

SCOTTISH CONTEMPORARY ART NETWORK
REGISTERED CHARITY NUMBER: SC043016
UNAUDITED ANNUAL ACCOUNTS
FOR YEAR ENDED 31 MARCH 2024

**SCOTTISH CONTEMPORARY ART NETWORK
REGISTERED CHARITY NUMBER SC043016**

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For the Year ended 31 March 2024**

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The report of the trustees for the year ended 31 March 2024

Introduction

The trustees present their annual report and accounts for the year ended 31 March 2024. The board of trustees are satisfied with the performance of the charity during the year and the position as of 31 March 2024, and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

Name, registered office and constitution of the charity

The full name of the charity is Scottish Contemporary Art Network. The charity is also known by the name SCAN.

Date of incorporation: 19 March 2012

Principal Address: Office 218, The Briggait, 141 Bridgegate, Glasgow, G1 5HZ

Charity Number: SC043016

Objectives and activities of the charity

In 2023/2024 SCAN worked with trustees, team and SCAN members to refresh and reinforce our vision for the charity, resulting in our 2023-2028 strategy A Better World.

Our core, charitable purpose remains the same:

- The advancement of art
- The advancement of education

Our vision and strategic purpose

Our Vision

Our vision is of a Scotland where everyone has the right, and the opportunity, to experience the benefits of contemporary art.

Our Purpose

We connect, champion, and cultivate contemporary art. We create the capacity for change.

Our Ambition

By 2033, artists, art workers and art organisations are supported in their aims, valued for their contribution, and resourced for change.

Our Values

- **We are collaborative** and work in partnership with members and others.
- **We are future-facing** and invest in ambition and change.
- **We are agile** and respond to current needs and emerging challenges.

Our Strategic Aims

| AIM | OUTCOME | WHAT WE DO |
|------------------------------|--|--|
| 1. We Connect | Connection - The contemporary art workforce is locally valued and internationally connected, and supported to be diverse, collaborative, and highly skilled. | We connect artists, art workers and art organisations together in shared ambition, collaboration, and partnership. We use our convening power to build mutual values and to create a diverse, fair, and sustainable future together. We support our members to connect with their public and partners. |
| 2. We Champion | Knowledge The activities of artists, art workers and art organisations are widely shared, and their contribution and impact are well understood. | We champion contemporary art. We share the contributions and challenges of artists, art workers and art organisations with the public, policy makers, funders, and wider partners in civil society. |
| 3. We Cultivate | Equity - Opportunities for participation in art, for cultural work and professional development are fair, equitable, and geographically widespread. | We cultivate the ambitions, and support the workforce needs, of Scotland’s contemporary artists, art workers and art organisations. Our programmes and projects invest in equity, collaboration, peer support, skills, and critical thinking. |
| 4. We Create Capacity | Capacity – SCAN is sustained and equipped to deliver its vision and ambition for the long term. The contemporary art community is environmentally sustainable, well-supported and equipped to meet future challenges. | We create capacity so that our own organisation is well-governed and well-resourced to deliver our objectives, and the work we do invests in change by bringing new resources, opportunities, and expertise to the contemporary art sector. |

Our Cross-Cutting Themes

1. Partnership
2. Advocacy and Leadership
3. Equity and Fair Work
4. Policy

Public benefit that is provided by the charity

SCAN is the member-led network for contemporary art in Scotland. Founded in 2012 by the visual arts sector, and still led by the sector through governance, scrutiny, and daily partnership today. We connect, champion, and cultivate Scotland's contemporary art community. We create capacity for change.

Our 110 organisational members are a network of free at the point of access galleries, community organisations, and venues, together with the artist-run initiatives, agencies, workspaces, and production facilities that support artists to pursue their livelihoods. Our individual members are artists and art workers, curators, researchers, writers, and educators. This network of over 350 organisational, individual, and "named" members within organisations, work at the heart of communities from Shetland to the Scottish Borders and from East Lothian to the Western Isles.

We build collaboration, provide support and drive change for the benefit of members, the wider visual art community, and the people of Scotland. We work with our members to promote understanding of the artistic, social, and economic impact of their work. We work in and beyond the membership to help build a fairer future for the sector and its audiences, supporting critical thinking and action around equalities, sustainability, and fair work. Our programmes, partnerships and projects help artists, art workers and arts organisations to thrive. We ensure they are better informed, better represented within policy settings, better supported and resourced to deliver contemporary art activity for communities across Scotland.

