COMPANY REGISTRATION NUMBER: SC214546
CHARITY REGISTRATION NUMBER: SC030983

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2026

RITSONS
Chartered Accountants
Forbes House
36 Huntly Street
Inverness
IV3 5PR

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

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The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

Chair's report

Introduction

This has been a positive year for The Touring Network, with growing membership, stronger connections across the network and a greater sense of stability as we look ahead. While challenges remain across the cultural sector, the commitment of our members, staff, trustees and partners continues to make a real difference in communities across the Highlands and Islands.

This year, members came together through two Gatherings, network events, workshops and one-to-one support, while initiatives such as Programme Pitch-Ins, Go See and our Micro-Network programme have created new opportunities to connect, collaborate and share learning. It has been particularly encouraging to see the Micro-Networks continue to grow and develop beyond their initial support.

We were also pleased to launch a new website, providing a stronger platform to showcase the work of members and the impact of live performance across rural and island communities.

My thanks go to the staff team for their dedication throughout the year, to our trustees for their support and guidance, to our funders and partners for their continued confidence in our work, and most importantly to our members, whose energy and enthusiasm are at the heart of everything we do. I would also like to thank Alasdair Wright for his many years of service to the Board.

Looking ahead, we are in a strong position to continue supporting vibrant cultural activity across rural and island Scotland, building on the connections, partnerships and momentum created over the past year.

Rhona Dougall
Chair

The Touring Network Members
The Touring Network continues to support promoters in the Highlands and Islands, and performers both in the region and further afield. In 2025/26 our member register reached its highest number to date of 191 members.

Promoter Members
58 promoters/venue members, including volunteer groups, community venues, arts centres, festivals and schools.

Performer Members

117 performer/producer members:

An Lanntair	-	NA H-EILEANAN SIAR
An Taigh Ceilidh	-	NA H-EILEANAN SIAR
An Tobar & Mull Theatre	-	ARGYLL & BUTE
Applecross Community Hall	-	HIGHLAND
Ardross Community Hall	-	HIGHLAND
Arnisdale & Glenelg Youth Club	-	HIGHLAND
Arnisdale & Loch Hourn Community Association Ltd	-	HIGHLAND
Arran Theatre & Arts Trust	-	North Ayrshire
Birnam Arts	-	PERTH & KINROSS

Performer Members *(continued)*

Boat of Garten Community Hall Promoters	-	HIGHLAND
Ceòlas Uibhist	-	NA H-EILEANAN SIAR
Chris's Gigs	-	PERTH & KINROSS
Cove Burgh Hall	-	ARGYLL & BUTE
Craigmonie Centre	-	HIGHLAND
Craignish Village Hall Promoters	-	ARGYLL & BUTE
Cromarty Arts Trust	-	HIGHLAND
Dunollie Museum Castle and Grounds	-	ARGYLL & BUTE
Dunoon Burgh Hall Trust	-	ARGYLL & BUTE
Durness Village Hall	-	HIGHLAND
Eden Court Theatre	-	HIGHLAND
Eilean Eisdeal	-	ARGYLL & BUTE
Findhorn Bay Arts	-	MORAY
Floortje Matthew	-	SHETLAND ISLANDS
Ford Road Studio	-	HIGHLAND
Go Golspie Development Trust	-	HIGHLAND
Hilltop Live	-	HIGHLAND
Islay Arts Association	-	ARGYLL & BUTE
Isle of Eigg Residents Association	-	HIGHLAND
Isle of Luing Community Trust	-	ARGYLL & BUTE
Kilbrannan Sound	-	ARGYLL & BUTE
Kilchrenan Village Hall	-	ARGYLL & BUTE
Knoydart Community Hall	-	HIGHLAND
Lochalsh Arts Network	-	HIGHLAND
Lyth Arts Centre	-	HIGHLAND
Melfort Music	-	ARGYLL & BUTE
Mòr ARTSPACE	-	PERTH & KINROSS
Nairn Book & Arts Festival	-	HIGHLAND
Nairn Community and Arts Centre	-	HIGHLAND
Orkney Arts Society	-	ORKNEY ISLANDS
Plockton Village Hall	-	HIGHLAND
Ragged Wood	-	SHETLAND ISLANDS
Resolis Community Arts	-	HIGHLAND
Seaboard Centre	-	HIGHLAND
SEALL	-	HIGHLAND
Shetland Arts / Mareel	-	SHETLAND ISLANDS
SkyeBridgeStudios	-	HIGHLAND
Strathearn Arts	-	PERTH & KINROSS
Strathpeffer Pavilion	-	HIGHLAND
Sutherland Sessions	-	HIGHLAND
Taigh Chearsabhagh Museum & Arts Centre	-	NA H-EILEANAN SIAR
Tayvallich Village Hall	-	ARGYLL & BUTE
The Birks Cinema Trust	-	PERTH & KINROSS
The Isle of Kerrera Development Trust	-	ARGYLL & BUTE
The Muir Hub	-	HIGHLAND
The National Centre of Excellence in Traditional Music	-	HIGHLAND
The Rockfield Centre	-	ARGYLL & BUTE
Universal Hall	-	MORAY
West Loch Gigs	-	ARGYLL & BUTE

Performer Members *(continued)*

117 performer/producer members:

