

Comar

(A Scottish Charitable Incorporated Organisation)

Trustees' report and financial statements

Charity Number SC042883

for the year ended 31 March 2022

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Legal and administrative information

Charity number	SC042883
Business address	Druimfin Tobermory Isle of Mull
Trustees	Alex Stevens (chair) Rebecca Atkinson-Lord Bryan Botha (appointed 29 October 2021) Alasdair Whyte (appointed 29 October 2021) Martin Malone (appointed 29 October 2021) Sue Rigby (appointed 29 October 2021) Annie Hall (appointed 26 January 2022) Catriona MacLeod (appointed 26 January 2022) Mairi Gillies (appointed 26 January 2022) Raymond MacDonald (resigned 26 January 2022) Jan Sutch Pickard (resigned 29 October 2021) Mary McCluskey (resigned 4 October 2021) Gordon Maclean (resigned 31 October 2021) Will Thorne (resigned 15 September 2021)
CEO	Rebecca Atkinson-Lord
General Manager	Karen Ray
Independent Auditors	Henderson Loggie LLP 11-15 Thistle Street Edinburgh EH2 1DF
Solicitors	Maclay, Murray & Spens LLP 1 George Square Glasgow G2 1AL

Trustees' report *for the year ended 31 March 2022*

The trustees are pleased to present their annual Trustees report together with the financial statements of the charity for the year ending 31 March 2022.

Purpose and Activities

The objectives of the SCIO are to establish and develop a sustainable organisation on the Isle of Mull to maintain, promote and advance the provision, appreciation and public understanding of the arts. The company's principal activities during the year continued to be the production and presentation of theatre, music, visual arts and creative learning activity.

About An Tobar and Mull Theatre

An Tobar & Mull Theatre is a multi-artform creative hub on the Hebridean island of Mull.

Our Vision

We're of our place and for our community. We aspire to be an island voice in a national and international conversation.

Our heritage is ancient and our future unwritten.

We are a beacon, shining light out into the world and guiding the way back to Mull.

We create and support art that is brave, complex, generous and full of heart, born of difficult questions instead of easy answers. We have no interest in orthodoxy.

We want our audiences to leave feeling nourished, connected and understood. We want a conversation with them that is reciprocal.

We are a place for joining in, with welcome and warmth at its heart.

Our Mission

We will take care of our community, our island and each other.

We will tell stories that matter. Art can change the world.

We will make and support art of all kinds by artists of all kinds, for people of all kinds.

We will behave honourably, with openness and respect and encourage others to do the same.

We will be a resource for artists, helping them in any way we can and always treating them fairly.

We will prioritise making and supporting art.

We will care for and nurture our audiences.

We will take our responsibility to be financially and environmentally sustainable seriously.

We will evolve and flourish.

We will stay curious.

We will take risks.

Artistic Policy

Of our place but for the world.

An eye to the future with a foot in the past.

Surprising. Unexpected. Stealthily meaningful.

Committed, enduring, sustainable.

The overlooked. The cast aside. The forgotten.

Enticing. Inviting. Filled with delight. Moments of grace and inspiration. Unashamed and unrelenting.

Made with love.

Trustees' report for the year ended 31 March 2022

Our values

Fun	Meaningful connection	Innovation
Complexity	Generosity	Bravery
Polyphony	Kindness	Community
Transparency	Fairness	Sustainability
Openness	Curiosity	Respect
Personal responsibility	Diligence	Honesty

Our History

Comar, now trading as An Tobar and Mull Theatre, began life as two organisations: Mull Little Theatre (opened 1963) and An Tobar (opened 1996). Founded and run by private individuals, both organisations were instrumental in enriching the cultural life of Mull, the Hebrides and wider Scotland. Under the guidance of Creative Scotland, the organisations merged to form Comar in 2012 to make better use of available public subsidy and improve organisational infrastructure.

An Tobar

Following a lengthy state of neglect Tobermory's Victorian schoolhouse was re-born as An Tobar, in 1997. This stunning building still embodies the character and learned roots of its heritage and is now home to artists, performers and audiences all year round. Hosting more than 50 exhibitions, gigs and shows per year, this creative sanctuary both fosters and showcases arts of all movements and mediums.

Mull Theatre

Based at Druimfin, Mull Theatre is a purpose-built studio theatre and home to our producing company committed to the creation and development of high-quality touring theatre. Producing around five in house productions annually, the company tours extensively across the UK and internationally. We also welcome up to 50 visiting companies a year and host numerous residencies to support the development of new work. Mull Theatre is also home to our vibrant Creative Learning department that runs an extensive outreach programme in schools and is a key player in making the arts and theatre accessible to local young people across Mull.

