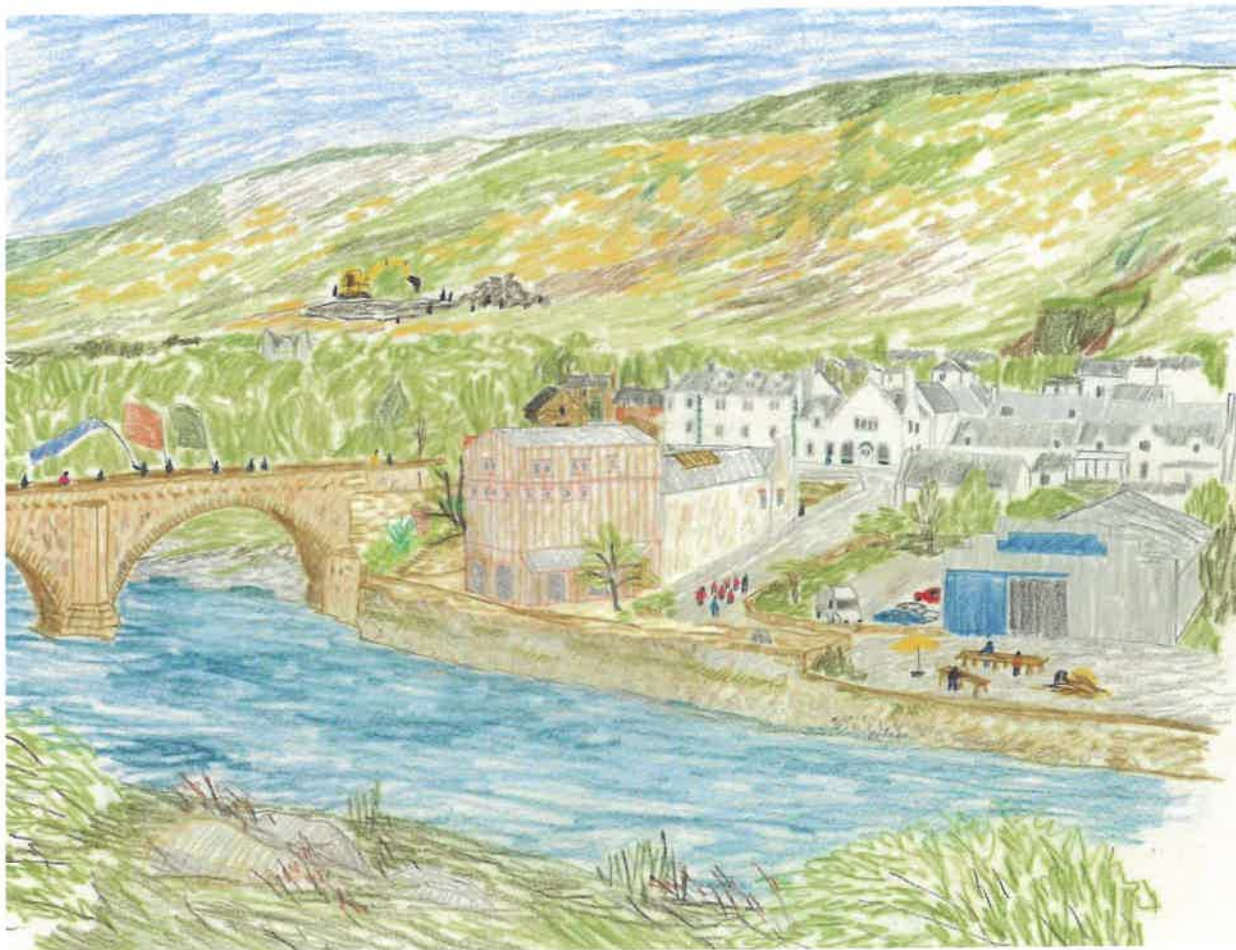




2025 Redevelopment Feasibility Study

HELMSDALE HERITAGE AND ARTS SOCIETY

(a company limited by guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

for the year ended 31 December 2025

timespan

Charity number SC009796

Company registration number SC096873

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Trustee's Annual Report

The trustees, who are also directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025. The trustees report complies with and includes the requirements of a Directors' report in accordance with the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), including the provisions of section 1A relevant to Small Entities, and "Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

1. Reference and administrative details

Registered charity name	Helmsdale Heritage and Arts Society
Charity registration number	SC009796
Company registration number	SC096873
Principal and registered office	Dunrobin Street Helmsdale Sutherland KW8 6JA

The Trustees

The trustees who served the company during the period from 01 January 2025, and up to the date of signing the financial statements, were as follows:

Dr V Checchia
Mr A MacAuslan
Ms A MacDonald
Ms G Maxwell
Dr J Mooney
Dr I Robertson
Ms C Whitfield

Secretary Ms A MacDonald

Independent Examiner Kevin Leitch MA FCCA ATT
Leitch Accountancy Services Limited
3 Beech Avenue
Inverness, IV2 4NN

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Bankers Bank of Scotland
Main Street
Golspie, KW10 6RA

2. Structure, Governance and Management

Governing document

The Helmsdale Heritage Society was formally constituted on 20 January 1986. The name of the society was changed by special resolution and registered with Companies House as Helmsdale Heritage and Arts Society, on 17 September 2008. The society is governed by its Memorandum and Articles of Association. The management of the society is the responsibility of the Board of Directors (also referred to as the Board of Trustees) which is elected under the terms of the articles of constitution.

Structure

The Company is non-profit making, has charitable status and is limited by guarantee.

Legal Name

Although the legal name of the company is Helmsdale Heritage and Arts Society, it is frequently and more commonly referred to as Timespan.

Management

The board of trustees is non-executive, un-remunerated and is as follows:

Name	Position	Area of expertise
Anson MacAuslan	Chair (until June 2025)	Commercial business, project management, community
Jim Mooney	Chair (from June 2025)	Arts, academic, engagement
Alison MacDonald	Secretary	Human resources, employment law, business
Catriona Whitfield	Treasurer	Accountancy, law, charities
Viviana Checchia		Contemporary Art, critical theory, curation
Grace Maxwell		Arts, business, community
Iain Robertson		Heritage, education

From 2025 the procedure for the future selection and induction of new members of the Board was changed to open advertisement, in accordance with best practice:

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- Advertisements will be placed setting out the job description and skills required for new trustees.
- Potential new trustees will be selected from the applicants according to the skills base required for the Board.
- Those selected will be invited to attend and participate in a Board meeting, followed by a meeting with the Chair and another board member to discuss any issues or concerns which may arise, before a final offer is made.
- New trustees are provided with the Memorandum and Articles, current Business plan, minutes of previous Board meetings, policy documents for the organisation and handbooks.
- They are then co-opted onto the Board and formally appointed at the next AGM.

The board has ultimate responsibility. The Director/ Curator, Giulia Gregnanin, who is not a member of the Board of Trustees and is not a company Director, is responsible for the day to day running of the Company. Other members of staff during the year were:

Name	Position
Caroline Kelly	Finance Manager, Shop Manager, Front of House Manager
Jacque Aitken	Digital and Heritage Curator
Laurie Brown	Design and Communications Manager
Sam Harrison	Fundraising Manager and Grant funded Renovation Project Manager
Sofia Cotrona	Marketing & Communications Officer
Sinéad Hargan	Programme Co-ordinator
Karlyn Sutherland	Front of House Manager
Jill Eveleigh	Front of House
Barbara Gray	Front of House
Penny Kane	Front of House
Lisa Macdonald	Front of House
Anne Rutt	Front of House
Anna Gillespie	Cafe Manager, Cleaner
Viktoriya Kanashkova	Cafe Assistant
Shirley Kobiela	Cafe Assistant
Galina Popovska	Cafe Assistant, Cleaner
Anastasia Ulianytska	Cafe Assistant
Ulla Henderson	Cleaner

Committees

The non-executive board is supported by an advisory group on heritage, and other time and

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objective specific committees as required. There is currently sufficient arts expertise within the board to obviate the need for an advisory group.

- Heritage Committee – development of community projects, support of community archive.
- Friends of Timespan – raise much needed funds for our charitable organisation.

3. About Timespan

Background

Timespan is a museum and cultural institution located in Helmsdale. We adopt a holistic approach, using arts, heritage, digital technologies, education, wellbeing, and community building as a catalyst for political, social, cultural, environmental and communal change. Our initiatives are rooted in our local context and resonate globally, addressing urgent contemporary issues from an intersectional perspective. We actively engage with our local and global communities to effect meaningful dialogue and transformation.

In a region marked by historical injustices, defined as rural and remote, and affected by a lack of cultural services, Timespan serves as a vital cultural hub, engaging over 20,000 people annually and reaching an online audience of 110,000 across various platforms.

Our relevance is underscored by our shortlisting for the Art Fund Museum of the Year Award 2021. Our arts, educational, and community-led projects have had a tangible impact on cultural enrichment, well-being, care and conviviality.