1927	-	England
Alan Reid	-	City of Glasgow
Alastair Turnbull	-	West Lothian
Alex McSherry	-	City of Glasgow
Anna Hunter	-	East Dunbartonshire
Anna McLuckie Music	-	England
Anne Martin	-	HIGHLAND
Arron Sparks	-	HIGHLAND
Birds of Paradise Theatre Company	-	City of Glasgow
Bronwen Nixon	-	City of Glasgow
Catherine Wheels Theatre Company	-	City of Edinburgh
Chameleon Theatre	-	City of Glasgow
ChokKa	-	ARGYLL & BUTE
Chris Gilday	-	Stirling
Christine Hamilton Consultancy	-	City of Glasgow
Christine Kydd	-	Angus
Company of Wolves	-	City of Glasgow
Crossmylaff Comedy	-	City of Glasgow
Curious Seed	-	City of Edinburgh
Curlew	-	City of Glasgow
Dàire Moffat	-	PERTH & KINROSS
Dana MacPherson	-	HIGHLAND
Deiseil Airson Dannsa	-	City of Edinburgh
Doss	-	PERTH & KINROSS
Dougie Mackay Storyteller	-	Scottish Borders
Edinburgh Festival Fringe Society	-	City of Edinburgh
Edinburgh Storytellers Ltd.	-	City of Edinburgh
Erika Olson	-	England
Evelyn Laurie	-	Renfrewshire
Ewan MacIntyre	-	City of Edinburgh
Feral	-	City of Glasgow
Fiona Soe Paing	-	Aberdeenshire
Flagstone Theatre	-	East Lothian
Fox and Hound Theatre Company	-	Dumfries & Galloway
Freya Rae	-	City of Edinburgh
Goofus Theatre CIC	-	England
Grace Stewart-Skinner	-	HIGHLAND

Performer Members *(continued)*

Graeme Leak	-	PERTH & KINROSS
Haystack Monolith	-	Fife
Hopscotch Theatre Company	-	City of Glasgow
Horse McDonald	-	City of Glasgow
Iain Fraser	-	Scottish Borders
Individual	-	HIGHLAND
Inés Álvarez Villa	-	City of Edinburgh
Jaggy	-	City of Glasgow
Jemima Thewes	-	East Lothian
Jemma Stein	-	Aberdeenshire
Jessica Kerr	-	City of Glasgow
John Paul Mason	-	PERTH & KINROSS
Joss Cameron and John Tantalon	-	City of Edinburgh
Julia Dethelma	-	MORAY
Kathryn Gordon Dances	-	SHETLAND ISLANDS
Katie Whittaker Music	-	Perth and Kinross
Lauren Collier	-	City of Glasgow
Lawyers	-	England
Liam Ross	-	HIGHLAND
Liv Dawn	-	City of Glasgow
Liz Carruthers	-	City of Glasgow
Liz Jones Music	-	City of Edinburgh
Lubna Kerr	-	City of Edinburgh
Lucia August/Everybody Can Dance	-	City of Edinburgh
Lucie Hendry	-	Aberdeenshire
Magnetic North	-	City of Edinburgh
Malcolm Sutherland	-	Stirling
Maria MacDonell	-	Angus
Megalichen	-	City of Glasgow
Mike McKenzie	-	Midlothian
Morna Burdon	-	City of Edinburgh
Morna Ross	-	HIGHLAND
National Theatre of Scotland	-	City of Glasgow
Nick Fearne	-	HIGHLAND
Nikita Lukinov	-	City of Glasgow
NLP Theatre Company	-	City of Glasgow
Norman Lamont	-	City of Edinburgh
Paris Bubbles Entertainment/Ray Bubbles	-	England
Pauline Vallance	-	North Ayrshire

Performer Members *(continued)*

Penny Chivas	-	City of Glasgow
Phil Jones	-	England
Pianodrome/S!nk	-	City of Edinburgh
Puffling Productions	-	England
Pyrrhic Lyrics	-	ARGYLL & BUTE
Rachel Clarke	-	East Dunbartonshire
Rebecca Dunn	-	Aberdeenshire
Reconnect SCIO T/A Reconnect Theatres	-	West Lothian
Red Squash Theatre	-	Clackmannanshire
RF Touring Services	-	HIGHLAND
Robert King	-	HIGHLAND
Rosie Nimmo	-	City of Edinburgh
Scottish Dance Theatre/ Dundee Rep	-	City of Dundee
Scottish Opera	-	City of Glasgow
Seonaid Aitken & Conor Smith	-	City of Glasgow
Sharon Took-Zozaya	-	MORAY
Shelagh McKay Jones	-	Inverclyde
Shifting Sands Theatre	-	Clackmannanshire
Skye Loneragan	-	City of Edinburgh
Slanjayvah Danza	-	PERTH & KINROSS
Snowgoose	-	England
Starcatchers	-	City of Edinburgh
Suntou Susso	-	Wales
Tanya Ward Music	-	ARGYLL & BUTE
Tenterhooks	-	ARGYLL & BUTE
The Fabulous Red Diesel	-	England
The Glasgow Barons	-	City of Glasgow
The Other	-	City of Edinburgh
The SUMI Group Ltd	-	England
The Walking Theatre Events Company	-	ARGYLL & BUTE
Theatre Gu Leòr	-	City of Glasgow
Tortoise in a Nutshell	-	City of Edinburgh
Tragic Carpet Visual Theatre	-	City of Edinburgh
Tricky Hat	-	City of Glasgow
Vainglorious	-	City of Glasgow
Valeria Levi	-	City of Glasgow
Vanishing Point	-	City of Glasgow
Visible Fictions	-	City of Glasgow
Vision Mechanics	-	City of Edinburgh

Performer Members *(continued)*

Von Dodds	-	City of Edinburgh
WrightandGrainger	-	England
Yard Heads	-	City of Edinburgh
Youth Theatre Arts Scotland	-	City of Edinburgh

Individuals & Sector Organisations

Arts D&G	-	Dumfries & Galloway
Mandi Freeman	-	East Dunbartonshire
Dance North CIC	-	MORAY
Eilidh Appletree	-	ARGYLL & BUTE
Feis Rois Ltd	-	HIGHLAND
Jacky Pankhurst	-	England
Jane Churchill	-	ARGYLL & BUTE
Live Music Now Scotland	-	City of Edinburgh
Liz Taylor	-	City of Edinburgh
Nicola Kenny	-	City of Edinburgh
Simon McKerrell	-	East Dunbartonshire
Speakeasy sounds	-	City of Edinburgh
The Federation of Scottish Theatre	-	City of Edinburgh
The Rural Touring Agency	-	Argyll & Bute
The Work Room	-	City of Glasgow
Theatre in Schools Scotland	-	City of Edinburgh

Tourbook

The Touring Network holds 25% equity in Tourbook - the online showcasing platform and marketplace for live performance. Claire Mackay is a Director of Tourbook CIC representing The Touring Network on their board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	The Touring Network (Highlands & Islands) Limited
Charity registration number	SC030983
Company registration number	SC214546
Principal office and registered office	Forbes House 36 Huntly Street Inverness IV3 5PR Scotland