Annual Overview 2021/22

The past year has seen the reopening of our buildings and artistic programmes following the Covid-19 pandemic under the stewardship of our new Artistic Director and Chief Executive Rebecca Atkinson-Lord. Like many arts organisations, we have worked to regain audience confidence for live events whilst managing rising costs and staff shortages that are having an impact sector wide. The introduction of our new Pay What You Decide ticket model, which allows audience members to choose how much to pay for an event after they have experienced it, has done much to mitigate audience uncertainty by removing the financial risk of attending new types of cultural event. A significant legacy gift has allowed us to purchase a residential property in Tobermory to further mitigate against rising accommodation costs for visiting performers and maintain financial stability. Substantial funding from Creative Scotland in the form of Covid recovery grants and restricted funding for our work to appear in the Made in Scotland showcase have also supported an ambitious and well-resourced artistic programme for our reopening.

With the arrival of a new Chief Executive, it has become clear that following a sustained period of closure due to the pandemic, substantial work is needed to upgrade our organisational systems and processes to meet current best practice. Both Rebecca and General Manager Karen Ray have worked tirelessly to design and implement a new Organisational Development Plan with the support of the Board. Strategic developments as part of the plan are scheduled to continue to the end of the 22/23 financial year and are currently on track for completion as projected.

Following the retirement of Gordon Maclean (Music Director) and Mike Darling (Visual Arts Curator), the organisation underwent a slight restructure to better serve the needs of post-pandemic contemporary arts practice. The organisation's first Technical and Production Manager, tasked with providing technical and production support across art form organisation wide has been appointed, alongside new Music Curator Tim Olden. As the 21/22 financial year drew to a close, we were in the process of appointing Nina Pope and Rhona NicDhùghaill as our two new Visual Arts Curators in a job-share, providing full-time cover for the role for the first time.

Trustees' report for the year ended 31 March 2022

Annual Highlights

Theatre

Every Brilliant Thing UK Tour

Autumn 2021 saw us stage the first UK revival of the multi award winning solo show *Every Brilliant Thing* by Duncan Macmillan, starring Naomi Storrat and designed by Ruth Darling. Selected as a perfect format for Covid-safe touring with themes that will resonate with and uplift our audiences the show played a sell-out 18 date tour across the UK and was nominated for a Critics Award for Theatre in Scotland (CATS) award for Best Performance for Naomi Storrat.

One Hundred Oxen Commission

In January 2022 we began development work on *One Hundred Oxen*, winner of the Hope Prize 2021 - a commission of a new play exploring how we can find hope in difficult times. Working with co-producers Theatre Clwyd, Arch 468 and HighTide we will produce and tour the show across the UK in 2023/4.

Our Carnal Hearts by Rachel Mars UK Tour. Co-produced with Arch468.

We were fortunate to be granted rights to stage the first UK revival of the multi award winning show in Spring 2022. The production was directed by Rebecca Atkinson-Lord, Designed by Ruth Darling with Lighting Design by Louise Chan. *Our Carnal Hearts* played an acclaimed 26 date UK-wide tour. We received a host of enthusiastic audience reviews, including praise on twitter from BAFTA winning *Coronation Street* writer Ian Kershaw for an "extraordinarily fantastic" production. We also exceeded box office targets.

In The Weeds Commission

The Theatre team is delighted to have been awarded funding for *In The Weeds* to play a month long run at Summerhall as part of the Made In Scotland showcase at the 2022 Edinburgh Festival. We hope to use this to leverage additional national and international touring for the piece.

In The Weeds is a Hebridean thriller about a marine biologist who falls in love with a sea monster. Exploring island identity and our troubled relationship to the natural environment, this new commission from award winning playwright Joseph Wilde asks how remote communities can survive the dangers created by the tourism they rely on. Starring Carla Langley and Jamie Zubairi, designed by Kenneth Macleod with lighting by Benny Goodman and composition by Ailie Robertson.

The East By West Playwrights Exchange

Work has now begun on our highest profile international collaboration to date. Co-sponsored by An Tobar & Mull Theatre, Citizens Theatre and Playwrights Studio Scotland with Ensemble Studio Theater New York, and Wellfleet Harbor Actors Theater, the Playwright's Exchange seeks to explore the relationship between contemporary Scottish cultural identity and the North American Scottish Diaspora.

In Autumn 2022, three Scottish playwrights with roots in the Highlands and Islands and three American playwrights with links to the Scottish diaspora will form a cohort focused on cultural exchange and peer mentoring. At the end of the exchange, the playwrights will be invited to submit an outline of a new work for full commission and transatlantic production.

