

Charity number: SC042883

Comar
(A Scottish Charitable Incorporated Organisation)

Directors' report and financial statements

for the year ended 31 March 2017

Comar
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Contents

	Page
Legal and administrative information	1
Directors' report	2 - 9
Auditors' report to the directors	10 - 11
Statement of financial activities	12
Balance sheet	13
Cash flow statement	14
Notes to the financial statements	15 - 28

Comar
(A Scottish Charitable Incorporated Organisation)

Legal and administrative information

Charity number	SC042883	
Business address	Druimfin Tobermory Isle of Mull	
Directors	Dawn Reade Jan Sutch Pickard Will Thorne Alasdair McCrone Gordon Dougall Raymond MacDonald Cheryl Callow Ian Jones Barry Laurie Shiona Ruhemann Victoria Bond	Chair Appointed 8th February 2017 Appointed 8th February 2017 Appointed 3rd October 2017 Resigned 7 November 2016 Resigned 6 November 2016
General Manager	Karen Ray	
Director Director of Music	Alasdair McCrone Gordon MacLean	
Independent Auditors	R A Clement Associates Chartered Accountants & Statutory Auditor 5 Argyll Square Oban Argyll PA34 4AZ	
Solicitors	Maclay, Murray & Spens LLP 1 George Square Glasgow G2 1AL	

Comar (A Scottish Charitable Incorporated Organisation)

Report of the directors for the year ended 31 March 2017

The directors present their report and the financial statements for the year ended 31 March 2017. The directors, who are also trustees of Comar for the purposes of charity law and who served during the year and up to the date of this report are set out on page 1.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (FRS 102).

Structure, governance and management

Constitution and Governance

Comar was registered as a Scottish Charitable Incorporated Organisation (SC042883) in January 2012 in furtherance of the company's charitable objective which is to establish and develop a new sustainable organisation on the Isle of Mull to maintain, promote and advance the provision, appreciation and public understanding of the arts.

Board of Directors

The Board is the principal decision making forum for the charity. It has overall responsibility for leading and controlling the charity and for its strategic direction and is responsible for monitoring financial and operational performance.

The Board has adopted a formal Schedule of Authorities of matters specifically reserved for its decision and of limits of delegated powers. This is reviewed on an annual basis.

A minimum of four Board Meetings are held each year. Board Meetings are structured to allow open discussion and all Directors participate in discussing the Company's strategic aims, performance and financial and risk management. The Board is supplied with comprehensive information in advance of each Board Meeting, including operating and financial reports covering the Company's activities. Members of the senior management team regularly attend and make presentations at Board Meetings.

Board structure and composition

The constitutional change in 2015/2016 provided for a new system of forming a board, whereby 4 board members would be elected annually from a new group of Supporter Members, who would elect candidates from their membership. This was in response to community demand to have a more meaningful stake in the governance of Comar following the events of 2015.

Objectives and activities (who are we, where are we and what we are trying to do)

Comar's long-term vision to 2020 is to

be a leader amongst rurally based arts organisations within the UK, to inspire and resonate well beyond our island home.'

Comar
(A Scottish Charitable Incorporated Organisation)

Report of the directors
for the year ended 31 March 2017

This aspiration is upheld by a mission to root culture firmly within our island community on Mull and beyond by drawing together art forms, artists and audiences together in stimulating ways, with a growing emphasis towards greater collaboration across the artforms and a holistic programme. Furthermore, to realise the potential of Mull as an 'Arts Island', with the aspiration for culture being a primary draw to the region to complement the wider tourism economy.

The vision and mission are supported in the business plan to 2020 by the following organisational aims:

- To work with the best art, artists and cultural organisations.*
- To place creative learning at the heart of our organisation.*
- To manage a financially resilient and secure organisation.*

Achievements and performance (what we were doing this year and how it contributed to our mission)

Overview

The year 2016-17 was a good year for Comar; not just a good year "all things considered" but a genuinely positive and heartening one. The middle year of a three-year funding agreement with our major funder, Creative Scotland, saw the company transformed. This is an organisation now in excellent spirits and good cheer, with a happy and motivated workforce, proud of the work it's producing and projecting the renewed self-belief and pride we have in our vision and our practice.

It's no secret that Comar has come through an extremely challenging time. For a year and a half, the company was mired in HR and financial issues. This was followed by a period of self-analysis and restructuring, which resulted in the resignation of the entire Board of Directors as was. From autumn 2015 and for about 6 months, the company had a more than 50% turnover in staff, many at senior management and department head level, with a high number of resignations and sudden departures, as well as extended periods of staff sickness. This had a significant impact on the company, particularly in the first half of 2016.

The launch of the new membership scheme delivered a new and accountable board of directors, a board which evolved and stabilised as the new structure settled and now gives the company strength, support and skills. In terms of staff, we recruited successfully and now have a positive, motivated, skilled and enthusiastic workforce. The staff structure continues to be evaluated and modified to suit the demands of a changing sector and company profile.

Throughout the year we were pleased to hear the comments of so many visitors to Mull Theatre and An Tobar remarking on the really friendly and welcoming atmosphere. We've fed on the inspiring energy of our community, and amongst our supporters and members, to re-connect with the people of Mull and Iona, to offer work and experiences of a consistently high standard, delivered with great skill and energy.

Comar's vision is to be an inspirational arts organisation which resonates on and beyond its island home. It aims to show cultural leadership by drawing art forms, artists and audiences together in meaningful, inventive and stimulating ways. It values artists and artistic experiences and their potential to influence lives and communities. It aims to enable the creation and development of new, innovative and exciting work and to encourage everyone to experience and participate in the arts. These are our core charitable purposes and the reason we receive funding from Creative Scotland.

Comar is an organisation built on the skills, infrastructure and artistic reputations of the creative artists, companies and individuals who work with us, our sense of belonging in our local community and its strong sense of ownership of us. It engages with the communities of Argyll and aims to be at the heart of cultural life of Mull and Iona. We have a strong local and regional focus but are also part of the wider Scottish arts community, working with artists and organisations throughout the country, commissioning new work, presenting and touring throughout the country.

