

REGISTERED COMPANY NUMBER: SC119255 (Scotland)
REGISTERED CHARITY NUMBER: SC006027

**THE ARRAN THEATRE AND ARTS TRUST
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**



Kathleen Benham CA
Benham Conway & Co
Chartered Accountants
16 Royal Crescent
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THE ARRAN THEATRE AND ARTS TRUST
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For The Year Ended 31 March 2023

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**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2023**

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 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Arran Arts Theatre And Arts Trust has been in existence since 1989. Its aims, in partnership with other organisations on the island, are to foster the visual, literary and performing arts on Arran, to further opportunities for professionals in the arts, create experiences which raise skills and awareness and improve access at community level, develop opportunities for young people and encourage new work both on Arran and beyond through the annual McLellan Poetry Award and the McLellan Arts Festival.

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Arran Theatre and Arts Trust had a busy and successful year in 2022 in its recovery from Covid. It began with our Arts Co-ordinator, Eoghann MacColl, taking up his post which is funded until December 2023 by Creative Place Partnership North Ayrshire (Funded by Creative Scotland). During the year Eoghann has made a real impact on the organisation in his building up of contacts on and off island, being instrumental in attracting funding, in particular for both a communications and a financial administrator, as well as taking us forward in planning strategies in order to widen the scope of ATAT and its partners as well as help ATAT on its journey to becoming more professional.

In addition, as a result of successful funding from North Ayrshire Venture Trust, we welcomed Ruth McLaren to the team as Communications Administrator and Michael Dobson as Financial Administrator in November 2022. We are very grateful to North Ayrshire and Creative Scotland for their continuing financial support.

Work of ATAT organisations 2022

Arran Arts Directory

ATAT has collated information about arts activities across the island into a digital directory with contact details for key people involved in various arts activities across the island.

The directory includes music, drama, poetry, visual arts, creative writing, and other arts activity and provides an opportunity for mutual support, sharing of information and potential collaboration across the arts sector on Arran. The directory may also interest visitors to Arran and will hopefully raise awareness of all the incredible creative work on our island. It is accessed through the ATAT website <https://www.arrantheatreandarts.co.uk/arran-arts-directory>.

Arran Art Trail 2022

In 2022 the number of studios taking part in the Arran Art Trail rose to 24. Rebranding of The Arran Art Trail to a full colour logo, marketing materials, decals and the website were redesigned to reflect the new colours.

Marketing material in 2022 saw a booklet providing one page of information and images for each artist, distributed through studios and a leaflet for distribution through the ferry, tourist centre etc. With the support of Creative Scotland funding, twenty of the artists on the Arran Art Trail took part in the ALIVE project: the twenty artists were each commissioned to create an artwork inspired by the locations and artists on the Arran Arts Heritage Trail. The artworks were displayed individually in artists' studios throughout the summer season and were brought together as a body of work in an exhibition in Whiting Bay Hall in September. The Exhibition catalogue (with an exhibition invitation) was posted to art galleries across Central and Southern Scotland ensuring that artist's work reached a wide audience.

Arran Arts Heritage Trail

Funding was secured from the Arran Trust for work on the website to improve the directions to the plinths and to encourage visitors to support local Arran businesses whilst enjoying the trail. Biographies continue to be updated and new artists added. Sandstone markers have been maintained, and plaques replaced where required. We were pleased by the success of the 'Alive' project, facilitated by the Arran Art Trail, and delighted that it was inspired by the Arran Arts Heritage Trail. Arran Heritage Museum has agreed to create a permanent display of the work and images of the work of potter Hugh Purdie. As well as this, an archive of Arran Postcards has been created in the museum. AAHT is now featured on the Visit Scotland website.

