

COMPANY REGISTRATION NUMBER: SC214546
CHARITY REGISTRATION NUMBER: SC030983

**The Touring Network
(Highlands & Islands) Limited**

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

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 2025

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

Year ended 31 March 2025

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 2025.

Chair's report

Introduction

This year has brought both challenge and celebration. In a difficult national funding climate, we were pleased to secure multi-year investment from Creative Scotland. While the award was less than we had hoped for, it provides a vital foundation for stability and allows us to plan with greater confidence for the years ahead. At a time when many organisations face uncertainty, this outcome is testament to the strength of our network and evidences the demand for cultural provision in rural and island communities has never been greater.

In that context, I want to commend Claire and the team for their commitment and resilience. They have kept closely in step with our members, responding with care and agility to the needs of promoters and performers. This has ensured that, despite reduced resources, the Network continues to support cultural life in communities where it matters most.

Despite financial pressures, 2024/25 has seen important successes and there is much to celebrate in our collective achievements. The Micro-Network model has grown in impact, bringing promoters together to collaborate on well-routed, sustainable tours that both reduce costs and deepen community connections. The Programming Pot has offered promoters a crucial safety net, allowing live performances to continue in places where they might otherwise have disappeared. Alongside this, our training, meet-ups, and advice sessions have helped members build skills and confidence, and The Gathering is already shaping up to be a highlight for 2025.

I would also like to thank Simon Hart for his generous service on the Board. His experience and insights have been invaluable, and his contribution will be warmly remembered.

Looking ahead, we can build on the stability of our new funding to grow stronger. We look forward to the next round of micro-network tours, to welcoming new colleagues and trustees, and to gathering once again as a network in May. With these foundations in place, the future feels hopeful.

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.

Promoter Members

54 promoters/venue members, including volunteer groups, community venues, arts centres, festivals and schools

An Tobar & Mull Theatre	- ARGYLL & BUTE
Applecross Community Hall	- HIGHLAND
Ardross Community Hall	- HIGHLAND
Argyll Arts Collective	- ARGYLL & BUTE
Arnisdale & Glenelg Youth Club	- HIGHLAND
Arnisdale & Loch Hourn Community Association Ltd	- HIGHLAND
Arran Theatre & Arts Trust	- North Ayrshire
Benmore and Rashfield Community Association	- ARGYLL & BUTE

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Birnam Arts Ltd [Birnam Arts & Conference Centre]	- PERTH & KINROSS
Boat of Garten Community Hall Promoters	- HIGHLAND
Chris's Gigs	- PERTH & KINROSS
Cove Burgh Hall	- ARGYLL & BUTE
Craigmonie Centre	- HIGHLAND
Craignish Village Hall Promoters	- ARGYLL & BUTE
Cromarty Arts Trust	- HIGHLAND
Culture Lochaber	- HIGHLAND
Dundreggan Rewilding Centre	- HIGHLAND
Dunollie Museum Castle and Grounds	- ARGYLL & BUTE
Dunoon Burgh Hall Trust	- ARGYLL & BUTE
Durness Village Hall	- HIGHLAND
Eden Court Theatre / One Touch	- HIGHLAND
Eilean Eisdeal / Easdale Island Hall	- ARGYLL & BUTE
Findhorn Bay Arts	- MORAY
Hilltop Live	- HIGHLAND
Islay Arts Association	- ARGYLL & BUTE
Isle of Eigg Residents Association / Isle of Eigg Community Hall	- HIGHLAND
Isle of Luing Community Trust	- ARGYLL & BUTE
Kilbrannan Sound	- ARGYLL & BUTE
Knoydart Community Hall	- HIGHLAND
Lyth Arts Centre	- HIGHLAND
Macphail Centre	- HIGHLAND
Mòr ARTSPACE	- PERTH & KINROSS
Move Orkney studio and performance venue	- ORKNEY ISLANDS
Nairn Community and Arts Centre	- HIGHLAND
Orkney Arts Society	- ORKNEY ISLANDS
Plockton Village Hall	- HIGHLAND
Reconnect Regal Theatre	- West Lothian
Resolis Community Arts	- HIGHLAND
Seaboard Centre / Seaboard Memorial Hall	- HIGHLAND
SEALL	- HIGHLAND

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Shetland Arts / Mareel	- SHETLAND ISLANDS
SkyeBridgeStudios	- HIGHLAND
Strathearn Arts	- PERTH & KINROSS
Sutherland Sessions	- HIGHLAND
Taigh Chearsabhaigh Museum & Arts Centre	- NA H-EILEANAN SIAR (WESTERN ISLES)
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 Puffer Bar	- ARGYLL & BUTE
The Rockfield Centre [Oban Communities Trust]	- ARGYLL & BUTE
Universal Hall	- MORAY
West Loch Gigs	- ARGYLL & BUTE