Comar
(A Scottish Charitable Incorporated Organisation)

Report of the directors
for the year ended 31 March 2017

Comar has a leading and mentoring role in the Scottish arts industries, operates two successful and flexible professional arts venues, commissions, produces and tours theatre, dance, music and visual art, is a creative and production hub, working with established and emerging artists, agencies, producers, bands and companies, presents well over 300 events a year including live music, visual arts, theatre, crafts, dance, film, literature, comedy, workshops and classes runs an inspiring creative learning programme including youth and community theatre, music, visual art and dance.

Outputs/achievements in core creative programme - theatre, music and visual arts - 2016-17

Many musicians see An Tobar as one of the venues at the top of their list when it comes to touring in Scotland. They are supported and nurtured, made to feel at home and at the same time very special, and the quality of creative and technical support they get whilst here, whether just for a gig or for a development or recording project, is of the highest quality. In theatre, Mull Theatre's productions remain a model of good professional touring practice. Our shows continue to have high technical and production values - we tour with everything we need, turn up on time, deliver a quality product and tidy up after ourselves. Our Visual Arts programme continues to offer support and exposure to a wide range of high quality artists and to have work of an international standard shown on Mull.

In music, a rich and varied music programme with very good houses at An Tobar throughout the year included:

Andrew Wasylyk, a solo project by Andrew Mitchell (currently a member of Idlewild and The Hazy Janes), performed music from his debut album in Bunessan and An Tobar. The record was recorded and mixed at An Tobar and released on vinyl on the Empty Words label.

King Creosote with an 8-piece band performed in Iona Village Hall, Crinan Hotel and 2 nights at An Tobar. The shows featured songs from his new album Astronaut Meets Appleman (number 25 in the UK album charts and number 2 in the UK vinyl charts). The album was 70% recorded in An Tobar and released on Domino Records. The shows also featured songs from his vinyl-only release 3 On This Island which was entirely recorded and mixed at An Tobar.

Liz Lochhead with The Hazy Janes and Steve Kettley performed music from their specially commissioned new album The Light Comes Back released on Tob Records in June 2016. The premier performance was in An Tobar before a capacity audience and the show was also performed at Solas Festival, Edinburgh Book Festival, Bunessan Hall, Calgary Art Centre, live on the Janice Forsyth programme on BBC Radio Scotland and very recently at Celtic Connections in Glasgow.

The Iona Village Hall Music Festival was a huge success for the third year running with an exceptional line-up for such an intimate boutique festival. Guests this year included Errors, This Is The Kit, C Duncan, Idlewild, The Hannah Fisher Ceilidh Band, Kathryn Joseph, The Iona Primary School Choir with Sorren Maclean, Body Parts, Cristobal & The Sea, Dama Scout, Caledonian MacBrayne Culture prize winners Dumb Instrument and others.

Support for emerging talent

Hamish Hawk performed music from his still to be released album Zero To One. Recorded and mixed at An Tobar, the songs have already been featured on BBC 6music with Marc Reilly and Vic Galloway's show on BBC Radio Scotland.. Emme Woods supported Miss Irenie Rose at her concert in An Tobar and both young singers spent a day in the studio recording songs. We were pleased to support Oban guitar teacher Finlay Wells in his Corran Halls concert showcasing his current students.

Comar
(A Scottish Charitable Incorporated Organisation)

Report of the directors
for the year ended 31 March 2017

In Visual Arts

At the start of 2016 there was literally no visual arts programme in place for the imminent season. Very quickly we formed a Visual Arts working group to both programme the gallery and set the tone of the work we wished to show and deliver. This group, comprising two former Curators and our then acting chair rapidly brought together an impressive season of very high-quality exhibitions which were both challenging and accessible. The feedback to this programme has been very positive, with a significant upturn in visits and return visits to the gallery and to the arts centre in general.

Highlights of the year in visual arts included:

Acclaimed artist Will Maclean's superb exhibition *Veering Westerly*, which included a very successful Artist's Talk & Book Signing.

In collaboration with GSA, Comar co-commissioned and produced *Hold Fast Stand Sure I Scream a Revolution* by Serena Korda. This was part of as part of the Glasgow International and included a live performance both at GSA, by a local community group, and at *An Tobar* by the Mull Youth Theatre.

Collaborating with Glasgow Print Studio, *You Humans* exhibited iconic Scottish print work running concurrently with *Argyll Prints*. Workshops based on accessible print techniques were all fully subscribed.

The winter exhibition, *ICE*, was conceived as a pre-Christmas open (selling) exhibition. There was a challenging theme that many local artists rose to.

In February 2017, there was a very successful joint exhibition from Karen Suzuki and local artist/maker Gill Govan.

Starting in March there was an outstanding exhibition and engagement programme based on international artist Graham Fagen's works *The Slave's Lament* and *Rope Tree*. Commissioned as Scotland's contribution to the Venice Biennale the work was seen to great advantage in *An Tobar* and a series of workshops and classes led by Alicia Hendrick brought almost all of the island's schools into the gallery.

Comar has a far more positive relationship with locally based artists. Local art back is on sale in the café and during the Glasgow Print Studio exhibition, we ran a parallel *Argyll Prints* exhibition in the smaller space. There have been good sales throughout the year.

In Theatre

There was a good programme of visiting companies as well as some touring and new writing but the output in theatre is still far below where it was 4 or 5 years ago. This was entirely as a consequence of dealing with the fallout from the last business plan, the company restructuring and pressure on finances.

Theatre is expensive to produce and very expensive to tour. Over the years, costs have increased substantially but the funds available have stayed the same or got less, and certainly are way down in real terms. Ticket prices here are less than they were at the little theatre 15 years ago. As a result, theatre shows are often the first things to get dropped if projections indicate that savings must be made against original budgets. What this meant in practice is that there was no 2016 autumn tour. Highlights included:

Comar
(A Scottish Charitable Incorporated Organisation)

Report of the directors
for the year ended 31 March 2017

Bite-Size

A new theatre writing project held over the first two weeks in August, working with Peter Arnott as playwright and dramaturg, writer Robert Dawson Scott, director and actor Stasi Shaeffer, and actors Shona Brodie Hill, Alan Mackenzie and Eloise Fergus.

