

**NEoN Digital Arts SCIO**

**Charity No. SC043355**

**Trustees' Report and Unaudited Accounts**

**31 March 2022**

**NEoN Digital Arts SCIO**  
**Contents**

	Pages
Trustees' Annual Report	2 to 10
Independent Examiner's Report	11 to 11
Statement of Financial Activities	12 to 12
Summary Income and Expenditure Account	13 to 13
Balance Sheet	14 to 14
Statement of Cash flows	15 to 15
Notes to the Accounts	16 to 21
Detailed Statement of Financial Activities	22 to 23

## NEoN Digital Arts (SCIO) Annual Trustees Report

NEoN Digital Arts (SCIO)  
SC043355 Charity Number

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
<b>From</b>	01	April	2021	<b>To</b>	31	March	2022

### Reference and administration details

Charity name	NEoN Digital Arts (SCIO) Confirmation of change for NEoN Digital Arts (SCIO) 5 May 2021 Ref: RS/CN/21-1051
Date/Address of AGM	Last AGM held online 22nd September 2021 at 10.00 pm - online Next to be held September 2022
Registered charity number	SC043355
Charity's principal address	Unit 6a, Meadow Mill, West Hendersons Wynd, Dundee
	Postcode DD1 5BY

### Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Andy Robertson			
2	Ben Jack Robinson			
3	Jen Southern			
4	Eleanor Whitby	Chair		
5	Jessica Armstrong			
6	Natallia Nenarokamava			
7	Jessica Armstrong			
8	Quintana Beattie			
9	Rebecca Rodgers			
10	Zoyander Street			

## NEoN Digital Arts (SCIO) Annual Trustees Report

### Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

### Structure, governance and management

#### Type of governing document

The organisation is a registered Scottish Charitable Incorporated Organisation (SCIO). Registered on 3 December 2019.

The Charity was established under a memorandum of association, which established the objectives and powers of the charitable company and is governed under its articles of association.

#### Trustee recruitment and appointment

The Trustees of NEoN Digital Arts (SCIO) are also charity trustees for the purpose of charity law and, under the company's articles, are known as members of the management committee.

A person shall not be eligible for election/appointment as a trustee unless he/she is a member of the company.

At each annual general meeting, the members may (subject to article 48) elect any member (providing he/she is willing to act) to be a trustee.  
The trustees may at any time appoint any member (providing he/she is willing to act) to be a trustee (subject to article 48)

### Achievements and performance

Funding Activities	Income, Funding and Grants
	Scottish Business Resilience Centre, 31/03/2022 £960 Visitor Scotland, 24/02/2022 £4605 University of London Arts, 23/12/2021 £900 Visitor Scotland, 25/11/2021 £10745 Grant, 15/10/2021 £3500

