of this stated and as we head toward the final two years it must be noted there is a current uncertainty around the long-term use of the building. Whilst the relationship with the landlord continues to be very positive it should be noted that all the options, to date, established and presented by us to improve not only our area of the building but potentially begin wider tangible investment options for the iconic venue, have not been considered. Arguably these desired, and entirely feasible, options to change and develop the space not realised, or considered, have without question impacted on our ability to make a number of simple changes that would have increased our turnover capacity and opportunities. Whilst this is not in itself a cause it can and should be recognised as a symptom of the ongoing difficult financial status in place for a few years.'

'It is accepted the financial status is far from ideal. However, the plans are such that the funding aimed for has a foundation in vital upgrades and improvements to equipment and spaces that will offer up new resources allowing greater income generation. So, whilst any incoming restricted funding should not be considered as directly increasing turnover it does act as a catalyst for new business modelling and trading leading to the increased sustainability and future proofing of All In Ideas. From this the new goal is to turn the current status from being an organisation extremely restricted in its ability to deliver upon its short and long-term goals to one of confidence that will, in-turn, attract investment and sponsorship from appropriate and desired businesses, and other, bodies.'

The points made in these paragraphs remain largely valid as of spring 2024 although there was a very modest move in the right direction with turnover improving slightly across 2023. This was largely down to incoming funding but there remains a significant hurdle to cross to ensure all costs and overheads are easily met and the organisation stabilised.

Discussion within the board continues to centre on immediate financial status and any continued sustainability of the organisation and if it is deemed viable to continue as is at the current facility. The finances are such that a new means of remunerating the sole employee other than through the organisation's income/trading methods to date, studio rents and hire fees, or removal of the post, would allow the necessary change to ensure all overheads are met and any ambiguity around the future of the facility removed. It is here we return to the need to secure funding that in turn allows progressive changes to the organisation to offer all or partial financial security for any staffing whilst creating new roles that in-turn offer and evidence tangible long-term viability for the organisation towards deliverability of wide-ranging new creative programming.

**ALL IN IDEAS SCIO****REPORT OF THE TRUSTEES (CONT'D)**  
**FOR YEAR ENDED 30 SEPTEMBER 2023**

All parties recognise the organisation's need for significant change in how it is managed, for growth, or if it steps back from the aforementioned aims and objectives to be a studio provider only and maintain the current status albeit with the removal of the employee position. If looking only at the finances the latter option would be the advised route. Again it should be stated that this is the unanimous position across the board which includes Director [REDACTED] holder of the stated post.

The consensus is that all options to build and grow must be undertaken to their fullest and let any and all levels of financial support define how the organisation progresses. Be it large or small.

**Summary update spring 2024**

As we move toward the last year of the current lease (ending Autumn 2025) we have recognised how the landscape of the cultural sector in Aberdeen has changed for the better, how the cost of living crisis continues to impact arts practitioners and how we continue to be restricted in making necessary practical changes by the nature, and ownership, of the building. Add to this the owner publicly stated the depth of financial difficulty it is facing as a university. The latter draws into focus the need for All In Ideas to make decisions around whether we will want, and be able, to negotiate a new lease for the current space.

The full site of Marischal College, an iconic city centre building, holds great value to the university but is also carries with it an unaffordable development option for the owners, or the local authority if considerations were around creating a civic centre, and for this reason should not be seen as an option beyond our current agreement terms.

Further to the above we will also be returning to meet our full obligations as a tenant. There are immediate financial ramifications here for the employee role but this is being embraced as a juncture to double down on trying to meet our new wider aims and objectives that underpin the Creative Scotland funding application which is all but ready to submit. There is no guarantee we will be successful with the award but if so it would create a number of new employment and freelance opportunities. We also become a far more attractive option for investment opportunities.

Within the open project application, it is stated that we may need to seek a new or annexe space to create a greatly improved and dedicated arts production facility unique to the northeast. This continues to marry with our constitutional objectives of supporting the artist community and in fact would allow us to do so with a great deal more focus.

