

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 2021

Benham Conway & Co
16 Royal Crescent
Glasgow
G3 7SL

THE ARRAN THEATRE AND ARTS TRUST
CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 March 2021

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 12

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2021**

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 2021. 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 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The work this year concerned developing work with the arts co-ordinator for the island, implementing a new venture. The Arran Arts Heritage Trail, planning and organising the McLellan Arts Festival, The Poetry Competition, another new venture, Wee Mac, a children's book festival and working with affiliated organisations including the Arts Trail, Music Arran and Open Studios. This year has, of course, been affected greatly by the outbreak of the coronavirus and the restrictions which followed.

Arran Arts Heritage Trail (AAHT)

Impact of Covid 19 After lockdown on the 23rd March 2020 the focus of the project had to shift from physical community involvement to digital and social distanced smaller community participation. The team have worked hard to inform and involve the community as much as possible to fulfil the National Lottery Heritage Fund (NLHF) approved purposes.

National Lottery Heritage Fund (NLHF)

Due to C-19, Project Manager, Ruth Impey (RI) sought approval from the NLHF to shift the completion date of the project to April 2020 and to approve a reallocation of budget priorities. Approval was given on both accounts. Current spend on the project is c.£18,500. The appointment of the stonemason and purchase of stone will push this to the 50% mark, meaning RI can seek to draw down the 2nd NLHF payment in January alongside the submission of the progress report.

Branding & Website The logo and website are firmly established and in use. 2 paid interns were appointed to help upload artists' names to the database, with an additional intern to work on social media accounts. It was decided to draw in further expertise to support the data-base build and functionality of the website, Design House Glasgow were appointed to support Paragon Solutions in October. Deadline for the content of the website is mid-February 2020 to allow for a thorough testing of functionality and review of content. The website will include a Gaelic translation of the Placemarkers sites with an Arran dialect included where possible.

Film & Photography This is ongoing, Simon Sloane and Kieran Roberston have been shooting footage over the past 6 months since the initial shoot in June. Drone footage and still shots will appear on the website Placemaker pages, with a longer film version and photo archive accessible through the site.

Brochure A brief for the brochure to accompany the launch of the AAHT will be circulated in January 2021.

Heritage Research Group There have been 2 digital and 2 socially distanced meetings of the HRG. A core team of 8 members are currently working on Artist bios as well as further individual research. 2 members of the HRG have written blogs/articles for the website with a further HRG member writing the January article.

Placemarkers Twenty Placemaker sites have been identified which now include a marker for crafts, and another for photography. Arran red sandstone will be used to create the markers which will be sourced from John Thompson Construction. The stonemason's brief was advertised on Creative Scotland in November and received 4 very strong proposals. Lois Anderson was appointed. Lois and RI are visiting Arran on the 14th December to choose the stones and will meet with Iain Thompson to discuss. RI will also meet with landowners to discuss the locations of the markers and seek final approval for their installation as well as finalising approval from local communities.

Wikimedia A wikimedia workshop took place on the 5th Nov with members of the HRG, interns and Visit Arran attending. It was a successful training session re future proofing the AAHT and changes were made to artists and Arran wikipedia pages as a result.

Press AAHT has had 2 articles in the Banner 15th May & 16th October. AAHT is also now part of the SWARN (see below) press release regarding supporters of Eardley 100.

SWARN AAHT has been included into the SWARN (Scottish Woman's Art Research Network) group alongside the Hunterian Museum, NMS, GSA, Glasgow Women's Library etc. AAHT is supporting the Eardley 100 celebrations next year and Joan Eardley will be one of the focuses of the launch on Arran to maximise publicity and reach of the trail.

Womens' Symposium As a result of our involvement with SWARN, RI & Alex Boyd appointed researcher for AAHT, and are zoom meeting with Alice Strang from NMS to discuss a possible digital symposium as part of the leadup to/ launch of the trail 15/12/20.

Impact Arts RI & Simon Ross-Gill, appointed by local co-ordinator for AAHT, were invited to speak at a mentoring workshop for the North Ayrshire mentoring programme for Impact Arts, 9/12/20. 8 members of Impact Arts attended and we were able to broaden the reach of the AAHT to the wider North Ayrshire community.