At SCAN we campaign for artists, art workers and arts organisations, amplifying their work, telling the stories of their achievements and challenges and helping develop and strengthen their voice. We are an active network, sharing expertise, encouraging collaboration, and developing skills through peer development and expert support. SCAN acts as a bridge between the skills and expertise of the contemporary art community and the wider public, policy makers, and the third sector.

The wide public benefit of culture is well established by generations of research. Viewing art, visiting galleries and taking part in creative activities are reported to have a positive impact on health at all life stages. Our members contribute to wellbeing, community capacity building, the development of creative skills and wider confidence and employability in communities across Scotland. Contemporary art venues, facilities and events create economic benefit deriving from cultural tourism, as well as attracting, and retaining expertise through workforce and graduate retention, and driving investment in placemaking. Artists provide thought leadership and enrich and strengthen communities across Scotland, they pass on their skills to others and help Scotland's people gain the benefits that participating in art can bring. SCAN is here to support that benefit. Sustainable, confident and informed organisations better serve the people of Scotland. Supported, connected and skilled artists, can better sustain their livelihood, develop careers and contribute to communities. Our organisational members are themselves mainly charitable organisations and we support them to achieve many of the above aims.

Achievements and performance of the charity

Throughout the financial year ending March 31, 2024, SCAN continued to serve our membership sharing their achievements and opportunities, supporting their development and advocating on their behalf.

Strategic aim one: We connect

At 31st March 2024, SCAN had 257 memberships. 110 organisations across Scotland, and 147 individual members. Including named members, we reached a total of 350. Our members are based across Scotland from Shetland to the Scottish borders and range from Scotland's national collection, to local authority cultural services, the higher education sector, independent galleries, studios and production facilities, and individual artists

Organisations that joined us over the 2023-24 period include Take me Somewhere Festival, Sculpture House Paisley, Soullisquoy Printmakers in Stromness and The George Wyllie Foundation in Greenock. SCAN membership grew notably in Fife with Space to Breathe, Open Studios North Fife, and East Neuk Open Studios signing up as a result of our annual summer advocacy campaign Artists Make a Better World.

We continued to strengthen our digital reach with a 30% overall rise in followers and subscribers our digital platforms. Our social channels reached more than 33,000 followers and subscribers as of March 2024. Our website received more than 10,000 visits and 52,000 page views. We hosted information on member events, and activities, policy and practice and our annual advocacy campaign, this year focusing on the theme Artists Make a Better World.

During the period we sent 14 member-only bulletins sharing our advocacy work and vital sectoral information, our monthly SCAN circular was sent to our full mailing list of over 3,000, sharing our members' activities, events, and job opportunities. We sent 5 targeted bulletins to MSPs telling them about the work of our members and their contribution to policymakers across a wide range of policy areas from health to environment.

We continued to engage with members through regular online meetings and face-to-face engagement across the country. Attending 200 member events, meetings and exhibitions across Scotland from Orkney to the Scottish Borders, and from the central belt to Skye. We held a successful AGM on September 27, 2023, inviting members to help shape our strategic plan A Better World 2025-8, including a creative online session with sound artist and composer Richy Carey.

Strategic aim two: We champion

A key element of SCAN's work is to support our members and the wider contemporary art sector through our advocacy work with the public and with policymakers and funders. Throughout 2023-24, SCAN met with Scottish Government officials and our members' principal funder Creative Scotland. We met with the Cabinet Secretary for Culture alongside colleagues from the sector, consulted with members and responded to consultations on a range of issues affecting the visual arts sector including the Scottish government's consultation on a new international cultural strategy, the Culture Strategy Action Plan and the Scottish Parliament's culture committee of the pre-Budget scrutiny. Throughout this period our director remained on the Culture Counts steering group. SCAN supported the UK wide campaign for the retention of Museums Galleries Exhibition Tax Relief, an important source of income for the sector. Thanks to this campaign the chancellor made the relief permanent in his budget in March 2024.

