

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 2021

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: c/o MacKay and Co
15 Lochside Street
Oban
PA34 4HP

Trustees: Jo MacLean
David Price (resigned 29 Sept 20)
Seymour Adams
Ellen Potter
Cllr Jim Anderson
Lesley Burr (resigned 29 Sept 20)
Joe Traynor (appointed 29 Sept 20)

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

Trustees' Report
for the year ended 31 March 2021

Introduction

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2021 which are also prepared to meet the requirements for a Trustees' report and accounts for OSCR purposes.

Structure, Governance & Management

CHARTs is a registered SCIO (SC049113). The registered address is 15 Lochside Street, Oban, PA34 4HP.

The CHARTS Board meets quarterly and more often if required. Several sub-groups are in place to support development of the charity. These include a financial sub-committee and a heritage sub-committee group. The Board is responsible for holding regular meetings, and generally controls the activities of the organisation; for example, the board is responsible for monitoring and controlling the financial position of the organisation.

The board comprises the following individuals;

Jo McLean - Chair
Seymour Adams - Vice Chair
Ellen Potter - Chair Finance Sub committee
Joe Traynor
Cllr Jim Anderson

For more information on the Board, see <https://chartsargyllandisles.org/about/>

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 over 440 members (individuals and organisations) and with 413 profiled on the website. See <https://www.chartsargyllandisles.org/members/>

Trustee appointment & introduction

Trustees of the charity 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 (2021-2022):

Director, Communications Coordinator, Heritage Managers (x2).

Other project staff are recruited as appropriate to development and as funding permits. Current staff recruitment includes to support simultaneous Gaelic language meeting translation, and recruitment of staff to help forge stronger links between the arts and tourism sectors. A Digital Marketing Modern Apprenticeship scheme in collaboration with Museums Galleries Scotland is also currently being established.

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 cooperatively and in partnership with others; developing and utilising effective communication across geographic and sectoral boundaries; cooperatively 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

CHARTS was established as a SCIO on 8th March 2019 following 2 years as an organisation in Creative Scotland's portfolio of Place Partnerships. This partnership was the official launching point for CHARTS resulting from many years of development based on an identified need for an organisation to support and contribute to the development of arts and cultural activity in the region from both Creative Scotland and a consultation commissioned by Argyll and Bute Council in 2014.

The focus of the organisation is on developing trust and understanding the needs of the communities it serves; CHARTS' Director works closely with community and cultural leaders and other arts and heritage organisations across mainland and islands to understand gaps in provision and point of need. CHARTS' role is to Connect, Support, Grow and Promote.

During 2020-2021 thus included fundraising and the following initiatives:

- Micro Cluster Networks, Argyll and Isles project, helping to map existing networks and understand and facilitate new place making and arts collective opportunities with GSA's Innovation School, Dr Michael Pierre Johnson
- Awarding Grants through Creative Scotland's Visual Artists and Craft Makers (VACMA) award scheme, bringing this national scheme to Argyll and Bute for the first time.
- Facilitating and producing a new online music festival in partnership with Live Argyll and Dunoon Burgh Hall.
- Supporting Gaelic culture through providing more access to and promotion of Gaelic culture. This included to co-develop with Bòrd na Gàidhlig the Duais Dileab Chalum Chille / The Colmcille Legacy Award, arts and heritage awards scheme linked to the Year of Colmcille, 1500.
- Developing opportunities with partnership agencies for youth arts and heritage accreditation.
- The design and development of the Heritage Horizons project, maximising skills building opportunities in the heritage sector for young people,

History & background (contd)

- Developing 'Wander Argyll' as a pan-Argyll brand and cultural marketing programme, offering members training and support to strengthen their independent and organisational cultural offer.
- Providing a series of webinars for skills development with over 2200 attendees. between March 2019 and December 2020, including through national lockdown.

Infrastructure and Digital Office

A principal objective of the SCIO being to encourage connectivity and a culture of cooperation between members of the CHARTS community, the organisation continually develops its capacity to deliver its services as a Digital First Organisation, complementing all aspects of live delivery.

The digital office, set up early in the life of the charity, enabled continued and increased engagement during lockdown, with accessible systems in place which allow CHARTS to operate efficiently across the vast geographic area of Argyll and Bute. The organisation's continual development of digital assets enables members, staff, project workers and Board as appropriate, to interactively communicate across digital platforms and offers access to information which is readily available to assist network and project development.

