



**LUMINATE**  
**(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020**

**Charity No SC044652**

# LUMINATE

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

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# LUMINATE

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

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## COMPANY INFORMATION

<b>Registered Office</b>	First Floor Causewayside House 160 Causewayside Edinburgh EH9 1PR
<b>Charity Number</b>	SC044652
<b>Website</b>	<a href="http://www.luminatescotland.org">www.luminatescotland.org</a>
<b>Email</b>	info@luminate.org.uk
<b>Trustees</b>	Liam Sinclair Robin Simpson James Tough Janice Parker Jane Mackenzie Lu Kemp Alan Gow (appointed 21 June 2019) Rami Okasha (resigned 11 December 2019) Lucy McGlennon (appointed 11 December 2019) Rohini Sharma Joshi (appointed 11 December 2019) Becca Young (appointed 11 December 2019) David Francis (appointed 6 March 2020)
<b>Treasurer</b>	James Tough
<b>Bankers</b>	Bank of Scotland Business Banking PO Box 1000 BX1 1LT
<b>Solicitors</b>	CCW Business Lawyers Crescent House Carnegie Campus Enterprise Way Dunfermline KY11 8GR

# LUMINATE

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## TRUSTEES' REPORT

The Trustees have pleasure in presenting the Trustees' Report and financial statements covering the accounting period 1 April 2019 until 31 March 2020.

### Luminate's Vision

Luminate is Scotland's creative ageing organisation. Our vision is that all older people in Scotland have the opportunity to access high quality arts and creative activities, whatever their background and circumstances and wherever they live.

Luminate is a leadership, development, advocacy and influencing organisation. We work to create the conditions in which our vision can be achieved by supporting the development of creative practice by, with and for older people, and by encouraging the visibility of older people and the inclusion of their voices in the arts in Scotland.

### Luminate's activities in 2019/20

Launched to run an annual creative ageing festival in 2012, our organisation embarked on a major change in our approach in 2018.

From 2014 the organisation had gradually introduced a year-round advocacy and development programme alongside the festival, and this had a positive impact on the development of creative ageing practice in Scotland. As a result we decided to move away from our exclusive focus on a festival, instead becoming an organisation that supports the development of creative ageing practice through innovation, artist development, commissioning, showcasing and advocacy. In 2017 we made the decision that the festival should become biennial to accommodate the growing year-round work, and 2018 was our first year without a festival. This was a transitional period in which we focused on organisational development and on developing new approaches to evaluating our work.

These changes gave us a strong foundation to move into 2019/20, a year which began with plans for an exciting programme of work and ended with the Covid-19 pandemic and a new programme of work in response.

Our programme comprises 4 strands:

- **Innovation and Experimentation:** Piloting, evaluating and disseminating new ways of working, and engaging new communities
- **Developing practice:** Supporting the development of the arts, care and community sectors
- **Celebrating creativity as we age:** Showcasing local, national and international work
- **Networks and communications:** Making connections, sharing best practice, and disseminating news and information

We work with an independent evaluator to ensure that every aspect of our programme is having the greatest possible impact on the creative lives of older people across Scotland.

The third strand of activity listed above – celebrating creativity as we age – was our strong focus in the early part of the year with the return of the Festival in May. Once again extending the length and breadth of Scotland, the Festival this year had strong links with our ongoing programme,

### TRUSTEES' REPORT (contd)

providing a platform for work created in some of our year-round projects as well as a launch pad for some new initiatives.

Some highlights were:

- The launch of our new Dementia Inclusive Choirs Network in the Music Hall in Aberdeen, with over 400 community singers including dementia singing groups and community choirs;
- The culmination of a project in collaboration with the older people's programme at the Aros Centre, Portree, which included an exhibition and public workshop that shared elements of the creative process;
- An exhibition of work by residents at Erskine Edinburgh Care Home, created in collaboration with Luminare's artists in residence;
- The premiere in Glasgow of a film made by older people from the LGBTI+ community in collaboration with film-maker Glenda Rome, focusing on participants' experience and views of care.
- A rehearsed reading of Caryl Churchill's play *Escaped Alone* at the Royal Lyceum Theatre in Edinburgh, followed by a discussion event featuring the cast of older women actors.