Timespan's charitable purposes, in terms of the Charities and Trustee Investment (Scotland) Act 2005, are the advancement of education and the advancement of arts, heritage, culture or science. The general object of the Company is to advance the education of the public generally and particularly the inhabitants of Helmsdale and District for whom community cohesion is a priority, by the promotion of the history of the area and preservation of the culture, heritage and artefacts of the Helmsdale area. To obtain artefacts (historical and/or archaeological) for public display, publish research done on such artefacts or other items of historical interest and support the fully accredited museum in Helmsdale.

Vision

Our vision is to be an institution of the commons: a space where people and communities can come together to cultivate collaborative processes of knowledge exchange, resource sharing and learning. Working through culture, we want to raise questions and inspire people to challenge the matrices of oppression, to build a just world together.

Values

Equity, diversity, inclusion, fair work and sustainability lie at the heart of everything we do, and the following values guide us:

Access: Ensuring that everyone feels welcome and included, with equitable opportunities for participation and engagement.

Solidarity: Standing together in mutual support and unity, particularly in times of challenge.

Kinship and Care: Taking care of each other, of the planet and building deep connections.

Transformation: Empowering people to enact positive change towards a more equitable and sustainable future.

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4. Timespan's Programme, Highlights and Achievements

Programme delivery 2025

2025 marked another significant year for Timespan, defined by major investment, strategic development, national recognition, and an ambitious public programme. Timespan was one of 251 organisations awarded Creative Scotland Multi Year Funding, securing essential core support for 2025 to 2028. This was a crucial achievement for the organisation's stability and sustainability, enabling Timespan to continue operations and develop its integrated programme across heritage, contemporary art, digital research, learning, wellbeing and community participation. 2025 also marked the first year of support from the Paul Hamlyn Foundation's Arts Fund, a three year award that will strengthen Timespan's social impact work across generations through expanded community activity and cultural provision.

This support recognised Timespan's distinctive role as a rural museum and arts organisation based in Helmsdale, with a programme that connects local histories and lived realities to wider regional, national and international questions. As noted by Paul Hamlyn Foundation, Timespan challenges expectations of what is possible in a small remote community through work grounded in climate justice, exploitation, gender inequality, anti racism, and a commitment to sustaining cultural communities.

During the year, Timespan made important progress in its long term organisational development. Assemble and Office Corr Higgins were appointed to lead the feasibility study for the redevelopment of Timespan's building, and in December 2025 the study was completed. This marked a major milestone in rethinking the organisation's future infrastructure, setting out a vision for a more accessible, sustainable and resilient building that can better support Timespan's programme and civic role. Timespan was also selected for Delivering Change: Museum Transformers, a national anti oppression programme led by Museums Galleries Scotland, supporting the organisation to embed access, inclusion and human rights more deeply across its work. Alongside this, the organisation completed its Museum Accreditation Return and carried out a significant store refurbishment and collections care programme, improving conservation conditions, storage systems and long term access to the collection.

Timespan also entered a new phase of international collaboration. In 2025, the organisation joined the HERITALISE consortium, a four year Horizon Europe research project focused on advancing digitisation, visualisation and AI assisted tools for cultural heritage. As a pilot partner, Timespan began developing use cases from its collections and archive in collaboration with the University of St Andrews, ensuring that rural museums are part of shaping the future of European digital heritage infrastructure. In October 2025, Timespan hosted the HERITALISE General Assembly in Helmsdale, welcoming researchers, artists and cultural organisations from across Europe and demonstrating how a small rural museum can act as a significant convening space for international research, while connecting digital innovation to local histories, landscapes and community knowledge.

Alongside this strategic development, Timespan delivered a wide ranging and critically engaged public programme. A major highlight was Red Herring by Joanne Coates, an exhibition examining women's labour and class solidarity through the legacy of the Herring Girls. The exhibition was accompanied by a rich public programme, including the Salt & Silver festival, curated by Joanne Coates, which brought together talks, screenings, workshops, walks, processions and collective gatherings to explore labour history, class, gender and solidarity. Later in the year, Timespan presented kar by Alex Sarkisian, an exhibition and film work exploring cultural erasure, ancestral memory and land justice through connections between Western Armenian histories and the Highland Clearances. Timespan also hosted Rural Spot: Politics of Craft at Samhain, a three day programme developed as part of the European research project Culturality, bringing together local

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makers, artists, researchers and communities through workshops, markets, talks and seasonal celebration.

The People's Mobile Archive continued to expand its reach through screenings, events and community engagement activity, and in 2025 received the Museums Association's Best Small Museum Award. This national recognition affirmed the significance of Timespan's approach to connecting heritage, care and community in the Highlands. Alongside this, the organisation continued to develop participatory collections work through Re:Collection, a project that revisits Timespan's collections through the lenses of climate justice, colonial legacy, gender inequality, land and sea extractivism, and coastal community life. Supported by Esmée Fairbairn Foundation, this work brings local and international perspectives into dialogue and strengthens community participation in collections research, interpretation and storytelling.

Across the year, Timespan continued to deliver year round community and learning activity, including Community Cinema screenings, the Climate Justice Reading Group, the Talking Objects series, poetry workshops and publication, and the Climate Justice Podcasts developed with Helmsdale Primary School. These programmes created opportunities for intergenerational exchange, creative participation and critical discussion, connecting local heritage and everyday experience to wider questions of climate, labour, migration and social justice. Seasonal and community celebrations, including the Summer Opening Party and the Christmas Highland Ukrainian Party, further strengthened Timespan's role as a welcoming civic and cultural space.

Timespan also continued to contribute to wider sector and public debate. In 2025, the organisation took part in the Scottish Parliament Cross Party Group on Culture and Communities, contributed to Museum Ideas at Wellcome Collection, and participated in public discussions on land reform and resistance. Through these contributions, Timespan continued to position rural practice within national conversations on culture, justice, democracy and the future role of museums.

2025 demonstrated Timespan's ability to combine local relevance with national and international reach. Through major funding awards, organisational development, collections care, public programming, international partnerships and community rooted practice, Timespan strengthened its position as a rural museum and cultural organisation working towards a more just, connected and sustainable future.

Highlights and achievements

Arts Fund

Paul Hamlyn Foundation

January 2025 – December 2027

In 2025 Timespan secured a £230,000 multi year award from the Paul Hamlyn Foundation's Arts Fund, supporting our work from 2025 to 2027 to deepen social impact through culture. The investment enables us to expand community programmes and sustain provision across generations, including new out of school activities for young people, ongoing wellbeing work with older residents, and an enhanced cultural offer through exhibitions, talks, screenings and performances, strengthening our integrated museum and cultural model in a rural and remote context.

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Heritalise Horizon Europe Consortium January 2025 – December 2028

In early 2025, Timespan began work as a Scottish pilot site for HERITALISE, a Horizon Europe funded consortium advancing digitisation, visualisation and AI assisted data processing for cultural heritage, designed to feed into the European Collaborative Cloud for Cultural Heritage. Following the kick off meeting on 24 January 2025 in Barcelona, Timespan started preparing use cases from our collections and archive, working closely with our associated partner University of St Andrews. The wider consortium brings together Idp Ingenieria Y Arquitectura Iberia SL, Fundacion Tekniker, Fundacion Santa Maria la Real del Patrimonio Historico, and Comet Global Innovation, Consorzio delle Residenze Reali Sabaude, Politecnico di Torino, La Venaria Reale, Heritage Malta, Building Digital Twin Association, Open Geospatial Consortium Europe, European Innovation Marketplace ASBL, Technologiko Panepistimio Kyprou, Europeana Foundation, Stichting European Museum Academy, and the West Highland Museum. Across four years, this partnership will test and refine tools in real museum contexts, ensuring rural organisations like Timespan can shape European digital heritage infrastructure while strengthening long term access, resilience and stewardship.

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Appointment of Assemble and Office Corr Higgins Feasibility Study for Timespan's Capital Redevelopment January 2025

In January 2025 Timespan appointed Turner Prize winning practice Assemble, working with Office Corr Higgins, to lead the first phase of our capital redevelopment through a RIAS competition process. The team was commissioned to deliver a feasibility study for our 600 m² waterfront site in Helmsdale, with a brief focused on improving sustainability, accessibility and communities engagement, and on strengthening facilities for visitors and staff within our former herring curing yard building. The feasibility study was supported by Museums Galleries Scotland and the National Lottery Heritage Fund, to develop design options and costings to RIBA Stage 2, providing the evidence base for future investment decisions.

Multi-Year Funding Creative Scotland 2025 – 2028

In January 2025 Timespan secured Multi Year Funding from Creative Scotland, providing £710,941 of core support over the years 2025 to 2028 and giving vital stability after a sustained period of financial pressure. This investment underpins our day to day operations and enables us to keep developing an ambitious, integrated programme across arts, heritage, digital technologies, education, wellbeing and community building, tackling local issues with a global perspective. Creative Scotland's decision recognises Timespan's long term vision to grow as an Institution of the Commons, and reflects the collective work of our staff team, volunteers, trustees, artists and community.

