REGISTERED COMPANY NUMBER: SC252241 (Scotland)
REGISTERED CHARITY NUMBER: SC034648

Report of the Trustees and

Financial Statements for the Year Ended 31 July 2025

for

Artsplay Highland

Artsplay Highland

Contents of the Financial Statements
for the Year Ended 31 July 2025

Report of the Trustees
for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's aims are:

a) To provide training and education in the arts to organisations working with children in the Highlands,
b) To direct the training and education at voluntary organisations and schools,
c) To provide children in such organisations with direct experience in all aspects of the arts, including: music, drama, dance, and various forms of visual arts,
d) To include children and their families in activities and festivals in which Artsplay Highland are involved,
e) To allow artists to bring their skills, experience, and qualifications to Artsplay Highland so that they can share them with childcare workers, youth workers, teachers and the children and young people involved.

Significant activities

Artsplay Highland specialise in delivering music and arts workshops for children aged eight and under and the adults who care for them.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity experienced a number of operational challenges during 2024 which sparked several changes in the year under review.

Following the appointment of the new Board and management team in spring 2025, the initial months focused on rebuilding the foundation of the charity. Considerable time was invested in strengthening governance, reviewing policies and procedures, improving financial oversight, engaging with schools & nurseries, securing funding and planning future delivery of projects starting in the new school year.

While this period of development and preparation is reflected in the accounts, which show a notable reduction in expenditure in the year under review, this laid the foundations for the significant growth and programme delivery that is planned for the next 1-3 years. Thanks to the dedication, hard work and belief of our Trustees, Development Managers, music specialists, administrative team, funders and partners, Artsplay Highland has not only recovered but has gone on to deliver a fantastic programme of activities for children, families and communities across the Highlands.

A particularly important part of this journey has been the support of Creative Scotland, through its Multi-Year Funding programme. This investment, which was secured in early 2025, has provided the stability and confidence needed to rebuild delivery, strengthen the organisation and plan for the future. Alongside this core funding, we secured funding through the Highland Council's Mental Health and Wellbeing Fund, Soirbheas and Bòrd na Gàidhlig, together with permission from Creative Scotland's Youth Music Initiative (YMI) programme to complete previously unfinished projects. This has been integral to enable Artsplay Highland to strengthen and expand its programme delivery now and in future years.

FINANCIAL REVIEW

Financial position

In the year under review, the charity achieved a surplus on unrestricted funds of £500 and a surplus on restricted funds of £19,065 - although the surplus on restricted funds largely represents funds still to be spent at the end of the year.

At the end of the year under review, the charity had £1,473 in unrestricted funds and £36,232 in restricted funds, largely representing expenditure still to be made.. The breakdown of the restricted funds is shown in the notes to the accounts. These amounts were largely held in the bank.

Reserves policy

The trustees aim to have reserves at 50% of recurring expenses, this is estimated at under £10,000. The recent funding secured from Creative Scotland, among others, has boosted our reserves to more than £37,000, with further award funding pending. We are satisfied the Reserves policy has been met at the time of signing the accounts.

FUTURE PLANS
We will continue building on the strong foundations established over the past year, seeking opportunities to reach more children, families and communities across the Highlands. We will continue to strengthen partnerships, support our workforce, develop new opportunities for Gaelic language and culture, and explore innovative ways of delivering music and arts experiences that improve wellbeing, confidence, inclusion and creativity.

Most importantly, we will remain focused on our mission of providing fun-filled educational arts workshops for young children, their carers and teachers, in the Highlands and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees
The Trustees are drawn from the local community and are identified by current Trustees where it is thought they might provide expertise or experience. Potential new trustees are nominated at board meetings and a vote taken as to whether they should be asked to join.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
SC252241 (Scotland)

Registered Charity number
SC034648

Registered office
13 Benview Road
Tain
IV19 1LW

Trustees
Ms K M Bain Director (appointed 22.4.25)
Mrs A C Campbell Director (appointed 22.4.25)
Ms E S Forbes Director (appointed 22.4.25)
Ms J L Mackay Director (appointed 22.4.25)
Ms A E Mackay Director (appointed 22.4.25)
Mrs E Jack Director (appointed 22.4.25)

Company Secretary

Independent Examiner
Mackay & Co CA
120 George Street
Oban
Argyll
PA34 5NT

Artsplay Highland

Report of the Trustees
for the Year Ended 31 July 2025

Approved by order of the board of trustees on 29 July 2026 and signed on its behalf by:

Ms E S Forbes - Trustee

Independent Examiner's Report to the Trustees of
Artsplay Highland

I report on the accounts for the year ended 31 July 2025 set out on pages six to fifteen.