A delegation of 10 colleagues from Taiwan spent 6 days at the Festival, attending events and meeting artists and organisations involved in creative ageing practice. This visit has led directly to plans for a new creative ageing festival in Taiwan in autumn 2020.

As we moved through the rest of the year, the principal elements of our programme were:

- **Innovation and Experimentation**
  - We continued to run an artists in residence programme in Erskine Care Homes, as part of the national Unforgotten Forces initiative supporting older veterans across Scotland. This 3-year programme is offering personalised creative opportunities to residents in Erskine's 4 care homes, and is enabling us to develop new and different approaches to work in care settings.
  - Following two creative projects in recent years with older people from the LGBTI+ community, Luminare is now a partner in a creative and social programme leading up to Scotland's first 'Coming Back Out Ball'. Aiming to engage and celebrate LGBTI+ elders and modelled on a programme from Melbourne, Australia, the project in Scotland is being led by the National Theatre of Scotland and All The Queens Men from Melbourne, in partnership with Luminare and Eden Court Highlands.
- **Developing practice**
  - An 'Arts in Care' programme offered training for work in care settings to 18 Scottish-based artists, followed by activities in 30 care homes led by a smaller group of 10 artists, designed to support the creative capacity of care homes.
  - In May 2019 we launched a new national Dementia Inclusive Singing Network, to support the growth and development of dementia inclusive singing opportunities across Scotland. Dementia awareness and community music training opportunities have been piloted and refined based on feedback, and dementia inclusive 'come and sing' events have offered relaxed and sociable community singing opportunities in a range of locations.

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### TRUSTEES' REPORT (contd)

- We continued to support 14 older artists who were awarded professional development bursaries in January 2019. They came together during the Festival to share their bursary experiences.
  - We commissioned research into learning opportunities in the arts for older people across Scotland from Jeanie Scott of Culture Radar; the report is now published on our website.
  - A joint seminar with Engage, the gallery educators' organisation, was designed to encourage and support more galleries in Scotland to run dementia inclusive activities.
  - We worked in partnership with Amateo - the European Network for Active Participation in Cultural Activities - on a sharing event in Edinburgh in October 2019, bringing together older people and artists from across Europe to participate and share practice.
  - Working with Cologne-based creative ageing organisation Kubia, we organised a research exchange involving a small group of delegates from Scotland and North Rhine Westphalia (NRW). A visit to NRW in November 2019 was followed by a return visit to Scotland in February 2020, and both organisations remain in dialogue about potential future joint working.
- **Celebrating creativity as we age**
    - The Festival was our major focus in celebrating creative ageing during 2019/20, and featured events from Dumfries and Galloway to Lewis.
  - **Networks and communications**
    - Luminate continues to play a central role in bringing colleagues from different sectors together to share learning and make connections, through seminars and other events as well as our website, e-newsletters and social media.
    - We updated our website in spring 2019, and early in 2020 we launched a new dementia inclusive singing website, the design and content of which were informed by consultation with people living with dementia and their carers.

Luminate is the 'go to' organisation for creative ageing practice across Scotland, and as such we are increasingly involved in national strategic initiatives, for example we are the lead arts partners in *About Dementia* – a new forum for Dementia Policy and Practice in Scotland led by Age Scotland.

### Future strategy and the impact of Covid-19

Our year-round work has seen continued growth and success since 2018, and this has prompted a further change. In January 2020 we announced that we will no longer run a nationwide festival, and that our future work will focus entirely on the developmental programmes that have become so successful and impactful.

The nationwide Luminate Festival was a catalyst and inspiration for the recent growth in creative ageing projects across Scotland and we are proud of what it achieved, but we think the time is now right for us to focus our efforts on our year-round developmental work.

Having made this announcement and started to develop our new plans in January, the arrival of Covid-19 in Scotland brought a further change that we had not anticipated.