THE TRUSTEES

Mr R Gordon	
Mr A Wright	(Retired 30 October 2025)
Ms R Dougall	
Ms E M Scott	
Mrs F R Matthew	
Mr P Royal	(Retired 30 April 2025)
Mrs A Burnett	
Ms R M Bell	
Ms L J MacDonald	
Ms R Macdonald	(Appointed 7 May 2025)

Operations manager	C MacKay
Independent examiner	Daniel Palombo, M.A (Hons), C.A. Forbes House 36 Huntly Street Inverness IV3 5PR

STRUCTURE AND GOVERNANCE

Governing Document
The organisation is a registered charity and is a company limited by guarantee. Our governing document is a Memorandum of Association. The Directors are finally responsible for running the Limited company. The members of The Touring Network (Highlands & Islands) are the equivalent of the shareholders of a commercial company. They are the subscribers (founder members) and the guarantors of the company (guaranteeing to pay £1 if the company closes owing money). The members elect the board of Directors at the AGM.

Recruitment and Appointment of Directors
The Directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the Directors are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

To reflect the demographic of our members who we serve, our constitution states that the Board of Directors is to made up of 55% promoter members, 25% performer members and 20% co-opted individuals. We ensure the diversity of our board reflects the communities we serve by identifying gaps in diversity in our board and recruiting accordingly. In addition, diverse representation and skills gaps are identified through ongoing skills monitoring of existing directors

New directors are invited to put themselves forward in advance of the AGM or are invited to apply as skills or needs require at any other time.

Management and Operations
The board and staff review and set the strategic direction of the organisation annually and also meet quarterly with the Executive Director to discuss monitoring strategic objectives and outcomes, service delivery, financial and risk management, and other matters concerning the successful governance of the organisation. To ensure that geographical location is no barrier to accessing or providing services, for nearly 10 years we have been a remote working organisation working on a flexi-time model and paying all staff a work-from-home allowance. Our current business plan sets out a programme of work to be managed by core team of four with support from freelancers for discreet areas of work. We are a Real Living Wage accredited employer, offering staff training and appraisals and are Fair Work employers.

During 2025-26 the Directors held a total of four board meetings; three online and one in person.

The AGM was held Wed 29th October 2025 at Rockfield Centre, Oban and online as part of our Micro Network Round Table and Board Development Day

Staff Register 2025

At the end of March 2026, the permanent staff team was as follows:

Claire Mackay Executive Director
Fee Shaw Network Development Manager
Anna Hunter Communications Manager
Julia Wylie Membership Officer

Associate support during 25/26;
Geoff Hewitt Finance Associate
Maraid Design Web design
Jane Wilde from Think.in.form - Website & Digital Associate
Ellie Ramsay + Lauren Darbyshire Event Support

Risk Management

A risk review of the organisation's activities are considered together with the business plan and the major risks to which the charity is exposed relating to the staff, operations, finances, environmental and member activities, as identified by the trustees. These risk factors have been reviewed and systems have been established to mitigate exposure.

Policy Review

We upkeep a number of policies to ensure strong governance and compliance. These policies are reviewed regularly by the trustees and staff. Our current policy register includes; Code of Conduct, Equalities, Diversity and Inclusion Policy & Action Plan, Environmental Policy, Expenses Policy, Equalities Monitoring and Equal Opportunities, Fair Work Statement, Financial Controls Policy and Procedure, Programming Policy, Remote-Working Policy, Safeguarding Policy, Staff Handbook.

Evaluations

We are a member-led organisation and design our programme and approach through ongoing consultation with them. Our services are monitored and reviewed regularly with a mix of evaluations strategies, using a range of quantitative and qualitative metrics, to determine the impact our activities have on our members and their audiences. Through our evaluations, we can celebrate successes, or make improvements or adaptations to our delivery, where needed. Any outcomes are reported in our annual activity report.

OBJECTIVES AND ACTIVITIES

Our Strategy and Values

Our Vision

Every rural and island community in Scotland, however small, has an essential and vibrant cultural life; one that is locally rooted, nationally supported and internationally recognised.

Our Mission

To inspire and enable those who deliver remarkable performances in rural and island communities in the Highlands & Islands - connecting people and transforming places.

Our Aims

To ensure the cultural sector is fairly supported in the region; access to culture, regardless of where you live, demonstrates a just, fair society, without discrimination and invests into the wealth of cultural capital and community spaces across our region.

To support rural communities to regularly stage high quality live performances; having access to live performances on our doorstep, decreases audience travel to venues further away, contributes to the rural creative economy, offers social benefit and demonstrates the viability and importance of our community spaces.

To ensure audiences are inspired by attending live performances in rural communities; the civic role of arts in bringing people together for a collective live experience is vital in improving the wellbeing of our people and places1 and instilling a sense of pride.

To ensure professional performers place rural communities at the heart of their tour plans; a place-centred approach to making or touring work continues to show better outcomes and increased resilience for performers and communities.

To ensure touring is sustainable and resilient; net-zero targets and rising costs means solutions are needed to balance resilience with carbon reduction.

Our Values
What we believe and the how we do things are the foundations of how our organisation operates; from who and how we recruit our staff and board to how we work with our members and design our services; in the face of an ever-changing world around us - these remain our guiding principles to everything we do. These are outlined below.

What we Believe

We believe in the unique power of the live experience.

We believe live performance can transform people's lives by changing the way they see the world. It can tell stories that enact social change; tackle challenging subjects and open vital debate; it can spark joy; bring people together and immerse them in another world. It's also a brilliant night out!

We believe in the importance of remote and rural communities.

Our work is rooted in rural communities, each with their own sense of home and belonging. A thriving cultural scene shows just how places shape and are shaped by people. Everyone should have access to live performance, regardless of geography.

We believe in and are guided by the vital work of our members.

It's due to the hard work and dedication of our members that the network exists - we advocate for their role in the sector and promote a culture of inclusivity, learning and sharing to support their needs. Our members are enriching people's lives by making positive contributions to their communities. We've got their backs.

