

**Highlight Arts (SCIO)**

**Trustees Report  
and  
Accounts**

**31st December 2017**

Client No SC044516



## **Highlight Arts (SCIO)**

### **Charity Information for the period ended 31st December 2017**

#### **Principal Place of Business**

The Melting Pot  
5 Rose Street  
Edinburgh EH2 2PR

#### **Charity Trustees**

Jonathan Atkinson  
Mary Ann DeVlieg  
Elhum Shakerifar  
Julia Farrington  
Sara Maia Jean Isaac  
Jon Davis  
Áine O'Brien

#### **Banker**

Co-operative Bank

#### **Independent Examiner**

**A.W. Scotland CA**  
**10 Craighall Crescent**  
**EH6 4RY**



## Highlight Arts (SCIO)

### Trustees Report for the period ended 31st December 2017

#### Form and purpose of the Charity

The charity was founded as a Scottish Charitable Incorporated Organisation by a constitution dated 12th December 2013.

The principal objective of the charity is to advance education in contemporary culture and of cross cultural dialogue and understanding by means of encouragement of the arts including the providing of performances, events and workshops of international music, literature and film and visual arts. It also aims to advance citizenship and community development.

Anyone over 16 may apply for membership, which has to be approved by the board. Any member may apply to be a trustee. They will be voted in by the current trustees who form the board. The board elects all officers at the A.G.M.

The SCIO is recognised as a Scottish charity by OSCR and is exempt from taxation. The trustees have no liability in the event of the charity being wound up. The Trustees are unpaid and receive no expenses. A day to day leadership and management function is provided by the Director of the charity Amy Walker and the Administrator, Mirja Koponen.

The Trustees are listed on page 1.

#### Activities and Accounts

The year ended 31 December 2017 completed a phase of strategic development for Highlight Arts. After appointing a new part-time Executive Director and six new Trustees in 2016 the organisation successfully raised £5,000 from the Foyle Foundation towards the salary of the Executive Director in 2017, further allowing it to consolidate its organisational structure and deliver its engaging and provocative programme.

The year started with *Highlight Arctic*, a multi-arts festival taking place in venues across Scotland in February and March, featuring film, performance, poetry and visual art from and about the circumpolar North. The aim of the programme was to provide audiences with a richer understanding of the environmental issues of the region and its people at a time of rapid and dramatic environmental and geopolitical change. The festival raised funds from a variety of partners including: Film Hub Scotland (part of the BFI Film Audience Network), Canada Council for the Arts, Danish Arts Foundation, Canadian High Commission, The Norwegian Consulate General, Edinburgh, Troms Fylkeskommune, Seedbed Trust, The Cob Fund, and the University of Aberdeen, and provided Scottish audiences with the rare opportunity to engage with artists living and working in the Arctic region.

During the year, the organisation also continued its focus on Pakistan and presented the outcomes of *Intezaar (The Wait,)* a theatre project responding to the death penalty, developed in collaboration with Lahore-based non-profit human rights law



firm Justice Project Pakistan, with performances at universities in Lahore, Rawalpindi and Faisalabad in April 2017. In October 2017 Highlight Arts and Azad Theatre embarked on *Bus Ka Do* a bus tour of street-theatre performances reworking *Intezaar* in towns and villages across Pakistan culminating in a final performance for The World Day Against the Death Penalty in Karachi.

The trustees consider the financial position of the charity to be satisfactory. The charity had a deficit of £10,070 for the year, but still had a bank balance carried forward at 31<sup>st</sup> December 2017 of £7038.21. The charity aims to have a bank balance equivalent to 3 months expenditure.

#### Statement on Risk

The Trustees have considered the major risks to which the charity could be exposed, and have taken steps to mitigate the effects of such risks.

#### Statement of Trustees Responsibility

The Charities Accounts (Scotland) Regulation 2006 require Trustees to prepare accounts for each financial period which give a true and fair view of the state of affairs of the charity and of the results of the charity for that period.