## NEoN Digital Arts (SCIO) Annual Trustees Report

	Glasgow School of Art, 18/08/2021 £2000 Visitor Scotland, 27/07/2021 £15350 Creative Scotland, 09/07/2021 £67750 Glasgow School of Art, 28/04/2021 £12300 Creative Scotland, 09/04/2021 £22583
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Delivered Activities	<p><b><u>Public Outputs &amp; Programming</u></b></p> <p><b>Surely, It's Not That Hard?</b> - An EDI research project. Carried out by <a href="#">Saoirse Amira Anis</a>. Commissioned by NEoN Digital Arts. Project completed April 2021. <a href="https://neondigitalarts.com/surely-its-not-that-hard/">https://neondigitalarts.com/surely-its-not-that-hard/</a></p> <p><b>Round the Virtual Table</b> - Under the theme '<a href="#">Wired Women</a>', NEoN addressed the digital gender divide and highlighted the contribution of female and nonbinary artists in shaping the digital and technology-driven arts sector. This two-day event brings together artists and thinkers who work with technology while asking important questions about the hetero-patriarchy and cultural imperialism of the digital realm and the web. <a href="https://neondigitalarts.com/round-the-virtual-table/">https://neondigitalarts.com/round-the-virtual-table/</a></p> <p><b>Re:Sisters – Pioneering Women of Electronic Music</b> - In 2021 under the theme '<a href="#">Wired Women</a>', NEoN is highlighting the contribution of female and nonbinary artists in shaping the digital and technology-driven arts sector. So NEoN was delighted to be invited to work with <a href="#">Dundee Contemporary Arts (DCA)</a> and <a href="#">MASH Cinema</a> and be part of their amazing <a href="#">Re:Sisters</a> programme, which tells the untold stories of electronic music's female pioneers.</p> <p><b>ReGrowing Digital Arts Webinar Showcase. Friday 20th August @ 2-4 pm</b> - three short project commissions shall be presented that explore key values and practices for NEoN's re-emergence going forward. <a href="https://neondigitalarts.com/regrowing-digital-arts-webinar-showcase/">https://neondigitalarts.com/regrowing-digital-arts-webinar-showcase/</a></p> <p><b>NEoN Digital Arts Festival 10th-13th November 2021 - Wired Women*</b> - Online &amp; Offline. Online Festival Platform <a href="http://www.neon-festival.com">www.neon-festival.com</a></p> <p><b><u>Assuming the Ecosexual Position</u></b> Nov 1 - 30, 2021 Beth Stephens &amp; Annie Sprinkle A series of digital collages titled Assuming the Ecosexual Position by Beth Stephens and Annie Sprinkle. Sharing Not Hoarding Slessor Garden, Dundee, DD1 3RS</p> <p><b><u>Water Makes us Wet with Q&amp;A</u></b> Nov 1, 2021 Beth Stephens and Annie Sprinkle "Water Makes US Wet" a poetic blend of curiosity, humour, sensuality and concern, this film chronicles the pleasures and politics of H2O from an ecosexual perspective. Followed by live Q&amp;A. Screening - 1 November 2021, 6 pm - 7.30 pm Q&amp;A - 1 November 2021, 7.45 pm - 8.45 pm</p>
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## NEoN Digital Arts (SCIO) Annual Trustees Report

### New Ways of Seeing

Nov 6, 2021

School of Cyborg & Evie Edwards

The School of Cyborg presents New Ways of Seeing, with artists Evie Edwards and Chahat Major.

Kathryn Rattray Gallery

Saturday 6 November, 2:00pm - 3:30 pm

### Conversation Garden

Nov 7, 2021

Shannon McRae & invite guests

The School of Cyborg is delighted to announce A conversation garden with Shannon McRae This conversation with Shannon McRae will start from her 1995 text "Coming Apart at the Seams: Sex, Text, and the Virtual Body".

Kathryn Rattray Gallery

Sunday 7 November, 3:00pm - 5:00pm

### ReWired: The Internet of Us

Text Commission

Nov 10 - 13, 2021

Shannon McRae

Commissioned text and image piece by Shannon McRae, asking what does it mean to be a queer woman on the Internet? Wednesday 10 -

Saturday 13 November, 24/7

### Gathering Multitudes: A Bag of Stars

Nov 10 - 13, 2021

Padmini Ray Murray

An interactive environment centred on the idea of data trust and data commons using the garden or seed bank as a metaphor.

Wednesday 10 - Saturday 13 November 2021

### NEoN Digital Audit

Research, Text Commission

Nov 10 - 30, 2021

Helen Pritchard & Femke Snelting

Helen Pritchard and Femke Snelting from The Institute for Technology in the Public Interest (TITiPI), will help NEoN to 'audit' its digital practices.

November 2021, with the publication of the audit in late 2021.

### Taking Space: Digital

Exhibition

Nov 10 - 30, 2021

hidden route & Hayley Blakeman

hidden route theatre company, theatre-artist Hayley Blakeman, and NEoN Digital Arts Festival are collaborating on an exciting new project this Autumn.

Various street advertising sites across Dundee.

### Spectral Constellations (2021)

Exhibition, Installation

Wednesday 10 November - Thursday 23 December

Semiconductor

## NEoN Digital Arts (SCIO) Annual Trustees Report

Spectral Constellations is a series of generative animations, driven by scientific data of young stars.

Mills Observatory

Glamis Road, Balgay Park, DD2 2UB

### The Talking Tree

Nov 10 - 13, 2021

Holly White

An online video game with writing and hand-painted imagery to explore the potential of roleplay, science fiction and world-building.