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### TRUSTEES' REPORT (contd)

The restrictions imposed on older people during lockdown were significant, and it was important to us to offer opportunities to support people who were isolated by the situation. We began by launching a new series of online films aimed at older people – Luminate@Home. Each film shares a creative activity which can be done at home or in a care home, and is led by an artist with experience of creative ageing work. Launched just before the end of financial year 2019/20, the films were the first of a new and developing Luminate programme that has emerged in response to the pandemic.

#### Future plans

As the year ended the country was in an unprecedented situation due to the pandemic, and Luminate had responded quickly to ensure that we were able to offer something of value to older people who were becoming increasingly isolated as a result.

Our films programme ran until the end of June 2020, with 30 films now available on our website and social media platforms. A hard copy creative activity pack for older people is in development, and a series of online discussion events for arts, care and community colleagues working in the field of creative ageing has been hugely oversubscribed.

The Dementia Inclusive Singing Network has moved its activities online, offering support to singing group leaders across Scotland who are currently engaging with their choirs and groups remotely.

At the time of writing this Report, the initial restrictions that were imposed in response to the pandemic are now easing, however we know that older people are likely to face limitations to their daily lives for longer than many other groups in the community.

Alongside this, for many older people who were not online before the pandemic or who used digital media on a limited basis, the lockdown experience has encouraged people to develop their digital skills and confidence. We anticipate that this experience will inspire many older people to retain a higher level of digital engagement, while also returning to face-to-face activities and social groups.

This rapidly changing situation is challenging not only for older people themselves but also for the arts, care and community professionals who work with them, and who are seeking opportunities to share learning and experience.

The growth in Luminate's year-round programme since 2018 means that we have been well-placed to respond to these developments. The situation has been extremely challenging, but Luminate's work is needed more than ever to ensure that older people's creative lives are able to flourish in this time of change. Our programme is evolving in ways that we had not anticipated but it remains strategic, relevant and in demand.

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### TRUSTEES' REPORT (contd)

#### Trustees

The SCIO is governed by a Board of Trustees, who are elected by the existing Board and may serve two, three year terms. The number of trustees is not less than 3 and not more than 12. The Board seeks to ensure that the members possess the range of interests and skills necessary to fulfil the objectives of the company.

The Trustees of the SCIO during the year and since the year end were:

Liam Sinclair  
Robin Simpson  
James Tough  
Janice Parker  
Jane Mackenzie  
Lu Kemp  
Alan Gow (appointed 21 June 2019)  
Rami Okasha (resigned 11 December 2019)  
Lucy McGlennon (appointed 11 December 2019)  
Rohini Sharma Joshi (appointed 11 December 2019)  
Becca Young (appointed 11 December 2019)  
David Francis (appointed 6 March 2020)

A Finance and Risk Subcommittee scrutinises the accounts, financial procedures and risk management processes on a regular basis. It comprised 3 members during the year, and the number was increased to 4 in April 2020. The members are:

Jane Mackenzie  
James Tough  
Rami Okasha (resigned 11 December 2019)  
Lu Kemp (appointed to the Subcommittee - 24 April 2020)  
Lucy McGlennon (appointed to the Subcommittee - 24 April 2020)

#### Structure, governance and management

Luminate is Scottish Charitable Incorporated Organisation, number SC044652.

In accordance with the Constitution of Luminate, the Board has overall responsibility for the management of the resources of the SCIO and ensuring its financial wellbeing. In 2019/20 they delegated the management of the SCIO to Anne Gallacher, Director.

#### Risk management

The trustees have implemented a risk management strategy comprising a business risk assessment which is reviewed regularly at Finance and Risk Subcommittee meetings and at full Board meetings, and the establishment of systems and procedures to mitigate the identified risks.

The SCIO's risk register identifies the loss or significant reduction of funding as the principle risks, heightened by the economic impact of the Covid 19 pandemic.



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### TRUSTEES' REPORT (contd)

#### External responsibilities

Luminate is supported by public funds. These were mainly from Creative Scotland in 2019/20, who are entitled to send an observer to Luminate Board meetings and to receive regular financial information as a condition of their grant.

#### Financial review

The outturn for the year end was a surplus of £51,591 (2019: £110,810).