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Delivering Change Museums Transformer Programme 2025 – 2027

In 2025 Timespan was selected as one of 17 organisations in Delivering Change: Museum Transformers, Museums Galleries Scotland's anti oppression programme supported by The National Lottery Heritage Fund and the Scottish Government. Through a structured programme of coaching, reflection and peer to peer support, this investment strengthens our staff capacity to turn access and inclusion priorities into embedded practice across our museum, public programme, partnerships and workforce development. The programme supports Timespan to deepen authentic relationships with local communities, widen participation, and build sustainable organisational change grounded in human rights and anti oppressive approaches.



Preserving A Place: Gaelic Place Names & Climate Change 13 February 2025

With the Glasgow Zine Library we explored the Gaelic language and the legacy of place names, examining their intrinsic value in helping us understand climate change, land use, and colonialism, as well as the Gaelic folklore that inspires climate justice, zine-making and community action. This session was online and included examples from East Sutherland and Glasgow and was hosted by Jacquie Aitken, Digital and Heritage Curator.

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IN-BETWEEN

THE FILM FESTIVAL

PLACE

Featuring three short films by local filmmakers created as part of the Poetic Film School initiative including:

TEND
THE FARR OGHAM
PLIGHTING THE ORD AN LUIRG

Sat 22nd Feb
6:30-8:30pm

timespan

In Between Film Festival **22 February 2025**

The screening included three short films 'TEND', 'THE FAR OGHAM' and 'PLIGHTING THE ORD AN LUIRG' created as part of the Poetic Film School initiative supporting local filmmakers in training sessions at Timespan, Lairg & District Learning Centre and Strathnaver Museum.

The films explore local stories, such as that of the nurse Ishbel Macrae (Macleod), and showcase the work of filmmakers as part of our community.

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The People's Mobile Archive



Community Cinema

Timespan's Community Cinema presents fortnightly, low barrier film screenings that bring people together to explore climate crisis, labour and social justice through international documentary and archival film. Each screening is followed by *The Voices that Shaped Us* in the Library Lounge, an informal discussion space for sharing stories and reflections.



1 March 2025 – *The Ant and the Grasshopper* (Raj Patel and Zak Piper, USA)

A documentary following Anita, a farmer in Malawi, as she challenges gendered labour roles and confronts drought and flooding driven by the climate crisis, later taking her testimony to audiences in the United States.

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8 March 2025 – Scottish archive programme

Neil Gunn: Light in the North (22 mins), *Caller Herrin* (1947, 18 mins), and *Kippers* (1952, 7 mins). A short film selection linking Highland literary and political history to fishing heritage, labour and coastal life, connecting local memory to wider social change.

5 April 2025 – *Metamorphosis* (Nova Ami and Velcrow Ripper, Canada, 85 mins)

A visually rich film on how environmental crises are reshaping society, weaving voices from artists, scientists, thinkers and children to consider systemic change, resilience and possible futures.

19 April 2025 – *Eating Up Easter* (Sergio Mata'u Rapu, USA, 75 mins)

A portrait of Rapa Nui (Easter Island) facing environmental and social strain under rapid tourism growth and development, prompting discussion on sustainability, extractive economies and community agency.

Climate Justice Reading Group

Alternating Thursdays 2-3pm in Timespan's Library Lounge



Climate Justice Reading Group

A relaxed facilitated group using short texts to explore climate justice through different perspectives, including colonisation, labour, ecology and Indigenous knowledge.

17 April 2025 – *Remote Islands and Climate Refugees*

Virtual tour and readings from Judith Schalansky's *Pocket Atlas of Remote Islands*, linking remoteness, colonisation and climate displacement.

1 May 2025 – *Salt in My Wounds*

Archival evidence on herring gutters' injuries, access to healthcare, and struggles for workers' rights.

15 May 2025 – *Seagrass and Oysters*

Focus on Restoration Forth (launched 2022) and community led habitat restoration in the Firth of Forth.

29 May 2025 – *Women Writing for Climate Justice*

Readings by women writers addressing the climate crisis, nature exploitation and alternative futures.

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Talking Objects:

Shared Memories & Stories

Alternating Thursdays 2-3pm in Timespan's Library Lounge



Talking Objects: Shared Memories & Stories

A collections based conversation series using artefacts and archival material to prompt storytelling about everyday life, work, village change, and local environmental shifts.

24 April 2025 – *Changing Landscapes*

Using historic maps to trace land use change in Kildonan and Loth, including agriculture, industry and deforestation.

8 May 2025 – *Waves, Wind, and Clouds*

Exploring weather and climate change across 250 years through archival images of snowstorms, floods and heatwaves.

22 May 2025 – *Working Claes'*

Looking at working clothing from the collection and discussing textile production, durability and Scotland's colonial trade links.

5 June 2025 – *Songs of Protests*

Local music and protest songs as tools for collective voice and social change.



Museum Redevelopment Consultation 1

7, 8 March 2025

In March 2025 Timespan held its first community consultation for the building redevelopment, led by Assemble and Office Corr Higgins and bringing together local residents, audiences and staff to shape priorities for the refurbishment. The session looked closely at how the building currently functions and what it should offer local, national and international communities, ensuring the redevelopment is grounded in shared needs and aspirations. Early feedback highlighted the need for improved facilities, more seating and social space, enhanced museum displays, stronger provision for young people, and better green spaces.

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Joanne Coates

Red Herring

29 March – 26 October 2025

Timespan presented *Joanne Coates: Red Herring*, an exhibition developed through Joanne's six month residency in Helmsdale that examined women's labour and class solidarity through the legacy of the Herring Girls. Combining photography, installation, ceramics, archival material and performance, Joanne's exhibition reclaims working class women's histories, foregrounds collective resistance including the 1936 Great Yarmouth strike, and connects Helmsdale's local experience of the herring economy to wider transatlantic systems of labour and extraction.

The exhibition was created Joanne through archival research and community collaboration, including a newly commissioned *Herring Crown* created with Helmsdale Primary School and Patricia Neimann, and a participatory programme that invited residents and visitors to contribute portraits and stories to a living local archive.



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Summer Season Opening Party 28th March

On 29 March 2025 Timespan launched the 2025 summer season with an evening opening party that combined public celebration with programme delivery. The event marked the opening of *Red Herring* by Joanne Coates, and provided a platform to acknowledge ongoing support from Creative Scotland, alongside a mixed programme of cultural activity for all ages. Highlights included a performance of traditional Herring Girls songs by the Made in Helmsdale Choir, an affordable shared meal, and an evening of live music featuring local young musicians followed by a DJ set, supporting community connection and local talent.

**POETRY
WORKSHOPS
OF PEOPLE AND
THE SEA**

a series of free poetry writing workshops with poet and researcher Cáit O'Neill McCullagh.

We will be exploring more sustaining and sustainable relationships with, on, and in the sea through composing new maritime mythologies inspired by Helmsdale's pasts and inspiring more possible futures for the world. The workshops will culminate in a publication of participants' poems, and a ceilidh celebrating performances of these new coastal works.

Wed 19th March 10am-1pm	Wed 26th March 10am-1pm	Wed 2nd April 10am-1pm	Wed 9th April 10am-1pm
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(refreshments provided in every workshop) For more information please visit our website

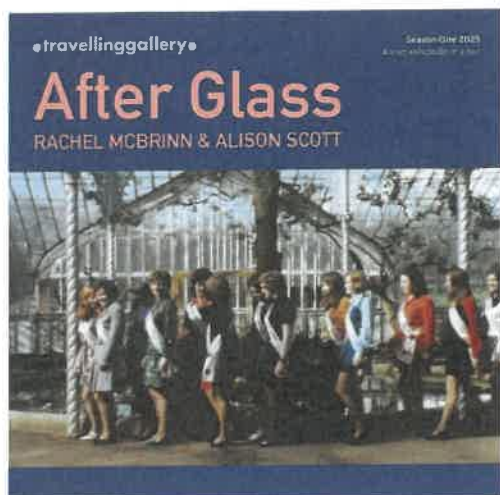
Of People and Sea Poetry Workshops 19 March, 26 March, 2 April, 9 April

Between 19 March and 16 April 2025, Timespan delivered Poetry of People and the Sea, a programme of poetry workshops led by poet and researcher Cáit O'Neill McCullagh. Across four weekly writing workshops and a performance workshop (19 March to 9 April), participants developed new poems responding to Timespan's maritime collections and archival images, exploring ecopoetry, coastal lore and the creation of new maritime mythologies that connect local histories to climate and social futures. The programme culminated in a new community publication, distributed to 200 plus households in Loth and Kildonan and stocked in the Timespan shop, with the book also serving as a tribute to Helmsdale community advocate Gary MacMillan.

Poetry of People and the Sea Open Mic Event on Saturday, 31st of May, 7 PM to 9.30 PM.

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Travelling Gallery 2 May 2025

We partnered with Travelling Gallery, Scotland's gallery in a bus touring since 1978, to bring a free contemporary art exhibition to Helmsdale Harbour. The Travelling Gallery bus hosted new collaborative work by artists Rachel McBrinn and Alison Scott, developed from research into the recent decommissioning of the glasshouses at St Andrews Botanic Garden and the layered histories of these structures. The event provided an accessible, drop-in exhibition experience in a public outdoor setting, expanding contemporary art access for local residents and visitors.