Music

Following the retirement of Gordon Maclean, the music offer was programmed by Artistic Director Rebecca Atkinson-Lord and Producer Mark Iles as an interim measure until the new appointee was in post. In just five months between the reopening of the music programme and the end of the financial year, we staged more than 30 live music events. Key events included Enter The Blue Sky, Scottish Chamber Orchestra Wind Ensemble, Blue Rose Code, Andrew Waite, Fergus McCreddie Trio, The Jeremiahs, Gordon McKinney, The Scottish Ensemble, Ahmed Dickinson & Eduardo Martin, Lizabett Russo & Baobab, The Outside Track, Courtney Marie Andrews, Kim Carnie, Eabhal, Andreas Tophøj & Rune Barsland, Aaron Jonah Lewis and Brownbear.

Trustees' report *for the year ended 31 March 2022*

Visual Arts

The Visual Arts programme reopened in October 2021, with an exhibition of works by Pinky McClure, Sam Ainsley, Carolyne Carrington and Eileen Cooper. This was followed by our Annual Open Exhibition of works by local artists on the theme of 'Hidden' which was accompanied by 'Bones' an exhibition of works by young people, from schools across Mull, in the Eagle Foot Gallery.

Creative Learning

Building on a vibrant programme of digital and online work sustained throughout the Covid-19 pandemic, our Creative Learning department recommenced in-person activities from September 2021 with social distancing measures in place where appropriate. Weekly activities included Mull Youth Theatre, Dance Classes, Storytelling, Dance for Parkinsons, Prop making workshops and Movement for Wellness. Mull Youth Theatre also staged a production of Gargling with Jelly for local schools and parents and continued their annual touring Show On the Road visiting schools across Mull.

Literature

Our burgeoning literature programme has been generously supported by the Scottish Book Trust's Live Literature programme with events including sessions led by Imogen Stirling, Nina Allan, Angus Peter Campbell (Gaelic), Tawona Sitholé, Alan McClure, Alasdair Whyte (Gaelic), Britt Marcus, Rhiannon Armstrong and Holly Race.

Financial Review

The result for the year ended 31 March 2022, was net income of £47,724 as set out in the Statement of Financial Activities. The majority of this will be allocated to mitigate against rising running costs in 2022/23.

An Tobar and Mull Theatre's principal sources of revenue are our RFO settlement from Creative Scotland, grant funding and earned income through box office and touring fees. We received £639,227 from Creative Scotland, £61,926 from donations and grants, a £48,835 and £11,113 in box office and touring revenue.

An Tobar and Mull Theatre has been working to diversify its income streams. In 2021/22 we extended our portfolio of philanthropic and grant income with plans to recruit an in-house fundraiser for the next financial year. An Tobar and Mull Theatre's expenditure is primarily related to staff and overheads costs relating to core activities and the costs of creating, producing, and touring our live performances, digital work and delivering outreach projects.

Going Concern

The trustees recognise that the charity is facing an increasingly challenging funding environment and, following the announcement of standstill RFO funding from Creative Scotland until April 2025, will continue to work to secure additional grant and philanthropic funding to support its planned activities and to contribute to core costs in the coming year. The trustees are confident that the charity's current funding bids and confirmed income are sufficient to meet its liabilities as they fall due and that it is therefore appropriate to prepare the financial statements on a going concern basis. The organisation is also working to diversify income streams including developing a wider spectrum of auxiliary income, international touring & cultivating relationships with new Trusts & Foundations and Highlands and Islands specific funds through the employment of an in-house Fundraiser.

Principal risks and uncertainties

The principal risk for An Tobar and Mull Theatre is insufficient financial stability, which hinders the charity's capability to confidently build and pursue long-term plans. The organisation is primarily dependent on Creative Scotland RFO funding and box office income, and these revenue streams do not produce enough surplus to enable long-term growth. Securing a higher level of core funding is a key priority for An Tobar and Mull Theatre. We also intend to further diversify our funding portfolio, to reduce reliance on government support.

Covid-19's impact on the arts sector has been a major risk to the charity's work and although we have maintained financial stability so far, the rapidly changing political landscape creates uncertainty regarding public subsidy levels. This has been and continues to be closely monitored, and trustees regularly strategise with the Executive to best mitigate risks. The company has worked hard to mitigate rising costs and financial losses to be resilient in the face of change.

Trustees' report *for the year ended 31 March 2022*

Financial and risk management objectives and policies

The board of Trustees is responsible for the management of the risks faced by the charity. The charity has a formal risk management process through which management identifies the major risks to which the organisation may be exposed and ranks these by likelihood and impact, culminating in a risk control document that is updated annually. These risks are reviewed at board meetings throughout the year as appropriate to make sure they are still up to date. Systems are in place to ensure that the charity's exposure is kept more or less in line with secured funding. The Trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level.

Safeguarding

Karen Ray was the Safeguarding Officer for the company in 2021-22. She has undertaken appropriate training and, with the Artistic Director and Chief Executive, reviews the safeguarding policies annually to present to the rest of the Trustees.

