

REGISTERED COMPANY NUMBER: SC082531 (Scotland)
REGISTERED CHARITY NUMBER: SCO03223

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2013
for
The Scottish Sculpture Workshop

TUESDAY



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COMPANIES HOUSE

The Scottish Sculpture Workshop

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for the Year Ended 31 March 2013

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The Scottish Sculpture Workshop

Report of the Trustees for the Year Ended 31 March 2013

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC082531 (Scotland)

Registered Charity number
SCO03223

Registered office
1 Main Street
Lumsden
Huntly
Aberdeenshire
AB54 4JN

Trustees	
J Buckley	
Miss L S J Byatt	- resigned 25.6.13
Ms J Donachie	
J B Rose	- resigned 25.6.13
Miss R J Wood	
S M Sinclair	- appointed 29.6.12

Company Secretary
Miss R J Wood

Independent examiner
Martin R Watt FCCA
Bon Accord Accountancy Limited
R & A House Woodburn Road
Blackburn
Aberdeen
Aberdeenshire
AB21 0PS

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisation

Staffing at the SSW has remained stable during the year apart from the appointment of Sara Gallie as Office and Finance Manager. I wish to express my thanks to Nuno and his team for their continued hard work and commitment. Thanks to all board members for their expertise, support, time and efforts throughout the year.

The Scottish Sculpture Workshop

Report of the Trustees for the Year Ended 31 March 2013

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks of active metal, wood and ceramic workshops and foundry are recognised by SSW. The workshops and safety procedures were inspected by Melanie Torrance, Senior Authorised Officer - Health and Safety Aberdeenshire Council Planning and Environmental Health in July 2010. No action beyond our existing processes of risk assessments, student briefings and monthly reporting was deemed necessary.

Quarterly reporting to the board, use of standard accounting processes and an annual independent examination of the accounts and underlying records serve to mitigate financial risk.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to provide the location, facilities and technical help to anyone interested in pursuing their sculpture practice. Based on these fundamentals, we seek to create opportunities for making sculpture, for exhibiting and siting sculpture and for increasing the public understanding and appreciation of sculpture. The charity raises funding for initiatives from a range of source. The uses to which this funding can be put is usually restricted to the purposes for which it was sought.

Activities

From its rural base in the north east of Scotland, the Scottish Sculpture Workshop (SSW) has established itself as an international residency programme that supports artists by providing time, space, high quality technical support and expertise for the production of visual arts. Hundreds of artists, from regional to international, have passed through the organisation, and regularly return, to use the facility for the development of new work.

Under the vision and leadership of our Director, Dr. Nuno Sacramento and his team, "A making and thinking facility, set up in 1979, is now a place where artists and local communities engage in conversation, exploring the meanings of place, exchanging experiences and skills, and considering the rural within a globalised society.

Introducing collaborations between visiting artists and resident craft/skills practitioners, projects develop around the cultural, social environmental and political landscape of the N.E. The artistic programme under the title 'Making Stuff' proposes the integration of critical thinking and practice through a series of projects that look at Land, the extraction of resources as raw Material, the processing of these through Skill/Craft and the Communities that are involved in these actions. SSW also runs (space) a platform for open access to different art forms and a space for the unplanned."

The Scottish Sculpture Workshop

Report of the Trustees for the Year Ended 31 March 2013

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Activities - Curated and Facilities

The curated strand generates strategic programming of national and international significance that allows us to be proactive in our investment in excellent production and practice. The curated strand has a strong focus on cross-discipline collaboration, creating a collaborative artistic residency programme. It is based on the pairing of incoming and regional creative practitioners. Highlights of 2012/13 include:

Slow Prototype, a project curated by SSW with support from Creative Scotland's Creative Futures programme, took place between August and December 2012, and hosted three collaborations between contemporary artists and artists-artisans, each followed closely by a writer. Daniel Seiple (from Berlin Sculpture Park) worked alongside Gavin Smith, a local woodworker, with Paul O'Neill as writer-respondent; Roddy Buchanan (Glasgow) worked alongside a kilt-maker, with Christian Nerf (Cape Town) as writer-respondent; Mick Wilson (Dublin) worked alongside Merlyn Riggs, with Gabriel Gbadamosi (London) as writer-respondent.

Makers Meal involved 18 makers who during 2 months, contributed voluntarily to the construction of a table, crockery, cutlery etc. as well as the making of food and champagne. This culminated in a dinner and a structured discussion around collaborative making. This project will tour to other venues ranging from village halls to companies, disseminating the ethos of SSW as a place where collaborative making is happening. Makers Meal is intended to generate income for SSW, while publishing its programme and facilities.

