

# Mid Argyll Arts Association

---

**REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 30 JUNE 2021**

# **MID ARGYLL ARTS ASSOCIATION**

## **Report of the Management Committee For the year ended 30 June 2021**

---

The Management Committee presents this report along with the financial statements of the Association for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out on Page 6 and comply with the Association's constitution and applicable law.

### **Constitution and Objects**

Mid Argyll Arts Association (MAAA) was formed under a constitution dated 23 June 1983 and is a registered charity.

Working within the area of Mid Argyll, the objects of the Association are:

- to foster and promote the understanding and appreciation of the arts
- to increase the accessibility of the arts to the public
- to assist in the presentation and practice of the arts, including music, dance, drama and the spoken word.

These objectives are achieved mainly through a comprehensive programme of concerts showcasing professional musicians from the UK and beyond and, when the opportunity arises, by organising dance and drama events.

### **Organisation**

The members of the Management Committee, holding office as shown, who have served during the accounting period and since then are set out on Page 7. Committee members are appointed at the Annual General Meeting and meet six times a year, or more as required, to monitor, evaluate and control the operation of the Association. Committee members receive no remuneration.

### **Financial review**

The Association receives its funding from Friends' contributions, from ticket sales for concerts, plays, dance performances, etc., and from concert season tickets.

In common with most Scottish Music Clubs, MAAA also receives each year a grant from Chamber Music Scotland (CMS) for our winter series of concerts. Our funding for this year is at the reduced level of £1,150, helping to cover reduced costs in this year when Covid-19 has caused us to cancel concerts and make a contribution to performers of half the agreed fee. A local benefactor contributed the remaining amount needed to bring us close to breaking even, and many large and small donations over the remainder of the year have allowed us to build a fund to prepare us well for the future, whether to cover unexpected costs or to allow us to plan more concerts.

**Investment policy**

Under the constitution, MAAA officers have the power to make any investment which the Committee considers appropriate.

**Reserves policy**

It is the policy of the Association that the year's programme of events should be self-financing as far as possible, and reserves have been accumulated over recent years.

**Risk Management**

The Management Committee has assessed the major risks to which the charity is exposed, in particular to the operations and finances of the charity, and is satisfied that systems are in place, including insurance, to mitigate exposure to any major risk.

**Management Committee**

Law applicable to charities requires a management committee to prepare financial statements for each financial year, which give a true and fair account of the charity's financial activities during the year, and of its financial position at the end of the year.

In preparing these financial statements, the trustees are required to select suitable accounting policies and then apply them consistently and prudently. The financial statements have been prepared on a receipts and payments basis.

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and any other irregularity.

Anne Beckitt (Chair)



## **Independent Examiner's Report to the Trustees of Mid Argyll Arts Association**

I report on the accounts of the charity for the year ended 30 June 2021 which are set out on the following pages.

### **Respective responsibilities of trustees and examiner**

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 (as amended). The charity 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.

### **COVID-19**

Due to the ongoing COVID-19 pandemic and Scottish Government guidance the examination has been carried out on a mainly remote basis, with limited face to face access to trustees. A number of emails have been sent/received and one face to face short meeting have been held between myself and the Treasurer.

### **Independent Examiner's Statement**

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

- 1) which would give me reasonable cause to believe that in any material respect the following requirements have not been met
  - a) to keep accounting records in accordance with the Act and the Accounts Regulations, and
  - b) to prepare accounts which accord with the accounting records and comply with the Accounts Regulations