The SCIO has continued to be supported by its 3 founding partner organisations – Creative Scotland, Age Scotland and the Baring Foundation - during 2019/20. Luminate is a Regularly Funded Organisation of Creative Scotland, and support is confirmed until March 2022; an unrestricted grant of £100,000 was received in 2019/20. The Baring Foundation has awarded Luminate unrestricted funding of £30,000 per annum which is committed until 2022. Age Scotland's support of £5,500 per annum plus in-kind support is confirmed until March 2022. Trustees are grateful for this generous ongoing support, but continue to prioritise the diversification of Luminate's funding base to ensure our long-term sustainability.

During 2019/20, restricted funding supported six projects. As a partner in the Unforgotten Forces consortium, Luminate continued to receive instalments of a restricted award made by the MOD (now administered by the Armed Forces Covenant Fund Trust) via Poppyscotland to support a three-year artist residency in Erskine care homes; The Esmee Fairbairn Foundation awarded the third instalment of a grant to support the development of our year-round programme, including support for the Community Engagement Officer's post and a contribution to the Director's salary; The Life Changes Trust and The Baring Foundation supported the new Dementia Inclusive Singing Network through a 2-year restricted funding award paid in instalments; Creative Scotland and The Baring Foundation awarded a grant to support a new Arts in Care programme.

Two further restricted grants had been received in 2018/19 to support work in 2019/20: the final instalment of a three-year grant from the Robertson Trust to support the Director's salary; a grant from British Council Scotland to support a research and development exchange Luminate and a German creative ageing organisation, Kubia.

#### Reserves Policy

Trustees have reviewed the need for reserves and aim to achieve a minimum level of free reserves representing three month's overheads and winding up costs. The most likely scenario that would lead to this situation would be the withdrawal of significant funding in the current funding climate. For 2020/21, three months' overheads and winding up costs has been calculated as £49,920.

The outturn for the year end was a surplus of £51,591 giving a total year end reserves of £226,585. This figure includes Restricted funds of £127,990 to be carried forward to support ongoing projects.

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### TRUSTEES' REPORT (contd)

In 2020, trustees have designated £48,500 as follows:

- £10,000 for online communications, including a contribution to the cost of a new website
- £30,000 for the costs of a new Communications and Policy Manager post, and for associated communications activity (this represents The Baring Foundation's grant, allocated for these purposes although unrestricted)
- £8,500 for business continuity and strategic activities relating to the impact of the Covid 19 pandemic

This leaves us with free reserves of £50,095 (2019: £41,789) which very slightly exceeds our target of £49,920.

For 2019/20, the Trustees designated the following funds:

- £60,000 towards the Festival and other programme costs

These funds were spent in 2019/20 in line with their designation.

*These figures are summarised in the following table:*

	<b>2019 reserves</b>	<b>2019 surplus</b>	<b>2020 reserves</b>
<i>Total</i>	£174,994	£51,591	£226,585
<i>Restricted</i>	£73,205		£127,990
<i>Designated</i>	£60,000		£48,500
<i>Free reserves</i>	£41,789		£50,095

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustees prepare financial statements for each financial year which give a true and fair view of the state of affairs of the SCIO and of the incoming resources and application of resources, including the income and expenditure, of the SCIO for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the SCIO and enable them to ensure that the Financial Statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the SCIO's constitution. They are also responsible for safeguarding the assets of the SCIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

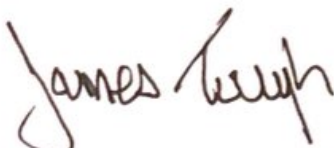
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the SCIO's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on 10 December 2020 and signed on its behalf by:



Liam Sinclair

Chair



James Tough

Treasurer

# LUMINATE

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS AND TRUSTEES OF LUMINATE

I report on the accounts of the charity for the period ended 31 March 2020, which are set out on pages 13 to 22.

### 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, and they 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 our attention.