Arran Open Studios

Arran Open Studios had a very successful 2022 weekend celebrating ten years, with several additional showcasing events. Firstly they mounted an exciting preview exhibition showing one piece of work from each participating studio, held three weeks prior to the Open Studio weekend, in Brodick Hall. This was very well attended, and appreciated by public and artists alike. Secondly, they were also invited to take part in a 'Year of Stories', exhibition in the Barony Centre in West Kilbride. This featured the work of selected artists and told the story of Arran's Open Studios weekend from the beginning, as well as individual artist's stories about their Open Studio experience. In 2022 there were 38 participating studio owners and artists, so the event continues to grow.

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2023**

McLellan Arts Festival

The McLellan Arts Festival returned after a 3 year gap because of Covid, an eclectic week celebrating Scottish culture beginning with performances of local writer, Cicely Gill's community play *Sail or Stay* playing to packed enthusiastic audiences.

The festival continued with a performance poetry gig starring internationally famous, Hollie McNish. Hollie, who was also the judge of the McLellan Poetry Award this year, supported by Glasgow spoken word poet Michael Mullen and the announcement of the winners of the McLellan Poetry Competition with three of the winners being present to read their poems; a showing of *Nosferatu*, the first and iconic *Dracula* film with Scottish composer and pianist, Dymtro Morykit accompanying the film with his acclaimed concerto; a night of foot stomping traditional music and song with world famous fiddler Paul Anderson, singer Shona Anderson, The Oran Collective (Bethany Walsh's ceilidh band) and Tim Pomeroy and, in collaboration with Music Arran, an evening with Scozzesi, a quartet of male opera singers with music from opera and musical theatre.

For some years, the McLellan Arts Festival has had a partnership with the drama department of The Royal Conservatoire of Scotland. This year 8 talented students gave a vigorous performance of *Hermia's Dream*, a new interpretation of *A Midsummer Night's Dream* seen through the eyes of *Hermia*, one of the young lovers. It is a tradition for the Festival to include a chorale and this year we had 4 young soloists, from the RCS performing *The Mozart Requiem* alongside The McLellan Festival Chorus being 30 members of the Arran community all under the baton of Andrew Nunn.

The final event, in conjunction with the Arran Branch of the Saltire Society, barring the Wee Mac Children's Book Festival which is reported separately, was a portrayal of Nan Shepherd's life, author of *The Living Mountain*, delivered by Erlend Clouston, for many years the Scottish Correspondent for the *Guardian* and erstwhile friend of Nan's.

The McLellan Arts Festival acknowledges support in 2022 from Awards for All, Caledonian MacBrayne Community Fund, Foundation Scotland, North Ayrshire Gaelic Fund, North Ayrshire Festival Fund, Arran Society of Glasgow, the Scottish Book Trust the William Syson Foundation and The Year of Scottish Storytelling (Scottish Museums and Galleries).

Music Arran

Music Arran held eleven concerts during 2022 and two up until March 2023, a welcome return of live music after the pandemic, for both musicians and audiences. Our programme included a wide range of music from Jazz to a night of Classical Guitar, Solo Piano to a Dutch folk/rock band, and Scottish Ensemble to a 40 voice Rock choir. These appealed to changing audiences, with generally good and appreciative audiences. Music Arran appreciates the continued financial support from Enterprise Music Scotland, and in 2022, a sponsored concert by the Tunnell Trust.

Wee Mac Book Festival

The inaugural Wee Mac Arran Children's Book Festival, as part of the McLellan Arts Festival was held on the 9th and 10th of September 2022 at the third attempt as a result of Covid. The aims for Wee Mac were fully met with all children and young people on the island given the opportunity to meet and interact with authors/writers/illustrators in a live book festival environment. A special note of thanks to The Arran Heritage Museum for use of their garden, marquees and Garden room which provided a perfect book festival venue. Thanks also to the festival venues, hoteliers, volunteer drivers, and bakers who all contributed to making Wee Mac financially viable. Feedback was extremely positive from School Headteachers as well as children, teachers, librarians, adults attending author sessions and the authors themselves and it is to be hoped that Wee Mac continues to feature on the Scottish Book Festival map.