or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Susanne Hawkby-Whitwell

Date: 09 November 2021

# Mid Argyll Arts Association

## Receipts and Payments Account

for the year ended 30 June 2021


	2021	2020
<b>RECEIPTS</b>		
Tickets		
Season tickets	-	1,950
Single attendance	-	2,351
	-	4,301
Friends' contribution	1,395	1,425
Donations	3,792	1,885
Funding for current year		
Chamber Music Scotland (CMS)	1,150	2,300
Funding for future		
CMS Transition Fund	1,820	-
Tasgadh	450	-
	3,420	-
Other	-	333
<b>TOTAL RECEIPTS</b>	<b>8,607</b>	<b>10,244</b>
<b>PAYMENTS</b>		
Performances		
Performer fees (2021 - cancellations)	2,492	5,150
Accommodation & meals	-	1,640
Travel	-	373
	2,492	7,163
Venue costs		
Hall hire	-	1,028
Piano tuning	-	185
Insurance	95	95
Other	-	22
	95	1,330
Marketing		
Posters/flyers	-	90
Programme (design, printing)	-	66
Press advertising	-	120
Other	50	50
	50	326
Administration		
Postage, phone, stationery	78	12
Website	75	710
Subscriptions	140	389
Other	-	86
	293	1,197
Other		
Workshops, etc	-	100
Performing rights	-	-
EMS conference	-	-
	-	100
<b>TOTAL PAYMENTS</b>	<b>2,930</b>	<b>10,116</b>
<b>NET SURPLUS FOR YEAR</b>	<b>5,677</b>	<b>128</b>

# Mid Argyll Arts Association

## Balance sheet for the year ended 30 June 2021

	<b>2021</b>	<b>2020</b>
<b>Opening funds</b>		
Charity deposit account	6,792	6,792
Current account	5,973	5,902
Cash in hand	57	-
	<u>12,822</u>	<u>12,694</u>
Less Creditors	70	70
	<u><b>12,752</b></u>	<u><b>12,624</b></u>
<b>Funds movement in year</b>		
<u><b>Unrestricted funds</b></u>		
Winter Series - Surplus/(deficit)	(385)	842
Donations	3,792	664
Other activities	-	(1,378)
<u><b>Restricted funds</b></u>		
Grants for future events	2,270	-
	<u>5,677</u>	<u>128</u>
<b>Closing funds</b>	<u><b>18,429</b></u>	<u><b>12,752</b></u>
<b>Represented by:</b>		
Charity deposit account	6,792	6,792
Current account	11,707	5,973
Cash in hand	-	57
	<u>18,499</u>	<u>12,822</u>
Less Creditors	70	70
	<u><b>18,429</b></u>	<u><b>12,752</b></u>

Approved by the committee and signed on its behalf by:



Secretary

11 Oct 2021

Date 10-10-2021

# MID ARGYLL ARTS ASSOCIATION

## Notes to the financial statements For the year ended 30 June 2021

### Accounting Policies

- **Basis of Accounting**  
The financial statements have been prepared on a receipts and payment basis.
- **Resources Expended**  
Expenditure is included on a payment basis and relates to the charitable activity as described elsewhere in this report
- **Income and Grants**  
Donations represent amounts received in the year. Grants received are credited to the statement of financial activities in the year in which they are received.

### Funds note

	<b>2021</b>	<b>2020</b>
<b>Restricted</b>		
CMS Transition Fund	£1,820	-
Tasgadh	£450	-
<b>Total</b>	<b>£2,270</b>	<b>-</b>
<b>Unrestricted</b>	<b>£16,159</b>	<b>£12,752</b>
<b>Total funds</b>	<b>£18,429</b>	<b>£12,752</b>

## MID ARGYLL ARTS ASSOCIATION

<b>Serving during the year on Management Committee</b>		
	Anne Beckitt	Chair; Dance
	Margaret Jacobsen	Secretary
	Sue MacLean	Friends' Secretary
	Ruth Knox	Treasurer
	Peter Hogbin Resigned Sept 2020	
	Avril Stewart Resigned Sept 2020	
<b>Supporting Volunteers</b>		
	Stella Gorringe	Minute Secretary
	Norman Beaton	
	Annemarie Kastelein	
	Rowena Ranger	Music
	Fiona Toner	Music
<b>Charity Number</b>	SC006711	
<b>Operational Address</b>	c/o Galeed, Whitegates Road, Lochgilphead PA31 8SY e-mail <a href="mailto:secretary@maaa.org.uk">secretary@maaa.org.uk</a>	
<b>Independent Examiner</b>	Susanne Hawkby-Whitwell Lower Burnside House Ardrishaig	
<b>Bankers:</b>	Bank of Scotland Poltalloch Street, Lochgilphead, Argyll, PA31 8LW  Virgin Money Jubilee House, Gosforth, Newcastle upon Tyne, NE3 4PL	