

DUMFRIES AND GALLOWAY ARTS ASSOCIATION LIMITED

1. Reason for Report

To advise Members of the financial position of Dumfries and Galloway Arts Association Limited and agree a recovery plan subject to conditions.

2. Report Summary

This report outlines the financial position of Dumfries and Galloway Arts Association Limited in relation to monies owed to the Council. The report includes information on a recovery plan and asks Members to agree that plan subject to conditions.

3. Glossary of Terms

DGAA - Dumfries and Galloway Arts Association Limited

RSC - Royal Shakespeare Company

SAC - Scottish Arts Council

SPV- Special Purpose Vehicle

4. Recommendations

Members are asked to:

4.1 note the financial position of Dumfries and Galloway Arts Association as detailed at section 6 of the report;

4.2 agree the Recovery Plan outlined in the report subject to the Association meeting salary costs as they are incurred by the Council and repaying all outstanding debt to the Council by 31 March 2010 as detailed at section 11 and the **Appendix** to the report;

4.3 note the actions taken by officials to assist the Association and the continuing negotiations with the Scottish Arts Council, and

4.4 agree to receive further reports on the success of the Recovery Plan or, should it prove necessary, to identify to Members any concerns that officers may have about the ability of Dumfries and Galloway Arts Association to continue to meet the requirements of the Recovery Plan.

5. Corporate Plan Links and Contribution

DGAA is a strategic partner to the Council and directly delivers, through Cultural Services, the following art forms on behalf of the Council: performing arts; community art; public art; and literature. In addition it provides the following services:

- Audience Development Unit – including management of DGAA/Arts Team joint customer database of over 7,000 records;
- GaelForce Autumn Events season support, programme and marketing services;
- advice and support to community arts promoters, including village halls;

- support for the Events Partnership including leading the development of on-line ticketing and an online 'What's On' in collaboration with other key partners;
 - facilitation of tours by National Theatre of Scotland, RSC and other nationally significant companies across the region;
 - Festivals'/Arts Promoters' Forum;
 - Burnsong;
 - Cultural Pathfinder Dumfries and Galloway, a Scottish Government initiative being delivered on behalf of Cultural Services; and
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- future community arts projects such as Primetime over-50's project.

6. Resources/Value for Money Assessment

6.1 As at 31 December DGAA owed the Council £200,000 in relation to salary costs over six months.

6.2 Accounts for the six months period to 30 September 2007, prepared for DGAA by Carson and Trotter, state that DGAA had a financial deficit of £61,624 at 30 September 2007. There is no audit opinion on those accounts. Council finance officers have estimated that DGAA had a deficit of £170,000 as at 31 December. This assumes that £189,000 of accrued income from projects will be paid, and that all creditors are known and declared. Finance officers expect that 31 March 2008 the deficit will decrease by £15,000 to £155,485.

6.3 In the event of DGAA ceasing to trade there would be the additional costs of redundancy and liquidators fees. There could be further losses from projects which are not completed and therefore do not result in grant income being paid. This could result in the write-off of the entire Council debt and losses to other creditors. This scenario would also result in the Council having to make a choice between: bringing some art forms back in-house; or finding another provider to deliver these art forms, or accepting a major reduction in support for the arts in Dumfries and Galloway.

6.5 The only funds included within Council revenue budgets that are directly paid to DGAA are the annual grant of £84,000 which is mainstreamed as part of the Cultural Services revenue budget. Further Council funding is paid for specific projects or on the basis of funding applications. The additional costs identified in para 6.3 above would have to be met either from a significant reduction in Cultural Services provision across the region or from central funds.

6.6 DGAA receives an annual grant of £200,000 from the SAC towards the cost of its activities. This funding is currently on a year-to-year basis and negotiations for the 2008-09 grant are on-going. Council Officers consider it unlikely that in the event of DGAA ceasing to trade that this funding would be available to the Council as SAC does not directly fund local authorities. It is possible, subject to negotiation with SAC, that if the Arts functions of DGAA were to transfer to such as a SPV which might be created by the Council, then this funding might be available to that body.

6.7 The previous Director of DGAA retired on 31 December 2007 and the Board decided against appointing a permanent replacement until the financial position of DGAA was both clarified and made sustainable. As an interim solution and a budget saving the existing Business Development Manager was appointed Acting Director.

6.8 Wherever possible monies owed to DGAA by the Council are being used to offset the outstanding debt. In this way the Council grant for the current financial year has been used to offset debt as will future payments until the debt is cleared. There are limited circumstances where this is not possible, an example being grant income where DGAA is contracted by the Council to deliver a Scottish Government Cultural Pathfinder project on behalf of the Council.

7. Risk Assessment

7.1 In addition to the information supplied in paragraph 6 above, if DGAA were to cease trading there would be a loss of services as detailed in paragraph 5 above. It is possible that some of these services could be performed directly by the Council, or on behalf of the Council by other bodies. The Council would not however be entitled to some of the funding that DGAA currently receives.