Going forward, it is hoped that Wee Mac will continue in 2024. The focus will still be on bringing high calibre Scottish authors over for a children's book festival for our young people on Arran. Initial ideas suggest linking to a McLellan book festival. Wee Mac will therefore remain under the McLellan Arts Festival umbrella but will be organised as fully public events in the future.

Ongoing since September 2022, Arran Theatre and Arts Trust has launched an Arts Directory of Arran artists and practitioners, developed much more effective communications through the website and social media and begun to review the governance of the organisation.

REPORT OF THE TRUSTEES
For The Year Ended 31 March 2023

A touring opera company performed The Seal Woman with great success in Brodick Hall and Adrenalism Theatre Company performed at Brodick Castle. Other events planned for 2023 are a Poetry Fringe Festival in May, Arran Open Studios in August, continuation of Arran Art Trail and Arran Arts Heritage Trail, The McLellan Arts Festival in September, an annual season of chamber music with Music Arran and the planning of a residency programme in collaboration with, amongst others, Glasgow University Archaeology Department, Creative Scotland, Arran Geopark.

Arran Theatre and Arts Trust wishes to thank all funders, volunteers, supporters and members of the Arran community who have contributed to the organisation this year.

FINANCIAL REVIEW

Financial position

The Arran Theatre and Arts Trust has reached the end of this financial year with a reserves level which meets our current reserves policy.

Reserves policy

The trustees have established the level of reserves the charity ought to have. The trustees consider the ideal level of unrestricted reserves to be six months operating costs and plan to maintain this level. The Trustees believe this level of reserves is desired as cover to meet any unexpected financial developments.

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.

The liability of each member in the event of winding up is limited to £1.

Recruitment and appointment of new trustees

The charity has a policy in place whereby the constitution of the board of trustees is reviewed on a regular basis. The trustees undertake an informal skills audit with a view to appointing new members.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risk the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC119255 (Scotland)

Registered Charity number

SC006027

Registered office

Carlo
Corrie Shore
Isle Of Arran
KA27 8JA

REPORT OF THE TRUSTEES
For The Year Ended 31 March 2023

Trustees

L M Blair
H Gough
J MacGregor
S Cook
C M Gill
J Sillars
E Kerr

Independent Examiner

Kathleen Benham CA
Benham Conway & Co
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

Approved by order of the board of trustees on 12 October 2023 and signed on its behalf by:



H Gough - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ARRAN THEATRE AND ARTS TRUST**

I report on the accounts for the year ended 31 March 2023 set out on pages seven 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 (as amended). 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.

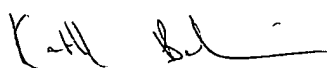
Independent examiner's statement

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.



Kathleen Benham
The Institute of Chartered Accountants of Scotland

Kathleen Benham CA
Benham Conway & Co
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

12 October 2023

THE ARRAN THEATRE AND ARTS TRUST

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		1,368	-	1,368	-
Charitable activities					
Charitable activities		18,667	27,485	46,152	48,950
Earned income		<u>22,529</u>	<u>-</u>	<u>22,529</u>	<u>11,685</u>
Total		<u>42,564</u>	<u>27,485</u>	<u>70,049</u>	<u>60,635</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		54,427	39,656	94,083	48,037
Earned income		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,775</u>
Total		<u>54,427</u>	<u>39,656</u>	<u>94,083</u>	<u>50,812</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	8	(11,863) <u>17,271</u>	(12,171) <u>(17,271)</u>	(24,034) <u>-</u>	9,823 <u>-</u>
Net movement in funds		5,408	(29,442)	(24,034)	9,823
RECONCILIATION OF FUNDS					
Total funds brought forward		8,100	54,799	62,899	53,076
TOTAL FUNDS CARRIED FORWARD		<u>13,508</u>	<u>25,357</u>	<u>38,865</u>	<u>62,899</u>