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'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 accounts 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 report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with 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 to 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.

David A. Ross.

David Ross CA
The Institute of Chartered Accountants of Scotland

Mackay & Co CA
120 George Street
Oban
Argyll
PA34 5NT

Date: 29/7/26.

Artsplay Highland

Statement of Financial Activities
for the Year Ended 31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		500	1,000	1,500	1,000
Charitable activities	2				
Arts education		-	45,452	45,452	42,493
Total		500	46,452	46,952	43,493
EXPENDITURE ON					
Charitable activities					
Arts education		-	27,387	27,387	74,234
NET INCOME/(EXPENDITURE)		500	19,065	19,565	(30,741)
Transfers between funds	10	19,980	(19,980)	-	-
Net movement in funds		20,480	(915)	19,565	(30,741)
RECONCILIATION OF FUNDS					
Total funds brought forward		(19,007)	37,147	18,140	48,881
TOTAL FUNDS CARRIED FORWARD		1,473	36,232	37,705	18,140

The notes form part of these financial statements

Artsplay Highland

Balance Sheet
31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
CURRENT ASSETS					
Debtors	7	-	-	-	15,979
Cash at bank		2,973	43,153	46,126	30,251
		2,973	43,153	46,126	46,230
CREDITORS					
Amounts falling due within one year	8	(1,500)	(6,921)	(8,421)	(28,090)
NET CURRENT ASSETS		1,473	36,232	37,705	18,140
TOTAL ASSETS LESS CURRENT LIABILITIES		1,473	36,232	37,705	18,140
NET ASSETS		1,473	36,232	37,705	18,140
FUNDS	10				
Unrestricted funds				1,473	(19,007)
Restricted funds				36,232	37,147
TOTAL FUNDS				37,705	18,140

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 July 2026 and were signed on its behalf by:

E S Forbes - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. INCOME FROM CHARITABLE ACTIVITIES

		31.7.25	31.7.24
	Activity	£	£
Grants	Arts education	45,452	42,493

Grants received, included in the above, are as follows:

	31.7.25	31.7.24
	£	£
Creative Scotland	29,027	32,708
Bord Na Gaidhlig	3,800	3,800
The Corra Foundation	-	5,985
Beinn Tharsuinn wind farm	500	-
Caring & sharing grant	500	-
Soirbheas	1,937	-
Highland Council	9,688	-
	45,452	42,493

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

4. STAFF COSTS

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

	31.7.25	31.7.24
Development officers	1	2

No employees received emoluments in excess of £60,000.

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5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,000	-	1,000
Charitable activities			
Arts education	-	42,493	42,493
Total	1,000	42,493	43,493
EXPENDITURE ON			
Charitable activities			
Arts education	13,421	60,813	74,234
NET INCOME/(EXPENDITURE)	(12,421)	(18,320)	(30,741)
Transfers between funds	1,066	(1,066)	-
Net movement in funds	(11,355)	(19,386)	(30,741)
RECONCILIATION OF FUNDS			
Total funds brought forward	(7,652)	56,533	48,881
TOTAL FUNDS CARRIED FORWARD	(19,007)	37,147	18,140

6. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 August 2024 and 31 July 2025	10,264
DEPRECIATION	
At 1 August 2024 and 31 July 2025	10,264
NET BOOK VALUE	
At 31 July 2025	-
At 31 July 2024	-

continued...