Structure, Governance and Management

Governing document and Organisational structure

The charity is controlled by its governing document, the Constitution, and was constituted as a Scottish Charitable Incorporated Organisation in January 2012.

Governance & Management

In 2021-2022 An Tobar and Mull Theatre was managed by:

Rebecca Atkinson-Lord (Artistic Director and Chief Executive)
Karen Ray (General Manager)
Gordon Maclean (Music Director, retired September 2021)
Tim Olden (Music Curator)
Mike Darling (Visual Arts Curator, retired December 2021)
Andi Stevens (Head of Creative Learning)
Mark Iles (Producer)
Debbie Morrison (Café Manager)

An Tobar and Mull Theatre worked with more than 2000 freelance artists on different projects throughout this year including performers, designers, writers, stage managers, web developers and workshop facilitators. The team is highly skilled in successfully managing the logistics of such a large and diverse group of artists. We are proud of the positive impact we have in supporting the freelance arts ecology and that many artists are long-term collaborators.

Trustees' responsibilities in relation to the financial statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Trustees' report *for the year ended 31 March 2022*

Trustees' responsibilities in relation to the financial statements (continued)

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company'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 and signed on its behalf by:


Susan Rigby - 2023-03-18, 11:19:11 UTC

Sue Rigby
Trustee

Independent auditors' report to the trustees and members of Comar

Opinion

We have audited the financial statements of Comar (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of 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 requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the director's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent auditors' report to the trustees and members of Comar

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

As part of our planning process:

- We enquired of management of the systems and controls the charitable company has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. Management informed us that there were no instances of known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company. We determined that the following were most relevant: employment law (including the Working Time Directive); and compliance with charity law and the UK Companies Act.
- We considered the incentives and opportunities that exist in the charitable company, including the extent of management bias, which presents a potential for irregularities and fraud to be perpetrated, and tailored our risk assessment accordingly; and
- Using our knowledge of the charitable company, together with the discussions held with management at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

Independent auditors' report to the trustees and members of Comar

Auditor's responsibilities for the audit of the financial statements

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reading correspondence with regulators including OSCR;
- Reviewing board minutes;
- Challenging assumptions and judgements made by management in their significant accounting estimates, in particular in relation to depreciation rates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

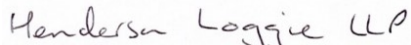
Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements: Health and Safety; employment law (including the Working Time Directive); and compliance with Scottish Charity legislation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognize the non-compliance.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <..\WorkingPaper\auditorsresponsibilities>. This description forms part of our auditor's report.

Auditor's responsibilities for the audit of the financial statements

This report is made solely to the trustees, as a body, in accordance with Section 44 (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 trustees 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 and its trustees as a body for our audit work, for this report, or for the opinions we have formed.



Keith Macpherson - 2023-03-21, 09:06:47 UTC

Henderson Loggie LLP

Chartered Accountants & Statutory Auditor

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

11-15 Thistle Street

Edinburgh

EH2 1DF

Statement of financial activities (incorporating the income and expenditure account) for the year ended 31 March 2022

	Notes	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2022 Total £	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	2021 Total £
Income from:									
Donations, grants and legacies	2	669,198	-	101,882	771,080	574,213	-	12,216	586,429
Charitable activities	3	57,524	-	-	57,524	152,085	-	-	152,085
Trading activities	4	34,044	-	-	34,044	4,970	-	-	4,970
Total income		760,766	-	101,882	862,648	731,268	-	12,216	743,484
Expenditure on:									
Raising funds	5	95,216	-	-	95,216	56,433	-	-	56,433
Charitable activities	6	523,390	24,467	171,851	719,708	349,247	19,502	52,931	421,680
Total expenditure		618,606	24,467	171,851	814,924	405,680	19,502	52,931	478,113
Net income/(expenditure)		142,160	(24,467)	(69,969)	47,724	325,588	(19,502)	(40,715)	265,371
Transfers between funds		(6,554)	-	6,554	-	-	-	-	-
Net movement in funds		135,606	(24,467)	(63,415)	47,724	325,588	(19,502)	(40,715)	265,371
Reconciliation of funds									
Total funds brought forward		448,783	113,103	823,558	1,385,444	123,195	132,605	864,273	1,120,073
Total funds carried forward		584,389	88,636	760,143	1,433,168	448,783	113,103	823,558	1,385,444

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 14 to 24 form an integral part of these financial statements.