7.2 There would be adverse publicity both from a decision to force the closure of DGAA and as a result of a significant loss to the Council. The Council faces a financial risk of in excess of £200,000.

7.3 There would also be a risk to the arts and cultural sector through the loss of the support services which DGAA has offered, in various forms, for over 20 years. This sector is an increasingly important part of the local economy, and it also makes a very direct contribution to achieving the Council's vision of Dumfries and Galloway as 'the best place in Scotland to live, learn, work, visit and grow'.

8. Authorities and Legal Implications

8.1 At its 25 September 2007 meeting the ECS Committee appointed three Members as directors on the Board of DGAA, Councillors Sandra McDowall, Jane Maitland and John Charteris. Prior to September 2007 the Members appointed by the Council to the Board were Councillors George McBurnie and Lavinia Vaughan who were appointed in August 2003. Councillor Sandra McDowall is presently Chair of the DGAA Board. The personal liability of the members of the Board of DGAA is limited. They would however be personally liable if they continue to trade knowing that the organisation is insolvent. It would be up to any creditor who lost funds as a result to seek redress from the Directors themselves.

8.2 On the basis of the information made available to the Council by DGAA and having made diligent enquiries, Council officers are prepared to recommend that the Council provide a measure of financial support to enable the association to continue to trade. That said, a question arises as to whether the Council could, in the event of DGAA ceasing to trade, be held liable for DGAA's debts. The Operations Manager Legal Services advises that it should be made clear that anyone trading with DGAA would have to satisfy themselves about its continuing viability.

8.3 In regard to agreement of a recovery plan Financial Code 10 states that: "Where a debtor is unable to settle in full by the due date there may, at the Head of Department's discretion be the opportunity of making an arrangement to repay the remaining balance by instalments. This facility should only be agreed to where the Head of Department is satisfied that the debtor does not have the means to make immediate settlement and no alternative external source of finance is available for use by the debtor. Generally and particularly so in respect of commercial transactions, the debtor will be required to sign an instalment agreement. This will set out the period and dates of repayment together with the rate of interest which will be applied at an appropriate rate. In all cases the repayment period should be for

the shortest term possible and should not, without the consent of the Director for Finance, exceed a period of 2 years.”

9. Consultations

The following have been consulted in the preparation of this report and their views and comments incorporated and are in agreement:-

- Corporate Director, Corporate Services
- The Acting Director of Finance
- Operations Manager Legal Services
- Chief Internal Auditor
- Chair, Dumfries and Galloway Arts Association Limited
- Acting Director, Dumfries and Galloway Arts Association Limited

10. Background

10.1 DGAA was constituted as a company limited by guarantee in October 1990. It is a separate legal entity from the Council. The Council processes and pays salaries for DGAA and DGAA is an admitted body to the Council's pension fund. DGAA is invoiced monthly for these costs and, in all other respects, is financially independent.

10.2 As part of the Third Sector grants monitoring process, concern was expressed by Council Officers, including the Group Manager Community Services, that DGAA had grown too large for the adequacy of its financial control systems. DGAA was therefore selected for review by Internal Audit as part of the wider review of third sector grants. The internal audit report stated that:

“The association appears to be in a difficult financial position. It is also unable to provide the Council with robust information on its finances. Until further information can be obtained it is not possible to make a judgement of the association's prospects.”

10.3 The Council wrote to the Chair of DGAA on 22 October 2007, expressing concern about the level of outstanding debt and requesting information on the current financial position together with a budget for the remainder of the financial year. A deadline was set of the 7 November 2007. As a result of this information not being provided timeously by DGAA the deadline was extended in stages to the end of December by which time some information had been provided with further information and clarification being sought against a deadline of 14 January 2008.

10.4 Carson and Trotter were commissioned by DGAA to prepare accounts for the six month period ending 30 September 2007. These were presented to the Board of DGAA on 29 November 2007. A report accompanying the accounts states that deficits have arisen due to the absence of a central monitoring system to monitor all individual projects and the failure to allocate central costs to individual projects. The report notes the difficulty of preparing the annual accounts and in particular the difficulty of attributing income and expenditure to the correct accounting period. There was particular uncertainty over the Burnsong project.

10.5 Carson and Trotter have made several recommendations to DGAA in the report. These include the requirement for budgets and cash flow forecasts and the necessity to reach an agreement with the Council.

10.6 The Council met with representatives from DGAA and the Scottish Arts Council [SAC] on 29 November 2007 to discuss the financial position. SAC officials indicated that SAC were sympathetic to DGAA's position but were unable to provide additional funding. SAC would require sight of and need to approve a recovery plan prior to the DGAA 2008-09 grant being agreed.

