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
Ellum 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 Intezooar (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 31st 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

[Signature]

-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
## Receipts and Payments Account for the year ending 31st December 2017

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td>From generated funds</td>
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<tr>
<td>Project Income</td>
<td>City to City: British Council</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Arctic</td>
<td>£5607</td>
</tr>
<tr>
<td></td>
<td>EIBF</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Intezaar</td>
<td>£8522</td>
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<tr>
<td></td>
<td>Intezaar Tour</td>
<td>£5616</td>
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<tr>
<td>Malta</td>
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<td>0</td>
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<tr>
<td><strong>Other Income</strong></td>
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<td>£19745</td>
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<tr>
<td>Donations</td>
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<tr>
<td>Grants general</td>
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<td>£13018</td>
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<td><strong>Financial Income - Bank Interest received</strong></td>
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<td>£32763</td>
</tr>
<tr>
<td></td>
<td></td>
<td>0</td>
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<tr>
<td><strong>Total Receipts</strong></td>
<td></td>
<td><strong>£51069</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>£32764</strong></td>
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</table>

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Payments</strong></td>
<td>Payments for projects</td>
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<tr>
<td>City to City</td>
<td></td>
<td>0</td>
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<tr>
<td>EIBF new</td>
<td></td>
<td>0</td>
</tr>
<tr>
<td>Arctic</td>
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<td>£15164</td>
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<tr>
<td>Intezaar</td>
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<td>£8005</td>
</tr>
<tr>
<td>Intezaar Tour</td>
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<td>£4162</td>
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<tr>
<td>Malta</td>
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<td><strong>Total Payments</strong></td>
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<tr>
<td>Other costs</td>
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<tr>
<td>Research and Development Project</td>
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<td>Rebranding and AGM</td>
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<td>£443</td>
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<td>Administrative Expenses and wages</td>
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<td>Web</td>
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<td>£264</td>
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<td>Training</td>
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<td>Independent examiner fees</td>
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<td><strong>Total Payments</strong></td>
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<td><strong>£15370</strong></td>
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<tr>
<td><strong>Total Receipts - Total Payments</strong></td>
<td></td>
<td><strong>£42701</strong></td>
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</tbody>
</table>

**Deficit of receipts over payments for year**

£(9937)
Bank Balance being funds brought forward at 1st January 2017 16975
Bank Balance being funds at 31st 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

[Signature]
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 31st December 2017.