How we do things

We bend
We are responsive to the needs of our members, our team and a changing world. We value individuals and are always learning, listening and evolving by embracing fresh thinking and new ways of working.

We are authentic
We genuinely care about the well-being of our people and their communities and want to see them flourish. We look after ourselves and our members and lift each other up. We are a welcoming, safe space to share and explore creative ideas; we encourage, inspire, and seek good in what we do.

We tread lightly
We are mindful of our impact on the planet. We minimise waste, be it of resources, money, time, or energy and are conscious of our capacity. We look outward to ensure our work is considered, relevant and the best it can be, seeking quality and long-term values

Our Outcomes
The changes we want to make over the next three years and the best progress we see towards achieving our mission.

1. Members feel more connected with their peers as a result of their membership a well-connected Membership is more sustainable; more ideas will be seeded and realised, tours will extend further geographically, peer-to-peer learning will happen organically, and members will share a greater understanding of each other's perspectives.

2. Tours that take place in the in Highlands and Islands with the support of The Touring Network are more environmentally sustainable; with the touring landscape changing due to diminishing funding and net zero carbon targets, it is vital that any tours to our region minimise environmental impact and costs.

3. Programming funds are available and easy to access for promoters; we recognise that access to cultural funding is scarce, particularly for those who are volunteer-led and don't always have the capacity or skills to raise funds for their arts programme. By ensuring that they can access funds when they need it most, we will provide them with a safety net to ensure they continue to regularly programme events for their communities.

4. There are live performances taking place in more communities across our region; to ensure live performances are fairly supported in the Highlands & Islands it is vital that our membership reaches every corner of our region, whilst remaining proportionate to populations. By having geographic diversity in our membership, it will allow greater access to culture for more audiences.

5. Members are supported to make their work more visible to audiences; By supporting our members to raise awareness of their individual and collective efforts, live performances in the region will be better valued and well attended.

6. Members of the Touring Network are supported to increase the diversity of their audiences; The Touring Network wants to ensure that more people, from all parts of society, can engage with live performance and will support our members to make their audiences more diverse.

7. The Touring Network's impact and how we operate is understood by the cultural sector; presenting live performances in rural and island communities has different challenges to urban-centred promoting. By making our members stories, data and activities more visible, it will paint a clearer picture of our network.

8. The Touring Network's income streams are sufficient and diversified; currently The Touring Network is dependent on regular funding from Creative Scotland, but with cultural funding becoming scarcer in the sector, we will work to maximize diversifying our income; firmly repositioning ourselves as a charity to attract sponsorship and individual giving.

9. The Touring Network is a caring, inclusive and responsible organisation; We believe that how we work is as important as what we do. By embedding fair work, equality, environmental responsibility and good governance throughout the organisation, we will create a culture where people are valued, communities are respected and the organisation remains accountable and sustainable.

Why We Exist

The Touring Network exists to support more live performances to happen in remote and rural communities in The Highlands & Islands region; addressing inequalities of cultural provision and creating vibrant places to live, work and visit.

The Highland and Island region is one of the most sparsely populated parts of Europe with a population density of 12 persons per square kilometre. Rates are lowest in Lochaber, Skye and Wester Ross (4) and Caithness and Sutherland (5) and 30 per cent of the population live on 90 islands.

The Highlands & Islands region has less access to quality live performances than urban-centres. This inequality contributes to cycles of decline across the region, leading to less vibrant communities, lower quality of life, social isolation, population decline; young people leaving to find opportunities, less demand for other businesses and services.

Inequality of cultural provision is down to several factors; urban-centred infrastructure, lack of funding that is thinly spread, government and the general public de-valuing culture, specific challenges of performing in a rural context - small audiences, geographic sparseness, widespread assumptions that quality live performance only happens in urban area.

The network began over 40 years ago as a grassroots movement of local community leaders who wanted access to professional live performances in their communities. The network grew, and 20 years later became a constituted organisation which now holds a membership of around 60 promoter groups.

The Touring Network is not a traditional 'rural touring scheme'; promoters programme independently, rather than from a prescribed menu, and the role of the organisation is that of capacity building. Performer membership has been introduced more recently in recognition of the need to support performers to tour more effectively and support the development of relationships between performer and promoter.

We overcome all these barriers by empowering, connecting, upskilling and resourcing the communities and performers to programme professional live performances in the region through:

- easy to access funding;
- sharing how to programme and tour in the region;
- making live events in the region more visible to audiences;
- connections to the local and cultural sector
- advocating for the value of culture for communities and issues of cultural inequality.

ACHIEVEMENTS AND PERFORMANCE

MORE CONNECTED
We've continued to encourage and enable members to easily connect with and provide support to one another through our network meet-ups, promoters' panel, and flagship event The Gathering. By encouraging members to connect autonomously, connections grow organically, capacity pressures on The Touring Network will be improved and a spirit of transparency will be modelled.

1-1 advice session
Our well-used on-demand support includes 1-1 advice sessions for members covering themes such as Touring, Fundraising, Marketing support, Tourbook, Wellbeing, Contracting, Programming.

Network Meet Ups & Training and Promoter's Pitch-in's
We hosted 11 meet-ups and training and learning workshops alongside partners connecting performers and promoters. Our pitch-in format is new this year where promoter members are invited to share their thoughts on new work they've seen, shows that have toured to their area, or opportunities for collaboration.

Argyll Micro Network member led meet-up | 3rd Mar
Greener Touring Workshop | 11th Mar
Network Meet-up: Vanishing Point Winter Residency | 30th Jan
Promoter's Programme Pitch Ins | 3rd Jun, 1st Sep, 25th Nov, 10th Feb
Summer Social at Eden Court with Kathryn Spence Dance Workshop | 22nd Jul
Network Meet-up Edinburgh Fringe | 14th Aug
Artists Showcase Info Session | 21st Oct
Micro-Network Round Table and AGM Oban | 29th Oct

The Gathering
The Gathering is The Touring Network's flagship annual event, bringing together the people who make rural touring happen across the Highlands.

A unique event in the region, The Gathering enables promoters to see tour-ready work, network with their peers, attend facilitated discussions and workshops and connect directly with performers interested in rural touring.