SCAN led two public awareness campaigns during the year. In June 2023, we launched our summer advocacy campaign Artists Make a Better World, with a public event at the Board Walk in Glasgow and subsequent stakeholder events in Edinburgh, Dundee, Dumfries and Stromness in Orkney. In keeping with our commitment to Net Zero, participants were invited to make their own campaign materials having the chance to screenprint posters as well as repurpose t-shirts, tote bags and other textiles.

MSPs were invited to attend cultural venues in their constituency to hear how artists and organisations contribute to Scotland's wellbeing across a wide range of portfolios from health to environment. We supported a range of visits including Willie Rennie visited Forgan Art in Newport, Pam Duncan-Glancy attended Project Ability, and Patrick Harvie visited the Gallery of Modern Art in Glasgow. Kaukab Stewart, who was appointed Culture Minister shortly after, visited recent SCAN member Printclan.

Our public campaign celebrated the work of artists across Scotland, with public posters and online content highlighting the work of artists Aqsa Arif, Christian-Noelle Charles, Bobby Niven and Laura Aldridge with images commissioned from artist Alexander Hoyles. The campaign showed how artists worked in communities, addressed social issues and contributed to Scotland's wellbeing.

At the close of 2023 our annual #UnwrapArt digital campaign encouraged the public to support artists and arts organisations when shopping for Christmas, featuring artists selling online, gallery shops, and festive markets across the country.

Strategic aim three: We cultivate

To support and develop our members and the wider visual arts workforce we worked on the following projects and programme.

Our SCAN Decades programme of free public events was launched in winter 2022 and continued in 2023. Designed to celebrate SCAN's first ten years of activity by looking to the next ten years, our events aimed to develop new audiences through their interest in the themes discussed, strengthen collaboration with our members who are our hosts and catalysts and helps develop SCAN's long-term resilience through anticipating the future needs and ambitions of the sector. These in conversation events included Myriam Mouflih (curator) and Amahra Spence (MAIA Group, Birmingham) on the theme of Orienting Towards Hope on April 25 at The Deep End, in Glasgow. Cicely Farrar (Hospitalfield, Arbroath) invited writer and scholar Vron Ware The Soil Beneath our Feet on May 18 McManus, Dundee's Art Gallery and Museum to discuss the politics of the rural. Ainslie Roddick (ATLAS, Skye) and Mairi McFadyen (writer, Abriachan, Highland) participated in a final online event on June 13 'Stepping into the Carrying Stream' which explored ideas such as degrowth, radical localism, cultural equity, value, language. We worked with sound editor Heather Andrews to deliver podcasts of the events in the series. The programme has been extremely helpful in shaping our new strategic vision and helping us anticipate the needs of the sector in the future.

SCAN was invited by the Government Art Collection to nominate artists from Scotland for consideration for acquisition, working with the collection and DCMS. The programme placed a particular emphasis on improving the diversity of the collection. We appointed four panellists: Alberta Whittle is one of Scotland's most significant artists. Her work was acquired by the GAC in 2021, through partnership with SCAN. Myriam Mouflih is a curator and sometimes writer based in Glasgow, working across film and contemporary visual art. Dr Stephanie Straine is Senior Curator of Modern and Contemporary Art at the National Galleries of Scotland Dr Dominic Paterson is curator of contemporary art at the Hunterian Art Gallery. The panel met in London in June 2023, with the successful acquisitions to be announced in Summer 2024.

British Council Venice Fellowship

In March 2024 we announced that we would support Glasgow-based artist, cultural worker and sound freelancer Eye Suriyanon in the Venice Biennale Fellowships Programme, in partnership with the British Council. After an open call for applications, the artist was selected to spend a month at the 2024 Venice Biennale working at the British Pavilion presentation by John Akomfrah, gaining valuable professional experience, and an unrivalled insight into contemporary art.

Momentum

During the summer of 2023 SCAN was commissioned by British Council (Scotland) to host the Meet the Curators Annual Event, at Edinburgh Art Festival, a key moment in which to bring the sector together, for connection and networking, as well as to develop understanding of international practice and opportunities for international collaboration. In the event at the National Gallery of Scotland guests from across the world including Rotterdam, Ramallah and Sao Paulo, presented their work to curators from across Scotland, developing long term relationships and new inspiration for the sector in Scotland.