Balance sheet
as at 31 March 2022

	<i>Notes</i>	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	10		921,305		893,399
Current assets					
Stocks	11	6,174		7,101	
Debtors	12	38,318		42,676	
Cash at bank and in hand		541,146		499,452	
		585,638		549,229	
Creditors: amounts falling due within one year	13	(73,775)		(57,184)	
Net current assets/(liabilities)			511,863		492,045
Net assets			1,433,168		1,385,444
Funds					
Unrestricted general funds	16		590,943		448,783
Unrestricted designated funds	17		88,636		113,103
Restricted funds	18		753,589		823,558
Total funds			1,433,168		1,385,444

Approved by the Board for issue.

Susan Rigby
Susan Rigby – 2023-03-18, 11:19:11 UTC

Sue Rigby
Trustee

Charity No. SC042883

Cash flow statement
for the year ended 31 March 2022

	<i>Notes</i>	2022 £	2021 £
Net outgoing resources for the year		47,724	265,371
Depreciation	10	57,294	46,330
Decrease/(Increase) in stocks		927	14
Decrease/ (increase) in debtors		4,358	3,017
Decrease in creditors		16,591	(20,472)
		<hr/>	<hr/>
Net cash provided by /(used in) operating activities		126,894	294,260
 Cash flows from investing activities			
Capital expenditure	10	(85,200)	(25,249)
		<hr/>	<hr/>
Net cash used in investing activities		(85,200)	(25,249)
 Change in cash and cash equivalents in the year		41,694	269,011
Cash and cash equivalents brought forward		499,452	230,441
		<hr/>	<hr/>
Cash and cash equivalents at end of the year		541,146	499,452
		<hr/> <hr/>	<hr/> <hr/>

Notes to the financial statements for the year ended 31 March 2022

1 Accounting policies

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

1.1 **Basis of preparation and assessment of going concern**

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) as well as the Statement of Recommended Practice (SORP FRS102) – 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) and Financial Reporting Standard 102 (FRS102). The charity meets the definition of a public benefit entity as defined by FRS 102.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary assets in these financial statements are rounded to the nearest Pound.

In common with other charities of a similar size our auditors assist with the preparation of the financial statements.

The financial statements have been prepared on a going concern basis. The Directors have considered relevant information, including the annual budget, forecast future cash flows and the impact of subsequent events in making their assessment. The COVID-19 pandemic and the ensuing economic shutdown has had a significant impact on the charity's operations as theatre productions and visual arts events have been halted. In response to the COVID-19 pandemic, the Directors have performed a robust analysis of forecast future cash flows taking into account the potential impact on the business of possible future scenarios arising from the impact of COVID-19. This analysis also considers the effectiveness of available measures to assist in mitigating the impact

Based on these assessments and having regard to the resources available to the entity, the Directors have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and accounts.

1.2 **Income**

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.

1.3 **Expenditure**

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.

Expenditure on raising funds are those incurred in generating income from the café and shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs necessary for the board to fulfil its constitutional and statutory obligations.

The charity contributes to a defined contribution pension scheme on behalf of employees. Contributions are recognised in the period to which employees provide service.

Notes to the financial statements *(continued)* for the year ended 31 March 2022

1 Accounting policies *(continued)*

1.4 **Tangible fixed assets**

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:

Leasehold improvements	Straight line over the life of the lease
Fixtures, fittings and equipment	Various rates between 15% and 33%

1.5 **Leasing**

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

1.6 **Stock**

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

1.7 **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.

1.8 **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.9 **Cash and cash equivalents**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after any trade discounts due.

1.11 **Taxation**

The charity is registered with OSCR and 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 to the extent that such income is applied for charitable purposes.

1.12 **Fund accounting**

- Unrestricted funds are available for use at the discretion of the Board in furtherance of the general activities of the charity.
- Designated funds are unrestricted funds earmarked by the Board for particular purposes.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor.

Notes to the financial statements *(continued)*
for the year ended 31 March 2022

1 Accounting policies *(continued)*

1.13 Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

In preparing these financial statements, the directors have made the following judgements:

- Determine whether leases entered into by the charity as a lessee are operating or finance leases. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee on a lease by lease basis.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.
- Fixed assets are also assessed as to whether that are indicators of Impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

Notes to the financial statements *(continued)*
for the year ended 31 March 2022

2 Income from donations, grants and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
Donations	35,879	6,467	42,346	19,830	6,136	25,966
Memberships	842	-	842	1,383	-	1,383
Creative Scotland – Core funding	612,227	27,000	639,227	535,000	-	535,000
Gift in Kind – Argyle & Bute Council	20,250	-	20,250	18,000	-	18,000
Grants	-	19,580	19,580	-	6,080	6,080
Legacy for visual arts and music	-	48,835	48,835	-	-	-
	<u>669,198</u>	<u>101,882</u>	<u>771,080</u>	<u>574,213</u>	<u>12,216</u>	<u>586,429</u>