### Basis of independent examiner's report

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

### Independent examiner's statement

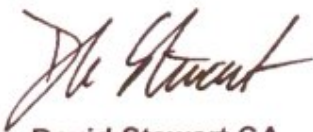
In the course of my examination, no matter has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met; or

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



David Stewart CA  
19 Rutland Square  
Edinburgh  
EH1 2BB

Dated: 10/12/2020

# LUMINATE

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2020

	Notes	Unrestricted £	Restricted £	Designated £	2020 Total Funds	2019 Total Funds
<b>Income</b>	2					
Income from Voluntary Funds						
- Voluntary Income		131,779	269,403	30,000	431,182	360,704
Income from Charitable Activities		1,269	-	-	1,269	500
<b>Total Incoming Resources</b>		<b>133,048</b>	<b>269,403</b>	<b>30,000</b>	<b>432,451</b>	<b>361,204</b>
<b>Expenditure</b>	3					
Costs of generating funds						
-Costs of generating voluntary income		20,042	-	-	20,042	12,665
-Cost of Charitable Activities		87,990	214,946	57,882	360,818	237,729
<b>Total Expenditure</b>		<b>108,032</b>	<b>214,946</b>	<b>57,882</b>	<b>380,860</b>	<b>250,394</b>
<b>Net income for the Period</b>		<b>25,016</b>	<b>54,457</b>	<b>(27,882)</b>	<b>51,591</b>	<b>110,810</b>
<b>Transfer of Funds</b>		<b>(16,710)</b>	<b>328</b>	<b>16,382</b>	<b>-</b>	<b>-</b>
<b>Net Movement of Funds</b>		<b>8,306</b>	<b>54,785</b>	<b>(11,500)</b>	<b>51,591</b>	<b>110,810</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>		<b>41,789</b>	<b>73,205</b>	<b>60,000</b>	<b>174,994</b>	<b>64,184</b>
<b>Total funds carried forward</b>		<b>50,095</b>	<b>127,990</b>	<b>48,500</b>	<b>226,585</b>	<b>174,994</b>

The statement of financial activities includes all gains and losses recognised in the period. The results for the period relate wholly to continuing activities.

The notes on pages 16-22 form part of these accounts

# LUMINATE

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## BALANCE SHEET AS AT 31 MARCH 2020

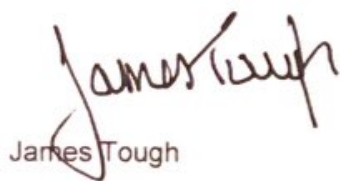
	Notes	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds for 2020	Prior Year 2019
		£	£	£	£	£
<b>Current Assets</b>						
Cash at bank		54,630	127,990	48,500	231,120	195,066
Debtors	8	673	-	-	673	3,260
<b>Total Current Assets</b>		<b>55,303</b>	<b>127,990</b>	<b>48,500</b>	<b>231,793</b>	<b>198,326</b>
<b>Liabilities</b>						
Creditors falling due within one year	9	(5,208)	-	-	(5,208)	(23,332)
<b>Net Current Assets</b>		<b>50,095</b>	<b>127,990</b>	<b>48,500</b>	<b>226,585</b>	<b>174,994</b>
<b>The Funds of the charity:</b>						
Unrestricted Income Funds		50,095	-	-	50,095	41,789
Restricted Funds		-	127,990	-	127,990	73,205
Designated Fund		-	-	48,500	48,500	60,000
		<b>50,095</b>	<b>127,990</b>	<b>48,500</b>	<b>226,585</b>	<b>174,994</b>

Authorised for issue by the Board of Trustees on 10 December 2020 and signed on its behalf by:



Liam Sinclair

Chair



James Tough

Treasurer

The notes on pages 16-22 form part of these accounts.

**LUMINATE**

**FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020**

**STATEMENT OF CASH FLOW FOR THE PERIOD ENDING 31 MARCH 2020**

	Total Funds 2020	Prior Year 2019
<b>Cash Flow from Operating Activities:</b>	12	
Net Cash provided by Operating Activities	36,054	99,554
Change in cash and cash equivalents in the year	<u>36,054</u>	<u>99,554</u>
Cash and cash equivalents brought forward	195,066	95,512
Cash and Cash equivalents carried forward	<u>231,120</u>	<u>195,066</u>