The team worked on around ten new scripts which were then given lunchtime theatre rehearsed readings at An Tobar, with audiences both having their lunch and staying on to critique the work. This was a totally new initiative for Comar which worked extremely well for all participants, for the creative process and for the audiences. The food was very well received too.

The production and two short tours of the play *Movietime* by David Pitman went extremely well and all that was hoped of it. It provided a quality theatre experience for a great number of isolated islands and communities throughout Argyll and beyond and had a successful run at Mull Theatre.

The company also supported and promoted a diverse programme of touring theatre and dance including Fire Exit's *The Course of True Love*, Dogstar's *Mungo Park*, Company *Chordelia* with Nijinski's *Last Jump*, Puppet State's *Leaf* by Niggle, New Room Theatre's *Blackout* and Jango Starr's *One Man Shoe*.

Creative Learning programme

Tidal Dance held outreach sessions at the Aros Hall and in Bunessan as well as running a day of open rehearsals at An Tobar. Mull Youth Theatre had a theatre exchange trip to France and ran a Shakespeare Jukebox.

There are drama and dance classes four days a week at the theatre, as well as storytelling sessions at An Tobar. In addition, the theatre hosts fortnightly violin classes, courtesy of Mull Music Makers and the MoM Festival outreach programme, delivered by Kirsty Blackhall.

The programme includes Junior Street Dance and Hip Hop, Adult Contemporary Dance/Jazz/Salsa, Junior and Senior Youth Theatre, Storytelling & Movement for 3-5s, Four age-group sessions of Children's Dance Classes incorporating Ballet, Tap, Jazz & Contemporary for ages 4-14.

Comar also provided administrative and financial support for the delivery of The Argyll Youth Arts Hub (AYAH). This was part of the Scottish Government's 10-year National Youth Arts Strategy (Time To Shine). Comar sat on the AYAH Steering Group with Cove Park, Argyll and Bute Council, Creative Arts In Schools Team, Dunoon Burgh Halls, Artsqwest, Artmap Argyll, The Tower, The Touring Network, Argyll College.

Until November 2016, the project was managed and delivered by Lissa Lorenzo. There's been a tremendous amount of quality arts experiences and good practice shared across Argyll and Comar can take much of the credit for this, having had the idea and having applied for the funding in the first place. The project is now concluded.

The end of 2016 and the early part of 2017 was largely devoted to rewriting the Comar Business Plan and to creating a new version which would cover the years 2018-21. This resulted in a shorter, more focused and achievable working document than the previous plan. This would go on to form the basis of the company's application to Creative Scotland at the end of the financial year for a further three years of Regular Funding.

Comar
(A Scottish Charitable Incorporated Organisation)

Report of the directors
for the year ended 31 March 2017

Financial Review

Financial Sustainability

We are keenly aware that Comar's sustainability is almost entirely reliant on the continued funding support of Creative Scotland. At the time of writing all of Scotland's Regularly Funded Organisations (RFOs) and over a hundred new eligible applicants are awaiting confirmation on the success or otherwise of their bids for 3 year funding from April 2018. We are told to expect this news around the turn of the year, but in turn Creative Scotland are waiting for allocation of their own budget from the Scottish Government, which will affect the level of funding available. While of course we do hope to secure continued funding, we are advised by Creative Scotland that should this not be the case, transition arrangements would be put in place that would enable affected organisations to service their obligations in regard to seeking alternative funding or winding up.

This period saw an operational loss of £15.8K, and the depletion of most of our remaining reserves as a result. There were a number of factors contributing to this.

Our café operations were operating with too high staff costs which had not been corrected in good time as we continued to get to grips with staff changes and the necessary getting up to speed that that entails. The good news is that following heavy scrutiny of the café, we have streamlined the staffing and adjusted opening hours and menus to bring the café to break even point.

Following on from our review of our structure in 2015, a staff member was at risk of redundancy during the year and we negotiated a settlement agreement to ease their departure, for which we incurred higher costs than the projected redundancy would have due to additional legal costs and a higher settlement amount.

The apparent deficit incurred on the restricted fund of £136,446 was primarily due to a timing factor; grants being recognised in 2016 for the Argyll Youth Arts Hub project, whilst significant expenditure took place in 2017.

With a small balance of £9,673 of funds still to be spent at 31 March 2017, this is a situation which is not likely to recur in 2018. The deficit on the designated funds consists entirely of depreciation charged directly to each fund.

The board are acutely aware that we will not be able to operate at a loss in the current or subsequent year(s) and have asked the finance team to improve their reporting to the board on finance, with the implementation of a cashflow report linked to our bank balance and updated monthly, as a measure of ensuring continued solvency, and giving early warning of the need for any corrective action. Improved reporting and closer management of budgets by budget holders has been introduced. We are forecasting a break-even scenario for 2017/18.

A financial sub committee will soon be established with the recent appointment of Barry Laurie, an accountant with French Duncan, to our board. Barry will lead on the development of more tailored financial reporting to the board, as well as reviewing and updating our financial procedures.

Board & Governance

New board members joined us in February 2017, Cheryl Callow (elected along with returning board members Dawn Reade, Will Thorne & Jan Sutch Pickard) and Ian Jones (appointed to the board). Victoria Bond stood down in August 2016. More support was able to be given to Karen Ray our General Manager to help develop a programme for complete review of Comar's policies and procedures, and an HR sub committee.

Our business plan for 2018-2021 was published in April 2017. We have developed a Governance plan with the assistance of CEiS.

Our next Supporter Member meeting and AGM will be in December 2017.

Comar
(A Scottish Charitable Incorporated Organisation)

Report of the directors
for the year ended 31 March 2017

Reserves

Comar will strive to build a modest level of reserves for specific purposes such as the replacement of equipment or vehicles and the annual budget will be drawn up accordingly.

Budgetary and Planning Process

Each year the Board approves the annual budget and rolling three-year strategic plan. Key risk areas are identified. Performance is monitored and relevant action taken throughout the year through quarterly reporting to the Board of variances from the budget, updated forecasts for the year together with progress against the business plan.

Political and charitable donations

The company made no political or charitable donations during the year.