Climate Justice Podcasts April 2025 – April 2026

Timespan partnered with Helmsdale Primary School to launch Climate Justice Podcasts, a youth led series created by pupils aged 9 to 11 that builds digital skills while opening up local conversation about climate change in a remote Highland context. Pupils learned microphone

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technique, basic audio recording and interview practice, developed their own scripts and question sets, and led their first intergenerational interview session with four local residents, using prompts on childhood winters, music, lived experience and observed environmental change. The series will expand to further interviews with community members and regional climate and biodiversity organisations, alongside artists and writers, with completed episodes shared on audio platforms to support climate adaptation discussion and community action.



Daughters of the North: Jean Gordon & Mary, Queen of Scots **Jennifer Morag Henderson** **12 April 2025**

Timespan hosted a public author talk with Jennifer Henderson to mark the launch of the new paperback edition of *Daughters of the North*. The event introduced audiences to Henderson's biography of Jean Gordon, Countess of Sutherland, and reframed a well known period of Scottish history by centring women's lives, power and agency. Through Jean's story, the talk traced connections between Mary, Queen of Scots' court and the politics of the far north, including kinship, feuds and territorial conflict, and explored Jean Gordon's legacy for the Earldom of Sutherland.

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Store Room Refurbished May 2025

Thanks to the support of the Association of Independent Museums, The National Archives, and the Baxter Foundation completed a storeroom refurbishment and collection care programme, resolving damp and a mould outbreak and returning the collection to fit for purpose storage. Floor and fittings have been upgraded, new shelving and workstations installed, and we improved environmental control with a dehumidifier, thermostatic heating and LED lighting. With guidance from conservation specialist Jeanette Pearson (High Life Highland), staff and volunteers cleaned and repacked 3,000 plus objects using conservation grade materials, improving access, handling safety and long term preservation.

Timespan is embarking on an
EXCITING NEW REDESIGN and
we want to **HEAR FROM YOU!**

Come and **MEET THE ARCHITECTS**
to find out more at one of our upcoming
consultation days at Timespan on

Fri May 9th Sat May 10th
11:30am-1:30pm 11:30am-1:30pm

In these second consultations, we'll focus
on practical design ideas for the building's
redevelopment — from how spaces could
work better, what materials we might use,
and how to make the most of the site.



Timespan, Dunrobin Street, Helmsdale, KW8 6JA

Museum Redevelopment Consultation 2 9 – 10 May 2025

Our second community consultation allowed people to come along and share ideas about how current spaces could work better, what materials they would like to see used in the redevelopment, and how to make the most of the site.

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Mediterranea 20 Young Artist Biennale

Timespan sustained its participation in the BJCEM network and supported international visibility for artists based in Scotland, including celebrating Emma Lewis Jones representing Scotland at BJCEM Mediterranea 20 – Young Artists Biennale. For the biennale, Lewis Jones presented two large tubular flags or windsocks installed outdoors, made from found hi visibility workwear and urban flotsam. The work reframes the flag away from nationalism and territorial power, using movement, weather and reused material to signal urgency, change and collective responsibility, aligning with the artist's wider practice across performance and installation grounded in social justice and community responsive methods.



Book Launch *And The Shepherd Sang* 3 June 2025

Timespan hosted the launch of *And The Shepherd Sang: The Memoirs of Colin MacDonald, a Sutherland Shepherd*, edited and published by his son **Alexander James MacDonald**. The event shared first hand accounts of estate life, rivers and moorland work in Sutherland through readings and conversation, offering audiences a grounded social history shaped by local voice, memory and place based knowledge. The evening included a talk, storytelling and a book signing, with copies available for purchase, supporting both community heritage engagement and earned income through retail.

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Scottish Parliament Cross Party Group Culture & Communities 5 June 2025

Timespan's Director and Curator, Giulia Gregnanin, was invited to speak at the Scottish Parliament's Cross Party Group on Culture and Communities, contributing to a session on the role of cultural institutions in countering isolation, deepening division and the rise of far right narratives. Speaking from Timespan's rural context in Helmsdale, she set out an approach to culture that does not aim to smooth over conflict, but to hold complexity, surface power and inequality, and create conditions for unlearning and shared futures. The contribution positioned museums as never neutral, particularly in places shaped by land dispossession, extractive economies and reduced public services, and framed Timespan's work as civic infrastructure that connects local histories to wider movements for justice.



Salt & Silver Festival 20-22 June

Salt and Silver Festival was a three day public programme of talks, workshops and participatory events developed as a public programme of the exhibition *Red Herring* by Joanne Coates. The

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festival combined artist-led and research-led activity with community celebration: sessions explored the Herring Girls' labour conditions, class politics and women's organising, alongside practical making and writing workshops that supported storytelling and intergenerational exchange. It also included live moments of collective gathering, with opportunities for shared food, music and informal discussion, and outdoor activity that connected local tradition to themes of care, renewal and solidarity.

Events part of the festival:

"Silver Daughters", with Beverley Carruthers, Duncan Forbes

Screening of *Guttin' Quines* (2025) and presentation of the sound work *Gu'un the Fish n'that* (2024), followed by a Q and A.

"A Kind of Freedom: Stories from the Herring Girls", with Dr Jill de Fresnes

Multimedia talk drawing on oral histories, interviews and photographs to explore how herring girls lived, travelled and worked, and the forms of freedom, joy, hardship and community they built.

Red Herring exhibition tour with Joanne Coates, Giulia Gregnanin

A Transversal Reading of Class with Jennifer Jasmine White, Yvette Taylor, Fadzai Mwakutuya, Hussein Mitha. Chaired by: Joanne Coates, Giulia Gregnanin

Panel and audience discussion on how class is embodied, narrated and resisted, examined through intersections with gender, race and sexuality, and linked to solidarity building across local and international struggles.

Solstice Ceremony and procession with Mirren Kessling

Procession through Helmsdale to the shore via sites linked to herring girls' histories, followed by meditation, collective wishing and a reimagined, collective crowning ritual using the Herring Crown.

Solstice Barbecue, Poetry and Music, Cáit O'Neill McCullagh (with local poets), and music from April Sutherland & Aileen Ogilvie. With support of Friends of Timespan

Words from the Shore. With Heritage & Digital Curator Jacquie Aitken and artist JJ Fadaka
Heritage walk connecting local shoreline sites, collection knowledge and contemporary stories, paired with spoken word performance on labour, resistance, solidarity and hope.

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Local Heroes of the Land Reform Movement 28 June 2026

A half day public programme exploring the Highland Land League's local history and legacy in Kildonan and Loth. The day combined two illustrated talks by retired journalist Audrey Munro and local historian Esther Macdonald sharing biographical and place based research on key land leaguers, crofting communities and political organising, including figures such as Donald Watson, Angus Sutherland MP and John MacLeod MP. A pay what you can light lunch created space for informal discussion, followed by a guided minibus tour to Gartymore and West Helmsdale, visiting significant sites including land leaguers' homes and the Land League Cairn on the croft of John Fraser, linking archive knowledge to landscape and lived heritage.

Railway History by Michael Willmot 5 July 2025

A talk by Michael Willmot of Helmsdale Station CIC, delivered as a contribution to Railway 200, the bicentenary of passenger carrying railways. Drawing on railway posters from the last two centuries, Willmot explored how advertising shaped public attitudes to rail travel and revealed changing ideas about technology, design and everyday life. Through poster artworks and their captions, the talk traced advances in engineering and graphic communication, alongside the social concerns reflected in contemporary slogans. The event connected local railway heritage with wider national histories and showcased a rich visual culture of poster design across a 200 year period.

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Scottish Land Reform and Resistance 5 July 2025

In 2025 Timespan contributed to national sector dialogue on land justice through a panel contribution by our Digital and Heritage Curator, Jacqueline Aitken, at Glasgow Zine Fest (Glasgow Zine Library). The panel, *Scottish Land Reform and Resistance*, brought together speakers with perspectives from Skye, Sutherland and Lewis to examine historic land injustice, the role of women in land resistance, and the continuing relevance of community led action including buyouts in the context of concentrated private land ownership. The session also highlighted song and writing, including Gaelic material, as tools for sustaining cultural memory and public understanding, informing the development of related themes within Timespan's Library Lounge programme.

Museum Redevelopment Consultation 3 22 July 2025

Our third public consultation building on earlier events in order to inform the conclusions of our feasibility study.

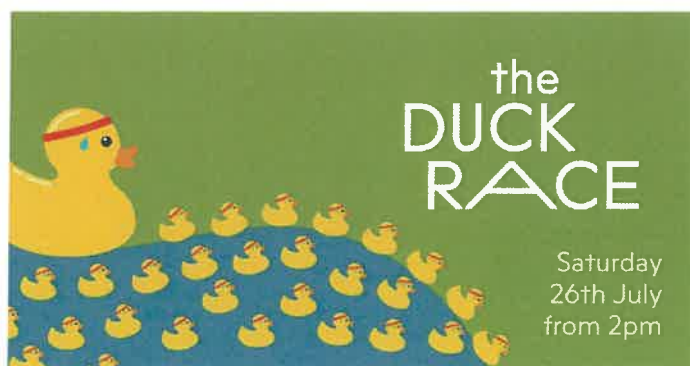
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Helmsdale Highland Games 15 August 2025

Timespan took part in the Helmsdale and District Highland Games in 2025 with a public engagement stall that shared local heritage through an accessible display of archival and school photographs, selected collection objects, and local history books and photo books for sale, supported by a prize raffle. The stand created a welcoming space for informal storytelling and community knowledge sharing, and featured the Herring Crown, a new commission developed by artist Joanne Coates with Helmsdale Primary School and jewellery maker Patricia Niemann as part of *Red Herring*. By presenting the crown alongside children's workshop outcomes, the Games activation connected the contemporary exhibition to village life and strengthened intergenerational participation.