Strategic Aim Four: We Create Capacity

Sector Capacity

In June 2023, the principal funder in the cultural sector, Creative Scotland launched a new funding scheme, Multi-Year Funding. SCAN implemented a range of free support for our members undergoing Multi-Year

Funding Applications. These included business planning support sessions with arts consultants Vis -a-Vis, a session on organisational policies with Culture Radar and informal peer support through regular Funding Friday online meets.

SCAN Organisational Development

In 2023-2024 SCAN undertook considerable organisational development. In April 2023 we employed a new comms lead, Claire Biddles, with considerable experience in the cultural sector, to support our digital offer. We appointed a new finance lead Shireen Taylor in August 2023 with a remit to support development as well as day to day financial management. In February 2024, to support our members in the north of Scotland and to commit to our aim of being a truly national organisation, we appointed artist Emma Gibson as member development officer (Highland) whose role includes recruitment and retention of members, a Highland digital bulletin and extensive face to face work in the region.

Throughout the year SCAN worked with our team, members and trustees to develop a new business plan for 2025-2028 and undertook strategy and policy development work to align our work with Creative Scotland's strategic objectives. Our stage 1 application in October 2023 was successful, scoring very highly in the assessment. The outcome of our Stage 2 application, submitted in April 2024, will be announced in January 2025.

We employed a researcher through University of Glasgow's Find a Solution Programme to work with our membership lead Helen Moore to analyse and develop our membership offer with a view to increasing our membership and membership income.

Sustainability

SCAN places Net Zero at the heart of our work and supports the sector in its work on climate awareness and climate action through our advocacy work. We complete annual carbon reporting through Creative Carbon Scotland. In 2023-2024 our carbon emissions were just 2.31 tonnes, this is far less than the average UK household, making us one of the most environmentally sustainable cultural organisations in Scotland. In 2023-4 we enhanced our environmental policy, by implementing a no-fly policy, developing a new carbon adaptation plan and reducing travel commitments through our new role in the Highland area. We raised £23,644 from Cycling UK Cycle Share fund, which supported the purchase of four e-cargo bikes to be used by our membership across Scotland to be rolled out in 2024-2025. We employed a Net Zero co-ordinator in a part time role for 6 months in February 2024 in a 6-month role funded by Glasgow City council through Glasgow Chamber of Commerce. She advised us on further carbon reduction, provided resources and tools for SCAN and our membership and supported our carbon reporting.

Our Participants

Across our programmes we worked with 42 artists, curators and creative freelancers in activities such as talks and events, consultation or support programmes. We held 11 training sessions reaching 104 people. Our 12 public in person and online events had 448 attendances and 235 digital attendees. Our social media posts reached more than 330,000 views and we had 30,000 followers across our digital channels. Our digital newsletters received over 22,000 opens and views.

Board and staff development

Throughout this period Fiona Doring held the position of SCAN chair. Fiona has over 20 years' experience of working in the third sector in Scotland and is Chief Executive Officer of Impact Arts. Fiona gained an MA in Fine Art from Edinburgh University and MFA (Hons) from Edinburgh College of Art. She began her career working as a practicing artist alongside work in arts education. Fiona is on the Board of Management of

Edinburgh College and was previously a partner of Artworks Alliance, a UK wide member organisation for participatory arts.

SCAN welcomed two new trustees in 2023-4. Dr Nikki Kane joined the board in September 2023, she is a lecturer in Creative Industries, based in History of Art, at the University of Glasgow. She is currently researching artist-run initiatives with support from the British Art Network, and teaches courses on contemporary creative practice, cultural labour and policy, and cultural institutions. We welcomed Naoko Mabon to the board in November 2023. she is a freelance curator based in Oban and originally from Japan. Naoko has been living in Scotland since the end of 2011. Since initiating her own curatorial practice WAGON in 2014, as well as international collaborators from Japan, Taiwan, Brazil among other places, Naoko has created projects or worked with institutions or individuals across Scotland including in: Orkney, Isle of Iona, Banff, Isle of Skye, Dundee, Helmsdale, Edinburgh, Isle of Mull, Glasgow and Oban.

SCAN held regular board meetings during 2023-4, reporting on programme activity, operations, finance and risk.

SCAN supports staff development and in this period all SCAN team and board members accessed training through partnership organisations such as the Arts Marketing Association and the Scottish Council of Voluntary Organisations and Culture and Business Scotland. During this period of strategic development SCAN held staff and board joint awaydays and team development sessions.