Talking Wall by Jonathan Baxter and Sarah Gittins. The Talking Wall sits on the outer wall of the SSW Studio, facing onto the A97 and Lumsden Main Street. The installation is intended to act as a public forum for dialogue between Lumsden residents, SSW and the passing public. It will display the notice of events, greetings, messages and ideas. All are invited to submit requests for displaying on the wall, including local residents, artists, or even through connecting online.

Natural Bennachie - Open call. Natural Bennachie will see three artists collaborating with partners and the local community in exploring the natural heritage of the most prominent landmark in the North East of Scotland. The project will culminate in an eco-friendly public celebration, site-specific artworks and art-science collaborations. Scottish Sculpture Workshop (SSW) will lead the project in conjunction with The Bailies of Bennachie, Forestry Commission Scotland, Aberdeenshire Council Ranger Service and the University of Aberdeen.

Hard Disc - Skillscape, a project partly funded by Aberdeenshire Council, consists of a mapping of skills in Aberdeenshire. From a thoroughly researched list of contacts we have shortlisted 18 people, who will be interviewed and photographed in their places of work. The information will be available on a website that will be used as a resource for SSW and its artists, promoting a dialogue around craft/skill between the organisation and the wider region.

Activities - Facilities

The facilities strand enables SSW to operate an 'open door' for all artists who wish to use our facilities. SSW welcomes creative practitioners, mostly visual artists but also crafts people, designers, and architects as well as local and regional communities to engage through residencies, courses, workshops, evening classes and talks. During 2012/13 SSW provided a number of opportunities, workshops, conferences, networking and community events, including;

Workshops

Stained Glass, Welding, Life Drawing Classes, Ceramics technical placement

Community events

Art Club, SSW open door Summer celebration, SSW Potlucks, Dudendance Performance

Regional events

Coast Festival, Neos Festival and Workshops, Granite Festival: Art in Granite

Symposia and conferences

The Scottish Sculpture Workshop

Report of the Trustees for the Year Ended 31 March 2013

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Sculpture in the Landscape International Symposium, US/UK Cast Iron International Symposium, From Pothole to Landfill, Critical Forum 5-35

Networking and advocacy

The Curator of Facilities and Programmes did a presentation about SSW at Norwich College of Art, a careers talk at Gray's School of Art and was successfully enrolled in the Extend Leadership Programme at Engage. The Director did the following presentations: Ideas in the Making, ECA Edinburgh, Inter-format symposium on Remoteness, Nida Art Colony, Lithuania, Public Education, The Lab Dublin, The Art of Making Things Public and Getting Things Done, Ixia Wrexham, Following Farming, Commonage Callan, Wednesday Lecture, Kuva Helsinki, Doing Research, Documenta 13 Kassel, Collective Praxis, Spacex Exeter, In Conversation with Gary Hume and Caroline Douglas, Aberdeen Art Gallery, Lost Hand, Hard Disc / Skillscape, Makers' Meal, Slow Prototypes e Skill's Biennale: notas sobre a curadoria de projetos envolvendo artistas e artesãos no Scottish Sculpture Workshop 2011-2014, Instituto de Belas Artes - Universidade do Espírito Santo and Instituto das Artes - Universidade Federal do Rio Grande do Sul, Brazil, and Scottish Sculpture Workshop; Curadoria de Arte Contemporânea em Contexto Rural, Escola de Artes Visuais do Parque Lage, Rio de Janeiro, Brazil

Partners

SSW has developed a number of partnerships with Gradcam Dublin, Aberdeen University, Edinburgh College of Art, Coast Festival, Granite Festival, MARR Area Partnership.

Internships

SSW ran 2 Office Internships and 3 Technical Placements

Group Residencies

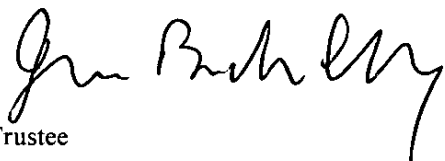
Leeds College of Art, Glasgow School of Art, Claremont Ferrand

FINANCIAL REVIEW

Principal funding sources

We are grateful to all funders for their continued support, in particular Creative Scotland and Aberdeenshire Council.

ON BEHALF OF THE BOARD:



J Buckley - Trustee

13 December 2013

Independent Examiner's Report to the Trustees of
The Scottish Sculpture Workshop

I report on the accounts for the year ended 31 March 2013 set out on pages six to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 connection with my examination, no matter has come to my attention:

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



Martin R Watt FCCA
Bon Accord Accountancy Limited
R & A House Woodburn Road
Blackburn
Aberdeen
Aberdeenshire
AB21 0PS