The CHARTS website also undergoes continual development to show a directory of individuals and organisations who make up the membership, project details, resource information. Membership support ensures support to develop and promote member business and initiatives and a suite of good governance policy documents developed at the outset of the SCIO helps inform and guide standards of delivery.

Steering Group

A Steering Group, established in January 2020, remains key to the membership infrastructure and ongoing development of CHARTS. To impact at area level, this is designed to align with Council Community Areas and is composed of leading professional representation from key cultural bodies.

Steering group representatives 2020-2021 include:

- Oban and Lorne and the Isles – The Rockfield Centre – Eleanor McKinnon
- Mid Argyll and Kintyre and the Isles - 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
- Arts and Culture - Alasdair Satchel, professional artist

Trustees' Report
for the year ended 31 March 2021

Young People

Since 2019, CHARTS has continued to build capacity towards a Youth Arts and Heritage Advisory Group being established. This aims to link mainland and island interests, grow youth networks and peer-led programming. A consultation and potential programme scoping exercise is currently being undertaken to complement the rapid interest and programme development in this area and reassess youth need as well as the potential for a youth membership scheme of the future, against the backcloth of the pandemic.

CHARTS continues to develop relationships with accreditation bodies and services to support meaningful youth engagement across arts and heritage sectors.

During 2020-2021, CHARTS delivered nationally recognised Arts Awards (Bronze level) linked to Trinity College, to young project participants.

Early 2021, CHARTS was awarded funding from the Scottish Power Foundation to enable the project Heritage Horizons and positively impact on youth engagement, securing a series of educational and skills building placements and other accreditation opportunities across the heritage sector from April 2021.

Building People and Place Profile

Building the profile of members is a key goal of CHARTS and Wander Argyll, our visitor attraction campaign, was adapted during 20-21 to support members during the pandemic. A skills development programme was developed to complement research into network needs. The CHARTS support programme also expanded into the evenings to develop a member-led webinar series as part of the Micro-cluster Networks Argyll and Isles project.

Partnership Development

Partnership building across strategic networks between 2020-2021 included strategic development with the following:

Argyll and Bute Museums and Heritage Forum
Bòrd na Gàidhlig
Live Argyll
The Innovation School at Glasgow School of Art
Support Musicians
Argyll and Isles Tourism Cooperative
Argyll and Bute Integrated Tourism Group
Culture Counts
Social Enterprise Academy
The Scottish Power Foundation
Creative Scotland
Argyll and Bute Council

Membership Support

In alignment with the CHARTS Support Policy and linking into other potential partner networks, member support has included to assist with research and project bids in both arts and heritage fields, helping to develop projects regionally, nationally and internationally. This support assists

Risk Management

The Trustees of CHARTS are responsible for risk management across all operations and governance. The Director 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 SCIO across its second year of activity has been hugely successful in achieving the original aims and ambitions.

A portfolio of projects has been 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, Bòrd na Gàidhlig and Argyll & Bute Council. The management and clarity of monitoring and reporting on these various project funds has been paramount.

Budgets have been allocated appropriately and successful fundraising and partnership building has enabled increased output and additionality beyond expectations in the organisation's second year of operation. Pilot working with Live Argyll to promote the performing arts during lockdown, March 2021, was particularly successful and the organisations continue to consider future joint project plans.

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 in 2019, the organisation's output has more than 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 2021-2022 which is managed and monitored on an ongoing basis.

Trustees' Report
for the year ended 31 March 2021

Trustees' Responsibilities

The Trustees 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 incorporated charity and of the incoming resources and application of resources, including the income and expenditure, of the incorporated charity 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;

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the incorporated charity. They are also responsible for safeguarding the assets of the incorporated charity 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 incorporated charity'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 incorporated charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Culture, Heritage, and Arts Assembly, Argyll and The Isles
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Trustees' Report
for the year ended 31 March 2021

Financial review

Overall, there was a deficit on general funds amounting to £11,904 for the year and a surplus of £14,575 on restricted funds. At the end of March 2021, the charity had a deficit on unrestricted funds of £1,013. There was a grant receivable of £4,137 from Argyll and Bute Council at the year end, received on 29 April 2021 which rectified the position at that time. £14,575 was held in restricted funds at the year end as detailed in note 4. The charity had £13,562 in the bank at the year end.

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 2021.