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Performer Members

117 performer/producer members:

Alan Bearman Music	-	England
Alan Reid	-	City of Glasgow
Alex McSherry	-	City of Glasgow
Ali Burns	-	West Lothian
Alice Mary Cooper	-	City of Edinburgh
Alys Williams	-	City of Glasgow
Apex Music International LTD	-	City of Glasgow
Arcadian Meadows	-	Scottish Borders
Articulation	-	City of Edinburgh
Barry Nisbet	-	SHETLAND ISLANDS
Birds of Paradise Theatre Company	-	City of Glasgow
Bob Hall & Hilary Blythe	-	England
Bronwen Nixon	-	City of Glasgow
Catherine Wheels Theatre Company	-	City of Edinburgh
Chameleon Theatre	-	City of Glasgow
Chloe Matharu	-	Inverclyde
ChokKa	-	ARGYLL & BUTE
Chris Gilday	-	Stirling
Chris Lynott Comedy	-	South Lanarkshire
Christine Hamilton Consultancy	-	City of Glasgow
Claire Love Wilson & Peter Lorenz	-	International
Classical Musicians Scotland	-	City of Glasgow
Concerted Artists	-	England
Curious Seed	-	City of Edinburgh
Dàire Moffat	-	PERTH & KINROSS
Dana MacPherson	-	HIGHLAND
David Grubb	-	Wales
Deiseil Airson Dannsa	-	City of Edinburgh
Dougie Mackay Storyteller	-	Scottish Borders
Dragon Song Productions	-	Midlothian
Eco Drama	-	City of Glasgow

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Emilia Stewart	-	HIGHLAND
EQ DANCE CO.	-	ARGYLL & BUTE
Erika Olson	-	England
Evelyn Laurie	-	Renfrewshire
Ewan MacIntyre	-	City of Edinburgh
Feral	-	City of Glasgow
Fiona Soe Paing	-	Aberdeenshire
Fleur Darkin Projects	-	Fife
Fox and Hound Theatre Company	-	Dumfries & Galloway
Frankie Morrow	-	England
Graeme Leak	-	PERTH & KINROSS
Greenmounts Limited	-	City of Edinburgh
HAME-ISHARTS CIC	-	City of Edinburgh
Hopscotch Theatre Company	-	City of Glasgow
Horse McDonald	-	City of Glasgow
Iain Fraser	-	Scottish Borders
Ida Casilli	-	City of Edinburgh
Island Life Productions	-	City of Edinburgh
Jaggy	-	City of Glasgow
Jane French MacKenzie	-	HIGHLAND
Jemima Thewes	-	East Lothian
Jim Mackintosh	-	PERTH & KINROSS
John Paul Mason	-	PERTH & KINROSS
Joss Cameron and John Tantalón	-	City of Edinburgh
Julia McGhee	-	HIGHLAND
Karine Polwart	-	City of Edinburgh
Lauren Collier	-	City of Glasgow
Liv Dawn	-	City of Glasgow
Liz Carruthers	-	City of Glasgow
Lorna Brooks	-	City of Edinburgh
Louise Dodds	-	City of Edinburgh
Mambo Jambo	-	England
Maria MacDonell	-	Angus
Mike McKenzie	-	Midlothian

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Miranda Prag	-	England
Morna Burdon	-	City of Edinburgh
Morna Ross	-	HIGHLAND
Moteh Parrott	-	City of Edinburgh
Myshkin's Ruby Warblers	-	HIGHLAND
Nathan Somevi trio	-	City of Glasgow
National Theatre of Scotland	-	City of Glasgow
Nick Fearn	-	HIGHLAND
NLP Theatre Company	-	City of Glasgow
Norman Lamont	-	City of Edinburgh
Oceanallover	-	Dumfries & Galloway
Oddbodies	-	England
Pauline Vallance	-	North Ayrshire
Penny Chivas	-	City of Glasgow
Philippa Mo	-	England
Pianodrome/S!nk	-	City of Edinburgh
Pig IRN	-	England
Pyrrhic Lyrics	-	ARGYLL & BUTE
Right Lines Productions	-	MORAY
Robert King	-	HIGHLAND
Rural Touring Agency	-	ARGYLL & BUTE
Scottish Opera	-	City of Glasgow
Sharon Took-Zozaya	-	MORAY
Sheena Peteranna	-	Fife
Shelagh McKay Jones	-	Inverclyde
Shifting Sands Theatre	-	Clackmannanshire
Skye Loneragan	-	City of Edinburgh
Slanjayvah Danza	-	PERTH & KINROSS
Starcatchers	-	City of Edinburgh
Stewart Hardy and Frank McLaughlin	-	City of Edinburgh
Stitch Records	-	PERTH & KINROSS
Story Wagon	-	ARGYLL & BUTE
Sulidae	-	Renfrewshire
SUPERFAN	-	City of Glasgow