13 December 2013

The Scottish Sculpture Workshop

Statement of Financial Activities
for the Year Ended 31 March 2013

	Notes	Unrestricted fund £	Restricted funds £	31.3.13 Total funds £	31.3.12 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		228	-	228	572
Investment income	2	40	-	40	52
Incoming resources from charitable activities					
Workshop activities		195,160	40,878	236,038	273,129
Other incoming resources		777	-	777	142
Total incoming resources		196,205	40,878	237,083	273,895
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		-	-	-	1,647
Charitable activities					
Workshop activities		207,003	53,786	260,789	242,843
Governance costs		1,999	216	2,215	3,175
Total resources expended		209,002	54,002	263,004	247,665
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		(12,797)	(13,124)	(25,921)	26,230
Gross transfers between funds	9	3,472	(3,472)	-	-
Net incoming/(outgoing) resources		(9,325)	(16,596)	(25,921)	26,230
RECONCILIATION OF FUNDS					
Total funds brought forward		80,711	522,707	603,418	577,188
TOTAL FUNDS CARRIED FORWARD		71,386	506,111	577,497	603,418

The notes form part of these financial statements

The Scottish Sculpture Workshop

Balance Sheet

At 31 March 2013

	Notes	Unrestricted fund £	Restricted funds £	31.3.13 Total funds £	31.3.12 Total funds £
FIXED ASSETS					
Tangible assets	6	-	485,123	485,123	506,977
CURRENT ASSETS					
Stocks		6,600	-	6,600	6,600
Debtors	7	14,814	-	14,814	6,713
Cash at bank		61,086	22,385	83,471	90,846
		<u>82,500</u>	<u>22,385</u>	<u>104,885</u>	<u>104,159</u>
CREDITORS					
Amounts falling due within one year	8	(11,114)	(1,397)	(12,511)	(7,718)
NET CURRENT ASSETS		<u>71,386</u>	<u>20,988</u>	<u>92,374</u>	<u>96,441</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>71,386</u>	<u>506,111</u>	<u>577,497</u>	<u>603,418</u>
NET ASSETS		<u>71,386</u>	<u>506,111</u>	<u>577,497</u>	<u>603,418</u>
FUNDS	9				
Unrestricted funds				71,386	80,711
Restricted funds				<u>506,111</u>	<u>522,707</u>
TOTAL FUNDS				<u>577,497</u>	<u>603,418</u>

The notes form part of these financial statements

The Scottish Sculpture Workshop

Balance Sheet - continued

At 31 March 2013

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2013.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2013 in accordance with Section 476 of the Companies Act 2006.

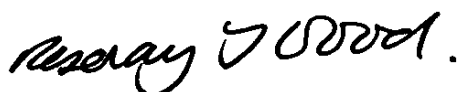
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

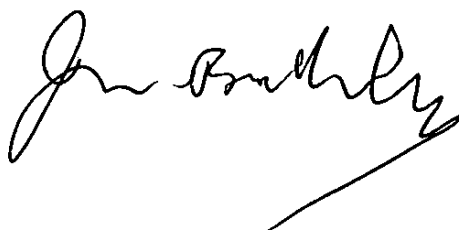
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 13 December 2013 and were signed on its behalf by:

Miss R J Wood -Trustee



J Buckley -Trustee



The Scottish Sculpture Workshop

Notes to the Financial Statements for the Year Ended 31 March 2013

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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

Tangible fixed assets

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

Land and buildings	- in accordance with the property
Plant and machinery etc	- 20% on cost and 5% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.13	31.3.12
	£	£
Deposit account interest	40	52
	<u>40</u>	<u>52</u>

The Scottish Sculpture Workshop

Notes to the Financial Statements - continued
for the Year Ended 31 March 2013

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.13	31.3.12
	£	£
Depreciation - owned assets	36,185	34,298
Hire of plant and machinery	<u>1,447</u>	<u>5,424</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2013 nor for the year ended 31 March 2012.

Trustees' expenses

	31.3.13	31.3.12
	£	£
Trustees' expenses	<u>701</u>	<u>1,390</u>

5. STAFF COSTS

	31.3.13	31.3.12
	£	£
Wages and salaries	118,851	101,323
Social security costs	10,492	9,483
Other pension costs	<u>2,987</u>	<u>3,589</u>
	<u>132,330</u>	<u>114,395</u>

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

31.3.13	31.3.12
-	-
<u>-</u>	<u>-</u>

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

The Scottish Sculpture Workshop

Notes to the Financial Statements - continued
for the Year Ended 31 March 2013

6. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 April 2012	580,736	142,693	723,429
Additions	6,529	7,802	14,331
At 31 March 2013	587,265	150,495	737,760
DEPRECIATION			
At 1 April 2012	84,974	131,478	216,452
Charge for year	-	36,185	36,185
At 31 March 2013	84,974	167,663	252,637
NET BOOK VALUE			
At 31 March 2013	502,291	(17,168)	485,123
At 31 March 2012	495,762	11,215	506,977

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.13 £	31.3.12 £
Trade debtors	12,332	5,553
Other debtors	2,482	1,160
	14,814	6,713

