ARABESQUE

Scottish Charitable Incorporated Organisation Number SC049266 Trustees' Report and Unaudited Financial Statements For the period 1st April 2023 to the 31st March 2024

Arabesque Directors' Report and Financial Statements For the period 1st April 2023 to the 31st March 2024

Content

Pages

Trustees' Report	1-2
Independent Examiner's Report to the Members and	3
DirectorsStatement of Receipts and Payments	4
Statement of Balances	5
Notes to the Financial Statements	6-8



Registered office



Scottish Charity No. SC 049266

ARABESQUE Directors' Report and Financial Statements For the period 1st April 2023 to the 31st March 2024

The trustees present their report and the financial statements for the period 1st April 2023 to the 31st March 2024.

Aims and activities

Arabesque is an initiative to promote Arab film, through a film festival and related activities.

Purpose

The organisation's purposes are:

- 1. To promote, advance and encourage the study, practice and knowledge of Arab cinema through the public exhibition and distribution of Arab cinema and practical filmmaking workshops;
- 2. To provide a voice for Scotland's Arab community, through filmmaking projects that work with Scottish Arab and refugee communities;
- 3. To support community engagement through film and filmmaking projects that engage with Arab abd non-Arab groups; and
- 4. To provide other cultural events that promote Arab culture

Objectives to 2024

The principal objective is to organise an annual Arab Film Festival.

Achievements and performance during 2023/24

The festival, which was set to take place in November 2023, had to be cancelled due to unforeseen circumstances. We are currently seeking funding for the 2024 edition of the festival.

Financial Review

During the financial-year the organization made a deficit of £40, leaving an unrestricted reserve of £82.

Reserves Policy

The organization aims to maintain sufficient reserves to fund a film festival and provide on-going operational costs equal to three-months trading.

Principal Funding Sources

The trustees are actively seeking out project funds to allow the 2024 festival to go ahead, with a provisional date set at the end of November.

Structure, governance and management

The governance of the charity is overseen by a board of trustees.

The SCIO is governed by its Memorandum and Articles of Association and trustees are appointed in accordance with the relevant provisions of those articles.

Governing document

The organisation is a Scottish Charitable Incorporated Organisation (SCIO), incorporated on 30th April 2019. The charitable company was established under a Memorandum of Association which established the objects and powers of the SCIO and is governed under its Articles of Association.

ARABESQUE Directors' Report and Financial Statements For the period 1st April 2023 to the 31'1 March 2024

Recruitment and appointment of Trustees

The trustees of the SCIO are also the members of the SCIO. Nominations to the board of trustees are considered and approved at board meetings.

Induction and training

New trustees are invited and encouraged to attend an introductory meeting with the other trustees to familiarise themselves with SCIO and the context within which it operates. The meeting covers:

- the obligations of the trustees;
- the main documents which set out the operational framework for the charitable company, including the Memorandum and Articles;
- resourcing and the current financial position and future plans and objectives.

Risk management

The trustees have considered and assessed the major risks to which the charitable company is exposed and have put in suitable procedures and controls to mitigate these risks.

Organis ational structure

The organisation bas a board of trustees who meet quarterly and are responsible for the strategic direction and policy of the charitable company. Board members represent a variety of professional backgrounds relevant to the work of the charitable company.

Approved by the board on

and signed on its behalf by



I report on the accounts of Arabesque for the year ended 31st March 2024.

Respective responsibilities of directors and the Independent Examiner

The charitable company's trustees (who are also the directors of the charitable company for the purposes of company law) 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. The charitable company's trustees consider that the audit requirement of Regulation 10 (1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

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.



ANLO Financial Solutions Ltd. 5 Saughtonhall Gardens, Murrayfield, Edinburgh, EH12 5RD