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2020 Total £
Box Office and theatre tickets	11,113	-	11,113	1,436	-	1,436
Theatre tax relief	-	-	-	11,541	-	11,541
Other income from charitable activities	2,584	-	2,584	1,021	-	1,021
UK Government job support retention scheme	7,627	-	7,627	45,837	-	45,837
Business support scheme	36,200	-	36,200	92,250	-	92,250
	<u>57,524</u>	<u>-</u>	<u>57,524</u>	<u>152,085</u>	<u>-</u>	<u>152,085</u>

4 Income from trading activities

	Unrestricted Funds £	Restricted funds £	2022 Total £	Unrestricted Funds £	Restricted funds £	2021 Total £
Art sales commission and royalties	-	-	-	530	-	530
Recordings, building and equipment hire	1,746	-	1,746	-	-	-
Café and shop	28,186	-	28,186	991	-	991
Lodge rental	-	-	-	462	-	462
Other income from trading activities	4,112	-	4,112	2,987	-	2,987
	<u>34,044</u>	<u>-</u>	<u>34,044</u>	<u>4,970</u>	<u>-</u>	<u>4,970</u>

Notes to the financial statements *(continued)*
for the year ended 31 March 2022

5 Expenditure on raising funds

	2022 Total £	2021 Total £
Café and shop		
Purchases	16,627	3,043
Wages and salaries	32,938	8,932
Other costs	-	390
Fundraising expenditure	19,500	12,000
Support costs (note 7)	21,572	32,068
	90,637	56,433
	90,637	56,433

6 Expenditure on charitable activities

	Direct £	Support £	2022 Total £	Direct £	Support £	2021 Total £
Core creative staff costs	141,256	123,339	264,595	95,143	73,693	168,836
Theatre	159,045	109,581	268,626	65,135	57,641	122,776
Programming and visual arts	35,923	24,751	60,674	18,810	16,646	35,457
Music & Musicians	53,695	36,994	90,689	41,297	36,546	77,843
Education and Literature	23,507	16,196	39,703	8,896	7,873	16,769
	413,426	310,861	724,287	229,281	192,399	421,681
	413,426	310,861	724,287	229,281	192,399	421,681

Notes to the financial statements *(continued)*
for the year ended 31 March 2022

7 Support costs

	2022 Total £	2021 Total £
<i>Support costs comprise the following:</i>		
Staff costs	123,339	73,693
Travel costs	1,251	1,013
Telephone	989	1,298
Postage and stationery	5,802	2,785
IT maintenance	5,039	986
Bank and credit card charges	973	766
Insurance	5,887	5,582
Advertising	10,447	6,347
Depreciation	57,292	46,331
Premises costs	77,967	60,336
Other staff costs	9,747	3,577
Other office expenses	6,419	1,605
Governance costs (note 8)	27,281	20,148
	332,433	224,467
	332,433	224,467

Support costs are allocated across activities using a mixture of direct and proportionate allocation methods

8 Governance costs

	2022 Total £	2021 Total £
Auditor's remuneration	9,840	8,170
Cost of trustees' meetings	948	807
Trustee expenses	1,264	268
Legal and professional	15,229	10,903
	27,281	20,148
	27,281	20,148

Notes to the financial statements *(continued)*
for the year ended 31 March 2022

9 Wages and salaries

<i>Employment costs</i>	2022	2021
	£	£
Wages and salaries	245,035	165,095
Social security costs	16,784	8,463
Defined benefit pension contributions	5,713	4,213
Termination payments	30,000	-
	<hr/> 297,532 <hr/>	<hr/> 177,771 <hr/>

No employee received emoluments of more than £60,000 (2021: £60,000).

The average monthly number of employees during the year was 18 (2021: 12)

Pension contributions outstanding to be paid over at the year-end totalled £Nil (2021: £Nil)

Pay of key management personnel

Key management personnel are judged to be to executive director, the general manager and the music director. The total employment costs including employers NI of key management in the year was £108,708 (2021; £72,603)

10 Tangible fixed assets

	An Tobar buildings Short Leasehold	Druimfin Lodge Short Leasehold	Druimfin Theatre Short Leasehold	Fixtures, fittings and equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2021	452,122	42,479	964,243	226,984	1,685,828
Additions	-	-	4,736	80,464	85,200
	<hr/> 452,122 <hr/>	<hr/> 42,479 <hr/>	<hr/> 968,979 <hr/>	<hr/> 307,448 <hr/>	<hr/> 1,771,028 <hr/>
Depreciation					
At 1 April 2021	361,030	19,937	214,889	196,573	792,429
Charge for the year	13,837	658	22,559	20,240	57,294
	<hr/> 374,867 <hr/>	<hr/> 20,595 <hr/>	<hr/> 237,448 <hr/>	<hr/> 216,813 <hr/>	<hr/> 849,723 <hr/>
Net book value					
At 31 March 2022	<hr/> 77,255 <hr/>	<hr/> 21,884 <hr/>	<hr/> 731,531 <hr/>	<hr/> 90,635 <hr/>	<hr/> 921,305 <hr/>
At 31 March 2021	<hr/> 91,092 <hr/>	<hr/> 22,542 <hr/>	<hr/> 749,354 <hr/>	<hr/> 30,411 <hr/>	<hr/> 893,399 <hr/>

