

Charity Reference SC049113

Culture, Heritage, and Arts Assembly, Argyll and The Isles
A Scottish Charitable Incorporated Organisation

Receipts and Payments Accounts
For the year to 31st March 2020

Culture, Heritage, and Arts Assembly, Argyll and The Isles
(A Scottish Charitable Incorporated Organisation)

Legal and Administrative information

Charity name: Culture, Heritage, and Arts Assembly, Argyll and The Isles
(Also known as 'CHARTS')

Charity number: SC049113

Registered Address: West Manse House
Kilchrenan
Argyll
PA35 1HG

Trustees: Jo MacLean
David Price
Seymour Adams
Ellen Potter
Cllr Jim Anderson

Independent Examiner: Mackay and Co
15 Lochside Street
Oban
PA34 4HP

Culture, Heritage, and Arts Assembly, Argyll and The Isles
(A Scottish Charitable Incorporated Organisation)

Trustees' Report
for the year ended 31 March 2020

Introduction

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2020 which are also prepared to meet the requirements for a Trustees' report and accounts for OSCR purposes.

Structure, Governance & Management

Governance

CHARTs is a registered SCIO (SC049113). The registered address is West Manse House, Kilchrenan, Argyll PA35 1HG.

The Trustees during the period were as follows;

David Price
Jo McLean
Lesley Burr
Seymour Adams
Ellen Potter
Cllr Jim Anderson

The Trustees did not receive any remuneration during the period. CHARTs has been funded by Creative Scotland and Argyll and Bute Council for its core activity during this period.

CHARTs is a membership organisation with 374 members.

Trustee appointment & introduction

Trustees of the company are appointed by majority vote after being proposed by another member of the Board. New board members go through an induction process where they are introduced to the staff, talk through the company systems and the role and responsibilities of the board are made clear.

CHARTs recruits and positions staff to support ambition and develop flexible projects. Current part-time commissioned staff roles:

Development Manager, Communications Coordinator and youth development. Other project staff are recruited as appropriate to development, and as funding permits.

Main objectives

The organisation's purposes are the advancement of arts, heritage and culture practitioners within Argyll and Bute through developing cultural and heritage practitioners and organisations by working co-operatively and in partnership with others; developing and utilising effective communication across geographic and sectoral boundaries; co-operatively growing our audiences and customers by marketing ourselves and others locally, nationally and internationally; developing and delivering partnership projects that will excite, educate and entertain our communities and our visitors; and accessing and sharing resources and training in order to bring culture and heritage to a wider audience.

History and Background

The origins of CHARTS as a SCIO, lie with the Place Partnership Project (PPP), funded by Creative Scotland, LEADER and Argyll and Bute Council. The two year project was informed by previous research and consultations organised by A&B Council highlighting areas of concern in the sector such as fragmentation and lack of support and influence. The PPP culminated in a culture, arts and heritage showcase held in September 2019, in Oban Cathedral.

In addition to delivering a number of agreed projects, such as the 'Wander Argyll' market readiness programme, a principal object of the PPP was to begin the building of a network connecting members of the CHA community with each other, and to their markets. Based around a regional hub structure, strategic direction for the PPP was provided by a steering group, members of which subsequently either volunteered to become SCIO Trustees, or members of the revised Steering Group as described later.

As a fledgling organisation, CHARTS will continue to develop its offer to meet need in consultation with its members, ensuring it reflects the regions diverse offer.

Steering Group

A Steering Group has been established, key to membership infrastructure and ongoing development of CHARTS. To impact at area level, this is based on the format of Council Community Areas and is comprised of leading professional representation from key cultural sector bodies.

Steering group representatives currently include:

Oban and Lorne and the Isles – The Rockfield Centre – Eleanor McKinnon
Mid Argyll and Kintyre and the Isles - Campbeltown Cinema, Kintyre Cultural Forum – Iain Johnson, Artmap Argyll, Brian Barker – professional artist studio trail representation
Bute and Cowal - Rothesay Pavilion – Jackie Shearer Dunoon Burgh Hall – Jenny Hunter
Helensburgh and Lomond - Cove Park – Vanessa Paynton
Islands - Screen Argyll – Jen Skinner (Tiree) SOAR (Jura arts collective)- Giles Perring
Argyll College, University of Highlands and Islands - Lesley Burr, professional artist / lecturer
Gaelic Arts and Culture - Alasdair Satchel, professional artist

Review of activities

Infrastructure and Digital Office

As a start-up small SCIO, a digital office ensures accessible systems are in place which allow CHARTS to operate efficiently. The Development Manager and Board have access to all information, which is readily available and appropriate documentation to aid decision-making. An external contractor was engaged to set up the systems.