Duck Race 26 July 2025

The Friends of Timespan delivered the annual Duck Race, a community fundraising event designed to bring residents and visitors together through low barrier activity for all ages. The afternoon programme included a barbecue, face painting, and the Duck Race itself, with ducks launched from Telford Bridge and prizes awarded.

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Archaeology and heritage aspects of the Spittal-Beaully application and objection procedures

27 August 2025

Timespan hosted a public information meeting on the archaeology and heritage implications of the proposed **Spittal to Beaully** route, with a focus on impacts across the parishes of **Loth and Kildonan**. The session brought local heritage groups and residents together to understand potential effects on nationally protected and locally significant archaeological landscapes and historic sites and provided practical guidance on the application process and how individuals and organisations could submit objections. Follow up information was made available by email to support wider access to the briefing.

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CinemaAttic's Viva Palestina! 26 September 2025

Timespan hosted CinemaAttic's Viva Palestina! touring short film programme, presenting a curated selection of Palestinian drama, romance and documentary. The screening combined cultural presentation with solidarity fundraising through pay what you can tickets and donations, raising proceeds for Amplify Gaza Community Resilience Projects Fund and Plant a Tree in Palestine. The programme included *The Flowers Stand Silently, Witnessing* (Theo Panagopoulos, 2024), *Palestine Islands* (Julien Menanteau and Nour Ben Salem, 2023), *Your Father Was Born 100 Years Old*, and *So Was the Nakba* (Razan AlSalah, 2018), *Bonboné* (Rakan Mayasi, 2017), and *Vibrations from Gaza* (Rehab Nazza, 2023), using film to support public understanding of occupation, displacement and lived experience, and to mobilise practical support.



Splore 21 September 2025

Timespan welcomed **SPLORE** for two family performances designed for children and carers to imagine practical and hopeful responses to the climate crisis. The programme offered two age appropriate shows, ensuring accessibility across different stages of childhood while creating a shared space for learning through play, storytelling and collective imagination.

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Museum Ideas 2025 17 September 2025

Timespan contributed to sector research and advocacy by participating in the Museum Ideas 2025 conference at the Wellcome Collection, organised by Museum ID. Timespan's Director and Curator, Giulia Gregnanin, delivered a presentation titled *Redefining the Museum as a Shared Resource: Becoming an Institution of the Commons*, sharing our organisational model and key projects in development. The conference convened international museum leaders and practitioners to debate institutional purpose, public value and accountability, and provided a platform for Timespan to position rural practice within national and international conversations about legitimacy, equity and long term sustainability in the museum sector.



Heritalise at Timespan 8-9 October 2025

In October 2025, Timespan hosted the HERITALISE General Assembly in Helmsdale as part of the Horizon Europe funded project exploring the future of digital heritage. Bringing together researchers, artists and cultural organisations from across Europe, the gathering positioned Timespan and Helmsdale within an international conversation on heritage digitisation, climate

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justice and decolonisation. Alongside the consortium's working sessions, Timespan delivered a public programme including talks, a community evening organised with the Friends of Timespan, and a field visit to the Flow Country UNESCO World Heritage Site. Hosting HERITALISE demonstrated how a small rural museum can act as a significant convening space for international research while connecting digital innovation to local histories, landscapes and community knowledge.



The People's Mobile Archive - Best Small Museum Project, Museum Association 8 October 2025

In 2025, Timespan's People's Mobile Archive received the Best Small Museum Award at the Museums Association's Museums Change Lives Awards, recognising the project's impact in connecting heritage, care and community in the Highlands. The award marked important external recognition of Timespan's socially engaged approach to heritage, and of the work of staff, volunteers, partners and participants who have shaped the project. Particular credit is due to Jacqueline Aitken, whose curatorial vision and sustained commitment have been central to the development of the People's Mobile Archive. This achievement reflects the strength of the wider Timespan community and the organisation's commitment to heritage as a tool for connection, wellbeing and collective participation.



Rural Spot: Politics of Craft at Samhain 31 October - 2 November 2025

Timespan hosted *Rural Spot: Politics of Craft at Samhain*, a three day programme in Helmsdale that brought together local makers, artists, researchers and communities through craft, folklore and

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seasonal celebration. Developed as part of the European research project *Culturality*, the programme explored craft as a site of heritage, survival, shared knowledge and critical reflection in the Highlands. Activity included a participatory session on craft futures in Sutherland and Caithness, craft markets featuring regional makers, artist talks, practical workshops, and community events including the annual Spooky Walk, Dusking ritual and Samhain Party. The programme strengthened local creative networks, supported rural makers, and demonstrated Timespan's approach to combining heritage, civic participation and contemporary cultural debate.



Alex Sarkisian - Kar

Exhibition

23 November 2025 - 1 March 2026

Timespan presented *kar* by Alex Sarkisian, an exhibition and film work exploring the survival of Western Armenian ancestral places through landscapes, monasteries and cities marked by ruin, erasure and state violence. Through an intergenerational return to the artist's ancestral home, the work addressed questions of memory, loss and witnessing, while opening a wider reflection on cultural destruction and the politics of preservation. At Timespan, the exhibition was placed in dialogue with the Highland Clearances and the organisation's wider work on land justice, drawing connections between Armenian and Highland histories of dispossession, displacement and contested belonging. In doing so, *kar* extended Timespan's programme of internationally engaged contemporary art while grounding it in local histories and critical debate.

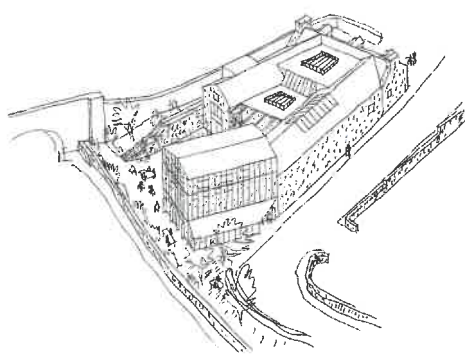
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Highland Ukrainian Christmas Party 13 December

Timespan hosted the *Christmas Highland Ukrainian Party*, a community celebration bringing together Scottish and Ukrainian food, music, dance and seasonal activities for children and families. Through shared meals, an open mic session, ceilidh dancing, children's crafts and a performance by the Helmsdale Choir, the day created an inclusive and welcoming space for cultural exchange, intergenerational participation and community celebration. The event reflected Timespan's commitment to heritage as a tool for connection, care and belonging, and to supporting solidarity and participation across Helmsdale's diverse communities.



Timespan Capital Redevelopment Feasibility Study December 2025

In December 2025, Timespan completed the feasibility study for the redevelopment of its Helmsdale building. Developed by Assemble with Office Corr Higgins, the study sets out a new model for the rural museum: outward looking, globally engaged, and grounded in justice, accessibility and civic use. It rethinks the building not simply as physical infrastructure, but as shared cultural space shaped by the principles of the commons, with improved capacity for heritage, contemporary art, digital research and community participation. The study also establishes a design approach rooted in climate justice, care and long term resilience, prioritising retention, adaptability and low carbon strategies. Its completion marks a significant milestone in Timespan's long term development and provides a strong foundation for the next phase of planning and fundraising.

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5. Financial review

Reserves Policy

The Trustees have established a policy whereby the unrestricted reserves held should be equivalent to at least 3 months of unrestricted, non-programme, non-discretionary expenditure (essentially overheads and salaries) which for the current year was approximately £59,700.

The Trustees have re-examined the charity's requirements for reserves in the light of the main risks to the charity after a number of very challenging years. Following the difficult post-pandemic years, the policy of retaining three months of non-discretionary expenditure in reserve would only have been achievable by selling assets in the years to December 2024 and December 2025, the Trustees took an informed decision to use the charity's reserves to maintain the programme and employment at a level necessary to successfully secure and maintain multi-year funding from Creative Scotland, this funding commenced in April 2025. After an improved trading and funding year in 2025 the level of unrestricted reserves has increased from 1.6 months at December 2024 to 2.6 months at December 2025. The Trustees are committed to working to rebuild reserves to the policy level and hope to achieve this by the end of 2026. The Trustees continue to closely monitor financial performance and forecasts. Financial projections are updated regularly reflecting additional information on income streams and grant applications. The Trustees recognise the importance of prudent management of the charity's resources during this challenging period. Following consideration of the cash flow projections, the Trustees are satisfied that the charity can continue to meet its future liabilities as they fall due.

Year-end review of financial position

The past few years have been financially challenging, and we want to express our deepest gratitude to our team, volunteers, board, artists, community and visitors for their continued support. The result for the year was a surplus reflecting improved funding and trading and this has allowed us to start to rebuild our reserves to policy level.