Policy on payment to creditors

The company's policy is to make payment in accordance with the terms agreed with suppliers when satisfied that the supplier has provided the goods or services in accordance with the agreed terms and conditions

Plans for future periods

We are pleased at our progress in answer to the challenges we set ourselves in response to the Creative Scotland ambitions of Excellence and Experimentation, Access and Place, particularly the renewed sense of Place with regard to Mull being an "Arts Island".

We believe Comar has utilised, in a very positive manner, the inspiring dynamism within our community, and amongst our supporters and members, to re-connect with the people of Mull and Iona, and increasingly throughout Argyll and Bute and beyond, and to offer work and experiences of a consistently high standard presented in an open, friendly and welcoming atmosphere, and delivered with great skill and energy.

Going Concern

On the basis of the information available to them the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Directors consider it appropriate to continue to adopt a going concern basis in preparing the financial statements.

Disabled employees

It is the charity's policy to consider applications for employment from people with disabilities on the same basis as other potential employees subject to the nature and extent of disability and the degree of physical fitness demanded of the position.

Employee involvement

The charity has a policy of equal opportunities and non-discrimination in all aspects of employment.

Statement as to disclosure of information to auditors

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Comar
(A Scottish Charitable Incorporated Organisation)

Report of the directors
for the year ended 31 March 2017

Directors' responsibilities in relation to the financial statements

The directors who are trustees of Comar under charity law, are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in Scotland requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) as well as the provisions of the constitution. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board on

and signed on its behalf by

Dawn Reade
Director

Comar
(A Scottish Charitable Incorporated Organisation)

Independent auditor's report to the directors and members of Comar

We have audited the financial statements of Comar for the year ended 31 March 2017 which comprise the Statement of Financial Activities (including the income and expenditure account), the Balance Sheet, the cashflow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice, including FRS102, Financial Reporting Standard 102 applicable in the UK and the Republic of Ireland)

This report is made exclusively to the members as a body, and to the directors of the charity, in accordance with s44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, the members and the directors of the charity, as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and auditor

As explained more fully in the Directors' Responsibilities Statement in the Directors' report, the Directors are responsible for the preparation of the financial statements and for being satisfied that the financial statements give a true and fair view.

We have been appointed auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially inconsistent with the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material mis-statements or inconsistencies, we consider the implications for our report.

Uncertainty as to going concern

We would draw attention to the directors' comments in the directors' report regarding the current uncertainties faced by the charity. The current three year funding agreement with Creative Scotland comes to an end at 31 March 2018, and the charity is unlikely to have confirmation of the amount of funding that will be awarded to it until nearer that date.

In addition to the above uncertainty, the charity has faced considerable pressures on its resources due to structural changes over the past 2 years and has seen its free reserves considerably reduced to the point where they are negative.

The working capital on the charity's balance sheet is also now a current liability, although this includes a cashflow loan of £39,000 which is repayable on demand, but where repayment is unlikely to be requested in the short term.

The directors are confident that the steps they are taking will ensure the future financial stability of the charity, and despite the uncertainties, we have not modified our audit report in this respect.

Comar
(A Scottish Charitable Incorporated Organisation)

Opinion on financial statements

In our opinion, the financial statements:

give a true and fair view of the state of the charity's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Directors' annual report is inconsistent in any material respect with the financial statements; or
- the financial statements are not in agreement with the accounting records and returns; or
- proper accounting records have not been kept; or
- we have not received all the information and explanations we require for our audit; or

.....

.....

R A Clement Associates
Chartered Accountants & Statutory Auditor

5 Argyll Square, Oban

(Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006)

Comar

(A Scottish Charitable Incorporated Organisation)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	2017 Total £	Unrestricted funds £	Restricted funds £	Designated funds £	2016 Total £
Income from:									
Donations, grants and legacies	2	428,189	111,425	-	539,614	498,018	250,968	-	748,986
Charitable activities	3	77,440	897	-	78,337	87,325	-	-	87,325
Other incoming resources	4	5,098	1,270	-	6,368	5,600	-	-	5,600
Total income		<u>510,727</u>	<u>113,592</u>	<u>-</u>	<u>624,319</u>	<u>590,943</u>	<u>250,968</u>	<u>-</u>	<u>841,911</u>
Expenditure on:									
Retail, Cafe & Properties	5	81,203	-	-	81,203	67,941	-	-	67,941
Creative Arts programme	6, 7	445,333	250,038	23,019	718,390	549,112	213,695	23,763	786,570
Total expenditure		<u>526,536</u>	<u>250,038</u>	<u>23,019</u>	<u>799,593</u>	<u>617,053</u>	<u>213,695</u>	<u>23,763</u>	<u>854,511</u>
Net income/(expenditure)		(15,809)	(136,446)	(23,019)	(175,274)	(26,110)	37,273	(23,763)	(12,600)
Transfers between funds		-	-	-	-	3,034	(3,034)	-	-
Net movement in funds		<u>(15,809)</u>	<u>(136,446)</u>	<u>(23,019)</u>	<u>(175,274)</u>	<u>(23,076)</u>	<u>34,239</u>	<u>(23,763)</u>	<u>(12,600)</u>
Reconciliation of funds:									
Total funds brought forward		(3,732)	935,392	214,796	1,146,456	19,344	901,153	238,559	1,159,056
Total funds carried forward		<u>(19,541)</u>	<u>798,946</u>	<u>191,777</u>	<u>971,182</u>	<u>(3,732)</u>	<u>935,392</u>	<u>214,796</u>	<u>1,146,456</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 15 to 28 form an integral part of these financial statements.

Comar
(A Scottish Charitable Incorporated Organisation)

Balance sheet
as at 31 March 2017

	Notes	£	2017 £	£	2016 £
Fixed assets					
Tangible assets	12		997,087		1,040,816
Current assets					
Stocks	13	3,001		6,497	
Debtors	14	9,098		57,912	
Cash at bank and in hand		51,229		135,001	
			<u>63,328</u>	<u>199,410</u>	
Creditors: amounts falling due within one year					
	15	(89,233)		(93,770)	
			<u>(25,905)</u>	<u>105,640</u>	
Net current (liabilities)/assets					
			<u>971,182</u>	<u>1,146,456</u>	
Net assets					
	16				
Funds					
Designated funds			191,777		214,796
Restricted income funds			798,946		935,392
Unrestricted income funds			(19,541)		(3,732)
			<u>971,182</u>		<u>1,146,456</u>
Total funds					

The financial statements were approved by the board on

and signed on its behalf by

Dawn Reade
Director

The notes on pages 15 to 28 form an integral part of these financial statements.