SCAN is a team of six people at 3.6 staff FTE whose expertise and dedication enable us to achieve incredible reach on our capacity and resources. Our team work closely with our members and board, and with funders and sector stakeholders, with the occasional support of external freelancers and contractors. SCAN is committed to Fair Work and has published Fair Work and Complaints policies. We are a Real Living Wage employer, and we pay the artists and freelancers we work with according to industry standard rates such as Scottish Artists Union rates.

Total PAYE staff at 31 March 2024:

- Director, Moira Jeffrey (0.8 FTE)
- Membership Lead, Helen Moore (full time)
- Finance and Development Lead, Shireen Taylor (0.4 FTE)
- Programme Lead Lydia Honeybone (0.4 FTE)
- Digital Communications Lead Claire Biddles (0.6 FTE)
- Member Development Officer (Highland) Emma Gibson (0.4FTE)

Structure, governance, and management

Nature of the Governing Document and constitution of the charity

Scottish Contemporary Art Network (SCAN) is a Scottish Charitable Incorporated Organisation (SCIO): Charity Number SC043016. It was formally constituted on 19 March 2012. The SCIO is administered in accordance with our constitution. SCAN is a two-tier SCIO. That means we have a board of trustees appointed from the membership. All members have full voting rights at the AGM.

The methods adopted for the recruitment and appointment of new trustees

The trustees exceed the minimum number required. Appointment and removal is in accordance with the constitution which states that a person will not be eligible for election or appointment to the board unless he/she is a member of the organisation or has been nominated for election/appointment to the board by a member which is a corporate body. A person appointed to the board under clause 60 of the constitution need not, however, be a member of the organisation. A person will not be eligible for election or

appointment to the board if he/she is: - disqualified from being a charity trustee under the Charities and Trustee Investment (Scotland) Act 2005; or is an employee of the organisation.

At each AGM, the members may elect any member (unless he/she is debarred from membership under clause 51) to be a charity trustee. The board may at any time appoint any member (unless he/she is debarred from membership under clause 51) to be a charity trustee.

Statement of risk and future plans

SCAN has continued to work hard to provide its members with support and representation and to prove its worth for funders and stakeholders. SCAN is currently core-funded through Creative Scotland's regularly funded programme until close of March 2025. In the longer term SCAN will hear in January 2025 whether the organisation has been successful in its application for Creative Scotland's three year funding programme for support in the period 2025-2028. In the meantime, SCAN has strengthened its fundraising approach with finance and development lead Shireen Taylor and raises additional funds through membership fees and ongoing fundraising. SCAN has appropriate reserves to meet its charitable obligations, including operational costs, redundancy and additional contingency, and has access to some unrestricted carryover. If SCAN is unsuccessful in its funding application for 2025-2028, the organisation will be eligible for transition support and has modelled mitigation measures which will ensure, in these circumstances, it can continue to operate in 2025-2026.

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity

SCAN's principal funding source remained Creative Scotland under the Regularly Funded Organisations programme. We secured an unrestricted grant of £129,000. This funding should continue in 2024-2025 through to March 2025. We raised unrestricted income of £13,502 generated through membership fees, just over an 8% increase on last year's membership income. We were awarded an unrestricted grant of £2,250 from The William Syson Foundation to support our new Membership Development Officer (Highland) role and targeted funding of £23,644 from Cycling UK Cycle Share fund, which supported the purchase of four e-cargo bikes to be used by our membership across Scotland to be rolled out in 2024-2025. British Council contributed partnership funding of £7,000 to cover costs of our Momentum event in 2023, with an additional forward payment of £3,500 toward Momentum 2024, with the remaining £3,500 to be paid in 2024-2025. The final payment of £1,250 was received from Creative Scotland for the Anti-Racism for Cultural Workers training sessions.

We received financial support for two work placements at SCAN, £1,744 from Glasgow University's Find a Solution programme and £7,579 from Glasgow Chamber of Commerce for Step Up Net Zero of which £5,987 will be paid in arrears in 2024 – 2025. Other revenue, totalling £3,296, was made up of earned income from speakers' fees, research consultancy and bank interest. We continue to hold, and will carry forward, ring-fenced restricted and unrestricted funds to complete projects during 2024-2025.