At this stage in 2024, we recognise and accept new challenges lie ahead and a number of big decisions will be needed in the coming months. The soon-to-be-submitted funding application to Creative Scotland we hope will be a long overdue key stage in the next phase of All In Ideas. One where we are afforded the support to create a unique arts and community space tasked with offering practical skill development projects, creative production support, professional and community learning, exhibitions and a new experimental cultural/social events. Whether in the current facility or otherwise, we are aiming to be a more effective forward-thinking grassroots arts and community resource. One charged with enriching creativity and productivity and encouraging community well-being through access to the arts.

We remain very ambitious but also cautious and realistic in what we will be able to change without significant improvements to funding support and trading turnover as well as how the organisation will be managed and staffed moving forward. We are however embracing this period of uncertainty by working towards being a more adaptable and resilient organisation and remaining optimistic that we are entering a progressive and positive time for All In Ideas.

## **ALL IN IDEAS SCIO**

### **REPORT OF THE TRUSTEES (CONT'D)** **FOR YEAR ENDED 30 SEPTEMBER 2023**

#### **Structure Governance and Management**

##### **Constitution**

All In Ideas is a Scottish Charitable Incorporated Organisation continues to be governed by its constitution and board of five trustees and managed by sole employed Trustee. It continues to present its thirteen point manifesto as its public facing guiding document.

##### **Trustees' Recruitment, Induction, Training and Development**

It is agreed the process of identifying and appointing trustees with relevant knowledge and experience to enhance the board should continue to be based around a collective insight and knowledge the existing trustees have of the local and national cultural sector and suitable parties therein whereupon they would be approached informally in the first instance.

It is also noted that the viability and functionality of the board as it stands will require addressing prior to any expansion. It was brought to the executive board, as a recommendation, the possibility to implement a secondary tier of support by way of a non-executive board comprised of practitioners and professionals from across the local creative sector.

The reasoning behind this proposal is to allow All In Ideas to move away from the recognised template of being a 'director' managed arts organisation and explore a template of actioning a process of being more artists and practitioner led. An ambition in line with the manifesto and held since the beginning but largely restricted in development due to continued financial constraints that would undoubtedly prevent new and progressive ideas and projects gaining traction.

#### **Statement of Trustees Responsibilities**

The trustees 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).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS 102);
- Make judgement and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**ALL IN IDEAS SCIO**

**REPORT OF THE TRUSTEES (CONT'D)**  
**FOR YEAR ENDED 30 SEPTEMBER 2023**

The trustees are responsible for keeping adequate accounting records that disclose with and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees have prepared this report in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Approved and signed on behalf of the Trustees



Chair & Trustee  
6 June 2024

**ALL IN IDEAS SCIO****INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES**

I report on the accounts of the charity for the year ended 30 September 2023 which are set out on pages 12-18.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of our examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the following requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



On behalf of Hall Morrice LLP  
Chartered Accountants, 6 June 2024

**ALL IN IDEAS SCIO**

**INCOME AND EXPENDITURE ACCOUNT**

**(Incorporating a STATEMENT OF FINANCIAL ACTIVITIES)**

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	<b><u>Unrestricted Funds</u></b>	<b><u>Restricted Funds</u></b>	<b><u>Total</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income From:</b>				
Donations and Grants (Note 6)	-	9,714	9,714	4,112
Charitable Activities (Note 7)	<u>24,634</u>	<u>-</u>	<u>24,634</u>	<u>20,028</u>
<b>Total Income</b>	<u>24,634</u>	<u>9,714</u>	<u>34,348</u>	<u>24,140</u>
 <b>Expenditure On:</b>				
Charitable Activities (Note 8)	<u>28,597</u>	<u>4,421</u>	<u>33,018</u>	<u>26,083</u>
<b>Total Expenditure</b>	<u>28,597</u>	<u>4,421</u>	<u>33,018</u>	<u>26,083</u>
<b>Net (expenditure)/income</b>	(3,963)	5,293	1,330	(1,943)
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Movement in Funds</b>	(3,963)	5,293	1,330	(1,943)
 <b>Total Funds Brought Forward</b>	<u>(4,289)</u>	<u>1,267</u>	<u>(3,022)</u>	<u>(1,079)</u>
<b>Total Funds Carried Forward</b>	<u>(8,252)</u> =====	<u>6,560</u> =====	<u>(1,692)</u> =====	<u>(3,022)</u> =====

The statement of financial activities includes all gains and losses recognised in the period.  
All incoming resources expended derive from continuing activities.