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.13 £	31.3.12 £
Bank loans and overdrafts	1,397	-
Trade creditors	4,425	2,020
Taxation and social security	2,895	2,670
Other creditors	3,794	3,028
	12,511	7,718

The Scottish Sculpture Workshop

Notes to the Financial Statements - continued
for the Year Ended 31 March 2013

9. MOVEMENT IN FUNDS

	At 1.4.12 £	Net movement in funds £	Transfers between funds £	At 31.3.13 £
Unrestricted funds				
General fund	80,711	(12,797)	3,472	71,386
Restricted funds				
Capital Development	506,977	(17,181)	(4,255)	485,541
Leith Hall Project	389	-	(282)	107
Summer Residency	2,827	-	-	2,827
Newfoundland Project	718	-	(718)	-
NEOS Project	1,103	(453)	(53)	597
Outing Project	693	(300)	-	393
Communities Project	-	(737)	-	(737)
Slow Prototype	10,000	(388)	(164)	9,448
Duncan of Jordonstone	-	7	-	7
When the Future was Now	-	(2,370)	2,000	(370)
Hard Disc	-	5,014	-	5,014
Natural Bennachie	-	1,900	-	1,900
Enclave	-	(290)	-	(290)
Brazil	-	1,674	-	1,674
	<u>522,707</u>	<u>(13,124)</u>	<u>(3,472)</u>	<u>506,111</u>
TOTAL FUNDS	<u>603,418</u>	<u>(25,921)</u>	<u>-</u>	<u>577,497</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	196,205	(209,002)	(12,797)
Restricted funds			
Capital Development	19,003	(36,184)	(17,181)
Outing Project	-	(300)	(300)
Communities Project	1	(738)	(737)
Slow Prototype	9,999	(10,387)	(388)
Duncan of Jordonstone	250	(243)	7
When the Future was Now	(1)	(2,369)	(2,370)
Hard Disc	7,001	(1,987)	5,014
Natural Bennachie	2,000	(100)	1,900
Brazil	2,625	(951)	1,674
NEOS Project	-	(453)	(453)
Enclave	-	(290)	(290)
	<u>40,878</u>	<u>(54,002)</u>	<u>(13,124)</u>
TOTAL FUNDS	<u>237,083</u>	<u>(263,004)</u>	<u>(25,921)</u>

The Scottish Sculpture Workshop

Detailed Statement of Financial Activities
for the Year Ended 31 March 2013

	31.3.13 £	31.3.12 £
INCOMING RESOURCES		
Voluntary income		
Donations	228	572
Investment income		
Deposit account interest	40	52
Incoming resources from charitable activities		
Accommodation & workshop fees	18,501	14,729
Commissions & services	2,011	7,401
Resaleable stock item	14,648	16,515
Grants	200,878	234,484
	<hr/> 236,038	<hr/> 273,129
Other incoming resources		
Other income	777	142
	<hr/>	<hr/>
Total incoming resources	237,083	273,895
RESOURCES EXPENDED		
Costs of generating voluntary income		
Loan Interest	-	1,647
Charitable activities		
Trustees' expenses	701	1,390
Wages	118,851	101,323
Social security	10,492	9,483
Pensions	2,987	3,589
Hire of plant and machinery	1,447	5,424
Rates and water	1,858	1,911
Insurance	5,371	4,860
Light and heat	11,815	14,652
Telephone	2,678	3,575
Postage and stationery	2,034	1,414
Advertising	300	440
Sundries	4,589	2,297
Rent	8,335	8,426
Cleaning and laundry	3,583	3,989
Premises expenses	2,393	2,427
Waste disposal	1,956	1,189
Entertaining	1,540	913
Travelling	8,792	7,877
Staff development	604	660
Maintenance of machinery	582	1,007
Non-resaleable stock	459	358
Carried forward	191,367	177,204

This page does not form part of the statutory financial statements

The Scottish Sculpture Workshop

Detailed Statement of Financial Activities
for the Year Ended 31 March 2013

	31.3.13	31.3.12
	£	£
Charitable activities		
Brought forward	191,367	177,204
Resaleable stock	18,448	7,996
Artist's fees & reimbursements	11,310	17,655
Recruitment expenses	162	10
Health and safety	15	492
Relocation Expenses	-	145
Event/Exhibition Expenses	840	2,979
Repairs & Servicing	1,116	771
Donation	-	50
Depreciation of fixed assets	36,184	34,296
	<hr/> 259,442	<hr/> 241,598
Governance costs		
Accountancy	1,354	1,626
Professional fees	861	1,549
	<hr/> 2,215	<hr/> 3,175
Support costs		
Finance		
Bank charges	1,347	1,245
	<hr/> 263,004	<hr/> 247,665
Total resources expended		
	<hr/>	<hr/>
Net (expenditure)/income	<hr/> (25,921)	<hr/> 26,230