### E-motion, beta version

Nov 10 - 13, 2021

Fannie Sosa

Fannie Sosa is creating a new digital consciousness for the WIG. Answering questions that people might have about inviting artists of colour to a white institution.

### Critical Reflection of Round The Virtual Table

Text Commission

Nov 10 - 13, 2021

Dr Lee Weinberg

A critical reflection of Round The Virtual Table. Discussing digital transformations, putting a feminist view at its heart to provide new avenues for empowerment.

### INTER/her

Wednesday 10 - Saturday 13 November, 10:00am - 4:00pm

Camille Baker

Camille Baker will present her new work INTER/her, a new multi-sensory, immersive art installation. The work explores the psychological issues of womanhood and the sense of self.

Overgate Shopping Centre

Dundee DD1 1UQ

### New Forms of Togetherness: Online Presentation & Discussion

Nov 12, 2021

Siri Black, Marion Carré, Prof Sarah Cook & Alexandra Daisy Ginsberg

Artists Siri Black and Marion Carré in conversation with artist Alexandra Daisy Ginsberg and curator Sarah Cook.

Artists Siri Black and Marion Carré will present work developed in the framework of the "New Forms of Togetherness" residency. The artists will be joined for a discussion by artist Alexandra Daisy Ginsberg and curator Sarah Cook.

### Algorithmic Encounters / Machinic Perceptions

Talks/Panel

Friday 12 November, 12:30pm - 1:30pm

Artists Siri Black, Marion Carré, Alexandra Daisy Ginsberg, Sarah Cook.

Artists Siri Black and Marion Carré in conversation with artist Alexandra Daisy Ginsberg and curator Sarah Cook.

### How will the internet look if we rebuild it from the ground up?

Outreach

Friday 12 November 2021, 1:00pm - 4:00pm

## NEoN Digital Arts (SCIO) Annual Trustees Report

Padmini Ray Murray & Holly White

Padmini Ray Murray and Holly White are working together on the NEoN digital arts festivals outreach programme, gathering the local community's thoughts and ideas on what a community-run internet could look like.

### Walking: Holding & Online Discussion

Saturday 13th November, 2:00pm-4:00pm

Rosana Cade & Invited Guests

Rosana Cade will be presenting the creative documentary 'Walking: Holding', which is a response to their acclaimed participatory performance of the same name.

Central Library, The Wellgate, DD1 1DB

### Commissioned Text/Blogs

<https://neondigitalarts.com/making-safer-spaces-online/>

<https://neondigitalarts.com/lets-have-a-good-conversation-about-arts/>

<https://neondigitalarts.com/whats-the-point-in-a-roundtable/>

<https://neondigitalarts.com/manifesto-for-digital-arts-work-placements/>

<https://neondigitalarts.com/interview-with-ailie-rutherford/>

<https://neondigitalarts.com/the-school-of-cyborg/>

<https://neondigitalarts.com/cyberfeminist-literature/>

<https://neondigitalarts.com/interview-with-holly-white/>

<https://neondigitalarts.com/rethinking-symposia-2/>

<https://neondigitalarts.com/interview-with-semiconductor/>

<https://neondigitalarts.com/interview-with-an-ecosexuals/>

<https://neondigitalarts.com/interview-with-rosana-cade/>

<https://neondigitalarts.com/bread-roses-coal-water-and-the-ecosexual-position/>

### **Counter Cloud - New Research Commission, March 2022**

How could a digital practice become more ethical? And what does it mean to say "Digitally Ethical"? NEoN invited The Institute for Technology in the Public Interest (TITiPi) [1] to "audit" their daily computational operations, with a view to imagine other environmental and socially "just" digital practices as part of a rethinking of their internal policies and values.

<https://neondigitalarts.com/counter-cloud/>

**Published work** - [https://titipi.org/pub/Counter\\_Cloud\\_Action\\_Plan.pdf](https://titipi.org/pub/Counter_Cloud_Action_Plan.pdf)

NEoN Digital Arts Archive - public announcement April 2022

We are very excited to introduce our online archive - <https://neon-archive.com>

This online archive marks one of our milestone ambitions of collating and organising our data and assets into one place. Along with making it accessible to the public.