In April 2025 we began to receive Multi Year Funding awarded by Creative Scotland. This funding secures our core operations and enables us to continue developing a cultural programme that tackles local issues with a global perspective. The key factors in 2025 are:

- Our costs and overheads, as with those for other organisations and individuals, have increased significantly over recent years.
- At a time when we strive to pay the real living wage for hourly paid staff and pay an industry comparable salary to salaried staff, and despite the improved funding from Creative Scotland, we still require to raise a substantial amount of additional funding in order to deliver our annual programme, cover our salary costs and meet our overhead costs as well as fundraising for additional projects.
- The Service Level Agreement (which all independent museums receive from the Highland Council in return for providing museum services) for 2025/26 is less than 40% of that paid in 2010/11 prior to the implementation of cuts by the Highland Council, whilst the associated obligations have been unchanged over that same period and the costs of providing these services have increased substantially.
- The introduction of Timespan's Community Card for residents of our parish and neighbouring parishes has been a success over the past 3 years. To date, almost 300 cards have been issued.

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- Footfall has been largely maintained at total visitors around the 15,000 mark, with May to August's total visitors all exceeding the summer visitor target of 2,000 per month. Those choosing to enter the museum were down slightly against 2024
- The café had continued with its' significantly improved financial performance. Total café visitors were in excess of 9,500 and Anna's menu and her purchasing and management skills again deserve a special mention.
- During 2019 the Highland Council awarded Timespan 100% charity rates relief, and this has continued during the current year.
- We have continued our efforts to control our overhead costs, although utility costs remain high and we continued to carry out essential repairs and maintenance tasks.

As a result of these factors a summary of our financial results (rounded to the nearest £'000) is:

- Total income for the year was £468,000, up from £352,000 in 2024.
- Total income was made up of £369,000 of unrestricted income and £99,000 of restricted income received for specific projects (2024 - £238,000 unrestricted and £113,000 restricted income).
- Our net position (income less expenditure) for 2025 is a surplus of just under £25,500 in unrestricted funds (2024 – deficit of just under £3,800) and net spend of £7,000 in restricted funds being the spend of project funds previously received in advance (2024 - net income of £24,000). This continues the pattern of improvement of the previous 2 years.
- As a result, at the end of the year we had unrestricted income funds of £136,532 and restricted income funds of £58,689.

The unrestricted income funds relate primarily to the carrying value of our long leasehold land and buildings and our working capital. The restricted income funds relate to grant funding received for specific projects.

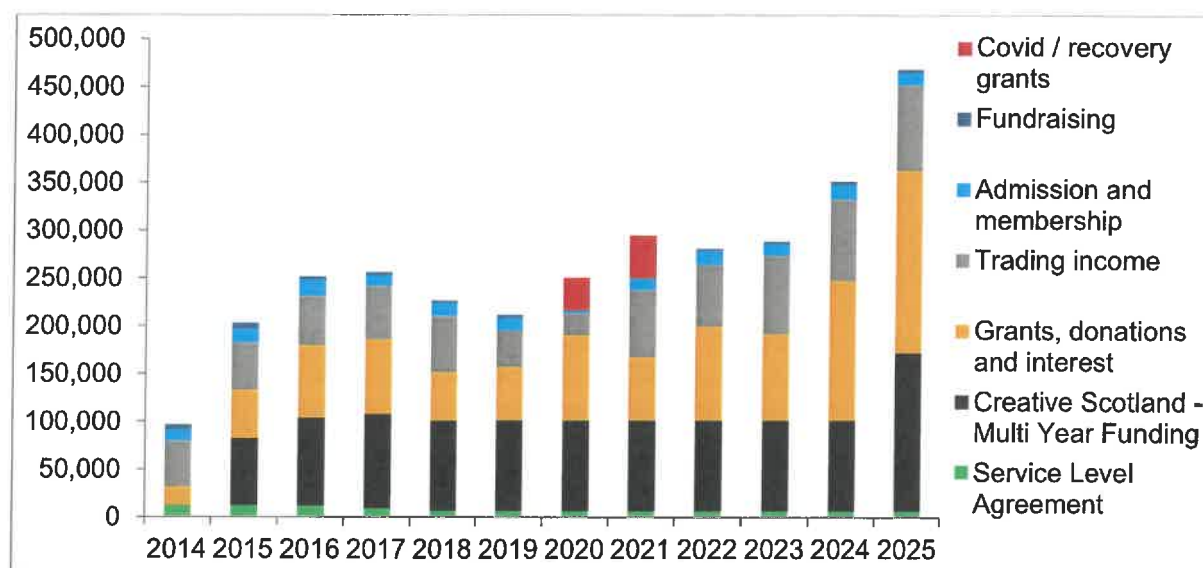
The sources of our income were:

- £166,000 of Regular Funding,
- £6,000 from our Service Level Agreement with Highland Council,
- Almost £296,000 of earned and project grant income (£250,000 in 2024), broken down as follows:
 - £89,000 of trading income (cafe, shop, rentals, events, etc) (£85,000 in 2024),
 - £4,000 of fundraising and membership subscriptions (£4,000 in 2024),
 - £13,000 of admissions (£15,000 in 2024),
 - £91,000 of core funding grants, donations and interest (£33,000 in 2024), and
 - £99,000 of funding towards our PMA, capital refurbishment feasibility, archive refurbishment, EU Heritalise and Rural Spot projects (£113,000 in 2024).

An indication of the effect of CS Multi Year Funding on our relative financial stability, and its ability to help generate additional external funding, is given in the graph below:

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Graph of income 2014 - 2025

Principal funding sources for 2025 and purpose of funding

<i>Donor/ Grant body</i>	<i>Donation/ Grant used for</i>
Art Fund	Podcasts with Helmsdale Primary School
Association of Independent Museums	Archive and Collection Refurbishment, PMA
Creative Scotland	Regular Funding
Community Regeneration Fund (via the Highland Council)	People's Mobile Archive
Esmée Fairburn Collections Fund (via Museum's Association)	People's Mobile Archive/ Re-Collection
European Research Executive Agency (via UKRI Innovate UK)	Heritalise Project
Foyle Foundation	Gutting Girls exhibition
Heritage Lottery Fund	Redevelopment Feasibility Study
Langwell and Braemore Estate	Donated woodchip supply
Museums Galleries Scotland	Redevelopment Feasibility Study
Paul Hamlyn Foundation	Core and programme funding
The Highland Council	Service Level Agreement, Gutting Girls
University of St Andrews	Rural Spot
Various private donors	Core and programme funding

Our thanks go to all these donors and grant funding bodies for their invaluable support during the year.

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6. Plans for future periods

Plans for 2026

In 2026, as Timespan celebrates its 40th anniversary, we will build on the momentum of the past year and continue developing our work as a public cultural space committed to social and environmental justice. With the continued support of Creative Scotland and the Paul Hamlyn Foundation, we will further strengthen our programme across art, heritage, learning, wellbeing and community engagement, while also supporting the long term resilience of the organisation.

Key projects in 2026 will include *As Long As It Yields* by José García Oliva, an exhibition and public programme exploring migrant labour, extraction and rural economies, and *White Ground, Black Water*, curated by Dr Cat Dunn, which continues our *Decolonising the Highlands* strand through research into Scotland's entanglements with Empire and the Caribbean.

Alongside these exhibitions, the award winning People's Mobile Archive will continue with community cinema, reading groups, collection conversations and new publication work, while our youth programme will include the Peat Party, Climate Conversations podcasts with Helmsdale Primary School, and family performances such as A Home for Hamish. We will also continue our international digital heritage research through HERITALISE, developing new approaches to digital heritage in collaboration with European partners.

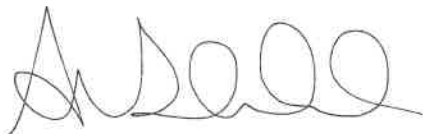
Following the completion of the redevelopment feasibility study in 2025, we will continue advancing plans for the future of our building, working with partners, communities and funders to create a more accessible, sustainable and connected home for our work.

At the same time, public events including the Summer Solstice Festival and new community gatherings will create further opportunities for participation, exchange and collective reflection. As we enter our fortieth year, we remain committed to making Timespan a place where culture helps communities connect, reflect and imagine more equitable futures.

7. Small Company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Signed by order of the trustees.



Alison MacDonald
Company Secretary
22 June 2026

Registered office:
Dunrobin Street
Helmsdale
Sutherland, KW8 6JA

HELMSDALE HERITAGE AND ARTS SOCIETY

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Independent Examiner's Report to the Trustees of Helmsdale Heritage and Arts Society

I report to the charity's trustees on my examination of the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 38 to 54.

Respective responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider 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 financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements.

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.

Use of our report

This report is made to the company's board of directors, as a body, in accordance with the terms of engagement. My work has been undertaken to enable me to undertake an independent examination of the charity's financial statements on behalf of the company's board of directors and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's board of directors as a body, for my work or for this report.