During the year, the organisation spent its funds on delivering member support, advocacy and development programmes that help to advance the contemporary visual arts sector, and the professional development of the people working in the sector. Funds were also spent on core operational and salary costs of the charity.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and financial position

The financial statements are set out on pages 15-19. The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities shows net incoming resources for the year of £190,512.

The total reserves at the year-end stand at £107,480. Free unrestricted liquid reserves amounted to £93,198.

The members of the Board of Trustees of the Charity during the year ended 31st March 2024 were:

| |
|---|
| Scott Parsons, Director of Strategy and Marketing, The Glasgow School of Art |
| Jan-Bert van den Berg, Director, Artlink Edinburgh |
| Fiona Doring, Director, Impact Arts |
| Nuno Sacramento, Director Peacock Visual Arts |
| Claire Craig, Curator, Travelling Gallery (maternity leave from January 2024) |
| Amy Gear, Artist and Director Gaada, Burra Isle, Shetland |
| Juliana Capes, artist and educator, Edinburgh |
| Naoko Mabon, independent curator, Oban (appointed as observer September 26, 2023, and as full member November 15, 2023) |
| Dr Nikki Kane, Lecturer in Creative Industries, University of Glasgow (appointed September 26, 2023) |

Juliana Capes is not a member of SCAN but was appointed by the board to address skills gaps adhering to the constitution, clauses 49 and 60. All other trustees are/were members of the charity.

Office Bearers on 31 March 2024

Chair: Fiona Doring

Secretary: Jan-Bert Van Der Berg

The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:

| |
|---|
| Fiona Doring, Director, Impact Arts, Glasgow |
| Scott Parsons, Director of Strategy and Marketing, The Glasgow School of Art |
| Jan-Bert van den Berg, Director, Artlink Edinburgh |
| Nuno Sacramento, Director Peacock Visual Arts, Aberdeen |
| Daniel Clark, Artist and Director Gaada, Burra Isle, Shetland (covering maternity leave for Amy Gear) |
| Juliana Capes, artist and educator, Edinburgh |
| Naoko Mabon, independent curator, Oban |
| Dr Nikki Kane, Lecturer in Creative Industries, University of Glasgow |

Juliana Capes is not a member of SCAN but was appointed by the board to address skills gaps adhering to the constitution, clauses 49 and 60. All other trustees are/were members of the charity.

Independent Examiner

Kathleen Benham
Benham Conway & Co
16 Royal Crescent
Glasgow
G3 7SL

Scottish Contemporary Art Network

The report of the trustees for the year ended 31 March 2024

Statement of Trustees' Responsibilities

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. 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 also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 9th December 2024

A handwritten signature in black ink that reads "Fiona Doring". The signature is written in a cursive style with a large, sweeping underline that loops back under the first part of the name.

Fiona Doring, Chair

Scottish Contemporary Art Network

Independent Examiner's Report to the trustees of the charity

Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 March 2024

I report on the accounts of the Charity on pages 15 to 19 for the year ended 31 March 2024 which have been prepared on a Receipts and Payments basis.

Respective responsibilities of trustees and examiner

As described on page 13, the Charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply and that there is no requirement in the constitution of the Charity for the conducting of an audit. As a consequence, the accounts are subject to independent examination.

Having satisfied myself that the charity is not subject to audit under charity law, or otherwise, and is eligible for independent examination, it is my responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of opinion and scope of work undertaken

I conducted my examination in accordance with Regulation 11 of Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters.

Independent Examiner's Statement, report and opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that this is a report in respect of an examination carried out under section 44(1) (c) of the Act conducted in accordance with the guidance issued by the Office of the Scottish Charity Regulator (OSCR) and that in the course of my examination, no matter has come to my attention: -

Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathleen Benham
Chartered Accountant
Benham Conway & Co
Chartered Accountants
16 Royal Crescent
Glasgow
G3 7SL

