

The Arts Society Highland

Scotland · Charity number SC045266

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2014-12-04
Register	View on the OSCR register

Contact

Address	Grianan Balinrait Cawdor Nairn IV12 5QY
Website	www.theartsocietyhighland.org.uk

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

What the charity does: To provide regular monthly meetings over 10 months each year. These cover art, music., architecture including other cultural subjects. We provide teas /coffees and the chance to socialise and meet other members, before the lectures start. We also have one or two lunch events after the meetings and the odd trip else where to places of interest. We also use any profits to provide help and encouragement for young people to improve their artistic skills., by providing workshops in our local community centre..sometimes we give donations for art topics/ exhibitions and occasionally prize money. We are icluding younger children with artistic shows hopefully once a year.

Beneficiaries: 'Children or young people'

Objectives: 4.1 The Advancement of Arts, Heritage and Culture 4.2 Provide lectures, study days and cultural trips covering all Art 4.3 Provide Workshops for young artists including school children

Geography

- **Main operating location:** Highland
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£15,478	£9,866	-	0
2024-12-31	£16,394	£16,162	-	0
2023-12-31	£11,851	£11,149	-	0
2022-12-31	£9,194	£11,104	-	0
2021-12-31	£6,991	£6,009	-	0
2020-12-31	£7,767	£9,673	-	0

Accounts

The Arts Society Highland

Accounts

31 December 2025

The Arts Society Highland

Approval statement

I approve the accounts which comprise of the Profit and Loss Account, the Balance Sheet and the related notes. I acknowledge my responsibility for the accounts, including the appropriateness of the applicable financial reporting framework as set out in note 1, and for providing Drive Business Services Ltd with all information and explanations necessary for their compilation.



Mary Collier

20 February 2026

**Independent Examiner's Report to the Trustees of
The Arts Society Highland
Scottish Charity number SCO045266**

I report on the accounts of the charity to the year ended 31st December 2025

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)c of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the 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. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention 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.



Donald MacKenzie BSc CA

52 Crown Drive, Inverness IV2 3QG

20th February 2026

The Arts Society Highland
Profit and Loss Account
for the year ended 31 December 2025

	2025
	£
Subscriptions	7,852
Charges for events	2,843
Gift aid	1,623
Donations	688
Lunch event	1,057
Raffle & Fundraising	873
Reimbursed Expenses	542

15,478

Expenses

Lecture Fees and Expenses	6,475
Administrative Expenses	151
Meeting Expenses	2,015
Lunch event Expense	591
Expenses Lecture Fee and expenses	-
Accountancy, legal and other professional fees	540
Other business expenses	39
Raffle Expenses	40
Subscription	15

9,866

Surplus

5,612

**The Arts Society Highland
Balance Sheet
as at 31 December 2025**

	2025 £
Assets	
Equipment, machinery and vehicles	-
Other fixed assets	-
Stock and work in progress	-
Trade debtors	-
Bank/building society balances	12,745
Cash in hand	-
Other current assets and prepayments	13,420
	<u>26,165</u>
Liabilities	
Trade creditors	-
Loans and overdrawn bank account balances	-
Other liabilities and accruals	480
	<u>480</u>
	<u>25,685</u>
Net business assets represented by	
Capital account:	
Balance at start of period	20,071
Net surplus	5,612
Capital introduced	-
Drawings	-
	<u>25,683</u>

The Arts Society Highland
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.