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Tashi Lhunpo Monastery UK Trust	-	England
Tenterhooks	-	ARGYLL & BUTE
The Bone Ensemble	-	England
The Glasgow Barons	-	City of Glasgow
The Walking Theatre Company	-	ARGYLL & BUTE
The Willow Trio	-	
Theatre Gu Leòr	-	City of Glasgow
Theatre of the 7 Directions	-	MORAY
Tortoise in a Nutshell	-	City of Edinburgh
Townsend Theatre Productions CIC	-	PERTH & KINROSS
Toy Hospital	-	Fife
Tricky Hat	-	City of Glasgow
Trigger	-	England
Valeria Levi	-	City of Glasgow
Vanishing Point	-	City of Glasgow
Yard Heads	-	City of Edinburgh
Yoko Pwno	-	City of Edinburgh
Youth Theatre Arts Scotland	-	City of Edinburgh

Individuals & Sector Organisations

Dumfries & Galloway Arts Festival	-	Dumfries & Galloway
Dance North CIC	-	MORAY
Feis Rois Ltd	-	HIGHLAND
Jane Churchill	-	ARGYLL & BUTE
Lesley J McDonald	-	City of Glasgow
Live Music Now Scotland	-	City of Edinburgh
Liz Taylor	-	City of Edinburgh
Nicola Kenny	-	City of Edinburgh
Roz Bell	-	HIGHLAND
Simon McKerrell	-	East Dunbartonshire
The Work Room	-	City of Glasgow

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.

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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
Mr S Hart (Retired 17 December 2024)

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 (Appointed 24 October 2024)
Ms L J MacDonald (Appointed 24 October 2024)

Operations manager C MacKay

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

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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 be 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 2024-25 the Directors held 4 board meetings online.

The AGM was held 5th November 2024 at Nairn Community and Arts Centre as part of our Micro Network Round Table Event.

Staff Register 2025

At the end of March 2025, the permanent staff team was as follows:

Claire Mackay - Executive Director
Teri Laing - Communications and Engagement Manager (left 6th March 2025)
Fee Shaw - Network Development Manager
Julia Wylie - Membership Officer

Associate support during 24/25;

Geoff Hewitt - Finance Associate
Jane Wilde - Think.in.form website and digital associate
Nicola Kenny - Digital development project management
Laura Tyrrell - Strategy and Evaluations Support

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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 annually by the trustees. 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.

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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.

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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-centered 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 has a Fair Work policy in place; As we work towards realising the Scottish Government's vision of Fair Work First we will formally embed the Fair Work framework into how operate and deliver our programme.

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

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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 access to funding
- sharing how to program 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, Seed Fund. 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

Approx 533 hours dedicated to membership support in 2024/25

Our support has included several 1-1 advice sessions for members covering themes such as Touring, Fundraising, Marketing support, Tourbook, Wellbeing, Contracting, Programming.

Network Meet Ups & Training

We hosted five in-person and four online meet-ups as well as six training and learning workshops alongside partners connecting performers and promoters.

We focused in on Fair Fees, Environment and Culture, Safeguarding, Showcasing, Rural Touring with support from partners including Climate Hub Scotland, Dumfries and Galloway Arts Festival, Birds of Paradise Theatre, Eden Court Theatre, Scottish Opera, SCVO and Lindsay Dunbar. The newly formed Micro-Network who hosted their first open meetup with our support in March in Resolis.

The Gathering

Our flagship event connecting promoters from across the Highlands and Islands with performers, producers, funders and other creative professionals every 18 months. This will take place in May 2025 at Strathpeffer Pavillion, with plans already in motion including hosting a showcase selection promoters panel in March.

Promoters Panel

Our Promoters panel in 2025 was made up of six promoters who worked together to programme the line-up for our showcases at The Gathering, due to take place in Strathpeffer Pavillion, Highland in May 2025.

Jamie Sutherland - SEALL

Joanna Smith - Boat of Garten Community Hall Promoters

Louise Macdonald - Eden Court

Maia Eden - Hilltop Live

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Rachel Rogers - Craignish
Roz Bell - The Touring Network Board member
Willow Findlay - Birnam Arts Centre

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. We hosted a meeting in March where the group fed into our Creative Scotland Activity plan and event delivery for the coming year.