The date upon which my opinion is expressed is: - 9 December 2024

Scottish Contemporary Art Network
Registered Charity Number SC043016
Statement of Receipts and Payments for the Year 01 April 2023 to 31 March 2024

| | Unrestricted Funds | Restricted Funds | Total Funds | Prior Period Funds |
|--|-----------------------|---------------------|----------------|--------------------------|
| | 2024 £ | 2024 £ | 2024 £ | 2023 £ |
| Revenue Receipts | | | | |
| Revenue Grants received | 131,250 | 31,916 | 163,166 | 165,726 |
| Income from investments other than land and buildings | 916 | 0 | 916 | 108 |
| Gross receipts from other charitable activities | 26,430 | 0 | 26,430 | 14,309 |
| Total Revenue Receipts | 158,596 | 31,916 | 190,512 | 180,143 |
| Receipts from asset & investment sales | | | | |
| Total Capital Receipts | 0 | 0 | 0 | 0 |
| Total Receipts from all sources | 158,596 | 31,916 | 190,512 | 180,143 |
| Payments relating directly to charitable activities | | | | |
| Payments relating directly to charitable activities | 160,161 | 28,126 | 188,287 | 196,486 |
| <i>Support costs</i> | 2,627 | 0 | 2,627 | 1,344 |
| Total Revenue Payments | 162,788 | 28,126 | 190,914 | 197,830 |
| Purchases of fixed assets | | | | |
| Purchases of fixed assets | 0 | 0 | 0 | 2,439 |
| Total Capital Payments | 0 | 0 | 0 | 2,439 |
| Total Payments | 162,788 | 28,126 | 190,914 | 200,269 |
| Net Receipts/(net payments) | -4,192 | 3,790 | -402 | -20,126 |
| Transfers to/(from) funds | -1,294 | 1,294 | 0 | 0 |
| Cash and bank opening balance | 98,684 | 9,198 | 107,882 | 128,008 |
| Net Surplus/(net deficit) | 93,198 | 14,282 | 107,480 | 107,882 |

Scottish Contemporary Art Network
Statement of Balances
as at 31 March 2024

| | Unrestricted Funds | Restricted Funds | Total Funds | Prior Period Total Funds |
|--|-----------------------|---------------------|----------------|-----------------------------------|
| | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ |
| Cash funds | | | | |
| Cash and bank balances at start of period | 98,684 | 9,198 | 107,882 | 128,008 |
| Surplus on Receipts and Payments Account | -4,192 | 3,790 | -402 | -20,126 |
| Transfers to/(from) funds | -1,294 | 1,294 | 0 | 0 |
| | | | | |
| Cash and bank balances at the end of the year | 93,198 | 14,282 | 107,480 | 107,882 |

| Other Assets | <i>Fund to which asset belongs</i> | <i>Cost Value</i> | <i>Current Value</i> |
|-----------------------------|--|-------------------|--------------------------|
| | | £ | £ |
| <i>Description of asset</i> | | | |
| Expense reimbursed | Unrestricted | 135 | 135 |

| Liabilities | <i>Fund to which liability relates</i> | <i>Amount Due</i> | <i>Last Year</i> |
|-----------------------------------|--|-----------------------|----------------------|
| | | £ | £ |
| <i>Description of liabilities</i> | | | |
| Independent Examiner fee | Unrestricted | 1,200 | 1,200 |
| | | | |
| Total Value of Liabilities | | 1,200 | 1,200 |

**SCOTTISH CONTEMPORARY ART NETWORK
REGISTERED CHARITY NUMBER SC043016**

**NOTES TO THE ACCOUNTS
For the Year 01 April 2023 to 31 March 2024**

1. The nature and purpose of each fund

The Unrestricted Fund is for operational and charitable activities, raised through membership fees and other income. In this period two grants totalling £131,250 were received from Creative Scotland and The William Syson Foundation for regular funding.

2. Trustees' remuneration and expenses

There was no remuneration paid to Trustees this year nor for the prior year.

Expenses paid to five Trustees totalled £712 in the year (2023 - £0).

There were no payments to Trustees in respect of services provided this year (2023 - £120).