### Education/Work Placements

**SGSAH collaborative doctoral award with NEoN** - Oct 2020 - present. SGSAH Collaborative Doctoral Award with NEoN: Valuing festivals as incubators of digital creativity – capturing the process of commissioning and presenting digital art. PhD Reseracher - Bilyana Palankasova.



**Career Ready, July 2012** - NEoN Digital Arts are very proud to have joined the Career Ready network. This network of employers and educators believes that every young person, regardless of background, deserves the opportunity to kick-start a rewarding future. Through this programme, we have the pleasure of working with Katie Mcpherson from Baldragon Academy, Dundee, for the next 4 weeks. Katie is interested in developing a career in the arts but still exploring the possibilities. <https://neondigitalarts.com/career-ready-neon/>

**Research Placement, Sept - Nov 2021** - Amy Iona, Masters in Museum Studies: Theory and Practice at the University of Glasgow. NEoN accepted Amy's proposal to use my dissertation to respond and contribute to their *Wired Women* programme by looking at issues specifically impacting *queer women* and otherwise gender marginalised people in the broad fields of digital, technology-based and new media art.

[https://issuu.com/amyiona/docs/final\\_neon\\_digital\\_art\\_zine\\_we\\_are\\_geeks\\_and\\_we\\_ar](https://issuu.com/amyiona/docs/final_neon_digital_art_zine_we_are_geeks_and_we_ar)

### Internal & Governance

#### **Volunteer Digital Champion**

NEoN is also promoting the importance of sharing the necessary computer skills to help people get online. As more services become digitised and as the online world gets more complicated, sharing basic knowledge about getting on and staying safe online can increase digital inclusion.

NEoN is a digital champion and is looking to develop a collaborative digital inclusion programme by encouraging more people that can to become volunteer Digital Champions. A volunteer Digital Champion is someone who supports family, friends, colleagues, customers or people in the community to enjoy all the benefits that having Essential Digital Skills can bring.

#### **NEoNs Digital Charter**

NEoN is a signatory of Scotland's Digital Participation Charter and has been for the last 4 years. Scotland's Digital Participation Charter encourages organisations to pledge their commitment to improving digital inclusion across Scotland. Organisations that sign the Charter are asked to commit to the Charter's five pledges and to contribute commitments of their own before being accepted as signatories.

**Change of Bank to CAF Bank** - NEoN has banked with Santander since it officially constituted as a charity in 2012. They offered the best rates and gave us access to great online banking management. We joined having made no consideration of Santander's mission or values, whether these matched or contradicted our values, whether Santander had any long-term commitment to helping humans or the environment, and so on. Subconsciously, we knew if we looked closely at this, Santander's banking practices may not be aligned with our values as an organisation or be morally aligned to our staff's personal views. This always felt problematic. So we secured a new account with CAF Bank.

**Accessibility Strategy** - This year, NEoN committed to exploring and implementing more accessible options across the 2021 festival programme. As a consequence, we employed our first Accessibility Officer, who advised on all events and activities delivered. This work has extended to writing a new

## NEoN Digital Arts (SCIO) Annual Trustees Report

	<p>accessibility strategy. To be published in late summer 2022. <a href="https://neondigitalarts.com/event/festival-information/">https://neondigitalarts.com/event/festival-information/</a></p> <p>All events in our programme had a clear 'Access' section which identifies any additional support systems that are in place. We designed an 'Access Key' as a useful navigational tool to help identify which projects you may be interested in.</p> <p>NEoN developed and implemented a Comfort Ryder to its Tech Ryder it used with artists to ascertain programming requirements - this is to better understand the accessibility requirement of all the people we work with. This still requires development in continued collaboration with artists, curators and any other participants.</p>
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### Financial review

A brief statement of the charity's policy on reserves

The Trustees have agreed that unrestricted funds not committed or invested in tangible fixed assets held by the charity should not exceed 6 months of the expenditure.

Details of any deficit

None

Donated facilities and services (if any)

### Other optional information

## NEoN Digital Arts (SCIO) Annual Trustees Report

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Donna Holford-Lovell

Position (e.g. Chair)

Director

Date

21st July 2022

**NEoN Digital Arts SCIO**  
**Independent Examiners Report**

**Independent Examiner's Report to the trustees of NEoN Digital Arts SCIO**

I report on the financial statements of NEoN Digital Arts SCIO for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

**Respective responsibilities of trustees and examiner**

As the trustees you are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that an audit is not required for this year under the Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations.