**ALL IN IDEAS SCIO**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2023**

	<u>2023</u>	<u>2022</u>
	£	£
<b>Fixed Assets</b>		
Tangible Fixed Assets (Note 9)	-	-
<b>Current Assets</b>		
Other Debtors	-	-
Cash at Bank and in Hand	<u>2,572</u>	<u>510</u>
	2,572	510
<b>Creditors: Amounts falling due within one year:-</b>		
Other Creditors	<u>4,264</u>	<u>3,532</u>
<b>Net Current Liabilities</b>	<u>(1,692)</u>	<u>(3,022)</u>
<b>Total Net Liabilities</b>	<u>(1,692)</u> =====	<u>(3,022)</u> =====
 Represented by:		
<b>Accumulated Funds</b>		
Restricted Funds (Note 10)	6,560	1,267
Unrestricted Funds (Note 10)	<u>(8,252)</u>	<u>(4,289)</u>
	<u>(1,692)</u> =====	<u>(3,022)</u> =====

Approved by Management Committee on 6 June 2024  
Signed on their behalf by



Trustee



**ALL IN IDEAS SCIO**

**NOTES TO THE ACCOUNTS**

**FOR YEAR ENDED 30 SEPTEMBER 2023**

## **1. Accounting Policies**

### **(a) Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard for smaller entities applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared on the going concern basis which assumes that the charity will continue. This assumption is based upon assurances received from the trustees that they are working with funding providers and suppliers to enable the charity to continue trading and they will continue to support the charity by not requesting loans due to them be paid until such funding is in place. If the charity was unable to do this adjustments would be required to reduce the value of the assets to their recoverable amount and to provide for any further liabilities that might arise.

### **(b) Income Resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind are included at valuation, where this is possible. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it is received.

### **(c) Resources Expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Charitable activities costs are those which directly enable the charity to provide its service. Governance costs are costs incurred which do not directly relate to the charities service.

### **(d) Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and Fittings	25% Straight Line
Computer Equipment	33.3% Straight Line

Expenditure with a value of less than £50 is not capitalised as fixed assets and is treated as revenue expenditure.

## **ALL IN IDEAS SCIO**

### **NOTES TO THE ACCOUNTS (CONT'D)** **FOR YEAR ENDED 30 SEPTEMBER 2023**

**(e) Debtors**

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**(f) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

**(g) Value Added Tax**

The charity is not VAT registered and as a result all VAT on expenditure is irrecoverable, therefore it is included in the relevant expense or asset cost as appropriate.

**(h) Fund Accounting**

Unrestricted funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**(i) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**(j) Employee Benefits**

The cost of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2. Other Services Provided by the Independent Examiner**

In common with many businesses of our size and nature we use our accountants to assist with the preparation of the financial statements and provide payroll services.

**3. Management Committee Remuneration**

During the year, [REDACTED] one of the trustees was paid £18,624 (2022 - £20,000) remuneration.

During the year, no expenses (2022 - £nil) were reimbursed to any of the trustees.

**4. Independent Examiner's Remuneration**

The independent examiner's remuneration constituted an independent exam fee of £1,200 (2022 - £1,140).

**ALL IN IDEAS SCIO****NOTES TO THE ACCOUNTS (CONT'D)**  
**FOR YEAR ENDED 30 SEPTEMBER 2023**

	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>5. Employees</b>		
<b>Number of employees</b>	<b>Number</b>	<b>Number</b>
The average monthly number of employees during the year was:		
Administrative	1	1
	=====	=====
<b>Employment costs</b>	<b>£</b>	<b>£</b>
Wages and salaries	18,624	20,000
Pension Costs	<u>372</u>	<u>413</u>
	18,996	20,413
	=====	=====

There were no employees whose annual remuneration was £60,000 or more.

	<b>£</b>	<b>£</b>
<b>6. Grants</b>		
Creative Funding	-	3,055
Communities Mental Health and Wellbeing Fund	7,554	-
The William Syson Foundation	2,160	-
Freelance Funding	-	<del>5</del>
Job Retention Scheme	<u>-</u>	<u>490</u>
	9,714	4,112
	=====	=====

In 2023, £9,714 (2022 - £3,055) related to Restricted Funds and £nil (2022 - £1,057) to Unrestricted Funds.