Our website is a directory of individuals and organisation who make up our membership:
<http://chartsargyllandisles.org>

Network Development: Micro-Cluster Network Argyll and Isles, funded by Creative Scotland and the Innovation School, Glasgow School of Art:

In partnership with the Innovation School, Glasgow School of Art, CHARTS is developing a programme to support the development of six micro-clusters across Argyll and Bute. This project was built on a foundational development phase with the Steering Group, which framed collective challenges around cultural identity across CHARTS sub-regions

Visual Artists and Craft Makers Award (VACMA), Argyll and Bute

CHARTS will support the delivery of VACMA on behalf of Creative Scotland and Argyll and Bute Council, for the first time in the region and supports and signposts artists and makers to other opportunities, year-round.

CHARTS-Arts Awards Centre

CHARTS is now registered as an Arts Awards Centre linked to Trinity College. This enables CHARTS to offer accreditation to young people engaging in projects, funds permitting. This award scheme helps develop skill-sets suited to cultural leadership and further builds capacity for peer-to-peer youth leadership in the CHARTS network.

Developing Gaelic Partnerships

Gaelic partnerships are being developed to build representation within CHARTS and support the National Gaelic Language Plan. This includes close working with Bòrd na Gàidhlig to identify opportunities, building on indigenous culture and to develop strategy for implementation of Gaelic policy. See below, Current Projects.

Gaelic Culture: Duais Dileab Chaluim Chille/ the Colmcille Legacy Arts Award Scheme funded by Bòrd na Gàidhlig:

This project links to the Year of Colmcille 1500, to commemorate the life and cultural legacy of St Columba (June 2020-December 2021); designed to profile and support Gaelic artists' work.

Young people

CHARTS is building capacity towards a Youth Arts Advisory Group being established. This aims to link mainland and island interests, grow youth networks and peer-led programming.

As a first stage contribution to this development, CHARTS delivered a youth project funded by Cashback for Creativity (2019-2020), linking young people living in mainland (Dunoon) and island (Tiree). Forging collaboration between Dunoon Burgh Hall and Screen Argyll, this work included a live-streamed exhibition at Dunoon Burgh Hall (January, 2020).

This included delivery of Arts Awards (Bronze level) to young people engaged in the project.

Risk Management

The Trustees of CHARTS are responsible for risk management across all operations and governance. The Development Manager is responsible for assessing and reporting risks associated with each new project throughout the development and implementation stages. This includes financial and resource management, capacity and capability to deliver, compliance with legal and statutory requirements and communications.

Any identified risks are presented to the Finance & Risk Management Subgroup for review. This group meets quarterly and a risk register is updated as required and presented as a standing item on the agenda at every board meeting. Trustees are then able to monitor the status of any identified risks in terms of likelihood and impact that provides a scaled tolerance level of high (red), medium (amber) green (low). In the unlikely event that the tolerance level becomes high then immediate action must be taken. Regular reporting on progress in mitigating identified risks is provided to the Trustees such that any necessary actions may be taken and implemented appropriately and timeously.

The main risk for the organisation, like many in the cultural sector, is long-term financial sustainability. CHARTS was developed from a Place Partnership Project and past operations include shared investment from Creative Scotland and Argyll and Bute Council. The new SCIO has been hugely successful in achieving the original aims and ambitions. As a fledgling support network CHARTS it has utilised the initial investment to deliver and develop high quality service and support demand across the sector. The original budget has been allocated appropriately and a successful fundraising campaign has enabled increased output and additionality beyond expectations in the organisation's first year of operation. A portfolio of projects has been designed across a number of streams that has attracted both strategic and financial support from a wide range of stakeholders including additional specific targeted funds from Creative Scotland and Argyll & Bute Council. The management and clarity of monitoring and reporting on these various project funds has been paramount.

As output has increased the demand on the organisation's core staff, Steering Group and resources has increased. As project funding is secured the demands on core support increases and the trustees must ensure that this increased demand is adequately resourced. Since the original CHARTS delivery plan and budget were produced the organisation's output has doubled. While a fundraising strategy is in place it is acknowledged that to continue to resource the organisation at this scale is a significant challenge.

The Trustees have approved a viable operating budget for 2020/21 which is managed and monitored on an ongoing basis.

Trustees' Report
for the year ended 31 March 2020

Trustees' Responsibilities

The Trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements.