As examiner it is my responsibility to:

- examine the financial statements under s.44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005;
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as 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 connection with my examination, no matter has come to my attention:

(1) 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
- to prepare financial statements which accord with the accounting records, comply with Regulation 8 of the 2006 Accounts Regulations

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

John Mauchline  
COUNT (Scotland) Limited  
COUNT (Scotland) Ltd  
The Old Garage  
Mill Hills Farm  
Crieff  
Perthshire  
PH7 3QW  
31 March 2022

**NEoN Digital Arts SCIO**  
**Statement of Financial Activities**  
**for the year ended 31 March 2022**

		<b>Unrestricted</b>		
		<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
		<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>				
Donations and legacies	4	147,983	147,983	98,605
Other	5	-	-	2
<b>Total</b>		<b>147,983</b>	<b>147,983</b>	<b>98,607</b>
<b>Expenditure on:</b>				
Other	6	147,320	147,320	90,164
<b>Total</b>		<b>147,320</b>	<b>147,320</b>	<b>90,164</b>
Net gains on investments		-	-	-
<b>Net income</b>		<b>663</b>	<b>663</b>	<b>8,443</b>
Transfers between funds		-	-	-
<b>Net income before other gains/(losses)</b>		<b>663</b>	<b>663</b>	<b>8,443</b>
<b>Other gains and losses</b>				
<b>Net movement in funds</b>		<b>663</b>	<b>663</b>	<b>8,443</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		13,343	13,343	4,900
<b>Total funds carried forward</b>		<b>14,006</b>	<b>14,006</b>	<b>13,343</b>

**NEoN Digital Arts SCIO**  
**Summary Income and Expenditure Account**  
**for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Income	147,983	98,607
<b>Gross income for the year</b>	<u>147,983</u>	<u>98,607</u>
Expenditure	147,015	90,164
Interest payable	305	-
<b>Total expenditure for the year</b>	<u>147,320</u>	<u>90,164</u>
Net income before tax for the year	663	8,443
<b>Net Income for the year</b>	<u>663</u>	<u>8,443</u>

**NEoN Digital Arts SCIO****Balance Sheet**

at 31 March 2022

Charity No.	SC043355	Notes	2022 £	2021 £
<b>Fixed assets</b>				
Tangible assets		8	2,108	1,609
			<u>2,108</u>	<u>1,609</u>
<b>Current assets</b>				
Debtors		9	64,391	1,400
Cash at bank and in hand			3,560	53,173
			<u>67,951</u>	<u>54,573</u>
<b>Creditors: Amount falling due within one year</b>		10	(16,705)	(2,839)
<b>Net current assets</b>			<u>51,246</u>	<u>51,734</u>
<b>Total assets less current liabilities</b>			53,354	53,343
<b>Creditors: Amounts falling due after more than one year</b>		11	(39,348)	(40,000)
<b>Net assets excluding pension asset or liability</b>			<u>14,006</u>	<u>13,343</u>
<b>Total net assets</b>			<u>14,006</u>	<u>13,343</u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>		12		
<b>Unrestricted funds</b>		12		
General funds			14,006	13,343
			<u>14,006</u>	<u>13,343</u>
<b>Reserves</b>		12		
<b>Total funds</b>			<u>14,006</u>	<u>13,343</u>

The trustees have prepared the accounts in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act.

Approved by the board on 31 March 2022

And signed on its behalf by:

Eleanor Whitby

Trustee

31 March 2022

**NEoN Digital Arts SCIO**  
**Statement of Cash flows**  
**for the year ended 31 March 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	663	8,443
<b>Adjustments for:</b>		
(Increase)/Decrease in trade and other receivables	(62,991)	3,841
Increase in trade and other payables	13,866	102
<b>Net cash (used in)/provided by operating activities</b>	<u>(48,462)</u>	<u>12,384</u>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment	(499)	(1,609)
<b>Net cash used in investing activities</b>	<u>(499)</u>	<u>(1,607)</u>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(652)	40,000
<b>Net cash (used in)/from financing activities</b>	<u>(652)</u>	<u>40,000</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(49,613)	50,777
<b>Cash and cash equivalents at the beginning of the year</b>	53,173	2,396
<b>Cash and cash equivalents at the end of the year</b>	<u>3,560</u>	<u>53,173</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	3,560	53,173
	<u>3,560</u>	<u>53,173</u>



1 Accounting policies

**Basis of preparation**

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

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## NEoN Digital Arts SCIO

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Trade and other debtors

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

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 allowing for any trade discounts due.