	<b>£</b>	<b>£</b>
<b>7. Charitable Activities</b>		
Room Hires	2,873	2,540
Exhibition Sales	1,322	-
Studio Rental and Services	<u>20,439</u>	<u>17,488</u>
	24,634	20,028
	=====	=====

All income from Charitable Activities is attributable to Unrestricted Funds.

	<b>£</b>	<b>£</b>
<b>8. Charitable Activities</b>		
Staff Costs	18,996	20,413
Stationery and Printing	-	43
Coordinator Fees	2,625	-
Materials	999	-
Exhibition Costs	3,640	-
General Expenses	5,032	2,421
Telephone	1,042	886
Insurance	684	672
Repairs	<u>-</u>	<u>1,648</u>
	33,018	26,083
	=====	=====

In 2023, £28,597 (2022 - £24,295) of expenditure was attributable to Unrestricted Funds and £4,421 (2022 - £1,788) to Restricted Funds.

**ALL IN IDEAS SCIO****NOTES TO THE ACCOUNTS (CONT'D)**  
**FOR YEAR ENDED 30 SEPTEMBER 2023****9. Tangible Fixed Assets**

	<b>Computer equipment £</b>	<b>Fixtures fittings &amp; equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 October 2022 and at 30 September 2023	<u>1,665</u>	<u>3,820</u>	<u>5,485</u>
<b>Depreciation</b>			
At 1 October 2022	1,665	3,820	5,485
Charge for the year	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2023	<u>1,665</u>	<u>3,820</u>	<u>5,485</u>
<b>Net book value</b>			
At 30 September 2023	-	-	-
	=====	=====	=====
At 30 September 2022	-	-	-
	=====	=====	=====

**10. Funds**

	<b>Balance at 01.10.22 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 30.09.23 £</b>
Unrestricted Funds	(4,289) =====	24,634 =====	(28,597) =====	(8,252) =====
Restricted Funds				
Creative Funding	1,267	-	-	1,267
Mental Health and Wellbeing Fund	-	7,554	(4,421)	3,133
The William Syson Foundation	<u>-</u>	<u>2,160</u>	<u>-</u>	<u>2,160</u>
	1,267 =====	9,714 =====	(4,421) =====	6,560 =====

**Creative Funding**

Funding was provided by Aberdeen City Council to initiate and deliver a fixed period project titled 'Underpinning'. The project was a curated and managed Associate Members Program providing practical and critical support for selected practitioners. This ambitious project was aimed at enabling an expanded number of practitioners direct user access to The Anatomy Rooms.

**Communities Mental Health and Wellbeing fund**

In 2022 it was decided that a new partnership between All In Ideas SCIO and Elv8 Arts CIC would be created to apply for Scottish Government Communities Mental Health And Well Being Funds administered by ACVO. Led by All In Ideas we delivered a community focused initiative called 'SNUG' between November 2022 and March 2023. The project operated from The Arkade Studios Project Room within the Anatomy Rooms and allowed us to deliver a weekly drop in space with a fortnightly series of creative workshops, access to a wide variety of creative production materials, art books and magazines along with hot drinks and snacks between 10am and 5.30pm on Fridays. Everything provided free of charge.

**ALL IN IDEAS SCIO**  
**NOTES TO THE ACCOUNTS (CONT'D)**  
**FOR YEAR ENDED 30 SEPTEMBER 2023**

William Syson Foundation

All In Ideas applied to the William Syson Foundation for a grant to create and launch an accessible Community Analogue Darkroom purposed with supporting new and emerging artists as well as offer learning and creative opportunities for the wider community. We received a partial amount of the total applied for. We currently have a trial darkroom in place and sought funds to move the facility to fully accessible area within the building that allows for a bespoke modular constructed space to be designed that provides full access for arts practitioners and members of the community using photography as a whole or element of their creative output. As the grant was a partial sum we were unable to begin the project until additional funds would allow us to fully realise the project. As of the 2023 accounting year end the grant remained ring fenced but has now started.

**11. Analysis of Net Assets between Funds**

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 30 September 2023 are represented by:			
Current assets	(3,988)	6,560	2,572
Creditors: amounts falling due within one year	(4,264)	—	(4,264)
	(8,252)	6,560	(1,692)
	=====	=====	=====

**12. Related Party Transactions**

There were no related party transactions during the year.