11 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	6,174	7,101
	<hr/> 6,174 <hr/>	<hr/> 7,101 <hr/>

Notes to the financial statements *(continued)*
for the year ended 31 March 2022

12 Debtors

	2022 £	2021 £
Trade debtors	12,997	373
Other debtors and prepayments	25,321	42,303
	38,318	42,676
	38,318	42,676

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	12,145	12,170
Other taxes and social security	1,269	2,572
Other creditors	31,221	30,763
Accruals	29,140	11,679
	73,775	57,184
	73,775	57,184

14 Operating lease commitments

The charity was committed to paying the following operating lease payments at the year end

	2022 £	2021 £
Within 1 year	5,005	5,005
Within 2 – 5 years	20,019	20,019
Greater than 5 years	17,514	22,519
	42,538	47,543
	42,538	47,543

Operating lease payments in the year totalled £5,005 (2021: £5,005)

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Designated funds £	Total funds £
<i>Fund balances at 31 March 2022, as represented by:</i>				
Tangible fixed assets	193,469	639,200	88,636	921,305
Current assets	464,695	120,943	-	585,638
Current liabilities	(73,775)	-	-	(73,775)
	584,389	760,143	88,636	1,433,168
	584,389	760,143	88,636	1,433,168
<i>Fund balances at 31 March 2021, as represented by:</i>				
Tangible fixed assets	118,537	661,759	113,103	893,399
Current assets	387,430	161,799	-	549,229
Current liabilities	(57,184)	-	-	(57,184)
	448,783	823,558	113,103	1,385,444
	448,783	823,558	113,103	1,385,444

Notes to the financial statements *(continued)*
for the year ended 31 March 2022

16	Unrestricted funds					
	2022	At 1 April 2021 £	Incoming resources £	Outgoing Resources £	Transfers £	At 31 March 2022 £
	General funds	448,783	760,766	(618,606)	(6,554)	584,389
		=====	=====	=====	=====	=====
	2021	At 1 April 2020 £	Incoming resources £	Outgoing Resources £	Transfers £	At 31 March 2021 £
	General funds	123,195	731,268	(405,680)	-	448,783
		=====	=====	=====	=====	=====
17	Designated funds					
	2022			At 1 April 2021 £	Expenditure £	At 31 March 2022 £
	Druimfin Lodge, equipment, theatre seating, etc			20,399	(10,631)	9,768
	An Tobar Arts Centre			92,705	(13,837)	78,868
				=====	=====	=====
				113,104	(24,466)	88,636
				=====	=====	=====
	2021			At 1 April 2020 £	Expenditure £	At 31 March 2021 £
	Druimfin Lodge, equipment, theatre seating, etc			26,063	(5,665)	20,399
	An Tobar Arts Centre			106,542	(13,837)	92,705
				=====	=====	=====
				132,605	(19,502)	113,103
				=====	=====	=====

These funds have been set aside by the trustees towards the future depreciation costs of the assets.

18 Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
2022					
Capital funds					
Production Centre	547,388	-	(18,471)	-	528,917
Druimfin Phase 2	114,371	-	(4,088)	-	110,283
Revenue funds					
Dugald McInnes donation	400	-	-	-	400
Theatre new writing	(344)	-	(4,555)	4,899	-
Creative learning – Before the brush	3,288	-	(437)	-	2,851
Creative learning – Show on the Road	2,629	3,000	(4,938)	-	691
Creative learning – TEN	5,095	-	(5,628)	533	-
Creative learning – nonspecific project	2,230	6,467	(4,854)	-	3,843
Visual art and music	148,221	-	(124,806)	-	23,415
Creative learning – Dance with Parkinson's	280	3,530	(1,122)	-	2,688
Creative Scotland - Made in Scotland	-	27,000	-	-	27,000
Creative Learning - Restricted Grant Income - Free Classes	-	3,800	-	-	3,800
Theatre - Four Nations International Fund - Restricted Grant Income	-	6,000	(37)	-	5,963
Creative Learning - Mirrors - Restricted Grant Income	-	1,000	(293)	-	707
Creative Learning - Mull Youth Theatre Apprentice Scheme - Restricted Grant Income	-	1,500	(750)	-	750
Creative Learning - Tea Dance - Restricted Grant Income	-	750	(1,872)	1,122	-
Legacies	-	48,835	-	-	48,835
	<u>823,558</u>	<u>101,882</u>	<u>(171,851)</u>	<u>6,554</u>	<u>760,143</u>
2021					
	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Capital funds					
Production Centre	565,256	-	(17,868)	-	547,388
Druimfin Phase 2	118,325	-	(3,954)	-	114,371
Revenue funds					
Dugald McInnes donation	400	-	-	-	400
Theatre new writing	1,891	-	(2,235)	-	(344)
Creative learning – Before the brush	-	3,300	(12)	-	3,288
Creative learning – Show on the Road	3,281	2500	(3,152)	-	2,629
Creative learning – TEN	6,400	-	(1,305)	-	5,095
Creative learning – nonspecific project	-	2,230	-	-	2,230
Visual art and music	168,720	-	(20,499)	-	148,221
Donations – restricted	-	550	(550)	-	-
Music for winter solitude	-	3,356	(3,356)	-	-
Creative learning – Dance with Parkinson's	-	280	-	-	280
	<u>864,273</u>	<u>12,216</u>	<u>(52,931)</u>	<u>-</u>	<u>823,558</u>