## 2 Charitable status

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), governed by a constitution.

**NEoN Digital Arts SCIO**  
**Notes to the Accounts**

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
<b>Income and endowments from:</b>		
Donations and legacies	98,605	98,605
Other	2	2
<b>Total</b>	<u>98,607</u>	<u>98,607</u>
<b>Expenditure on:</b>		
Other	90,164	90,164
<b>Total</b>	<u>90,164</u>	<u>90,164</u>
<b>Net income</b>	<u>8,443</u>	<u>8,443</u>
<b>Net income before other gains/(losses)</b>	8,443	8,443
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<u>8,443</u>	<u>8,443</u>
<b>Reconciliation of funds:</b>		
Total funds brought forward	4,900	4,900
<b>Total funds carried forward</b>	<u><u>13,343</u></u>	<u><u>13,343</u></u>

**4 Income from donations and legacies**

<b>Unrestricted £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
147,983	147,983	98,605
<u>147,983</u>	<u>147,983</u>	<u>98,605</u>

**5 Other income**

<b>Total 2022 £</b>	<b>Total 2021 £</b>
-	2
<u>-</u>	<u>2</u>

**NEoN Digital Arts SCIO**  
**Notes to the Accounts**

**6 Other expenditure**

	<b>Unrestricted</b>	<b>Total</b>	<b>Total</b>
		<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
	8,881	8,881	9,474
	-	-	326
	8,822	8,822	7,257
Bank loan and overdraft interest payable	305	305	-
Employee costs	51,156	51,156	62,245
Motor and travel costs	6,303	6,303	386
Premises costs	8,011	8,011	1,260
General administrative costs	13,550	13,550	5,986
Legal and professional costs	50,292	50,292	3,230
	<u>147,320</u>	<u>147,320</u>	<u>90,164</u>

**7 Staff costs**

	<b>2022</b>	<b>2021</b>
Salaries and wages	47,510	55,391
Social security costs	-	2,572
Pension costs	491	2,078
	<u>48,001</u>	<u>60,041</u>

No employee received emoluments in excess of £60,000.

**8 Tangible fixed assets**

	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>		
At 1 April 2021	1,609	1,609
Additions	499	499
At 31 March 2022	<u>2,108</u>	<u>2,108</u>
<b>Net book values</b>		
At 31 March 2022	<u>2,108</u>	<u>2,108</u>
At 31 March 2021	<u>1,609</u>	<u>1,609</u>

**9 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade debtors	7,752	1,062
Other debtors	-	338
Prepayments and accrued income	56,639	-
	<u>64,391</u>	<u>1,400</u>

**NEoN Digital Arts SCIO**

**Notes to the Accounts**

**10 Creditors:**

amounts falling due within one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,874	-
Other taxes and social security	(908)	-
Loans from trustees	12,839	2,839
Accruals	900	-
	<u>16,705</u>	<u>2,839</u>

**11 Creditors:**

amounts falling due after more than one year

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	39,348	40,000
	<u>39,348</u>	<u>40,000</u>

**12 Movement in funds**

	<b>At 1 April 2021</b>	<b>Incoming resources (including other gains/losses) £</b>	<b>Resources expended £</b>	<b>Gross transfers £</b>	<b>At 31 March 2022 £</b>
<b>Restricted funds:</b>					
<b>Unrestricted funds:</b>					
<b>General funds</b>	13,343	147,983	(147,320)	-	14,006
<b>Total funds</b>	<u>13,343</u>	<u>147,983</u>	<u>(147,320)</u>	<u>-</u>	<u>14,006</u>

**13 Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Fixed assets	2,108	-	2,108
Net current assets	51,238	8	51,246
Creditors due in more than one year and provisions	(39,348)	-	(39,348)
	<u>13,998</u>	<u>8</u>	<u>14,006</u>