Over 2025-26 we held two Gatherings: in May 2025 in Strathpeffer, Highland, and in March 2026 in Aberfeldy, Perthshire.

Promoters Panel

Our Promoters panel in 2026 was made up of eight promoters who worked together to programme the line-up for our showcases at The Gathering in Aberfeldy

Emyr Bell - NEAT
Maia Eden - Hilltop Sessions, Highland
Sarah Kent - Dundreggan Rewilding Centre, Highland
Suzanne Milne - Mòr Artspace, Perthshire
Rachel Rogers- Craignish Village Hall, Argyll & Bute
Phil Royal - Kilbrannan Sounds, Argyll & Bute
Jonathon Supper- Skye Bridge Studios, Highland
Joanna Wright- Macphail Centre, Highland

Network Focus Group

The Touring Network Focus Group is made up of a mix of members taking into consideration geographic spread, role, experience and art form. The group informs the activities of our network by providing on the ground insight, is a voice for the needs of the network and provides strategic connectivity between members. No meetings were held in 2025/26

BETTER ROUTED
Every year since 2023 we've established a new micro-network - a group of venues that come together to collaboratively programme a series of tours. Each group is initially provided with financial assistance, as well as personalised support from our Network Development Manager.

The micro-network model is all about trying to move away from 'one-off' shows, providing a pathway for promoters to make rural touring in our region better routed and more sustainable.

The model also encourages promoters to strengthen relationships with each other. All our micro-network groups have continued to collaborate once the initial funding and support has stopped, and all have gone on to expand their original memberships.

Micro-Network Development

Highland Micro- Network
Our first Micro-Network (Highland region) was established in October 2023 and is made up of Applecross Community Hall, Ardross Community Hall , Cromarty Arts Trust, Eden Court, Nairn Community and Arts, Resolis Memorial Hall. Since the project, it has acquired more members including SEALL, Hilltop Live and Craigmonie Centre.

Argyll and Bute Micro- Network
Established in October 2024, a new Argyll & Bute micro-network was established made up of promoters; An Tobar in Mull, Craignish Village Hall, Dunoon Burgh, Kilbrannan Sounds in Carradale Halls, The Rockfield Centre in Oban, Tayvallich Village Hall. Since the initial funded project, it has acquired more members including; Isle of Luing Community Trust, Melford House, Tayvallich Community Hall, and Kilchrenan Village Hall.

So far, the collaboration is working, with them building four well-routed, carbon conscious tours due

including two shows toured to the area in summer 2025: Tanzanian musical duo The Zawose Queens and the all-female string quartet Vulva Voce. Two further shows: A Christmas Carol: a radio play on stage by No Nonsense Productions and Scottish folk-pop singer-songwriter Liv Dawn which toured during the winter 2025.

North and Western Isle Micro- Network

The third iteration of our Micro-Network programme was established in late 2025. The six promoters involved are:

An Lanntair (Isle of Lewis	Sean Paul O'Hare
Ceòlas (Isle of South Uist)	Lauren Anne MacLean
Go Golspie Development Trust (Golspie)	Catherine Moodie
Taigh Chearsabhagh (Isle of North Uist)	Andy Mackinnon
Macphail Centre (Ullapool)	Joanna Wright
SkyeBride Studios (Kyle of Lochalsh)	Jonathon Supper and Sara Taylor

ACCESSIBLE FUNDING

Programming Pot

As well-established, devolved funders for Creative Scotland, we know that many promoters wouldn't be able to stage any live performances without access to a small pot of money.

There is a clear demand for this fund, to allow for a sustained support for promoters to keep live performances happening in their communities. Following a shortfall in funding from Creative Scotland Multi Year fund, we will continue to fundraise to ensure this fund reaches more promoters across our region next year. 100% of applicants report they can access funding from us easily

These Funds have enabled 14 professional performers to reach 12 communities and an estimated 801 audience members in 25/26.

Member	Region	Venue Type	Performer
Birnam Arts	PERTH & KINROSS	Arts Venue or Organisation	Niall Moorjani Storyteller
Ceòlas Uibhist	NA H-EILEANAN SIAR	Arts Venue or Organisation	Sian
Cromarty Arts Trust	HIGHLAND	Arts Venue or Organisation	The Twa Roberts | Pauline Vallance
Dunollie Museum	ARGYLL & BUTE	Other	Where The Feather Falls/Joss Cameron
Hilltop Live	HIGHLAND	Freelance	Frankie Archer
Hilltop Live	HIGHLAND	Freelance	Luke Jackson
Kilchrenan Village Hall	ARGYLL & BUTE	Community	Finlay Wells and ANEMARA
Macphail Centre	HIGHLAND	Community	Metagama: An Atlantic Odyssey
Mòr ARTSPACE	PERTH & KINROSS	Arts Venue or Organisation	Angus Mackenzie & Maili Mackenzie
SkyeBridgeStudios	HIGHLAND	Arts Venue or Organisation	Havisham | Heather Alexander
SkyeBridgeStudios	HIGHLAND	Arts Venue or Organisation	Horse
Strathearn Arts	PERTH & KINROSS	Arts Venue or Organisation	Ainsley Hamill Trio
Sutherland Sessions	HIGHLAND	Community	Ainsley Hamill Trio
Sutherland Sessions	HIGHLAND	Community	Mairearad Green and Mike Vass
Taigh Chearsabhagh Museum & Arts Centre	NA H-EILEANAN SIAR	Arts Venue or Organisation	Sian

Top up the pot scheme
We launched an opt-in donations scheme "Top up the Pot",requesting that any promoters funded through the Programming Pot donate 20% of their profit made from box you to office income back into the pot to allow us to support more live performances in the region. We thank those members listed below who opted into this scheme this year. As a result, £713.79 was put back into the pot - equivalent of a grant to support another community.

An Tobar & Mull Theatre
Ceòlas Uibhist
Mòr ARTSPACE
Kilbrannan Sound
Strathearn Arts
Tayvallich Village Hall

Access Fund
Many of our members are volunteers, freelancers, carers, have other jobs and/or live in remote locations. All of this limits their ability to access opportunities.