AAHT Launch Ideas are currently being discussed re the launch of the trail in April 2021 and what may or may not be possible due to Covid-19. Corrie Hall a possible venue, date to be confirmed with ATAT.

Arran Open Studios

The Arran Open Studios event from August 14th to 17th 2020 was cancelled in view of Covid 19 restrictions.

Music Arran

The Music Arran season was also curtailed with all concerts from March 2020 until February 2021 being cancelled. A review will be made in January, as to whether Feb and March concerts are possible.

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2021**

Arran Arts Trail

The Arts Trail has also been suspended until restrictions of Covid 19 are lifted.

Arts Forward

The main business of Arts Forward this year has been to continue to manage and develop the activities of the arts co-ordinator, Eileen Kerr, appointed in May 2017 and to take forward Arran Heritage Arts Trail. Successful applications for this were made to the Arran Trust and Heritage Lottery Fund, applications for the posts of Manager, Chief Researcher and Community Co-ordinator of the Arran Arts Heritage Trail were circulated in January 2020, appointments made in February 2020 and work began in March 2020.

The Arts Co-Ordinator funding from Leader and Robertson Trust ceased at the end of May 2019 but successful funding from North Ayrshire and Creative Scotland through Creative Place Partnership was found to enable the continuation of her employment for a further year until the end of October 2020. Before that date, Eileen went on maternity leave in August 2020. We are delighted that she has had a baby boy, Alexander. The North Ayrshire Creative Place Partnership has kindly agreed to fund Eileen from her return until August 2021.

Touring Network Membership

Membership continues but no performances could be forthcoming because of Covid-19 restrictions. As a result of funding from the Paul Hamlyn Foundation and Creative Scotland, the Touring Network has established a Transition Fund and invited ATAT to apply for a grant of up to £1000 in order to kickstart activities, pay performers or instigate a live performance.

McLellan Arts Festival 2020:

As a result of Covid restrictions the McLellan Arts Festival 2020 was cancelled with all performers and events re-scheduled for similar dates in 2021.

Wee Mac Arran, Children's Book Festival

Wee Mac Arran hopes to inspire our children and young people to become lifelong readers and having met some authors, encourage them to become writers too.

The Covid-19 pandemic put plans on hold to host the inaugural Wee Mac Arran children's book festival on the 11th & 12th of September 2020.

Funding 2020

Thanks must go to North Ayrshire Creative Place Partnership for supporting the role of Eileen Kerr during 2020. We also acknowledge with gratitude funding from the Arran Trust and The Lottery Heritage Fund for support of the Arran Arts Heritage Trail.

We are also extremely grateful to The William Syson Foundation who have kindly agreed to allow ATAT to keep their funding until 2021 in order to mount a community oratorio at the McLellan Arts Festival in lieu of the 2020 project.

In addition, funders of our new project, Wee Mac, the children's book festival have also generously agreed to carry funds forward into 2021. These are: Arran Society of Glasgow, Awards for All, Caledonian MacBrayne Community Fund, Foundation Scotland and North Ayrshire Council funding including, Young Person's Participatory Budgeting, Nurturing Excellence, Festivals and Events and Gaelic funding.

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.

**REPORT OF THE TRUSTEES
For The Year Ended 31 March 2021**

FUTURE PLANS

Future plans include:

Appointment of Arts Co-ordinator:

Eoghann MacColl was appointed as from 1st December 2021 until December 2023.

Eoghann's appointment is financed by Creative Place Partnership North Ayrshire (Funded by Creative Scotland)

McLellan Festival 2022:

After 18 months of non - activity there will be a full McLellan Arts Festival from August 25th - September 9th including the Wee Mac Book Festival and the McLellan Poetry Competition

Arran Open Studios will take place in August 2022

Arran Art Trail will continue to promote local

Music Arran, it is hoped, will resume concerts in February 2022

Arran Heritage Arts Trail to be further developed

Proposal to start a Youth Board

Activity to support local artists after Covid

Appoint, funding available, an artist in residence for the island.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC119255 (Scotland)

Registered Charity number

SC006027

Registered office

Carlo

Corrie Shore

Isle Of Arran

KA27 8JA

Trustees

L M Blair

H Gough

J MacGregor

S Cook

C M Gill

J Sillars

I T Watt

REPORT OF THE TRUSTEES
For The Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Approved by order of the board of trustees on 15 December 2021 and signed on its behalf by:

Mrs 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 2021 set out on pages seven to twelve.