The group is made up of:-
Birnam Arts, Perthshire - Willow Findlay
Evelyn Laurie, Renfrewshire - Performer
Hilltop Live Sessions, Highland - Oliver Dudok van Heel
Mareel, Shetland - Tim Matthew
Macphail Centre, Highland - Joanna Wright
Rural Touring Agency - Sheena Miller
Slanjayvah Danza, Perthshire - Jen Wren
Starcatchers, Edinburgh - Gemma Smith
The Birks Cinema, Perthshire - Fiona MacEwan

BETTER ROUTED

Our new Micro-Network model has enabled a cluster of promoters in the Highlands to work together to book and promote tours. Collaboration has led to well-routed, carbon-conscious tours, less admin and costs for performers and it has supported our network to work together long term. This programme highlights the environmental impacts and costs of touring, leading to a change in behaviour; 'joined-up-thinking' and positive climate action.

Micro-Network Development

We have continued to build micro-networks in the region, ensuring better routed, more sustainable tours, as well as peer support for programmers. With mutually agreed dates and clear routes between venues, tours are more viable financially and environmentally.

By joining forces, resources and expertise, arts venues and village halls can take risks and book and promote performances they might not normally programme. In addition, performers can spend more time in each area, allowing for deeper engagement with communities.

Our first Micro-Network (Highland region) was established in October 2023 and is made up of;
Applecross Community Hall , Barbara Gillies
Ardross Community Hall , Petria Brooke-Carr
Cromarty Arts Trust , Nicki Slater
Eden Court Highlands , Roz Bell and Lou MacDonald
Nairn Community and Arts Centre , Rhona MacDonald
Resolis Memorial Hall , Juliet Martin

Between March 2023-August 2024 the Highland micro-network jointly booked three tours. Theatre, music and dance genres were represented, and a total of 15 shows took place across Highland micro-network venues featuring Gold! by Stafford Collett Frankie Morrow and Alice in VR Wonderland by Jasmin Vardimon

The Highland micro-network has continued to operate independently, now that funding from The Touring Network has ended. They have expanded their membership following a mini Highland meetup

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hosted at Resolis Memorial Hall in March 2025 with an ambition to work as a larger collective now incorporating: Craigmonie Centre, Hilltop Live and SEALL and Macphail Centre.

In October 2024, a new Argyll & Bute micro-network was established made up of:-

An Tobar in Mull, Mark Iles

Craignish Village Hall, Rachel Rogers

Dunoon Burgh Halls, Jane Murray

Kilbrannan Sounds in Carradale, Phil Royal

The Rockfield Centre in Oban, Stacey Falgate

Tayvallich Village Hall, Sarah Phizacklea and Alison Horner

So far, the collaboration is working with them building two well-routed, carbon conscious tours due to tour summer 2025.

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. Following the success of our post-covid Transition Fund, we launched the new Programming Pot Fund alongside a Programming Policy to support promoter members to host live performances in their communities.

In a recent consultation, we found that the 70% of our members are unfunded. For these members, their average programming spend was £2300 a year. 70% of that spend was reliant on them receiving it from us.

The Programming Pot fund aims to:-

- Support the touring of all genres of high-quality live performance
- Offer promoters a safety net to book shows or art forms that haven't performed in their communities before " Stage more performances in more places
- Ensure performers are fairly paid
- Connect audiences to high quality live performances in the region
- Encourage members to work together - preference will be given to shows that are part of a tour

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.

Member	Region	Venue Type	Performer	Artform Supported
Dunoon Burgh Hall Trust	ARGYLL & BUTE	Arts Venue or Organisation	Colonel Mustard and the Dijon 5	Music
Eilean Eisdeal / Easdale Island Hall	ARGYLL & BUTE	Community	Creel with David Duncan	Music
Eilean Eisdeal / Easdale Island Hall	ARGYLL & BUTE	Community	Rock and Reel	Music
Eilean Eisdeal / Easdale Island Hall	ARGYLL & BUTE	Community	The Antics	Music
Kilbrannan Sound	ARGYLL & BUTE	Freelance	Ian Prowse	Music
Tayvallich Village Hall	ARGYLL & BUTE	Community	Ahmed Dickinson Cardenas & Eduardo Martín	Music