Comar
(A Scottish Charitable Incorporated Organisation)

Cash flow statement

for the year ended 31 March 2017

	Notes	2017 £	2016 £
Net outgoing resources for the year		(175,274)	(12,600)
Interest payable		2,137	2,018
Depreciation and impairment		43,729	45,655
Decrease/(Increase) in stocks		3,496	(3,275)
Decrease in debtors		48,814	1,960
(Decrease)/Increase in creditors		(4,537)	3,497
Net cash provided by operating activities		<u>(81,635)</u>	<u>37,255</u>
Net cash provided by operating activities		(81,635)	37,255
Cash flows from investing activities			
Credit card, bank charges, & Interest receivable/(payable)	22	(2,137)	(2,018)
Capital expenditure	22	-	(137,852)
Increase in cash in the year		<u>(83,772)</u>	<u>(102,615)</u>
Change in cash and cash equivalents in the year			
Increase / (decrease) in cash in the year		(83,772)	(102,615)
Cash and cash equivalents brought forward		135,001	237,616
Cash and cash equivalents at the end of the year		<u>51,229</u>	<u>135,001</u>

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

Legal Status of the charity

The charity is constituted as a Scottish Charitable Incorporated Organisation and was set up on 24th January 2012. The charity is governed in accordance with its constitution.

1. Accounting policies

The principal accounting policies adopted are summarised below.

1.1. Basis of preparation and assessment of going concern.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) as well as the Statement of Recommended Practice (SORP)- Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued on 16 July 2014 and effective January 2015).

The charity meets the definition of a public benefit entity as defined by FRS 102.

The directors, who are the trustees of the charity under charity law, consider that there are no material uncertainties about the Trust's ability to continue as a going concern, and have explained the basis for their opinion in the directors' report.

1.2. Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, a restatement of comparative items was needed. No restatements were required.

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

1.3. Incoming resources

Income is recognised in the statement of financial activities when the charity is entitled to the income, any performance conditions attached have been met, it is probable that the income will be received and the amount can be quantified with reasonable accuracy.

Such income is only deferred when the donor specifies performance conditions which must be met before the charity has unconditional entitlement. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

1.4. Resources expended

Expenditure is recognised when there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated on an appropriate basis to the various activities of the charity. Where costs cannot be allocated directly, they are apportioned to categories on the basis of a reasonable estimate of the costs.

Fundraising costs are those incurred in generating income from various activities and do not include the costs of disseminating information in support of the charitable activities.

Governance costs include those costs necessary for the board to fulfil its constitutional and statutory obligations and are now included as support costs included in charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

The charity is registered for VAT and accordingly expenditure excludes all vat which is recoverable.

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight line over twenty five and fifty years
Druimfin Lodge	-	Straight line over the life of the property
Plant and machinery	-	Various rates from 15% to 33%
Fixtures, fittings and equipment	-	Various rates between 15% and 33%
Motor vehicles	-	25% straight line
Office Equipment	-	33.3% straight line

1.6. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.7. Stock

Stock is valued at the lower of cost and net realisable value.

1.8. Financial Instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest rate method.

2. Donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Donations	100	-	100	491
Friends of Comar	2,530	-	2,530	3,800
Creative Scotland - core funding	416,666	-	416,666	416,666
Sundry grants	-	1,300	1,300	-
Highlands & Islands Enterprise	3,893	-	3,893	58,555
Argyll & Bute Council	-	-	-	10,000
Creative Scotland - Argyll Youth Arts Hub	-	110,125	110,125	80,000
Creative Scotland - capital grants	-	-	-	76,937
Highlands & Islands Enterprise - capital grants	-	-	-	54,559
HIE- Argyll Youth Arts Hub	-	-	-	16,810
Other grants	5,000	-	5,000	31,168
	<u>428,189</u>	<u>111,425</u>	<u>539,614</u>	<u>748,986</u>

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

3. Charitable activities

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Box Office & theatre tickets	28,751	897	29,648	36,768
Other income from activities	2,560	-	2,560	-
Druimfin Hires & recharges	-	-	-	2,650
Workshop fees	1,607	-	1,607	-
Cafe & Shop	44,262	-	44,262	39,537
Arts Centre Events	260	-	260	8,370
	<u>77,440</u>	<u>897</u>	<u>78,337</u>	<u>87,325</u>

4. Other incoming resources

	Unrestricted funds £	Restricted funds £	2017 Total £	2016 Total £
Art Sales Commissions & sundry receipts	2,801	-	2,801	1,518
Sundry income	2,297	1,270	3,567	4,082
	<u>5,098</u>	<u>1,270</u>	<u>6,368</u>	<u>5,600</u>

5. Retail, Cafe, & Properties

	Unrestricted funds £	2017 Total £	2016 Total £
Retail, Cafe & Properties	81,203	81,203	67,941
	<u>81,203</u>	<u>81,203</u>	<u>67,941</u>

Analysis of costs

Purchases	23,160	17,609
Wages and salaries	36,437	36,299
Commissions	541	1,396
Other costs	1,179	-
Property maintenance (An Tobar & Druimfin)	19,886	12,637
	<u>81,203</u>	<u>67,941</u>

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

6. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	Designated funds £	2017 Total £	2016 Total £
Core Creative Activity	278,184	18,617	23,019	319,820	390,306
Direct Tours, productions, events	75,862	-	-	75,862	63,557
Exhibitions	39,103	-	-	39,103	75,633
Youth Music Initiative	2,088	-	-	2,088	10,950
Argyll Youth Arts Hub	-	230,542	-	230,542	166,090
Music & Musicians	34,029	879	-	34,908	52,265
Cross Art Form	6,986	-	-	6,986	11,025
	<u>436,252</u>	<u>250,038</u>	<u>23,019</u>	<u>709,309</u>	<u>769,826</u>

7. Audit, fees and other charges

	Unrestricted funds £	2017 Total £	2016 Total £
Professional - Audit Fee	5,900	5,900	6,900
Cost of trustees' meetings	1,044	1,044	7,826
Credit card and other charges	2,137	2,137	2,018
	<u>9,081</u>	<u>9,081</u>	<u>16,744</u>

8. Net outgoing resources for the year

	2017 £	2016 £
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	43,729	45,655
Auditors' remuneration (Note 9)	5,900	6,900
	<u>49,629</u>	<u>52,555</u>

9. Auditors' remuneration

	2017 £	2016 £
Auditors' remuneration - audit of the financial statements (including preparation of statutory accounts)	<u>7,500</u>	<u>9,400</u>

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

10. Employees

Employment costs	2017	2016
	£	£
Wages and salaries	226,151	348,322
Social security costs	12,087	21,810
Other costs	2,093	5,077
	<u>240,331</u>	<u>375,209</u>

No employee received emoluments of more than £60,000 (2016 : None).