**NEoN Digital Arts SCIO**  
**Notes to the Accounts**

**14 Reconciliation of net debt**

	<b>At 1 April 2021</b>	<b>Cash flows</b>	<b>At 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash and cash equivalents	53,173	(49,613)	3,560
	<u>53,173</u>	<u>(49,613)</u>	<u>3,560</u>
Bank loans	(40,000)	652	(39,348)
	<u>(40,000)</u>	<u>652</u>	<u>(39,348)</u>
Net Debt	<u>13,173</u>	<u>(48,961)</u>	<u>(35,788)</u>

**15 Commitments**

***Operating lease commitments***

Annual commitments under non-cancellable operating leases are as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>Land and buildings</b>	<b>Other</b>	<b>Land and buildings</b>	<b>Other</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Operating leases with expiry date:				

***Pension commitments***

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
The pension cost charge to the company amounted to:	<u>491</u>	<u>2,078</u>

**NEoN Digital Arts SCIO**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 March 2022**

	<b>Unrestricted</b>		
	<b>funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>			
Donations and legacies	147,983	147,983	98,605
	<u>147,983</u>	<u>147,983</u>	<u>98,605</u>
Other	-	-	2
	<u>-</u>	<u>-</u>	<u>2</u>
<b>Total income and endowments</b>	<b>147,983</b>	<b>147,983</b>	<b>98,607</b>
<b>Expenditure on:</b>			
Other expenditure	8,881	8,881	9,474
	-	-	326
	8,822	8,822	7,257
Bank loan and overdraft interest payable	305	305	-
	<u>18,008</u>	<u>18,008</u>	<u>17,057</u>
Employee costs			
Salaries/wages	47,510	47,510	55,391
Employer's NIC	-	-	2,572
Pension costs	491	491	2,078
Staff training	3,155	3,155	2,204
	<u>51,156</u>	<u>51,156</u>	<u>62,245</u>
Motor and travel costs			
Travel and subsistence	6,303	6,303	386
	<u>6,303</u>	<u>6,303</u>	<u>386</u>
Premises costs			
Rent	6,492	6,492	-
Rates	63	63	205
Light, heat and power	-	-	299
Premises cleaning	105	105	652
Premises insurances	306	306	104
Premises repairs and maintenance	1,045	1,045	-
	<u>8,011</u>	<u>8,011</u>	<u>1,260</u>
General administrative costs, including depreciation and amortisation			
Bank charges	353	353	137
Equipment expensed	2,808	2,808	-

**NEoN Digital Arts SCIO****Detailed Statement of Financial Activities**

Equipment leasing and hire charges	1,944	1,944	320
General Insurances	961	961	802
Postage and couriers	349	349	96
Software, IT support and related costs	2,633	2,633	1,690
Stationery and printing	1,271	1,271	1,065
Subscriptions	2,930	2,930	828
Sundry expenses	-	-	10
Telephone, fax and broadband	301	301	1,038
	<u>13,550</u>	<u>13,550</u>	<u>5,986</u>
Legal and professional costs			
Accountancy and bookkeeping	3,730	3,730	2,260
Consultancy fees	46,562	46,562	970
	<u>50,292</u>	<u>50,292</u>	<u>3,230</u>
<b>Total of expenditure of other costs</b>	<u>147,320</u>	<u>147,320</u>	<u>90,164</u>
<b>Total expenditure</b>	<u>147,320</u>	<u>147,320</u>	<u>90,164</u>
Net gains on investments	-	-	-
	<u>663</u>	<u>663</u>	<u>8,443</u>
<b>Net Income</b>	<u>663</u>	<u>663</u>	<u>8,443</u>
<b>Net income before other gains/(losses)</b>	<u>663</u>	<u>663</u>	<u>8,443</u>
Other Gains	-	-	-
	<u>663</u>	<u>663</u>	<u>8,443</u>
<b>Net movement in funds</b>	<u>663</u>	<u>663</u>	<u>8,443</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	13,343	13,343	4,900
<b>Total funds carried forward</b>	<u>14,006</u>	<u>14,006</u>	<u>13,343</u>