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Year ended 31 March 2025

The Rockfield Centre [Oban Communities Trust]	ARGYLL & BUTE	Arts Venue or Organisation	Angus and the Totem	Music
Ardross Community Hall	HIGHLAND	Community	David Grubb and the Circadia Band	Music
Arnisdale & Loch Hourn Community Association Ltd	HIGHLAND	Community	Blue Rose Code Duo	Music
Hilltop Live	HIGHLAND	Freelance	Constant Follower	Music
Macphail Centre	HIGHLAND	Community	The Fallen Angels of the Moine Dogstar Theatre Company	Theatre
SkyeBridgeStudios	HIGHLAND	Arts Venue or Organisation	Ainsley Hamill Trio	Music
SkyeBridgeStudios	HIGHLAND	Arts Venue or Organisation	Macready - Charles Dickens Theatrical Friend	Theatre
SkyeBridgeStudios	HIGHLAND	Arts Venue or Organisation	With the Devil's Assistance	Theatre Spoken Word; Music
Findhorn Bay Arts	MORAY	Festival	Genevieve Carver & Lucie Treacher	
Findhorn Bay Arts	MORAY	Festival	SAVED Graeme Leak	Theatre
Move Orkney studio and performance venue	ORKNEY ISLANDS	Freelance	Finding Petunia Littletree Sharon Took-Zozaya	Dance
Strathearn Arts	PERTH & KINROSS	Arts Venue or Organisation	Louise Bichan and co Louise Bichan	Music

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 office income back into the pot to allow us to support more live performances in the region.

Thank you to those members who opted into this scheme this year:

Applecross Community Hall
 Ardross Community Hall
 Arnisdale & Loch Hourn Community Association (The Ceilidh House)
 Eilean Eisdeal/Easdale Community Hall
 Macphail Centre, Ullapool
 Nairn Community & Arts Centre
 Tayvallich Village Hall

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

Year ended 31 March 2025

Seed Fund

This fund gives financial support to members who want to explore new ideas and projects that bring benefit to themselves and the wider network, and to better support collaborative working between performers and promoters. Despite clear evidence of success of this fund to improve collaborative working, due to fund availability, it will be paused for 25/26. Any new applications will be required to be for activity from April 2026.

In 24/25 our Seed Fund supported 13 members to collaborate:

Lead Member	Partner Member	Region	Artform	Activity
Louise Dodds	An Tobar & Mull Theatre	ARGYLL & BUTE	Music	Help to attend Jazzahead, a jazz networking event in Germany.
Valeria Levi	Craignish Village Hall Promoters	ARGYLL & BUTE	Music	Outdoor community workshop, inspired by Listen to the Forest, combining dance, creative writing and live music.
Arnisdale & Loch Hourn Community Association Ltd	Arnisdale & Glenelg Youth Club	HIGHLAND	n/a	Building relationships with arts and community organisations in Arnisdale, Skye, Lochalsh and Wester Ross.
Nairn Community and Arts Centre	Horse McDonald	HIGHLAND	Music	Songwriting workshop with Horse to accompany her live show at Nairn Community Arts.
Pauline Vallance	Cromarty Arts Trust	HIGHLAND	Music	Help with travel costs and promotional materials for The Twa Roberts, a new show exploring Robert Burns and Robert Tannahill from a woman's perspective.
Resolis Community Arts		HIGHLAND	n/a	Community drop-in day to celebrate Resolis Memorial Hall and plan for its future.
Findhorn Bay Arts		MORAY	Multi-Art form	Support for Rural Connections, developing relationships between Findhorn Bay Arts and Dumfries and Galloway arts organisations.
Sharon Took-Zozaya	Move Orkney studio and performance venue	ORKNEY ISLANDS	Dance	Travel and accommodation for workshops in Orkney, as part of a slow tour of Finding Petunia Little Tree.
Birnam Arts Ltd [Birnam Arts & Conference Centre]		PERTH & KINROSS	Music	A new open mic night and podcast, providing local musicians with a platform to practice, perform and promote themselves
John Paul Mason		PERTH & KINROSS	Music	Video footage of nature to accompany live show and album tour.
Strathearn Arts	Eco Drama	PERTH & KINROSS	Family	Two schools performances of Forgotten Orchard by Eco Drama

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

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

The Touring Network (Highlands & Islands) Limited

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

Year ended 31 March 2025

underpinned by ensuring the network remains is sustainable, organically grown and accessible.

Although our performer membership has again grown significantly this year, our promoter membership has reduced a little, along with their capacity to programme

We have seen a net increase in members across all regions, apart from Highland, where there has been a decrease. Less representation was noted again in the Isles. Reasons for cancellation and reductions in programming activity were mixed, with members citing lack of programming of capacity, no arts activity, changes in staff or financial reasons.

OUR MEMBERS IN THE SPOTLIGHT

We have worked to ensure that the collective efforts of our members are seen and celebrated. We support members ongoing with their marketing efforts - all of which will lead to a sense of vibrancy around the network and growth in their audiences.

We continue to issue monthly email Noticeboards, highlighting network activity and members' news.

Our partnership with Data Thistle continued, enabling our members to share event listings more widely. Our micro-network project was widely covered by local and regional press. We have been working hard behind the scenes on a new website which will host a members' directory, as well as stories and member spotlights.

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.