We offer small grants to help with travel costs, caring responsibilities, loss of income or disability requirements - this is a vital fund that under-pins our services and ensures there are no barriers to access. 50% of members have used our Access Fund at some point. In 2025-26 we issued 31 Access Fund grants

Go See

In 2025 we launched the Go See Fund, providing small grants to enable promoter members to travel and see new work from all genres - helping to bring fresh ideas and programming inspiration to their own communities while ensuring geography is no barrier to access. In 2025/26 we supported four promoters:

Name	Organisation	Go See
Willow Findlay	Birnam Arts	Celtic Connections
Oliver Dudok van Heel + Maia Eden	Hilltop Live	Celtic Connections
Kresanna Aigner	Findhorn Bay Arts	Celtic Connections
Charlotte Mountford	Lyth Arts Centre	Manipulate Festival 2026
Neil Riddell	Ragged Wood Promotions	Celtic Connections

WIDER REACH
We have continued to seek a clearer understanding of geographic gaps in promoter membership and to support arts activity in areas with a lack of arts provision. Our growth strategy and values are underpinned by ensuring the network remains is sustainable, organically grown and accessible.

We have seen a net increase in members across all regions, apart from Orkney, where there has been a decrease, but with an increase in the Western Isles following targeted support.

89% of promoters have programmed a show in 2025 (82% 2025) with a median of 12 performances a year - an increase from last year.

OUR MEMBERS IN THE SPOTLIGHT
Over 2025/26 we've made it easier for Network members to showcase their work, connect, find information and make use of their membership.

We launched a new website in autumn 2025, with an improved layout and features including:

What's On - allows members to share show details, with over 300 events listed since launch. Almost a quarter of our members list shows automatically via direct feeds to our site. Through our partnership with Data Thistle, events added to our website are also distributed to third party sites with a combined audience of more than five million people a month.

Resources - a range of resources covering promoting, development, marketing and communications, Equality, Diversity and Inclusion and sustainability are easily accessible to members online. o Members' area - members can now join the Network, book events and manage their membership online.

In 2025/26 we sent 11 issues of our regular e-newsletter, Noticeboard, to all members, making it easy to keep up to date with Network events, member news and industry updates.

Our partnership with Tourbook, the online marketplace and community for touring live events, allows promoter and performer members to better showcase their venue and work, discover new opportunities and make professional connections.

DIVERSE AUDIENCES

The Touring Network wants to ensure that more people, from all parts of society, can engage with live performance and has supported our members to make their audiences more diverse through our micro-network programme and programming policy.

Practical support

• 81% of shows that received Programming Pot funds showed a commitment to, or highlighted issues relating to equalities, diversity or inclusion.

• Two workshops at the Gathering 2026 focussed on diversifying audiences: Imaginate: Making and touring work for children and young people and Up Yer Airts: Engaging younger audiences.

• New member resource published on Venue Accessibility.

Bringing theatre to schools

Run by the National Theatre of Scotland and Imaginate, Theatre in Schools Scotland (TISS) brings bold, inspiring live theatre and dance performances into schools throughout Scotland.

The Touring Network works with Theatre in Schools Scotland to bring theatre to more schools across our region by subsidising the cost of performances to make them more accessible.

In 2025/26 our partnership with TiSS led to seven performances taking place in 10 schools, experienced by a total of 631 pupils. Schools were located across our region with three performances held in Argyll and Bute, two in Highland and one each in Moray and Shetland.

CULTURAL LINKS

Partnership Working, Events and Representation

The Touring Network has continued to strengthen its profile and influence across the cultural sector, ensuring the value and unique challenges of rural touring are understood by partners, funders and strategic bodies.

We have worked closely with North East Arts Touring (NEAT), Arts D&G and Live Borders to develop a shared vision for rural touring in Scotland. This culminated in a facilitated strategy day and agreement on a more coordinated national approach, with further collaborative planning now underway.

Throughout the year, we maintained and developed relationships with Eden Court Theatre, The Work Room, Edinburgh Festival Fringe Society, Tourbook, An Tobar and Mull Theatre, Findhorn Bay Arts, the Federation of Scottish Theatre (FST), Scottish Music Industry Association (SMIA), Creative Scotland and UK Music. These connections have created opportunities for collaboration, member development, knowledge sharing and advocacy, while ensuring rural perspectives are represented in wider sector discussions.

Claire continues to represent The Touring Network through Culture for Climate Scotland's Green Arts Initiative and was invited to present our Micro-Networks programme at the Highlands and Islands Multi-Year Funding forums. We also attended sector events including the SMIA Music Industry Summit, FST AGM and member events, and the State of the Nation gathering, advocating for the importance of culture in rural communities and civic spaces. In addition, we engaged with the National Rural Touring Forum (NRTF), contributing to their national consultation exploring the impact of arts and culture on wellbeing and local economies in rural communities, ensuring Scottish rural touring perspectives were represented.

Through these partnerships and advocacy activities, The Touring Network continues to ensure the arts sector has a clearer understanding of who we are, what we do and the important role rural touring plays in Scotland's cultural landscape.

MORE RESPONSIBLE

We believe that how we work is as important as what we do. By embedding fair work, equality, environmental responsibility and good governance throughout the organisation, we will create a culture where people are valued, communities are respected, and the organisation remains accountable and sustainable.

A commitment to sustainability

As a remote-working organisation with low operational travel, we recognise that our biggest environmental impact comes through influence - supporting members, artists and partners to reduce the impacts of touring, programming and production, while continuing to reduce and report on our own footprint.

• 40% of the work programmed at The Gatherings across 2025 and 2026 had a commitment to environmental themes or practices.

• 47% of shows that received Programming Pot funds showed a commitment to, or highlighted issues relating to, the environment.

• Held in March 2026, our Greener Touring online workshop was hosted by dance artist Penny Chivas and Sheena Miller of the Rural Touring Agency. The workshop shared experience and practical ideas arising from Penny's 2023 show Burnt Out, which toured Scotland from Shetland to Dumfries using public transport. A resource was published to support learning from the workshop.

• Our micro-networks programme continues to encourage and support lower-carbon touring.