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting Policies

a) **Basis of preparation**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

b) **Going Concern**

The Financial Statements have been prepared on a going concern basis. The SCIO relies upon funding by public grants and donations from other sources for its current and future commitments. The Trustees are satisfied that the SCIO can meet its liabilities as they fall due for the foreseeable future, and on this basis consider it appropriate to prepare the Financial Statements on a going concern basis.

c) **Fund Accounting**

Funds held by the Charity are either:

- Unrestricted General Funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted Funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity laid down by the donor.

d) **Donations**

Donations and similar incoming resources are recognised in the financial statements in the year in which they are receivable, which is when the charity becomes entitled to the income.

e) **Grants receivable**

Grants receivable are credited to the statement of financial activities in the year in which they are receivable.

f) **Gifts-in-Kind**

Donated facilities and services are included in the statement of financial activities in the year in which they are utilised at the value the charity estimates it would pay in the open market for an equivalent service or facility of equivalent utilities. An equivalent amount is included as expenditure under the appropriate heading in the statement of financial activities.

g) **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

h) **Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.



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FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

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i) **Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees.

j) **Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 6. The costs of the defined contribution scheme are included within costs of charitable activities and charged to the unrestricted funds of the charity.

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FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

## NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

2. Income	Unrestricted £	Restricted £	2020 Total £	2019 £
<b>Voluntary income</b>				
Creative Scotland	100,000	93,145	193,145	100,000
The Baring Foundation	30,000	-	30,000	60,000
Other donations	17,671	176,258	193,929	186,832
Other	14,108	-	14,108	13,872
	<u>161,779</u>	<u>269,403</u>	<u>431,182</u>	<u>360,704</u>
<b>Income from Charitable Activities</b>				
Earned Income	1,269	-	1,269	500
	<u>163,048</u>	<u>269,403</u>	<u>432,451</u>	<u>361,204</u>

Income for the year was £432,451 (2019: £361,204) of which £163,048 (2019: £202,666) was unrestricted and £269,403 (2019: £158,538) was restricted.

### 3. Analysis of Charitable Expenditure

	Activities Undertaken £	Support Costs £	2020 Total £	2019 £
<b>Charitable Activities</b>				
Creative programme & development work	320,526	40,292	360,818	237,729
		-		
<b>Fundraising</b>	20,042	-	20,042	12,665
	<u>340,568</u>	<u>40,292</u>	<u>380,860</u>	<u>250,394</u>

Expenditure for the year was £380,860 (2019: £250,394) of which £165,914 (2019: £141,624) was unrestricted and £214,946 (2019: £108,770) was restricted.

### 4. Gifts in Kind

Gifts-in-Kind are included in the Statements of Financial Activities. Age Scotland provides office facilities and finance, IT and admin support. It is estimated that Luminare would have to pay £14,108 in the open market for equivalent facilities and services.

# LUMINATE

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

## NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

### 5. Operating surplus for the year

The operating surplus for the year is stated after charging:

	2020 £	2019 £
Independent Examiner's Remuneration	720	720

### 6. Staff numbers and costs

The average weekly number of full-time equivalent employees during the year was:

	2020 Number	2019 Number
Charitable work	3.7	2.6

The aggregate remuneration and associated costs of the employees were:

	2020 £	2019 £
Wages and salaries	112,168	73,525
Social Security costs	6,625	3,314
Pension costs	6,693	4,475
	<u>125,486</u>	<u>81,314</u>

No employee earned £60,000 per annum or more during the period.

The charity considers its key management personnel to comprise of the Director and the General Manager. The total employment benefits including employer pension contributions of the key management personnel were £74,625 (2019: £58,295). The increase of key management personnel costs reflects that the post of General Manager spanned the full financial year whereas in 2019, costs included only 4 months of this position, which was created in December 2018.