We have worked with the Micro-Network to programme shows and arts engagement activity to encourage them to increase younger people in their audience. 100% of our micro network reported they had attracted younger audiences due to the programme

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

The Touring Network and Theatre in Schools Scotland have worked together over the last few years to support better access to theatre for school aged children in the region, widening their reach and removing financial risk for schools.

In 24/25, with our help, it has meant that TISS could support 2 performers to tour to 8 schools reaching a total of 1069 younger audience members!

CULTURAL LINKS

Partnership Working, Events and Representation

The Touring Network continues to work with the North East Arts Touring Network (NEAT), Dumfries and Galloway Arts and Live Borders to form a shared vision for Rural Touring in Scotland. In the summer, we co-hosted a "Rural Touring Backstage" online event with Dumfries and Galloway Arts Festival, sowing the seeds to more collaborative delivery. We remain connected with a number of cultural sector peers and regional development members including Eden Court, Federation of Scottish Theatre (FST), Scottish Opera, Scottish Music Industry Association (SMIA), Culture, Heritage and Arts (CHARTS), SCAN. The Director fed into a number of sector consultations and events including the SCVO village halls conference, advocating for culture in civic spaces. The Director continues to represent The Touring Network by sitting on Culture for Climate's Green Arts Initiative Steering Group. Additionally, members of the team sit on boards of their local venues, taking an interest and contributing to the bigger picture.

The Touring Network (Highlands & Islands) Limited

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

Year ended 31 March 2025

Resources

We ended 24/25, ready to launch our new our online library of advice for all those involved in touring and hosting live performance in rural Scotland. This will see us share intelligence, templates and advice to help members to understand the nuts, bolts and nuances of putting on shows in our region.

DIVERSE AUDIENCES

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

Micro-Network We have worked with the Micro-Network to programme shows and arts engagement activity to encourage them to increase younger people in their audience. 100% of our micro network reported they had attracted younger audiences due to the programme.

School performances Theatre in Schools Scotland (TISS) brings bold, inspiring live theatre and dance performances into schools throughout Scotland, run by the National Theatre of Scotland and Imagine. The Touring Network and Theatre in Schools Scotland have worked together over the last few years to support better access to theatre for school aged children in the region, widening their reach and removing financial risk for schools. In 24/25, with our help, it has meant that TISS could support two performers to tour to eight schools reaching a total of 1069 younger audience members!

Primary School or Community	Region	Tour
Dallas Primary School (and Logie Primary School)	Moray	Ginger
Kinross Primary School	Perth & Kinross	Ginger
Anderson's Primary School	Moray	Ginger
Park Primary School	Argyll and Bute	One of Two
Culloden Academy	Highland	One of Two
Alness Academy	Highland	One of Two
Tain Royal Academy	Highland	One of Two
Wick High School (and Newton Park Primary School)	Highland	Poggle and Me

DIVERSIFIED INCOME

Whilst income from Box office (Top up the Pot) and Membership fees marginally increased, our earned and donations income and grant funding fell this year, due to lack of and the highly competitive nature of, arts funding, especially while awaiting the news from Creative Scotland Multi Year funding.

FAIRER 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 now published a Fair Work Statement in line with Scottish Government funding requirements.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

FINANCIAL REVIEW

The Touring Network (Highland & Islands) Ltd core costs continue to be funded through regular funding from Creative Scotland Investment of £120,000 per annum.

We continue to seek funds from Trusts and Foundations with a national remit for project or core costs.

In light of the funding amount requested from Creative Scotland not meeting our initial ask, the board sees the next year as period to ensure the organisation operates at maximum efficiency with maximum impact, whilst exploring all opportunities and developing alternative income streams, thus establishing its sustainability.

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 2024/25 expenditure the level of reserves should be built up to £34,000.

At 31 March 2025, the charity's reserves were £59,641 (2024 - £107,803) of which £59,641 (2024 - £107,803) was unrestricted. Within the unrestricted reserves, £25,641 has been designated by the board for Programming Spend for already agreed expenses for The Gathering and Argyll and Bute Micro-Network.

PLANS FOR FUTURE PERIODS

As we look ahead, we do so with purpose. Our multi-year funding from Creative Scotland gives us the stability to invest confidently in our members and strengthen cultural life across rural and island communities. We'll expand the Micro-Network model into new regions, supporting collaboration that makes touring more financially and environmentally sustainable.

The Programming Pot and Access Fund will continue to support promoters—especially those with limited resources—in bringing high-quality live experiences to local audiences. We'll also focus on building skills and confidence across the network, offering training that helps members connect with audiences in fresh, engaging ways.

Diversifying income remains key. We'll pursue new partnerships, sponsorship, and individual giving to boost resilience. At the core of everything is our commitment to fairness, sustainability, and inclusion—ensuring artists are paid fairly and audiences of all backgrounds can access live performance.