Kevin Leitch MA FCCA ATT

For and on behalf of Leitch Accountancy Services Limited

3 Beech Avenue, Inverness, IV2 4NN

9/7/26

Date

HELMSDALE HERITAGE AND ARTS SOCIETY

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Statement of Financial Activities (incorporating the income and expenditure account)

		Unrestricted funds	Restricted funds	Total funds	Total funds
		2025	2025	2025	2024
	Note	£	£	£	£
Income from:					
Donations, grants and legacies	3	255,828	99,572	355,400	240,816
Charitable activities	4	43,254	-	43,254	44,579
Other trading activities	5	68,886	-	68,886	65,747
Investments	6	924	-	924	361
Total income		368,892	99,572	468,464	351,503
Expenditure on:					
Raising funds	7	55,326	-	55,326	52,806
Charitable activities	8/9	288,071	106,538	394,609	278,063
Total expenditure		343,397	106,538	449,935	330,869
Net income/ (expenditure) and net movement in funds for the year		25,495	(6,966)	18,529	20,634
Reconciliation of funds:					
Total funds at 1 January		111,037	65,655	176,692	156,058
Total funds at 31 December		136,532	58,689	195,221	176,692

All of the above amounts relate to continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 41 to 54 form part of these financial statements.

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Balance Sheet as at 31 December

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	<u>120,473</u>	<u>127,898</u>
Current assets			
Stocks	14	8,095	9,002
Debtors	15	3,163	4,658
Cash at bank and in hand		<u>91,671</u>	<u>48,120</u>
		102,929	61,780
Creditors - amounts falling due within one year	16	<u>(28,181)</u>	<u>(12,986)</u>
Net current assets		<u>74,748</u>	<u>48,794</u>
Total assets less current liabilities		<u>195,221</u>	<u>176,692</u>
Net assets		<u>195,221</u>	<u>176,692</u>
The funds of the charity			
Restricted income funds	17/ 19	58,689	65,655
Unrestricted income funds	18/ 19	<u>136,532</u>	<u>111,037</u>
Total funds		<u>195,221</u>	<u>176,692</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The notes on pages 41 to 54 form part of these financial statements.

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Balance Sheet as at 31 December (continued)

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The directors 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.

These financial statements were approved by the board of directors on the 22 June 2026 and are signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J. S. Mooney'.

Prof James Mooney, Chair

Company Registration Number: SC096873

The notes on pages 41 to 54 form part of these financial statements.

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Notes to the financial statements

1. Accounting policies

1.1 Company information

Helmsdale Heritage and Arts Society is a charitable company limited by guarantee incorporated in Scotland. The company is also a charity registered in Scotland with OSCR. The registered office is Dunrobin Street, Helmsdale, Sutherland, KW8 6JA.

1.2 Basis of accounting

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") including the provisions of Section 1A applicable to Small Entities, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)", the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity has availed itself of section 396 of the Companies Act 2006, as permitted in paragraph 4(1) of schedule 1 of SI 2008 No 409, and adapted the Companies Act formats to reflect the special nature of the charity's activities.

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on the historical cost convention modified to include the revaluation of certain fixed assets. The principal accounting policies adopted are set out below.

Going concern

The financial statements have been prepared on the going concern basis. This assumes that the Highland Council will continue to support independent museums through their Service Level Agreement, that we will continue to be able to attract grants from donor bodies to help us to meet our core running costs and that our efforts to control those costs will continue to be successful.

1.3 Income

Donations, subscriptions, gifts and other forms of voluntary income are recognised as income when there is evidence of entitlement, when receipt is probable and when the amount can be measured reliably. This is usually when grant conditions have been fulfilled.

Grants, including Government grants, are recognised in full in the period in which they are receivable, unless performance conditions restrict entitlement to a future accounting period. Grants made for specific purposes and projects are treated as restricted income.

Earned income relates to both primary purpose trading and also to non-charitable trading activities undertaken solely to raise funds for Timespan. Our shop primarily sells goods in support of regional artists and artisans and to support art, heritage and cultural development and is therefore classed as income from charitable activities. Income from the cafe, fundraising, rental income from gold panning equipment, and from non programme functions and events are classed as income from other trading activities. All earned income is recognised in the period in which sales are made or in which income becomes receivable.

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Income from charitable activities relates to primary purpose earned income as described above and also to museum admissions, funds received from the Highland Council in relation to the Service Level Agreement and funds received from Creative Scotland in relation to our agreement with them under their Regular Funding programme. Income from charitable activities is recognised when recoverable unless performance conditions restrict entitlement.

1.4 Expenditure

Expenditure is recognised on an accruals basis when a transfer of economic benefits is probable and the amount can be measured or estimated reliably. All expenditure is directly apportioned across each charitable activity. The charity is VAT registered and accordingly expenditure is shown net of any recoverable VAT.

1.5 Taxation

The charity is exempt from corporation tax as it is recognised by HM Revenue & Customs as a charity and hence its income, which is used to achieve its charitable objectives, is not subject to corporation tax.

1.6 Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. In 2008 the Trustees undertook a review of the property which is held on a long leasehold ending in 2046. As a result of the review, and with advice received as to market conditions at that time, the Trustees believed that a 2008 value of £150,000 represented a reasonable estimate of the open market value of the then remaining 37 years of the lease agreement. The carrying value was reviewed again in 2025 and it is the Trustees' opinion that the current carrying value of the long leasehold property remains a reasonable estimate of the current open market value of the remaining years of the lease agreement.

Depreciation is calculated so as to write off the cost/ valuation of an asset, less its estimated residual value, over its useful economic life as follows:

Leasehold land and buildings	- depreciated over term of lease
Office equipment, fixtures & fittings	- 10% reducing balance
Plant and equipment	- over 15 years

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Impairment losses are recognised in the Statement of Financial Activities.

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. An assessment for impairment is made at each reporting end date.

1.8 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash at bank and in hand.

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1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

a) Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting date.

De-recognition of financial assets

Financial assets are de-recognised only when the contractual rights to the cash flows from the asset expire or are settled.

b) Basic financial liabilities

Basic financial liabilities, including creditors, are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less.

c) De-recognition of financial liabilities

Financial liabilities are de-recognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Accumulated funds

Funds are classified as either unrestricted or restricted funds. Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. Restricted funds are subject to specific conditions by donors as to how they may be used. Restricted funds generally represent funding received in respect of a specific project which is being spent over more than one accounting period.

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2. Critical Accounting Estimates and Judgements

The Trustees consider there to be no critical accounting estimates and judgements apart from the revaluation of long leasehold land and buildings, as per note 1.6 above.

3. Donations, grants and legacies

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Donations				
Donations - private	683	-	683	762
Donations - gift aid	870	-	870	1,224
Grants				
Regular Funding from Creative Scotland	165,775	-	165,775	95,000
Grants receivable - programme match funding	88,500	-	88,500	30,602
Grants receivable – specific projects	-	99,572	99,572	113,228
	<u>255,828</u>	<u>99,572</u>	<u>355,400</u>	<u>240,816</u>

In the comparative financial period, of the donations, grants and legacies, £113,228 was attributable to restricted funds and the balance of £127,588 was attributable to unrestricted funds.

4. Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Service Level Agreement with the Highland Council	6,272	-		6,272
Museum admissions	12,750	-		15,065
Shop income - direct sales	21,807	-		19,687
Shop income - sales commissions	1,155	-		1,612
Membership subscriptions	429	-		471
Heritage, archive and research fees	22	-		-

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	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Programme events	739	-		1,366
Other income	80	-		106
	<u>43,254</u>	<u>-</u>	<u>43,254</u>	<u>44,579</u>

In the comparative financial period all income under this heading was attributable to unrestricted funds.

5. Income from other trading activities

	Unrestricted Funds	Restricted funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Cafe - direct trading	65,428	-	65,428	62,276
Fundraising income	3,263	-	3,263	3,201
Gold panning equipment rental	195	-	195	270
	<u>68,886</u>	<u>-</u>	<u>68,886</u>	<u>65,747</u>

In the comparative financial period all income under this heading was attributable to unrestricted funds.

6. Income from investments

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Bank interest receivable	842	-	842	361
Cash back on cards	82	-	82	-
	<u>924</u>	<u>-</u>	<u>924</u>	<u>361</u>

In the comparative financial period all income under this heading was attributable to unrestricted funds.

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7. Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2024
	£		£	£
Café purchases	13,016	-	13,016	11,676
Functions, fundraising and events costs	1,494	-	1,494	1,950
Café staff salaries (see note 12)	40,816	-	40,816	39,180
	<u>55,326</u>	<u>-</u>	<u>55,326</u>	<u>52,806</u>

In the comparative financial period all income under this heading was attributable to unrestricted funds.

8. Expenditure on charitable activities by fund type

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2025	2025	2025	2024
	£	£	£	£
Charitable activities - Programme costs	44,714	9,299	54,013	32,347
Charitable activities - Project costs	-	50,782	50,782	16,665
Charitable activities - Shop costs	13,832	-	13,832	11,210
Charitable activities - Museum/ Gallery/ Archive purchases	38	-	38	196
Charitable activities- Covid, PPE, other costs etc	35	-	35	47
Marketing	100	-	100	1,017
Support costs (see note 10)	217,460	46,457	263,917	215,114
Governance costs (see note 11)	11,892	-	11,892	1,467
	<u>288,071</u>	<u>106,538</u>	<u>394,609</u>	<u>278,063</u>

In the comparative financial period, of the expenditure on charitable activities, £189,185 was attributable to unrestricted funds and the balance of £88,878 to restricted funds.