**Scottish Contemporary Art Network
Analysis of Receipts and Payments
for the year ended 31 March 2024**

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Prior Period Total Funds 2023 £ |
|--|------------------------------------|----------------------------------|-----------------------------|--|
| Receipts | | | | |
| Revenue Grants Received | | | | |
| Creative Scotland | 129,000 | 0 | 129,000 | 160,226 |
| Tiny Changes | 0 | 0 | 0 | 5,500 |
| Others | 2,250 | 4,586 | 6,836 | 0 |
| Museum Galleries Scotland | 0 | 3,686 | 3,686 | 0 |
| Cycling UK | 0 | 23,644 | 23,644 | 0 |
| Total Revenue Grants Received | 131,250 | 31,916 | 163,166 | 165,726 |
| Income from investments other than land and buildings | 916 | 0 | 916 | 108 |
| Gross receipts from other charitable activities | | | | |
| Event Fees | 78 | 0 | 78 | 556 |
| Membership Fees | 13,502 | 0 | 13,502 | 11,340 |
| Other income | 12,850 | 0 | 12,850 | 2,413 |
| Total Gross receipts from other charitable activities | 26,430 | 0 | 26,430 | 14,309 |
| Total gross income in year | <u>158,596</u> | <u>31,916</u> | <u>190,512</u> | <u>180,143</u> |
| Payments relating directly to charitable activities | | | | |
| Support costs of charitable activities | | | | |
| Direct support costs | | | | |
| Resource Costs | 25,809 | 23,688 | 49,497 | 63,325 |
| | 25,809 | 23,688 | 49,497 | 63,325 |
| in support of charitable activities | | | | |
| Staff costs in support of charitable activities | | | | |
| Training and welfare | 531 | 0 | 531 | 175 |
| Salaries - Administrative staff | 98,628 | 4,432 | 103,060 | 102,827 |
| Employers' NI - Administrative staff | 2,788 | 0 | 2,788 | 3,892 |
| Employers' Pension - Administrative staff | 1,985 | 0 | 1,985 | 2,004 |
| | 103,932 | 4,432 | 108,364 | 108,898 |
| Premises Costs | | | | |
| Rent payable | 7,575 | 0 | 7,575 | 6,786 |

| | | | | |
|-----------------------|--------------|----------|--------------|--------------|
| Cleaning | 0 | 0 | 0 | 1,080 |
| Light, Power, Heating | 638 | 0 | 638 | 125 |
| Insurance | 851 | 0 | 851 | 825 |
| | 9,064 | 0 | 9,064 | 8,816 |

General administrative expenses:

| | | | | |
|----------------------------------|---------------|----------|---------------|---------------|
| Telephone and fax | 675 | 0 | 675 | 948 |
| Postage, stationery and printing | 25 | 0 | 25 | 212 |
| Subscriptions | 738 | 0 | 738 | 1,297 |
| Software & consumables | 1,172 | 0 | 1,172 | 1,280 |
| Computer costs | 1,056 | 0 | 1,056 | 442 |
| Website development | 414 | 0 | 414 | 672 |
| Branding & design | 1,382 | 0 | 1,382 | 725 |
| Fundraising and development | 141 | 0 | 141 | 1,643 |
| Home working costs | 21 | 0 | 21 | 83 |
| HR & recruitment costs | 600 | 0 | 600 | 850 |
| Marketing and communications | 9,943 | 0 | 9,943 | 5,051 |
| Press & PR | 855 | 0 | 855 | 0 |
| Travel | 2,896 | 0 | 2,896 | 1,286 |
| Bank charges | 622 | 0 | 622 | 338 |
| Sundry expenses | 816 | 6 | 822 | 620 |
| | 21,356 | 6 | 21,362 | 15,447 |

Professional fees in support of charitable activities

| | | | | |
|---|----------|----------|----------|----------|
| Other accountancy fees - not related to annual accounts | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |

Total Support costs

| | | | | |
|--|----------------|---------------|----------------|----------------|
| | 160,161 | 28,126 | 188,287 | 196,486 |
|--|----------------|---------------|----------------|----------------|

Governance costs that are not direct management functions inherent in generating funds, service delivery and programme or project work

| | | | | |
|-----------------------------|-------|---|-------|-------|
| Board Meeting Expenses | 1,427 | 0 | 1,427 | 144 |
| Independent Examiner's Fees | 1,200 | 0 | 1,200 | 1,200 |

Total governance costs

| | | | | |
|--|--------------|----------|--------------|--------------|
| | 2,627 | 0 | 2,627 | 1,344 |
|--|--------------|----------|--------------|--------------|

Total gross expenses in year

| | | | | |
|--|-----------------------|----------------------|-----------------------|-----------------------|
| | <u>162,788</u> | <u>28,126</u> | <u>190,914</u> | <u>197,830</u> |
|--|-----------------------|----------------------|-----------------------|-----------------------|