The notes form part of these financial statements

THE ARRAN THEATRE AND ARTS TRUST (REGISTERED NUMBER: SC119255)

BALANCE SHEET
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	6	36	-	36	-
Cash at bank		<u>16,676</u>	<u>25,357</u>	<u>42,033</u>	<u>65,059</u>
		16,712	25,357	42,069	65,059
CREDITORS					
Amounts falling due within one year	7	<u>(3,204)</u>	-	<u>(3,204)</u>	<u>(2,160)</u>
NET CURRENT ASSETS		<u>13,508</u>	<u>25,357</u>	<u>38,865</u>	<u>62,899</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>13,508</u>	<u>25,357</u>	<u>38,865</u>	<u>62,899</u>
NET ASSETS		<u>13,508</u>	<u>25,357</u>	<u>38,865</u>	<u>62,899</u>
FUNDS	8				
Unrestricted funds				13,508	8,100
Restricted funds				<u>25,357</u>	<u>54,799</u>
TOTAL FUNDS				<u>38,865</u>	<u>62,899</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 October 2023 and were signed on its behalf by:

Heather Gough

H Gough - Trustee

The notes form part of these financial statements

THE ARRAN THEATRE AND ARTS TRUST

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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 the cost less estimated residual value of each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

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.

Government grants

Government grants in respect of revenue expenditure are credited to the profit and loss account in the period to which they relate.

THE ARRAN THEATRE AND ARTS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

3. STAFF COSTS

There were no employees in the current year or the previous year.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	-	48,950	48,950
Earned income	<u>8,560</u>	<u>3,125</u>	<u>11,685</u>
Total	<u>8,560</u>	<u>52,075</u>	<u>60,635</u>
 EXPENDITURE ON			
Charitable activities			
Charitable activities	780	47,257	48,037
Earned income	<u>-</u>	<u>2,775</u>	<u>2,775</u>
Total	<u>780</u>	<u>50,032</u>	<u>50,812</u>
 NET INCOME	7,780	2,043	9,823
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>320</u>	<u>52,756</u>	<u>53,076</u>
 TOTAL FUNDS CARRIED FORWARD	<u>8,100</u>	<u>54,799</u>	<u>62,899</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2022 and 31 March 2023	<u>24,162</u>
DEPRECIATION	
At 1 April 2022 and 31 March 2023	<u>24,162</u>
NET BOOK VALUE	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>-</u>

THE ARRAN THEATRE AND ARTS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2023

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	<u>36</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	<u>3,204</u>	<u>2,160</u>

8. MOVEMENT IN FUNDS

	At 1.4.22	Net movement	Transfers between	At
	£	in funds	funds	31.3.23
		£	£	£
Unrestricted funds				
General fund	8,100	(11,863)	17,271	13,508
Restricted funds				
Restricted Fund	54,799	(12,171)	(17,271)	25,357
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>62,899</u>	<u>(24,034)</u>	<u>-</u>	<u>38,865</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	42,564	(54,427)	(11,863)
Restricted funds			
Restricted Fund	27,485	(39,656)	(12,171)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>70,049</u>	<u>(94,083)</u>	<u>(24,034)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement	At
	£	in funds	31.3.22
		£	£
Unrestricted funds			
General fund	320	7,780	8,100
Restricted funds			
Restricted Fund	52,756	2,043	54,799
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>53,076</u>	<u>9,823</u>	<u>62,899</u>

THE ARRAN THEATRE AND ARTS TRUST
NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	8,560	(780)	7,780
Restricted funds			
Restricted Fund	52,075	(50,032)	2,043
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>60,635</u>	<u>(50,812)</u>	<u>9,823</u>

9. RELATED PARTY DISCLOSURES

The trustees have provided the charity with a loan of £1,500 (2022, £1,500). There are no fixed terms of repayment and no interest was charged. The amount has been included within other creditors.

During the year to 31 March 2023, no trustees invoiced the company for services rendered (2022, £300).