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9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Grant funding activities	Support costs	Total funds	Total funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
General trading	118,700	-	-	118,700	60,465
Marketing	100	-	-	100	1,017
Support costs (see note 10)	-	-	263,917	263,917	215,114
Governance costs (see note 11)	11,892	-	-	11,892	1,467
	<u>130,692</u>	<u>-</u>	<u>263,917</u>	<u>394,609</u>	<u>278,063</u>

In the comparative financial period, of the expenditure on charitable activities, £189,185 was attributable to unrestricted funds and the balance of £88,878 to restricted funds.

10. Support costs – charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Staff costs (see note 12)	154,921	43,494	198,415	161,790
Staff related costs	3,137	-	3,137	777
Depreciation	4,462	2,963	7,425	7,472
Overheads – rates and rent	534	-	534	461
Overheads – energy and water	17,000	-	17,000	12,794
Overheads – insurance	2,162	-	2,162	1,867
Overheads – cleaning, repairs, maintenance, security, etc	16,335	-	16,335	17,193
Overheads – telephone, postage	2,514	-	2,514	2,471
Overheads – office machines, IT, stationery, printing, subscriptions	13,386	-	13,386	8,252

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	Unrestricted funds	Restricted funds	Total funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Overheads – other	3,009	-	3,009	2,037
	<u>217,460</u>	<u>46,457</u>	<u>263,917</u>	<u>215,114</u>

In the comparative financial period, of the expenditure on support costs, £142,901 was attributable to unrestricted funds and the balance of £72,213 to restricted funds.

11. Governance costs

	Unrestricted funds	Restricted funds	Total funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent examiner's fees	1,805	-	1,805	1,155
Legal and professional fees	10,040	-	10,040	74
Other governance costs	47	-	47	238
	<u>11,892</u>	<u>-</u>	<u>11,892</u>	<u>1,467</u>

In the comparative financial period all expenditure under this heading was attributable to unrestricted funds.

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12. Staff costs and emoluments

Total staff costs were as follows:

	Unrestricted funds		Restricted funds	Total funds	Total Funds
	Raising funds	Charitable activities	Charitable activities		
	2025	2025	2025	2025	2024
	£	£	£	£	£
Wages and salaries	38,699	146,886	38,221	223,806	190,758
Social security costs	1,563	5,637	4,396	11,596	7,220
Pension costs	554	2,398	877	3,829	2,992
	<u>40,816</u>	<u>154,921</u>	<u>43,494</u>	<u>239,231</u>	<u>200,970</u>

In the comparative financial period, of the expenditure on staff costs and emoluments, £137,364 was attributable to unrestricted funds and the balance of £63,606 to restricted funds.

Social security costs are net of £10,500 Employers Allowance. The People's Pension is the pension provider for Timespan offering a defined contribution scheme. Staff earning in excess of the statutory threshold are automatically enrolled into the scheme, staff earning under threshold are given the option to enrol. Employer contributions are 3% of gross salary.

Particulars of employees:

The number of employees during the year was as follows:

	2025	2024
	Number	Number
Number of full time staff	<u>1</u>	<u>1</u>
Number of part time/ seasonal staff employed in the year	<u>19</u>	<u>18</u>
Number of staff – Full Time Equivalent	<u>7.2</u>	<u>7.0</u>

No employee received remuneration of more than £60,000 during the year (2024 - Nil).

Key Management personnel: The key management personnel of Timespan are considered to be the Board of Trustees and the Director/ Curator (who is neither a member of the Board of Trustees, nor a company director). The total employee costs, including National Insurance and pension contributions, of the key management personnel were thus £51,923 (2024 - £47,516). The Trustees received no remuneration during the year (2024 – Nil). No trustees received reimbursements of expenses during 2025 or in 2024.

Related party transactions: No related party transactions took place within the year.

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13. Tangible fixed assets

	Leasehold land and buildings £	Plant and machinery £	Office equipment, fixtures and fittings £	Total £
Cost or valuation				
At 1 January 2025	150,000	44,450	108,714	303,164
Additions during the year	-	-	-	-
At 31 December 2025	150,000	44,450	108,714	303,164
Depreciation				
At 1 January 2025	64,768	5,927	104,571	175,266
Charge for the year	4,048	2,963	414	7,425
At 31 December 2025	68,816	8,890	104,985	182,691
Net book value				
At 31 December 2025	81,184	35,560	3,729	120,473
At 31 December 2024	85,232	38,523	4,143	127,898

The leasehold land and buildings were re-valued in 2008 as described in note 1.6 on page 42. Had that revaluation not taken place, the leasehold cost and accumulated depreciation as at 31 December 2025 would have been:

	Leasehold land and buildings £
Historic cost:	
Cost	343,950
Accumulated depreciation	180,430
Net book value	163,520

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14. Stocks

	2025	2024
	£	£
Shop stock for resale	7,229	8,074
Cafe stock for resale	569	736
Other stock for resale	297	192
	<u>8,095</u>	<u>9,002</u>

15. Debtors

	2025	2024
	£	£
Other debtors, net of provision for doubtful debt	450	2,582
VAT debtor	2,713	2,053
Prepayments	-	23
	<u>3,163</u>	<u>4,658</u>

16. Creditors – amounts falling due within one year

	2025	2024
	£	£
Trade creditors	196	200
Other creditors	4,701	2,086
Accruals	23,284	10,700
PAYE creditor	-	-
VAT creditor	-	-
	<u>28,181</u>	<u>12,986</u>

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17. Restricted income funds

The restricted income funds are made up of unspent balances on the following projects relating to donations, and or grants, received for the specific purposes of those projects. Where the project balance is negative, this indicates that the funders provide the grant in arrears of spending; grants from funders have been awarded, but not yet received, at least equivalent to any negative balances at the year end.

	Balance at 1 January 2025	Income	Expenditure/ depreciation	Balance at 31 December 2025
	£	£	£	£
People's Mobile Archive 2	8,144	20,178	(44,263)	(15,941)
Archive and Collection Refurbishment	1,823	4,155	(4,645)	1,333
Redevelopment Feasibility Study	17,977	32,157	(40,866)	9,268
EU Heritalise	(812)	30,775	(4,276)	25,687
Rural Spot	-	12,308	(9,525)	2,783
Non capital projects	27,132	99,572	(103,576)	23,130
Replacement boiler (see paragraph below)	38,523	-	(2,963)	35,560
All projects	65,655	99,572	(106,539)	58,689

People's Mobile Archive 2 – during the year we were in receipt of funding from the Esmée Fairburn Foundation via the Museums Association and the Community Regeneration Fund towards the continuation of our heritage community project.

Archive and Collection Refurbishment – during the year we were in receipt of funding from the Association of Independent Museums towards the refurbishment of our archive and collections store.

Redevelopment Feasibility Study – during the year we were in receipt of funding from Museums Galleries Scotland and the Heritage Lottery Fund to carry out a feasibility study for a redevelopment of the Timespan building.

EU Heritalise – Timespan is part of a European Consortium working on the advancement of digitalisation of heritage funded by the European Research Executive Agency.

Replacement boiler – a replacement biomass boiler was purchased in 2023 with funding from Museums Galleries Scotland. The boiler has been capitalised as a fixed asset and the depreciation is being expensed against the project balance over 15 years in accordance with our depreciation policy and as reflected in the table above.

The information for the prior year is shown below:

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	Balance at 1 January 2024	Income	Expenditure/ depreciation	Balance at 31 December 2024
	£	£	£	£
Fundraising Assistance	(1,454)	9,317	(7,863)	-
Youth Library	1,272	-	(1,272)	-
People's Mobile Archive 2	-	58,818	(50,674)	8,144
Archive and Collection Refurbishment	-	11,444	(9,621)	1,823
Redevelopment Feasibility Study	-	33,649	(15,672)	17,977
EU Heritalise	-	-	(812)	(812)
Non capital projects	(182)	113,228	(85,914)	27,132
Replacement boiler (<i>see paragraph below</i>)	41,487	-	(2,964)	38,523
All projects	41,305	113,228	(88,878)	65,655

18. Unrestricted income funds

	Balance at 1 January	Net expenditure	Other movements	Balance at 31 December
	£	£	£	£
General Funds - 2025	111,037	25,495	-	136,532
General Funds - 2024	114,753	(3,716)	-	111,037

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19. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
Fixed assets	84,913	35,560	120,473
Current assets	77,806	25,123	102,929
Creditors - amounts falling due within one year	(26,187)	(1,994)	(28,181)
Total Funds 2025	136,532	58,689	195,221

The figures for the prior year are shown below:

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
Fixed assets	89,375	38,523	127,898
Current assets	32,776	29,004	61,780
Creditors - amounts falling due within one year	(11,114)	(1,872)	(12,986)
Total Funds 2024	111,037	65,655	176,692