### 7. Taxation

The company is a charitable company within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

## LUMINATE

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

## NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

## 8. Analysis of Current Assets:

	2020	2019
	£	£
Trade debtors	-	1,470
Prepayments	673	1,790
Cash at Bank	231,120	195,066
	<u>231,793</u>	<u>198,326</u>

## 9. Analysis of Current Liabilities and Long Term Creditors

	2020	2019
	£	£
Trade creditors	746	16,396
Accruals	1,249	3,766
PAYE/NI Creditors	2,288	2,070
Deferred Income	-	-
Pension	925	1,100
	<u>5,208</u>	<u>23,332</u>

## 10. Restricted funds

## Reporting period

	Balance at 31 March 2019	Incoming resources	Resources expended	Transfer between funds	Balance at 31 March 2020
	£	£	£	£	£
Unforgotten Forces	19,980	56,276	(58,146)	-	18,110
Creative Ageing Exchange	7,310	-	(7,638)	328	-
Year-round Development Programme	15,387	20,000	(20,387)	-	15,000
Dementia Inclusive Choirs Network	28,395	99,982	(77,173)	-	51,204
Arts in Care	-	93,145	(49,469)	-	43,676
Contribution to Director's salary	2,133	-	(2,133)	-	-
	<u>73,205</u>	<u>269,403</u>	<u>(214,946)</u>	<u>328</u>	<u>127,990</u>

# LUMINATE

## FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

### NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

Prior year	Balance at 31	Incoming	Resources	Balance at 31
	March 2018	resources	expended	March 2019
	£	£	£	£
Unforgotten Forces	5,694	75,833	(61,547)	19,980
Creative Ageing Exchange	-	7,310	-	7,310
Year-round Development Programme	15,387	20,000	(20,000)	15,387
Digital arts project	-	15,000	(15,000)	-
Dementia Inclusive Choirs Network	-	28,395	-	28,395
Processions project	-	2,500	(2,500)	-
Contribution to Director's salary	2,009	9,500	(9,376)	2,133
	<b>23,090</b>	<b>158,538</b>	<b>(108,423)</b>	<b>73,205</b>

#### Reporting period

- Unforgotten Forces is a partnership of 15 charities who support older veterans across Scotland. Luminare is working in partnership with Erskine Care Homes on a 3 year artist residence programme.
- Creative Ageing Exchange: funding from British Council Scotland to support a research and development exchange Luminare and a German creative ageing organisation, Kubia.
- Year-round Development Programme: The Esmee Fairbairn Foundation has supported Luminare's new year round developmental programme, including contributing to the salaries of the Community Engagement Officer and Director.
- Dementia Inclusive Choirs Network: a 2 year-programme launched in April 2019 to support a new network, funded by the Life Changes Trust and Baring Foundation.
- Arts in Care is a programme of artist development and knowledge exchange between sectors, aiming to embed high quality creative practice within Scotland's care homes and supported by Creative Scotland and the Baring Foundation.
- The Robertson Trust made a contribution towards the Director's salary.

#### Prior year

- Digital arts project: a grant from SCVO to support a digital arts project in Easterhouse.
- Processions project: commission from Artichoke to enable Luminare to work with an artist and a group of older women to take in the UK-wide celebration of the centenary of the first women getting the vote.

#### 11. Analysis of Charitable Funds

Analysis of Fund Movements	Balance as at 1 April 2019	Income	Expenditure	Transfers	Balance as at 31 March 2020
	£	£	£	£	£
Unrestricted Funds	41,789	133,048	(108,032)	(16,710)	50,095
Restricted Funds	73,205	269,403	(214,946)	328	127,990
Designated Funds	60,000	30,000	(57,882)	16,382	48,500
<b>Total</b>	<b>174,994</b>	<b>432,451</b>	<b>(380,860)</b>	<b>-</b>	<b>226,585</b>

LUMINATE

FOR THE PERIOD FROM 1 APRIL 2019 TO 31 MARCH 2020

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

12. Net Movement in Funds for the reporting Period 31 March 2020

	2020 £	2019 £
<b>Net Movement in funds</b>	<b>51,591</b>	<b>110,810</b>
(increase)/decrease in Debtors	2,587	(1,327)
Increase/(decrease) in Creditors	(18,124)	(9,929)
<b>Net Cash in Operating Activities</b>	<b>36,054</b>	<b>99,554</b>

13. Pensions

Staff are members of a defined contribution pension scheme via TPT Retirement Solutions (formerly the Pensions Trust).