• We continue to plant trees through Trees for Life and since 2015 have planted 157 trees, transforming open hillsides into healthy young woodland, helping to restore the Caledonian forest.

Fair Work

We continue to be living wage employer and have strengthened our policies to reflect our commitments in this area including the introduction of new Fair Fee commitment in our programming policy - used as part of our funding process. We have also maintained Fair Work Statement in line with Scottish Government funding requirements.

FINANCIAL REVIEW

The Touring Network continues to receive core support through Creative Scotland's Multi-Year Funding programme. While our annual grant increased from £120,000 to £162,000 for 2025/26, we entered 2025 with reserves at their lowest level for some time, requiring some reductions in planned activity.

To strengthen our financial resilience, we prioritised fundraising from trusts and foundations, securing a number of restricted and unrestricted grants by April 2026 and enabling us to undertake our Performances for All project. Membership income increased during the year, however, income from our Top Up the Pot scheme decreased.

Diversifying our income remains a key priority as we work towards a more financially resilient future for the network.

Reserves Policy

The board members have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Realising that unrestricted reserves are needed to sustain the day-to-day operations of the business, the board members consider that the ideal level of reserves should be the equivalent of three month's operating costs calculated and reviewed annually and believe this should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

Based on the 2025/26 expenditure the level of reserves should be built up to £36,000. At 31 March 2026, the charity's reserves were £49,987 (2025 - £59,641) of which £49,987 (2025 - £59,641) was unrestricted.

PLANS FOR FUTURE PERIODS

The year ahead will focus on growth, connection and resilience. We will continue expanding our reach into under-served communities, strengthening our Micro-Networks and supporting promoters through the Programming Pot, Access Fund and Go See bursaries. Through one-to-one support, training, network events and The Gathering, we will help members build the skills, relationships and confidence needed to sustain vibrant cultural activity across the region.

Alongside this, we will continue to diversify income, strengthen partnerships and ensure the voices, experiences and ambitions of rural and island communities are represented within national cultural conversations, while embedding Fair Work, inclusion, environmental responsibility and good governance throughout our organisation.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ..Sep 29, 2026... and signed on behalf of the board of trustees by:

Rhona Dougall (Sep 29, 2026 12:31:36 GMT+1)

Ms R Dougall
Trustee

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Touring Network (Highlands & Islands) Limited

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of The Touring Network (Highlands & Islands) Limited ('the charity') for the year ended 31 March 2026.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

INDEPENDENT EXAMINER'S STATEMENT

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or

2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Other matters
To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charities' trustees as a body, for our work, for the report, or for the opinions I have formed.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Daniel Palombo, M.A (Hons), C.A.
Independent Examiner

Forbes House
36 Huntly Street
Inverness
IV3 5PR

Sep 29, 2026

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments					
Donations and legacies	**5**	177,760	6,000	**183,760**	129,412
Charitable activities	**6**	7,324	–	**7,324**	800
Total income		185,084	6,000	**191,084**	130,212
Expenditure					
Expenditure on charitable activities	**7,8**	(194,738)	(6,000)	**(200,738)**	(178,374)
Total expenditure		(194,738)	(6,000)	**(200,738)**	(178,374)
Net expenditure and net movement in funds		(9,654)	–	**(9,654)**	(48,162)
Reconciliation of funds					
Total funds brought forward		59,641	–	**59,641**	107,803
Total funds carried forward		49,987	–	**49,987**	59,641

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	£	2025 £
Fixed assets				
Tangible fixed assets	**13**		**993**	1,559
Investments	**14**		**25**	25
			1,018	1,584
Current assets				
Debtors	**16**	**4,478**		4,156
Cash at bank and in hand		**55,105**		75,009
		59,583		79,165
Creditors: amounts falling due within one year	**17**	**(10,614)**		(21,108)
Net current assets			**48,969**	58,057
Total assets less current liabilities			**49,987**	59,641
Net assets			**49,987**	59,641
Funds of the charity				
Unrestricted funds			**49,987**	59,641
Total charity funds	**19**		**49,987**	59,641

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on Sep 29, 2026, and are signed on behalf of the board by:

Rhona Dougall (Sep 29, 2026 12:31:36 GMT+1)

Ms R Dougall
Trustee

Company Registration Number: SC214546

The notes on pages 24 to 33 form part of these financial statements.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2026

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Forbes House, 36 Huntly Street, Inverness, IV3 5PR, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have, therefore, continued to adopt the going concern basis of accounting in preparing the annual financial statements.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Equipment	-	25% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments, which include debtors, bank and cash balances and creditors are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Touring Network (Highlands & Islands) Ltd is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Donations			
Donations	6,850	2,000	**8,850**
Grants			
Creative Scotland	162,003	–	**162,003**
Conundrum Charitable Trust	–	1,000	**1,000**
The Hugh Fraser Foundation	–	2,000	**2,000**
The Cordis Charitable Trust	–	1,000	**1,000**
Other donations and legacies			
Memberships	8,907	–	**8,907**
	177,760	6,000	**183,760**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	1,092	–	1,092
Grants			
Creative Scotland	120,000	–	120,000
Conundrum Charitable Trust	–	–	–
The Hugh Fraser Foundation	–	–	–
The Cordis Charitable Trust	–	–	–
Other donations and legacies			
Memberships	8,320	–	8,320
	129,412	–	129,412

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Box office income	711	**711**	800	800
Event and consultancy income	6,613	**6,613**	–	–
	7,324	**7,324**	800	800

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
General operations	194,738	6,000	**200,738**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General operations	178,374	–	178,374

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	**Total funds 2026 £**	Total fund 2025 £
General operations	200,738	**200,738**	178,374

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	**796**	739

10. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**2,874**	2,668
Directors verification checks	**400**	–
Payroll services	**260**	–
	3,534	2,668

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026 £	2025 £
Wages and salaries	**74,788**	75,353
Social security costs	**–**	671
Employer contributions to pension plans	**1,676**	1,583
	76,464	77,607

11. Staff costs *(continued)*

The average head count of employees during the year was 4 (2025: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2026	2025
	No.	No.
Number of staff	**3**	3

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £33,118 (2025:£30,464).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Seven trustees (2025 - two) were reimbursed a total of £2,876 (2025 - £380) for reimbursement of travel expenses while carrying out their duties during the year.