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Other debtors	-	7,271
Accrued income	-	8,708
	-	15,979

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Bank loans and overdrafts (see note 9)	-	24,556
Trade creditors	1,586	343
Accrued expenses	6,835	3,191
	8,421	28,090

9. LOANS

An analysis of the maturity of loans is given below:

	31.7.25	31.7.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	24,556

continued...

10. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	Transfers between funds £	At 31.7.25 £
Unrestricted funds				
General fund	(19,007)	500	19,980	1,473
Restricted funds				
Music Matters	4,900	(3,573)	1,943	3,270
Wee Ceilidhs	3,421	(1,114)	-	2,307
Music in Mind	613	9,075	-	9,688
Wee Music Matters	5,393	(5,614)	732	511
Lit Up With Music	14,901	-	(14,901)	-
PEF Sessions	2,522	-	(2,522)	-
AMC & Other projects	5,397	-	(5,397)	-
Multi Year Creative Scotland	-	19,945	-	19,945
Soirbheas	-	346	165	511
	37,147	19,065	(19,980)	36,232
TOTAL FUNDS	18,140	19,565	-	37,705

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	500	-	500
Restricted funds			
Music Matters	5,800	(9,373)	(3,573)
Wee Ceilidhs	-	(1,114)	(1,114)
Music in Mind	9,688	(613)	9,075
Wee Music Matters	-	(5,614)	(5,614)
Multi Year Creative Scotland	29,027	(9,082)	19,945
Soirbheas	1,937	(1,591)	346
	46,452	(27,387)	19,065
TOTAL FUNDS	46,952	(27,387)	19,565

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
Unrestricted funds				
General fund	(7,652)	(12,421)	1,066	(19,007)
Restricted funds				
Music Matters	17,898	(12,267)	(731)	4,900
Wee Ceilidhs	-	3,421	-	3,421
Music in Mind	887	(274)	-	613
Wee Music Matters	14,928	(9,200)	(335)	5,393
Lit Up With Music	14,901	-	-	14,901
PEF Sessions	2,522	-	-	2,522
AMC & Other projects	5,397	-	-	5,397
	56,533	(18,320)	(1,066)	37,147
TOTAL FUNDS	48,881	(30,741)	-	18,140

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,000	(13,421)	(12,421)
Restricted funds			
Music Matters	29,998	(42,265)	(12,267)
Wee Ceilidhs	3,800	(379)	3,421
Music in Mind	5,985	(6,259)	(274)
Wee Music Matters	2,710	(11,910)	(9,200)
	42,493	(60,813)	(18,320)
TOTAL FUNDS	43,493	(74,234)	(30,741)

continued...

10. MOVEMENT IN FUNDS - continued

During the year under review, the charity's Trustees reviewed the position with the opening fund balances and noted some of the funds showing as having funds held, were in fact projects that had been completed and reported on, satisfactorily, to the funder in question. It was recognised that expenditure against these funds had not been correctly recorded in prior years - with the expenditure being shown as unrestricted. This led to an apparent overdrawn balance on unrestricted reserves brought forward. It was decided that transfers should be put through to recognise the projects that had already come to completion and reduce the balances held for those projects to nil. The balances were transferred to general funds.

"Wee Music Matters" provides classes to toddler and parent groups.

"Music Matters" provides classes to Nursery age children.

"Music in Mind" provides classes to P1-2.

On occasion, "Wee Ceilidhs" are put on for toddler-P2, too.

These projects are primarily funded by Creative Scotland, Bord na Gaidhlig and Highland Council.

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

Artsplay Highland

Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	31.7.25	31.7.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,500	1,000
Charitable activities		
Grants	45,452	42,493
Total incoming resources	46,952	43,493
EXPENDITURE		
Charitable activities		
Wages	12,782	10,144
Workshops	1,198	46,062
Materials	-	451
Evaluations	1,327	1,153
Administration	9,210	6,525
Research	-	4,583
Travel	338	2,579
Plant and machinery	-	734
	24,855	72,231
Support costs		
Governance costs		
Accountancy fees	2,532	2,003
Total resources expended	27,387	74,234
Net income/(expenditure)	19,565	(30,741)

This page does not form part of the statutory financial statements