Date: 24 Jun 2024

ACAD		Receipts an	d payme	nts a	accounts		
USUK	For the period	Period sta	irt date			old date	
Scottish Charity Regulator	from	Day Month			Day Mon		
		01 April	2023	3	1 March	2024	
Section A Statement of re	eceipts and p	ayments		1			
	Unrestricted	Restricted	Expendable		Permanent	Total funda	Total funda last
	funds	funds	endowment		endowment	Total funds current period	Total funds last period
	to nearest £	to nearest £	funds		funds		
	to hearest £	to nearest E	to nearest £		to nearest £	to nearest £	to nearest £
A1 Receipts				. –			
Donations	-	· ·	· ·	╎┝		-	
Legacies	-		· ·	$ \vdash$	-	-	-
Grants	-	· ·		$ \downarrow$	-	-	
Receipts from fundraising activities					-	-	
Gross trading receipts Income from investments other than		· ·	-		-	-	63
land and buildings		-					
Rents from land & buildings							-
Gross receipts from other charitable						A CARLED AND A CARLED	-
activities	-				-	-	
A1 Sub total						-	-
		ta desina da da da sa Ti	CARGO MARCONT		•		63
A2 Receipts from asset &							
investment sales							
Proceeds from sale of fixed assets	-	-	-		-	1	-
Proceeds from sale of investments	-	-	-	-	-		-
A2 Sub total		- 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 1	and strategies		the of all the set	nation because States	
Total receipts	-	-		1.51			63
l l				1000		and a started to be often to be	
A3 Payments							
Expenses for fundraising activities	-	-	-		-		-
Gross trading payments	-		-		-		
Investment management costs	-	-	-		-		
Payments relating directly to charitable							
activities Grants and donations	10	· · · ·	-			10	12
Governance costs:		· · ·	-	-			· ·
Audit / independent examination	-	· · ·	-		-	-	
Preparation of annual accounts	30	· · ·	-			30	30
Legal costs	-	·	-		-	-	
Other	-	· · ·	-		-	-	-
Ouler	-	· ·			-	-	
40 Oct 4 4 4				_		•	
A3 Sub total	40	•			•	40	42
A4 Payments relating to asset and							
investment movements							
Purchases of fixed assets	-	-	-		-		
Purchase of investments	-	-	-		-		
A4 Sub total	-		International International			Carlo Contra Carlo	
Total payments	40	(1). (1). (1). (1). (1). (1). (1). (1).	produktion and - I		n koldking fik	40	42
Net receipts / (payments)							
Net receipts / (payments)	(40)	-			Contract Storn-mark	(40)	21
A5 Transfers to / (from) funds							
L						-	
Surplus / (deficit) for year							
L	(40)		nende make etter		•	(40)	21
							Page 4

APPENDIX 2

B1 Cash funds Cash and back bialones at star of year 82 .	Calegories	Details	Unrestricted funds to nearest £	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last perio
B2 investments Cath and bank balances at end of years (Agree baances with receipts and payments account(s) Cath and bank balances at end of years (Agree baances with receipts and payments account(s) Find to which asset belongs Market valuation Last (Agree baances with receipts and payments account(s) B2 investments Details Find to which asset belongs Market valuation Last (Agree baances with receipts and payments account(s) Image: Cath and bank balances at end of years (Agree baances with receipts and payments account(s) Find to which asset belongs Market valuation Last (Agree baances with receipts and payments account(s) Last (Agree baances with receipts and payments account(s) Image: Cath and bank balances at end of years (Agree baances with receipts and payments account(s) Find to which asset belongs Contract of the with asset belongs Contr	B1 Cash funds	Cash and bank balances at start of year						to nearest £
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Agree balances at end of year (Agree balances with noight and payments concretion) End and bank balances at end of year (Agree balances with noight and payments concretion) Find to which asset beings Market valuation Last to reaser to reaser to re		payments account	(40)					21
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Agree balances with receipts and peyments Defails Defails Prind to which asset belongs Market valuation Last in rearrest i		Cash and bank balances at end of year	42					
B2 investments image:			42				42	83
32 Investments 32 Investments 33 Other assets 44 Liabilities 44 Liabilities 44 Liabilities 5 Contingent liabilities		account(s))						
32 investments		Defails			Fund to which	asset belongs	Market valuation	Last year
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33 Other assets Dotalis Fand to which asset beiongs Cost (f available) Convert value (f available) Last to nearest t								
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33 Other assets								
33 Other assets 33 Other assets 44 Liabilities Cortails Cortai						Total		
33 Other assets 34 Liabilities 44 Liabilities 54 Liabilities 54 Liabilities 55 Contingent liability relates 55 Contingent liability		Details		Fund to which a	asset belongs		available)	Last year to nearest £
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34 Liabilities Loan - Unrestricted 200 Loan - Unrestricted 200 Unrestricted 100 Unrestricted 100 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td> </td><td></td></t<>								
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34 Liabilities Loan Unrestricted 200 Loan Unrestricted 100 Unrestricted 100 Unrestricted 100 Total B5 Contingent liabilities Fund to which liability relates Details Fund to which liability relates Image: Contingent liabilities Image: Contingent liability		Details			Fund to which	liability relates	Amount due	Last year
Loan- Unrestricted 100 Unrestricted 100 Total 300 Exerct and the function of the second secon	34 Liabilities	Loan		ī				to nearest £
Details								
B5 Contingent liabilities B5 Contingent liabilities Igned by one or two trustees In behalf of all the trustees Igned by one or two trustees In behalf of all the trustees In behalf of					- Official	lotod		
Details Fund to which liability relates Amount due (estimate) to neares t 35 Contingent liabilities								
Details Fund to which liability relates Fund to which liability relates Amount due (estimate) to neares t to ne				l		Total	300	
Igned by one or two trustees h behalf of all the trustees Date		064a21e			Fund to which		Amount due	Lastwar
igned by one or two trustees n behalf of all the trustees Date	E Contingent lisbilities	Genalis		,			(estimate) to nearest £	to nearest £
igned by one or two trustees Date	s contingent liabilities							
igned by one or two trustees Date								
n behalf of all the trustees Date				L		Total		
appro								Date of
								approval