Number of employees

The average monthly numbers of employees (excluding the directors) during the year, was as follows:

	2017	2016
	Number	Number
Core employees (head count full and part time)	12	26
Production staff and actors (head count for year)	1	17
	<u>13</u>	<u>43</u>

Key Management Personnel

The total employment costs of key management personnel comprising the Board of Directors (who were unpaid) and three senior staff (five in 2016), was as follows:

	2017	2016
Gross Wages	79,660	138,654
Employers NI	8,101	13,911
Employers pension contributions	-	-
	<u>87,761</u>	<u>152,565</u>

The charity did not commence payments to a pension scheme until after the year end.

Directors' expenses and remuneration

The directors, who are trustees of the charity under charity law, were not paid and did not receive any remuneration or benefits in kind in their capacity as director during the year. For reimbursement of expenses, see related party note.

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

11. Taxation

The charity is a charitable company within the meaning of the Finance Act 2010. Accordingly the charity's activities fall within the exemptions from taxation in respect of income or capital gains afforded by the provisions of the Corporation Taxes Act 2010 and the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes. As a result, there is no taxation charge in these accounts.

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

12. Tangible fixed assets	An Tobar buildings Leasehold £	Druimfin Lodge Leasehold £	Druimfin Production Centre £	Plant and machinery £	Fixtures, fittings and equipment £	Motor vehicles £	Office Equipment £	Total £
Cost								
At 1 April 2016 and At 31 March 2017	451,970	42,479	930,833	56,753	111,922	33,689	21,875	1,649,521
Depreciation								
At 1 April 2016	283,379	14,568	113,576	52,335	89,283	33,689	21,875	608,705
Charge for the year	18,079	1,699	18,617	884	4,450	-	-	43,729
At 31 March 2017	301,458	16,267	132,193	53,219	93,733	33,689	21,875	652,434
Net book values								
At 31 March 2017	150,512	26,212	798,640	3,534	18,189	-	-	997,087
At 31 March 2016	168,591	27,911	817,257	4,418	22,639	-	-	1,040,816

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

13. Stocks		
	2017	2016
	£	£
Finished goods and goods for resale	3,001	6,497
	<u> </u>	<u> </u>
14. Debtors		
	2017	2016
	£	£
Trade debtors	472	10,138
Other debtors & prepayments	8,626	47,774
	<u> </u>	<u> </u>
	<u>9,098</u>	<u>57,912</u>
15. Creditors: amounts falling due within one year		
	2017	2016
	£	£
Trade creditors	27,356	18,749
Other taxes and social security	4,330	12,558
Other creditors	43,981	43,988
Accruals and deferred income	13,566	18,475
	<u> </u>	<u> </u>
	<u>89,233</u>	<u>93,770</u>

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

16. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
Fund balances at 31 March 2017 as represented by:				
Tangible fixed assets	21,855	783,455	191,777	997,087
Current assets	8,837	54,491	-	63,328
Current liabilities	(50,233)	(39,000)	-	(89,233)
	<u>(19,541)</u>	<u>798,946</u>	<u>191,777</u>	<u>971,182</u>

Analysis of net assets between funds (prior year)

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
Fund balances at 31 March 2016 as represented by:				
Tangible fixed assets	15,119	810,901	214,796	1,040,816
Current assets	35,919	163,491	-	199,410
Current liabilities	(54,770)	(39,000)	-	(93,770)
	<u>(3,732)</u>	<u>935,392</u>	<u>214,796</u>	<u>1,146,456</u>

17. Unrestricted funds

	At 1 April 2016 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2017 £
General Funds	<u>(3,732)</u>	<u>510,727</u>	<u>(526,536)</u>	<u>-</u>	<u>(19,541)</u>

Unrestricted funds (prior year)

	At 1 April 2015 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2016 £
General Funds	<u>19,344</u>	<u>590,943</u>	<u>(617,053)</u>	<u>3,034</u>	<u>(3,732)</u>
	<u>19,344</u>	<u>590,943</u>	<u>(617,053)</u>	<u>3,034</u>	<u>(3,732)</u>

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

18. Restricted funds	At 1 April 2016 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2017 £
Capital Funds					
Production Centre	631,576	-	(15,860)	-	615,716
Druimfin Phase 2	131,496	-	(2,757)	-	128,739
Revenue Funds					
Argyll Youth Arts Hub	128,820	111,395	(230,542)	-	9,673
Unspotted Snow & Aon Teanga	43,500	2,197	(879)	-	44,818
	<u>935,392</u>	<u>113,592</u>	<u>(250,038)</u>	<u>-</u>	<u>798,946</u>

Purposes of restricted funds

Production Centre

This fund represents the costs incurred for Phase 1 of the development of the production centre less amounts remaining payable on a loan creditor. Depreciation is charged directly to the fund.

Argyll Youth Arts Hub

Creative Scotland awarded Comar a grant of £400,000 towards a project - Argyll Youth Arts Hub. Of this award, £200,000 was received in 2015, a further £80,000 in 2016 and £110,125 in 2017. Grants were also received in 2016 from HIE (£16,810) and Youth Link (£9,950).

£1,270 of sundry income was received in 2017 for participation in activities.

Unspotted Snow & Aon Teanga

Several productions, for which funding was received in earlier years, have again been carried forward.