Notes to the financial statements *(continued)*
for the year ended 31 March 2022

18 Restricted funds *(continued)*

Production Centre:	This fund represents the costs incurred for Phase 1 of the development of the Production Centre. Depreciation is charged directly to the fund.
Druimfin Phase 2:	This fund represents the costs incurred for Phase 1 of the development of the Production Centre. Depreciation is charged directly to the fund.
Theatre new writing:	Legacy donated for the development of new writing for theatre.
Creative learning – Before the Brush:	A Mull Youth Theatre production shown to local primary schools.
Creative learning – Non-specific project:	General funding to support classes and workshops.
Creative learning – Dancing with Parkinson's:	A grant used to run movement classes with the elderly and dementia sufferers.
Creative learning – Show on the Road:	Funding used to provide events for young people who live too far away to attend the Mull Theatre.
Creative Learning - TEN:	Funding used to celebrate the 10 th anniversary of the Mull Youth Theatre.
Visual Art and Music	A legacy received to be spent on art and music.
Creative Scotland - Made in Scotland	A Creative Scotland grant to be used for the development of a production shown at Edinburgh Festival.
Creative Learning - Free Classes	A Creative Scotland grant to be used for the provision of free classes and workshops.
Theatre - Four Nations International Fund	A grant to be used to develop new playwriting with individuals and theatres from Scotland, Wales, England and Northern Ireland.
Creative Learning - Mirrors	A grant provided for the purchase of portable mirrors.
Creative Learning - Mull Youth Theatre Apprentice Scheme	A grant to allow one individual to develop their theatre skills in an area of choice.
Creative Learning - Tea Dance	A grant provided to run a dance workshop, as well as a cross-community tea dance.

Notes to the financial statements *(continued)*
for the year ended 31 March 2022

19 Related party transaction

7 trustees (2021: 3) received reimbursement of expenses totalling £1,253 (2021: £451).

Rebecca Atkinson-Lord, Chief Executive Officer, was remunerated under a contract of employment, which is permissible by the charity's constitution. Her employment costs including employers NI totalled £39,668 (2021: £Nil)

Catriona Macleod was remunerated under a contract of employment, which is permissible by the charity's constitution. Her employment costs including employers NI totalled £415. (2021: £Nil). In addition £2,589 (2021: £Nil) was paid to the Trustee for services.

Gordon MacLean, Music Director and previous CEO, was also a member of the board and was remunerated under a contract of employment, which is permissible by the charity's constitution. His remuneration included £25,514 (2021: £29,705) salary, £613 (2021: £2,455) pension and £30,000 (2021: £nil) termination payments. £1,750 was received from Gordon MacLean in relation to the purchase of equipment from the theatre.

One member of key management was a director and person of significant control of a payroll company which provided services to Comar throughout the year and invoiced the charity £1,107 (2021: £934)

One Trustee was paid £119 (2021: £Nil) in relation to the sale of their book in the theatre shop.

Performance fees were paid to the son of a trustee for a total of £354 (2021: £Nil) for musical services provided. Performance fees and a donation were also paid to the partner of the son of a trustee totalling £653 (2021: £500).

Workshop preparations and programming were supplied by the mother of one trustee for a total of £26,085 (2021: £14,375).

The mother of one trustee is employed by the charity and received remuneration of £273 in the period appointed as a trustee in the year. The brother of another Trustee was employed by the charity and received remuneration of £2,332 in the period appointed as a trustee in the year.

20 Ultimate controlling party

The charity is controlled by its Board of Trustees.



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