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.

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

15 December 2021

THE ARRAN THEATRE AND ARTS TRUST

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	5,128
Charitable activities					
Charitable activities		1,100	28,160	29,260	101,690
Total		<u>1,100</u>	<u>28,160</u>	<u>29,260</u>	<u>106,818</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		780	38,177	38,957	62,404
NET INCOME/(EXPENDITURE)		<u>320</u>	<u>(10,017)</u>	<u>(9,697)</u>	<u>44,414</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		-	62,773	62,773	18,359
TOTAL FUNDS CARRIED FORWARD		<u><u>320</u></u>	<u><u>52,756</u></u>	<u><u>53,076</u></u>	<u><u>62,773</u></u>

The notes form part of these financial statements

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

**BALANCE SHEET
31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.3.21 Total funds £	31.3.20 Total funds £
CURRENT ASSETS					
Cash at bank		2,480	52,756	55,236	65,346
CREDITORS					
Amounts falling due within one year	7	(2,160)	-	(2,160)	(2,573)
NET CURRENT ASSETS		<u>320</u>	<u>52,756</u>	<u>53,076</u>	<u>62,773</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		320	52,756	53,076	62,773
NET ASSETS FUNDS	8	<u>320</u>	<u>52,756</u>	<u>53,076</u>	<u>62,773</u>
Unrestricted funds				320	-
Restricted funds				<u>52,756</u>	<u>62,773</u>
TOTAL FUNDS				<u>53,076</u>	<u>62,773</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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 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 15 December 2021 and were signed on its behalf by:

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 2021

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.

Legal status of the charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	-	755

THE ARRAN THEATRE AND ARTS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2021

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

4. STAFF COSTS

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,613	2,515	5,128
Charitable activities			
Charitable activities	11,304	90,386	101,690
Total	<u>13,917</u>	<u>92,901</u>	<u>106,818</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	18,907	43,497	62,404
NET INCOME/(EXPENDITURE)	<u>(4,990)</u>	<u>49,404</u>	<u>44,414</u>
Transfers between funds	<u>4,990</u>	<u>(4,990)</u>	<u>-</u>
Net movement in funds	-	44,414	44,414
RECONCILIATION OF FUNDS			
Total funds brought forward	-	18,359	18,359
TOTAL FUNDS CARRIED FORWARD	<u>-</u>	<u>62,773</u>	<u>62,773</u>

THE ARRAN THEATRE AND ARTS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2021

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2020 and 31 March 2021	<u>24,162</u>
DEPRECIATION	
At 1 April 2020 and 31 March 2021	<u>24,162</u>
NET BOOK VALUE	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Other creditors	<u>2,160</u>	<u>2,573</u>

8. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	-	320	320
Restricted funds			
Restricted Fund	62,773	(10,017)	52,756
TOTAL FUNDS	<u>62,773</u>	<u>(9,697)</u>	<u>53,076</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,100	(780)	320
Restricted funds			
Restricted Fund	28,160	(38,177)	(10,017)
TOTAL FUNDS	<u>29,260</u>	<u>(38,957)</u>	<u>(9,697)</u>

THE ARRAN THEATRE AND ARTS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 March 2021

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	-	(4,990)	4,990	-
Restricted funds				
Restricted Fund	18,359	49,404	(4,990)	62,773
TOTAL FUNDS	<u>18,359</u>	<u>44,414</u>	<u>-</u>	<u>62,773</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,917	(18,907)	(4,990)
Restricted funds			
Restricted Fund	92,901	(43,497)	49,404
TOTAL FUNDS	<u>106,818</u>	<u>(62,404)</u>	<u>44,414</u>

9. RELATED PARTY DISCLOSURES

The trustees have provided the charity with a loan of £1,500 (2020, £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 2021, the following trustee has invoiced the company for services rendered:

L M Blair - £nil (2020 , £300)

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.