OSCR requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company (incorporated charity/) and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 (?). They are also responsible for safeguarding the assets of the charitable company [and the group] and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

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

Financial review

During the year the charity received funding as shown in note 1 to the financial statements towards the costs of its operations. At the end of March 20, the charity had a surplus of £10,981 which was held in its bank account.

This report was approved by the board on _____ and signed on its behalf by

.....

Culture, Heritage, and Arts Assembly, Argyll and The Isles
(A Scottish Charitable Incorporated Organisation)

Independent examiner's report to the directors on the unaudited financial statements of
Culture, Heritage, and Arts Assembly, Argyll and The Isles

I report to the charity trustees on the accounts for the year ended 31 March 2020.

Respective responsibilities of Trustees and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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:

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 to prepare accounts which accord with accounting records and comply with Regulation 9 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.

David A Ross CA
Mackay and Co
6 Bridgend Road
Dingwall
IV15 9SL

Culture, Heritage, and Arts Assembly, Argyll and The Isles
A Scottish Charitable Incorporated Organisation

SC049113

For the year ended 31 March 2020

	Unrestricted funds to nearest £	Restricted funds to nearest £	2020 Total Total funds current period to nearest £
Receipts			
Donations	-	-	-
Legacies	-	-	-
Grants	41,396	30,000	71,396
Gross receipts from charitable activities	-	-	-
Interest received	-	-	-
	Sub total	30,000	71,396
Receipts from asset & investment sales			
Proceeds from sale of fixed assets	-	-	-
	Sub total	-	-
	Total receipts	30,000	71,396
Payments			
Development Manager costs	16,070	20,000	36,070
Freelance professional fees	5,236	5,225	10,461
Programme costs	1,224	5,739	6,963
Steering group expenses	4,251	-	4,251
Accountancy fees	-	-	-
Meeting expenses	1,405	234	1,639
Trustee expenses	321	-	321
Other office expenses	-	-	-
Other costs	500	-	500
Advertising and promotion	300	-	300
	Sub total	31,198	60,505
Payments relating to asset and investment movements			
Purchases of fixed assets	-	-	-
Purchase of investments	-	-	-
	Sub total	-	-
	Total payments	31,198	60,505
	Net receipts / (payments)	-1,198	10,891
Transfers to / (from) funds	-1,198	1,198	-
	Surplus / (deficit) for year	-	10,891

Culture, Heritage, and Arts Assembly, Argyll and The Isles
A Scottish Charitable Incorporated Organisation

Statement of balances

	Unrestricted funds £	Restricted funds £	Total 2020 £
Opening cash at bank and in hand	-	-	-
Surplus/(Deficit) for the year	10,891	-	10,891
Closing cash at bank and in hand	10,891	-	10,891
Bank and Cash Balances			
Bank current account	10,891	-	10,891
	10,891	-	10,891

Other assets

Other liabilities

On behalf of the trustees

Date:

1 Grants

	Unrestricted funds	Restricted funds	2020 Total
Argyll & Bute Council	41,396	20,000	61,396
Youthlink Scotland	-	10,000	10,000
	<u>41,396</u>	<u>30,000</u>	<u>71,396</u>

2 Employment costs

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

	2020
Staff	<u>-</u>

Key Management Personnel

The key management personnel comprise the Board of Trustees and the Development Manager who supplies services via a contract.

Trustees' expenses and remuneration

The charity trustees were not paid and did not receive any remuneration or benefits in kind in their capacity as trustee during the year. No trustee received payment for professional or other services supplied to the charity.

The Trustees were reimbursed a total of £320.95 for small outlays in their capacities as Trustees in the year.

3 Transactions with trustees and connected persons

There were no related party transactions during the year under review.

4 Funds

Unrestricted and designated funds

	At 1 March 2019	Incoming resources	Outgoing resources	Transfers	At 31 March 2020		
Unrestricted funds	-	41,396	-	29,307	-	1,198	10,891
	-	41,396	-	29,307	-	1,198	10,891

Restricted funds

	At 1 March 2019	Incoming resources	Outgoing resources	Transfers	At 31 March 2020	
Youth project fund	-	10,000	-	11,198	1,198	-
Staff costs fund	-	20,000	-	20,000	-	-
	-	-	-	-	-	-
	-	30,000	-	31,198	1,198	-

Youth project fund

During the year the charity received a grant from Youthlink Scotland towards the cost of developing and delivering a workshop working with young people to develop skills and understanding around arts in a rural environment.

The project costs exceeded the project funding and this was made up out of general funds.

Staff costs fund

During the year the charity received a grant from Argyll and Bute Council towards the costs of employing a development manager