With The Gathering in May and new collaborations ahead, we're ready to embrace change, deepen connections, and keep culture thriving where it's needed most.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

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 21/10/2025 and signed on behalf of the board of trustees by:


Mrs R Dougall (Oct 21, 2025 12:21:37 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 2025

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 2025.

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).

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

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

28/10/2025

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	129,412	129,412	130,389
Charitable activities	6	800	800	1,655
Other income	7	—	—	60
Total income		<u>130,212</u>	<u>130,212</u>	<u>132,104</u>
Expenditure				
Expenditure on charitable activities	8,9	(178,374)	(178,374)	(134,513)
Total expenditure		<u>(178,374)</u>	<u>(178,374)</u>	<u>(134,513)</u>
Net expenditure and net movement in funds		<u>(48,162)</u>	<u>(48,162)</u>	<u>(2,409)</u>
Reconciliation of funds				
Total funds brought forward		107,803	107,803	110,212
Total funds carried forward		<u>59,641</u>	<u>59,641</u>	<u>107,803</u>

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

The notes on pages 26 to 35 form part of these financial statements.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	1,559	1,086
Investments	16	25	25
		<u>1,584</u>	<u>1,111</u>
Current assets			
Debtors	18	4,156	8,438
Cash at bank and in hand		<u>75,009</u>	<u>109,377</u>
		<u>79,165</u>	<u>117,815</u>
Creditors: amounts falling due within one year	19	<u>(21,108)</u>	<u>(11,123)</u>
Net current assets		<u>58,057</u>	<u>106,692</u>
Total assets less current liabilities		<u>59,641</u>	<u>107,803</u>
Net assets		<u>59,641</u>	<u>107,803</u>
Funds of the charity			
Unrestricted funds		<u>59,641</u>	<u>107,803</u>
Total charity funds	21	<u>59,641</u>	<u>107,803</u>

For the year ending 31 March 2025 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 21/10/2025..., and are signed on behalf of the board by:


Mrs R Dougall (Oct 21, 2025 12:21:37 GMT+1)

Ms R Dougall
Trustee

Company Registration Number: SC214546

The notes on pages 26 to 35 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 2025

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.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

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.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	1,092	1,092	1,509	1,509
Donations - Dumfries & Galloway Arts Festival	–	–	600	600
Grants				
Creative Scotland	120,000	120,000	120,000	120,000
Other donations and legacies				
Memberships	8,320	8,320	8,280	8,280
	<u>129,412</u>	<u>129,412</u>	<u>130,389</u>	<u>130,389</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Box office income	800	800	74	74
Event and consultancy income	–	–	1,581	1,581
	<u>800</u>	<u>800</u>	<u>1,655</u>	<u>1,655</u>

7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Employment allowance	–	–	60	60

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
General operations	178,374	–	178,374
Paul Hamlyn Foundation - Transition Fund	–	–	–
Keep Rural Arts Alive	–	–	–
	<u>178,374</u>	<u>–</u>	<u>178,374</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General operations	122,108	–	122,108
Paul Hamlyn Foundation - Transition Fund	–	3,664	3,664
Keep Rural Arts Alive	–	8,741	8,741
	<u>122,108</u>	<u>12,405</u>	<u>134,513</u>

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
General operations	178,374	178,374	122,108
Paul Hamlyn Foundation - Transition Fund	—	—	3,664
Keep Rural Arts Alive	—	—	8,741
	<u>178,374</u>	<u>178,374</u>	<u>134,513</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	739	436
Loss on disposal of heritage assets	—	665
	<u>—</u>	<u>665</u>

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,668	2,614
	<u>2,668</u>	<u>2,614</u>

12. Staff costs

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

	2025 £	2024 £
Wages and salaries	75,353	68,628
Social security costs	671	—
Employer contributions to pension plans	1,583	1,388
	<u>77,607</u>	<u>70,016</u>

The average head count of employees during the year was 4 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	4	4
	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: 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 £30,464 (2024:£25,132).

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Trustee remuneration and expenses

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

No trustees were reimbursed (2023 - none) for any expenses incurred while carrying out their duties during the year.

14. Transfers between funds

An amount of £nil (2024 - £1,365) was transferred from A Cinema Near You restricted fund to the unrestricted fund as restricted expenses had been treated as unrestricted in the previous year.

An amount of £nil (2024 - £2,700) was transferred from Film Hub Scotland restricted fund to the unrestricted fund as restricted expenses had been treated as unrestricted in the previous year.

An amount of £nil (2024 - £1,200) was transferred from Regional Screen Scotland - Now Showing restricted fund to the unrestricted fund as restricted expenses had been treated as unrestricted in the previous year.

15. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 April 2024	1,743	1,743
Additions	1,212	1,212
At 31 March 2025	2,955	2,955
Depreciation		
At 1 April 2024	657	657
Charge for the year	739	739
At 31 March 2025	1,396	1,396
Carrying amount		
At 31 March 2025	1,559	1,559
At 31 March 2024	1,086	1,086

16. 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 2024.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Investments *(continued)*

	Other investments £
Cost or valuation	
At 1 April 2024	25
Additions	—
At 31 March 2025	<u>25</u>
Impairment	
At 1 April 2024 and 31 March 2025	—
Carrying amount	
At 31 March 2025	<u>25</u>
At 31 March 2024	<u>25</u>

All investments shown above are held at valuation.

17. 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	<u>5,616</u>	<u>(3,178)</u>	<u>2,438</u>

18. Debtors

	2025 £	2024 £
Trade debtors	1,320	520
Prepayments and accrued income	2,421	3
Other debtors	415	7,915
	<u>4,156</u>	<u>8,438</u>

19. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	18,361	8,430
Accruals and deferred income	2,747	2,693
	<u>21,108</u>	<u>11,123</u>

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. 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 £1,583 (2024: £1,388).

At the year end the outstanding pension payments amounted to £nil (2023 - £nil).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	93,425	130,212	(163,996)	(25,641)	34,000
The Gathering and Micro-Network Events	14,378	—	(14,378)	25,641	25,641
	<u>107,803</u>	<u>130,212</u>	<u>(178,374)</u>	<u>-</u>	<u>59,641</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	92,542	132,104	(122,108)	(9,113)	93,425
The Gathering and Micro-Network Events	—	—	—	14,378	14,378
	<u>92,542</u>	<u>132,104</u>	<u>(122,108)</u>	<u>5,265</u>	<u>107,803</u>

Designated Funds

During the year £25,641 (2024 - £14,378) was designated by the board for Programming Spend for already agreed expenses for the Gathering and Argyll and Bute Micro Network.

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of net assets between funds

	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

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	1,086	1,086
Investments	25	25
Current assets	117,815	117,815
Creditors less than 1 year	(11,123)	(11,123)
Net assets	107,803	107,803

23. 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 (2024 - £nil).

The Touring Network (Highlands & Islands) Limited
Company Limited by Guarantee
Management Information
Year ended 31 March 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,092	1,509
Donations - Dumfries & Galloway Arts Festival	—	600
Creative Scotland	120,000	120,000
Memberships	8,320	8,280
	<u>129,412</u>	<u>130,389</u>
Charitable activities		
Box office income	800	74
Event and consultancy income	—	1,581
	<u>800</u>	<u>1,655</u>
Other income		
Employment allowance	—	60
	<u>—</u>	<u>60</u>
Total income	<u>130,212</u>	<u>132,104</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	75,353	68,628
Employer's NIC	671	—
Pension costs	1,583	1,388
Equipment repairs	491	—
Insurance	845	717
General expenses	718	826
Travel and subsistence costs	6,123	10,191
Depreciation	739	436
Bank charges	129	115
Loss on disposal of assets	—	665
Accountancy fees	2,668	2,614
Administration fees	10,464	9,031
Marketing & advertising	26,661	330
Training	10,776	8,640
Subscriptions, courses and conferences	6,100	4,020
Programme fees	35,053	26,792
Bad debts	—	120
	<u>178,374</u>	<u>134,513</u>
Total expenditure	<u>178,374</u>	<u>134,513</u>
Net expenditure	<u>(48,162)</u>	<u>(2,409)</u>

The Touring Network (Highlands & Islands) Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
General operations		
<i>Activities undertaken directly</i>		
Wages and salaries	75,353	68,628
Employer's NIC	671	—
Pension costs	1,583	1,388
Equipment repairs	491	—
Insurance	845	717
General expenses	718	826
Travel and subsistence costs	6,123	10,191
Depreciation	739	436
Bank charges	129	115
Loss on disposal of assets	—	665
Accountancy fees	2,668	2,614
Administration fees	10,464	9,031
Marketing and advertising	26,661	330
Training	10,776	8,640
Subscriptions, courses and conferences	6,100	4,020
Programme fees	35,053	14,387
Bad debts	—	120
	<u>178,374</u>	<u>122,108</u>
Paul Hamlyn Foundation - Transition Fund		
<i>Activities undertaken directly</i>		
Programme fees	—	3,664
Keep Rural Arts Alive		
<i>Grant funding activities</i>		
Programmes fees	—	8,741
	<u>—</u>	<u>8,741</u>
Expenditure on charitable activities	<u>178,374</u>	<u>134,513</u>