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Section C Notes to the Accounts C1 Nature and purpose of funds (may be stated on analysis of funds worksheets) Individual / Number of grants £ Type of activity or project supported institution made C2 Grants Total If no remuneration was paid during the period to any charity trustee or person connected to C3a Trustee remuneration a trustee cross this box (otherwise complete section 3b) Х £ Authority under which paid C3b Trustee remuneration details C4a Trustee expenses If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) х Number of £ trustees C4b Trustee expenses details Transaction Balance amount (£) outstanding at Nature of relationship Nature of transaction C5 Transactions with trustees Trustee period end (£) 200 200 Interest Free Loan and connected persons 100 100 Trustee Interest Free Loan

Page 6

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
					-	
					-	
Total	Similar Similar	In the standard -		1000 100 100 100 - A	. Mary and Calence - 1	Chickelow datas-
	-		-	-	-	-
2 Grants						

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Total	-	-		-

.

3 Gross receipts from other charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Ticket Sales	-	-	-	· ·	-	63
	-	-	-	-	-	-
					-	
					-	
		L	<u> </u>			
			<u> </u>			
Total	•		•	-		63

- reference error

4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Website Costs	109	-	-	-	10	12
				· · ·		
					-	
Total	109	-	-	-	- 10	12

Page 7

Additional analysis (2)

5 Breakdown of unrestricted funds

5 Breakdown of unrestricted funds						
	Unrestricted fund 1 - enter	Unrestricted fund 2 - enter	Unrestricted fund 3 - enter	Unrestricted fund 4 - entar		
	name of fund	name of fund	name of fund	name of fund		
	bolow	below	helow	below		
	General Fund				Total	Total
					unrestricted	unrestricted
					funds	funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	63
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	-				-	-
Sub total	-		-	-	-	63
Receipts from asset & investment sales						
Proceeds from sale of fixed assets Proceeds from sale of investments	<u> </u>				-	
					-	
Sub total	1000 BULLET 1000 BULLET	and the second states	String of Strings	administration of the second	Universities of •1	a specific and -
Total receipts						63
Payments						
Expenses for fundraising activities					· · ·	
Gross trading payments						
Investment management costs						
Payments relating directly to charitable activities	10				10	12
Grants and donations						12
Governance costs:						
Audit / independent examination	30				30	30
Preparation of annual accounts						
Legal costs						
			<u> </u>			
					-	
Sub total	40	-			40	42
Demonstration to a state of the						
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments			L			
Sub total		CONTRACTOR OF THE OWNER	Received and the second second	March 100 March	-	
	-		Editori Material Di Man	Home and the second second	CONSTRUCTION CONSTRUCTION	HARDEN OF STREET
Total payments	40				40	42
	12					14
Net receipts / (payments)	(40)			THIN SAME DUTY	(40)	21
	(40)				(40)	41
Transfers to / (from) funds	Statistics States				-	
	and to the second second		Later and the later from the			Care of the Production of the
Surplus / (deficit) for year	(40)	Sector and the sector	Silling and the second		(40)	21
					-	
Nature and purpose of funds						

General fund for the administration and running of the film festival

Page 8

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