Druimfin Phase 2

Druimfin Phase 2 represents grants received in previous years from Creative Scotland and HIE towards the further development of the production centre at Druimfin. The work was complete at 31 March 2017 and depreciation has been charged directly to the fund.

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

Restricted funds (prior year)

	At 1 April 2015 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2016 £
Capital Funds					
Production Centre	650,193	-	(18,617)	-	631,576
Druimfin Phase 2	-	131,496	-	-	131,496
Revenue Funds					
Argyll Youth Arts Hub	188,150	106,760	(166,090)	-	128,820
FANK	9,298	12,712	(22,010)	-	-
Unspotted Snow & Aon Teanga	43,500	-	-	-	43,500
Youth Music Initiative	6,978	-	(6,978)	-	-
Other miscellaneous funds	3,034	-	-	(3,034)	-
	<u>901,153</u>	<u>250,968</u>	<u>(213,695)</u>	<u>(3,034)</u>	<u>935,392</u>

19. Designated funds

	At 1 April 2016 £	Outgoing resources £	At 31 March 2017 £
Druimfin Lodge, equipment, theatre seating etc	41,787	(4,056)	37,731
An Tobar Arts Centre	173,009	(18,963)	154,046
	<u>214,796</u>	<u>(23,019)</u>	<u>191,777</u>

Purposes of designated funds

These assets were previously restricted due to the nature of the funding received in the past. As the grants were spent as required, they were transferred in 2014 to a designated fund so that they continue to be ringfenced for use in the charity, but at the discretion of the Board.

An Tobar assets were a mixture of restricted and unrestricted assets and these have now been transferred in to a separate designated fund as all external funding had been spent as required.

Designated funds (prior year)

	At 1 April 2015 £	Outgoing resources £	At 31 March 2016 £
Druimfin Lodge, equipment, theatre seating etc	46,366	(4,579)	41,787
An Tobar Arts Centre	192,193	(19,184)	173,009
	<u>238,559</u>	<u>(23,763)</u>	<u>214,796</u>

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

20. Related party transactions

During the year, four directors received reimbursement of expenses totalling £1,806 (2016; £7,826 for eight trustees). Of these expenses, £1,575 was incurred by a director in the course of his employment with the charity.

During the year design services were supplied by the wife of one of the artistic directors for which a total of £7,045 (2016; £3,745) was paid. These services were contracted for at arm's length with no involvement by the related party and terms and conditions were approved by independent management.

Two directors received a total of £270 for supplies made to the charity on an arm's length basis. One individual connected to an executive director supplied artistic services to the charity valued at £230.

Alasdair McCrone, an executive director, is also a member of the board and is remunerated under a contract of employment.

Conflicts of Interest

Comar operates a policy to deal with conflicts of interest. This includes maintaining a register of interests for all board members/directors and senior managers, which details any contractual or financial relationship or position of authority with outside companies, firms, associations or organisations. Whenever a board member/director or senior manager has an interest in any item discussed by the board, he/she takes no part in the discussions or decision making process.

Any declarations of interest are recorded in the minutes of the appropriate board meetings. The register of interests is available to any member of the company who wishes to examine it.

21. Ultimate parent undertaking

The charity is controlled by its Board of Directors

22. Gross cash flows

	2017	2016
	£	£
Returns on investments and servicing of finance		
Interest paid/received & credit charges	(2,137)	(2,018)
	<u> </u>	<u> </u>
Capital expenditure		
Payments to acquire tangible assets	-	(137,852)
	<u> </u>	<u> </u>

Comar
(A Scottish Charitable Incorporated Organisation)

Notes to financial statements
for the year ended 31 March 2017

23. Analysis of changes in cash

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	135,001	(83,772)	51,229
Cash and cash equivalents	<u>135,001</u>	<u>(83,772)</u>	<u>51,229</u>

Comar
(A Scottish Charitable Incorporated Organisation)

The following pages do not form part of the statutory accounts.

Comar

Detailed statement of financial activities

For the year ended 31 March 2017

	2017		2016	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Donations, grants and legacies</i>				
Donations		100		491
Friends of Comar		2,530		3,800
Creative Scotland - core funding		416,666		416,666
Sundry grants		1,300		-
Highlands & Islands Enterprise		3,893		58,555
Argyll & Bute Council		-		10,000
Creative Scotland - Argyll Youth Arts Hub		110,125		80,000
Creative Scotland - capital grants		-		76,937
Highlands & Islands Enterprise - capital grants		-		54,559
HIE- Argyll Youth Arts Hub		-		16,810
Other grants		5,000		31,168
		<u>539,614</u>		<u>748,986</u>
Total incoming resources from generating funds		<u>539,614</u>		<u>748,986</u>
Charitable activities				
Box Office & theatre tickets		29,648		36,768
Other income from activities		2,560		-
Druimfin Hires & recharges		-		2,650
Workshop fees		1,607		-
Cafe & Shop		44,262		39,537
Arts Centre Events		260		8,370
		<u>78,337</u>		<u>87,325</u>
Other incoming resources				
Art Sales Commissions & sundry receipts		2,801		1,518
Sundry income		3,567		4,082
		<u>6,368</u>		<u>5,600</u>
Total incoming resources		<u>624,319</u>		<u>841,911</u>
Resources expended				
Costs of generating funds:				
Retail, Cafe & Properties				
cost of goods sold and other costs				

Comar

Detailed statement of financial activities

For the year ended 31 March 2017

<i>Retail, Cafe & Properties</i>			
An Tobar - Purchases	23,160	17,609	
An Tobar - Retail - Wages	34,975	35,027	
An Tobar - Retail - Employer's NIC	1,462	1,272	
Properties - Repairs & maintenance	19,886	12,637	
Retail; Monad commissions	541	1,396	
Retail - Other costs	1,179	-	
	<u>81,203</u>	<u>67,941</u>	
Total fundraising trading			
cost of goods sold and other costs	<u>81,203</u>	<u>67,941</u>	
Total costs of generating funds	<u><u>81,203</u></u>	<u><u>67,941</u></u>	