In preparing the accounts the Trustees are required to

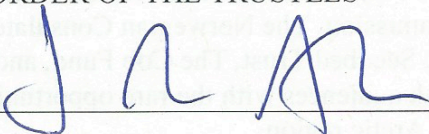
- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are responsible and prudent
- Prepare accounts on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which divulge with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with relevant statutory requirements and the constitution. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention of fraud and other irregularities.

#### Independent Examiner

A.W. Scotland CA was appointed as independent examiner by the Trustees. A resolution will be made to propose his appointment at the Annual General Meeting.

BY ORDER OF THE TRUSTEES

A handwritten signature in blue ink, consisting of stylized initials and a surname, written over a horizontal line.

-Trustee; 3rd September 2018



Independent Examiner's Report to the members of Highlight Arts (SCIO) for the period ended 31st December 2017 set out on pages 5 and 6

Respective Responsibilities of the Board and Examiner

The Charity's Board are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The Board considers 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 Independent Examiner's Statement

My examination is 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 represented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seek explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required for an audit and, consequently, I do not express any opinion on the accounts.

Independent Examiner's Statement

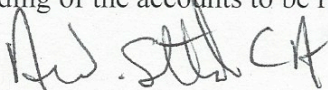
In the course of my examination, no matter has come to my attention

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, and
- to prepare accounts which accord with the accounting records and 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.



A.W. Scotland CA  
10 Craighall Crescent  
Edinburgh  
EH6 4R

3rd September 2018



# Highlight Arts

## Receipts and Payments Account for the year ending 31<sup>st</sup> December 2017

**2016**

**2017**

### Receipts

	From generated funds	
	Project Income	
£19500	City to City: British Council	0
£13302	Arctic	£5607
£5633	EIBF	0
£10032	Intezaar	£8522
0	Intezaar Tour	£5616
£7222	Malta	0
£49689		£19745
	Other Income	
£1379	Donations	0
0	Grants general	£13018
£51068		£32763
1	Financial Income - Bank Interest received	1
<b><u>£51069</u></b>		<b><u>£32764</u></b>

### Payments

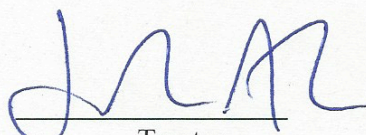
	Payments for projects	
£22740	City to City	0
5533	EIBF new	0
2214	Arctic	£15164
6236	Intezaar	£8005
	Intezaar Tour	£4162
1143	Malta	
£27632		£27331
3361	Other costs	£1097
7702	Research and Development Project	0
1789	Rebranding and AGM	£443
8991	Administrative Expenses and wages	£12447
3	Web	£264
0	Training	£769
350	Independent examiner fees	£350
<b><u>£18485</u></b>		<b><u>£15370</u></b>
<b><u>£56351</u></b>		<b><u>£42701</u></b>

£(5282)	(Deficit) of receipts over payments for year	£(9937)
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Bank Balance being funds brought forward at 1 <sup>st</sup> January 2017	16975
Bank Balance being funds at 31 <sup>st</sup> December 2017	7038

The accounts were approved by the Trustees at the Board Meeting on 3rd September 2018 and signed on behalf of the charity by

  
Trustee

### **Highlight Arts (SCIO)**

#### **Notes To the Accounts Paid ended 31st December 2017**

1. Accounting Policies

The accounts have been prepared on a receipts and payments basis and in accordance with the Statement of Recommended Accounting Practice No 2 - Accounting for Charities (2015) and the Financial Reporting Statement for Smaller Entities (2015).

2. Period of Accounts

The accounts cover the year ended 31st December 2017. The comparative figures cover the period from 1 January - 31 December 2016.

3. Trustees

The Trustees received no remuneration or expenses during the period.

4. Assets and Liabilities

The charity had no known liabilities at 31st December 2017, apart from ongoing expenditure on Arctic projects.

The charity had no debtors or fixed assets at 31<sup>st</sup> December 2017.