13. Tangible fixed assets

	Equipment	**Total**
	£	**£**
Cost		
At 1 April 2025	2,955	**2,955**
Additions	230	**230**
At 31 March 2026	3,185	**3,185**
Depreciation		
At 1 April 2025	1,396	**1,396**
Charge for the year	796	**796**
At 31 March 2026	2,192	**2,192**
Carrying amount		
At 31 March 2026	993	**993**
At 31 March 2025	1,559	1,559

14. Investments

All investments shown below are held at cost less impairment.

The charity holds 25% of the Ordinary £1 shares of Tourbook CIC, registered office Strongarbh House, Strongarbh Road, Tobermory, Isle of Mull, Argyll, PA75 6AG. The year end of Tourbook CIC is 31 December 2025.

14. Investments *(Continued)*

	Other investments £
Cost or valuation	
At 1 April 2025	**25**
Additions	**–**
At 31 March 2026	**25**
Impairment	
At 1 April 2025 and 31 March 2026	**–**
Carrying amount	
At 31 March 2026	**25**
At 31 March 2025	25

All investments shown above are held at valuation.

15. Investment entities

Associates and joint ventures

The charity's share of income and expenditure of each material associate that is a charity is analysed as follows:

	Income £	Expenditure £	**Net Share £**
Tourbook CIC			
Associate charity	11,685	(8,287)	**3,398**

16. Debtors

	2026 £	2025 £
Trade debtors	**826**	1,320
Prepayments and accrued income	**2,494**	2,421
Other debtors	**1,158**	415
	4,478	4,156

17. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	**7,182**	18,361
Accruals and deferred income	**3,040**	2,747
Other creditors	**392**	**–**
	10,614	21,108

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,676 (2025: £1,583).

At the year end the outstanding pension payments amounted to £392 (2025 - £nil).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2025 £	Income £	Expenditure £	**At 31 March 2026 £**
General funds	34,000	185,084	(169,097)	**49,987**
Micro-Network Events	25,641	–	(25,641)	**–**
	59,641	185,084	(194,738)	**49,987**

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
General funds	93,425	130,212	(163,996)	59,641
Micro-Network Events	14,378	–	(14,378)	–
	107,803	130,212	(178,374)	59,641

Designated Funds
During the year £nil (2025 - £25,641) was designated by the board for programming spend for already agreed expenses for The Gathering and Argyll & Bute Micro Network.

Restricted funds

	At 1 April 2025 £	Income £	Expenditure £	**At 31 March 2026 £**
Conundrum Charitable Trust	–	1,000	(1,000)	**–**
The Hugh Fraser Foundation -	–	2,000	(2,000)	**–**
The Cordis Charitable Trust	–	1,000	(1,000)	**–**
The Stafford Trust	–	2,000	(2,000)	**–**
	–	6,000	(6,000)	**–**

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Conundrum Charitable Trust	–	–	–	–
The Hugh Fraser Foundation -	–	–	–	–
The Cordis Charitable Trust	–	–	–	–
The Stafford Trust	–	–	–	–
	–	–	–	–

19. Analysis of charitable funds *(continued)*

Conundrum Charitable Trust
A grant towards providing one-to-one support and network events for members as well as running the Gathering to showcase the live arts sector.

The Hugh Fraser Foundation
A grant towards the Performances For All project.

The Cordis Charitable Trust
A grant towards the Performances For All project.

The Stafford Trust
A donation towards the Performances For All project

20. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	993	**993**
Investments	25	**25**
Current assets	59,583	**59,583**
Creditors less than 1 year	(10,614)	**(10,614)**
Net assets	49,987	**49,987**

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	1,559	1,559
Investments	25	25
Current assets	79,165	79,165
Creditors less than 1 year	(21,108)	(21,108)
Net assets	59,641	59,641

21. Related parties

No trustee or other persons related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2025 - £nil).

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Management Information

Year ended 31 March 2026

The following pages do not form part of the financial statements.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026 £	2025 £
Income and endowments		
Donations and legacies		
Donations	**8,850**	1,092
Creative Scotland	**162,003**	120,000
Conundrum Charitable Trust	**1,000**	–
The Hugh Fraser Foundation	**2,000**	–
The Cordis Charitable Trust	**1,000**	–
Memberships	**8,907**	8,320
	183,760	129,412
Charitable activities		
Box office income	**711**	800
Event and consultancy income	**6,613**	–
	7,324	800
Total income	**191,084**	130,212
Expenditure		
Expenditure on charitable activities		
Wages and salaries	**74,788**	75,353
Employer's NIC	**–**	671
Pension costs	**1,676**	1,583
Equipment repairs	**–**	491
Insurance	**832**	845
General expenses	**819**	718
Travel and subsistence	**15,024**	6,123
Depreciation	**796**	739
Bank charges	**91**	129
Accountancy fees	**3,534**	2,668
Administration fees	**14,147**	10,464
Marketing and advertising	**4,193**	26,661
Training	**26,522**	10,776
Subscriptions, courses and conferences	**6,535**	6,100
Programme fees	**51,781**	35,053
	200,738	178,374
Total expenditure	**200,738**	178,374
Net expenditure	**(9,654)**	(48,162)

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2026

	2026	2025
	£	£
Expenditure on charitable activities		
General operations		
Activities undertaken directly		
Wages and salaries	**74,788**	75,353
Employer's NIC	**–**	671
Pension costs	**1,676**	1,583
Equipment repairs	**–**	491
Insurance	**832**	845
General expenses	**819**	718
Travel and subsistence costs	**15,024**	6,123
Depreciation	**796**	739
Bank charges	**91**	129
Accountancy fees	**3,534**	2,668
Administration fees	**14,147**	10,464
Marketing and advertising	**4,193**	26,661
Training	**26,522**	10,776
Subscriptions, courses and conferences	**6,535**	6,100
Programme fees	**51,781**	35,053
	200,738	178,374
Expenditure on charitable activities	**200,738**	178,374