Comar

Detailed statement of financial activities

For the year ended 31 March 2017

	2017 £	2016 £
Creative Arts programme		
Core Creative Activity		
<i>Activities undertaken directly</i>		
Core - Staff - Wages & Salaries	182,141	236,003
Core - Staff - Employer's NIC	10,139	15,898
Core - Staff other costs	1,134	350
Core - Establishment - Rent	4,066	3,615
Core - Establishment - Rates & water	3,828	3,101
Core - Establishment - Light & heat	11,935	7,485
Core - Establishment - Rep. & maint.	7,298	551
Core - Establishment - Insurance	5,917	6,183
Core - Vehicle expenses	2,081	4,582
Core - Staff travel & subsistence	4,857	3,584
Core - Accountancy, & payroll	4,788	2,872
Core - Professional - Legal fees	300	28,068
Core - Professional - Other fees	6,152	1,036
Core - Computer, website & phone	8,513	6,715
Core - Office expenses - Other	6,540	3,648
Core - Depreciation & impairment	43,729	45,655
Core - Other costs	6,537	3,024
Core - Marketing and advertising	9,865	17,936
	<hr/>	<hr/>
	319,820	390,306
Core Creative Activity total expenditure	<hr/>	<hr/>
	319,820	390,306
Direct Tours, productions, events		
<i>Activities undertaken directly</i>		
Tours, Productions & Events - Wages & Salaries	9,035	27,150
Tours, Productions & Events - Employer's NIC	486	754
Tours, Productions & Events - Relocation & allows	959	4,727
Tours, Productions & Events - Hall Hires	369	3,465
Tours, Productions & Events -Sound & lighting	600	386
Tours, Productions & Events - Sets & props	3,457	2,899
Tours, Productions & Events - Other direct	3,736	-
Tours, Productions & Events - Costumes	239	320
Tours, Productions & Events - Travel expenses	12,118	2,502
Tours, Productions & Events - Accommodation	822	5,507
Tours, Productions & Events - Fees	39,528	9,670
Tours, Productions & Events - Printing, photos etc	316	3,180
Tours, Productions & Events - Advertising, marketi	1,367	1,964
Tours, Productions & Events - Royalties & misc,	2,830	1,033
	<hr/>	<hr/>
	75,862	63,557
Direct Tours, productions, events total expenditure	<hr/>	<hr/>
	75,862	63,557

Comar

Detailed statement of financial activities

For the year ended 31 March 2017

Exhibitions

Activities undertaken directly

Exhibitions - Staff - Front of House	-	151	
Exhibitions - hire of venues & equipment	65	1,080	
Exhibitions - Installation	3,877	4,731	
Exhibitions - Materials & Production costs	4,704	29,971	
Exhibitions - Freight & Carriage	2,380	1,126	
Exhibitions - Travel and subsistence	2,121	8,560	
Exhibitions - Technician & Managers Fees	15,237	2,273	
Exhibitions - Artists Fees	6,513	19,038	
Exhibitions - Curator Fees & development	-	757	
Exhibitions - Print & Publicity	1,174	5,621	
Exhibitions - Other costs	3,032	2,325	
		<u>39,103</u>	<u>75,633</u>
Exhibitions total expenditure		<u>39,103</u>	<u>75,633</u>

Youth Music Initiative

Activities undertaken directly

Youth Music - Staff - Wages & Salaries	-	7,700	
Youth Music - Staff - Employer's NIC	-	750	
Youth Music - Performance Space	-	2,500	
Youth Music - Travel & Subsistence	681	-	
Youth Music - Professional Musicians' Fees	1,407	-	
		<u>2,088</u>	<u>10,950</u>
Youth Music Initiative total expenditure		<u>2,088</u>	<u>10,950</u>

Argyll Youth Arts Hub

Activities undertaken directly

Argyll Youth Arts Hub - Wages & Salaries	-	37,675	
Argyll Youth Arts Hub - Employer's NIC	-	2,865	
Argyll Youth Arts Hub - Establishment - Rent	41,154	-	
Argyll Youth Arts Hub - Rep. & maint.	1,610	-	
Argyll Youth Arts Hub - Other motor & travel exp	24,762	-	
Argyll Youth Arts Hub - Fees	111,003	240	
Argyll Youth Arts Hub - Producer fees	32,055	-	
Argyll Youth Arts Hub - Office expenses	1,160	-	
Argyll Youth Arts Hub - Other costs	14,915	125,310	
Argyll Youth Arts Hub - Marketing etc	3,883	-	
		<u>230,542</u>	<u>166,090</u>
Argyll Youth Arts Hub total expenditure		<u>230,542</u>	<u>166,090</u>

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Detailed statement of financial activities

For the year ended 31 March 2017

Music & Musicians

Activities undertaken directly

Music- Staff - Wages & Salaries	-	3,246	
Music - Staff - Employer's NIC	-	238	
Music - Op. lease - Plant & machinery	400	-	
Music - Rehearsal Space Hire	535	2,129	
Music - Travel & ferry	2,013	2,742	
Music - Accommodation & subsistence	5,255	7,619	
Music - Fees	20,934	30,332	
Music - Office expenses - Other	124	45	
Music - Marketing & hospitality	1,388	3,769	
Music- Royalties & sundry costs	4,259	2,145	
		<u>34,908</u>	<u>52,265</u>

Music & Musicians total expenditure

34,908 52,265

Cross Art Form

Activities undertaken directly

Cross Art Form - Wages & Salaries	-	1,370	
Cross Art Formf - Employer's NIC	-	33	
Cross Art Form - Venue Hire	60	665	
Cross Art Form - Establishment - Other	600	-	
Cross Art Form - travel & ferry	-	100	
Cross Art Form - Accommodation & subsistence	76	160	
Cross Art Form - Fees	5,500	8,181	
Cross Art Form - printing, stationery, photos	-	25	
Cross Art Form - Marketing, publicity	150	78	
Cross Art Form - miscellaneous	600	413	
		<u>6,986</u>	<u>11,025</u>

Cross Art Form total expenditure

6,986 11,025

Total charitable activity expenditure

709,309 769,826

Audit, fees and other charges

Activities undertaken directly

Professional - Audit Fee	5,900	6,900	
Cost of trustees' meetings	1,044	7,826	
Credit card and other charges	2,137	2,018	
		<u>9,081</u>	<u>16,744</u>

Total governance costs

9,081 16,744

Net incoming/(outgoing) resources for the year

(175,274) (12,600)