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
15 Lochside Street
Oban
PA34 4HP

Culture, Heritage, and Arts Assembly, Argyll and The Isles
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SC049113

For the year ended 31 March 2021

	Unrestricted funds	Restricted funds	2021 Total Total funds current period	2020 Total Total funds previous period
	to nearest £	to nearest £	to nearest £	to nearest £
Receipts				
Donations	-	-	-	-
Legacies	-	-	-	-
Grants	43,113	65,941	109,054	71,396
Gross receipts from charitable activities	-	-	-	-
Interest received	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Sub total	43,113	65,941	109,054	71,396
Receipts from asset & investment sales				
Proceeds from sale of fixed assets	-	-	-	-
Sub total	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total receipts	43,113	65,941	109,054	71,396
Payments				
Development Manager costs	35,130	-	35,130	36,070
Freelance professional fees	21,000	-	21,000	10,461
Programme costs	5,802	39,413	45,215	6,963
Steering group expenses	-	-	-	4,251
Accountancy fees	600	-	600	-
Meeting expenses	-	-	-	1,639
Trustee expenses	-	-	-	321
Other office expenses	471	144	615	-
Other costs	1,179	-	1,179	500
Advertising and promotion	2,645	-	2,645	300
	<hr/>	<hr/>	<hr/>	<hr/>
Sub total	66,827	39,556	106,383	60,505
Payments relating to asset and investment movements				
Purchases of fixed assets	-	-	-	-
Purchase of investments	-	-	-	-
Sub total	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total payments	66,827	39,556	106,383	60,505
Net receipts / (payments)	-23,714	26,385	2,671	10,891
Transfers to / (from) funds	<hr/> 11,810	<hr/> -11,810	<hr/> -	<hr/> -
Surplus / (deficit) for year	<hr/> -11,904	<hr/> 14,575	<hr/> 2,671	<hr/> 10,891

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

Statement of balances
As at 31 March 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020
Opening cash at bank and in hand	10,891	-	10,891	-
Surplus/(Deficit) for the year	- 11,904	14,575	2,671	10,891
Closing cash at bank and in hand	<u>- 1,013</u>	<u>14,575</u>	<u>13,562</u>	<u>10,891</u>
Bank and Cash Balances				
Bank current account	- 1,013	14,575	13,562	10,891
	<u>- 1,013</u>	<u>14,575</u>	<u>13,562</u>	<u>10,891</u>

Other assets

Place parntership grant from Argyll & Bute Council received 29/4/21	4,137
Grants in respect of VACMA project due on final submission of reports	2,000

Other liabilities

None

On behalf of the trustees

Date:

1 Grants

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
Creative Scotland and Argyll & Bute Council Place Partnership	43,113	-	43,113	61,396
Youthlink Scotland	-	-	-	10,000
A&B Council - VACMA project	-	9,000	9,000	-
Bord Na Gaidhlig - Colmcille prize	-	10,160	10,160	-
Creative Scotland - Create Networks	-	21,600	21,600	-
Glasgow School of Art - Innovation School	-	12,831	12,831	-
A&B Council - Live Argyll	-	12,350	12,350	-
	43,113	65,941	109,054	71,396

2 Employment costs

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

	2021	2020
Staff	nil	nil

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.

3 Transactions with trustees and connected persons

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

4 Funds

Unrestricted funds

	At 1 March 2020	Incoming resources	Outgoing resources	Transfers	At 31 March 2021
Unrestricted funds	10,891	43,113	- 66,827	11,810 -	1,013
	<u>10,891</u>	<u>43,113</u>	<u>- 66,827</u>	<u>11,810 -</u>	<u>1,013</u>

At the year end, there was a grant receivable from Argyll & Bute Council of £4,137, received into the bank on 29 April 2021. The accounts are prepared on a receipts and payments basis and therefore the grant is not included in income above.

Comparative figures

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

Restricted funds

	At 1 March 2020	Incoming resources	Outgoing resources	Transfers	At 31 March 2021
A&B Council - VACMA project	-	9,000	- 10,500	- 500	2,000
Bord Na Gaidhlig - Colmcille prize	-	10,160	- 4,500	- 4,160	1,500
Creative Scotland - Create Networks	-	21,600	- 9,919	- 5,150	6,531
Glasgow School of Art - Innovation School	-	12,831	- 6,288	-	6,544
A&B Council - Live Argyll	-	12,350	- 8,350	- 2,000	2,000
	<u>-</u>	<u>65,941</u>	<u>- 39,556</u>	<u>- 11,810</u>	<u>14,575</u>

There are grants receivable of £2,000 in relation to the VACMA project on submission of final reports.

Transfers out represent contributions towards overheads as agreed in the funding awards.

Comparative figures

	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	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>30,000</u>	<u>- 31,198</u>	<u>1,198</u>	<u>-</u>

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 contracting a development manager.