10.7 Following discussion within the Council it was agreed that there was an urgent requirement for a Recovery Plan to be formulated by DGAA. This was seen as the Council's best hope for retaining the services offered on its behalf by DGAA and for the organisation to become financial viable. The Director of Finance offered the services of a Finance Officer to provide advice to DGAA.

10.8 DGAA's Board met on 11 December 2007 and agreed the need for a recovery plan that would meet salary payments as they fell due and, in addition, start to repay outstanding debt to the Council. This plan was required to be presented to an extraordinary meeting of the Board on 18 December 2007. At the 18 December 2007 Board meeting a budget was presented but was considered by the Board to be incomplete. There remained considerable uncertainty as to the current financial position of the organisation. Neither a budget nor cash flow forecast for the remainder of the 2007-08 financial year was presented to the Board.

10.9 The Director of DGAA retired on 31 December 2007 and at its Board meeting held on 14 January 2008 the Board appointed their Business Development Manager as Acting Director with an immediate remit to clarify the financial position and present a Recovery Plan. The plan was presented to the Board at a meeting held on 4 February. SAC have since requested additional financial information.

11. Recovery Plan

11.1 The recovery plan referred to at **Appendix 1**, prepared by the Acting Director of DGAA, is based on DGAA meeting the cost of salaries as from 1 January 2008 on a monthly basis as the costs are incurred. With the exception of the Council all other debts will be paid prior to 31 March 2008. The outstanding debt to the Council, estimated at £136,000 by 31 March 2008, will be repaid within a period of two years. The plan is based on DGAA retaining its SAC and Council grants; increasing its earned income; and making savings wherever possible. The plan also recognises that DGAA has in the past failed to recover its own internal costs for project management and this has been addressed. The plan has been considered by Council officials including the Director of Finance and is thought to be viable subject to SAC making payment to DGAA of the final quarter of the 2007-08 grant and subject to SAC agreeing DGAA's 2008-09 grant at a level not less than the 2007-08 grant plus inflation.

11.2 A further meeting between Council officials and SAC officials to discuss the recovery plan and explore solutions is due to take place after this report has been prepared. The outcome of that meeting will be reported verbally to ECS Committee on 26 February.

11.3 It should be noted that the Acting Director of DGAA has received no increase in salary in respect of the additional duties she is now undertaking. All members of DGAA staff, in a joint letter to the Board, have indicated their willingness to work with the Acting Director to return DGAA to financial stability.

11.4 Further reports will be brought to Education and Community Services Committee to advise Members on the success of the Recovery Plan or, should it prove necessary, to identify to Members any concerns that officers may have about the ability of DGAA to continue to meet the requirements of the Recovery Plan.

Alastair Johnston Operations Manager Cultural Services 01387-260292 Date of Report: 19 February 2008 File Ref: G/CultSer/ComRep08DGAA2/ARJ	Stewart Atkinson Group Manager Community Services Education, Social Work and Community Services Woodbank, 30 Edinburgh Road DUMFRIES, DG1 1NW
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APPENDICES – 1

Background Papers:

Report to Education and Community Services Committee on 25 September 2007,
“Education and Community Services Committee – Membership to Outside Bodies”

DGAA RECOVERY PLAN

January 2008

Background

DGAA was established as an independent regional arts association in 1985, core funded by Dumfries and Galloway Regional Council, the four district councils in the south-west of Scotland and by the Scottish Arts Council. Jenny Wilson was appointed as the first director of DGAA and was in post until she retired at the end of December 2007. DGAA originally undertook direct promotion of events and artists residencies particularly in the areas of drama, literature and public art. In 1997 it was officially designated as the regional delivery agent in the areas of performing arts, art in public, literature and arts in the community as part of the Dumfries and Galloway Arts Strategy.

Growth phase: In 1999 DGAA was responsible for delivering a major artist led regional project to celebrate and mark the millennium year 2000, called Rites of Passage. Since 2001, DGAA's income has risen significantly with multi annual funding for a music industry development unit funded by SAC Lottery and ERDF European funding, a partnership project with Dumfries and Galloway Council Libraries, Information and Archives and Wigtown Booktown to deliver literature development through a dedicated post, a 4 year project to deliver capacity building in communities, Area Development, which was funded by ERDF as well as Scottish Executive funds, Big Lottery funding and the Paul Hamlyn Foundation. Simultaneously the public art strand began to deliver projects of international repute with Striding Arches and the refurbishment of Adamson Square in Creetown. Turnover more than trebled in this period bringing challenges on the financial and administrative side. In 2002, a successful application was made to the then Lottery funded Advancement programme delivered by SAC by a partnership of DGAA, DGC Cultural Services and Solway Heritage with DGAA acting as the applicant. It was hoped that this opportunity would bring lasting positive change for arts organisations in the region. DGAA was offered a grant for Advancement in July 2007 and the DGAA Board and staff hope that the opportunity offered through Advancement funding will allow us to build and change DGAA so it is fit for purpose in the 21st century.

Current position, projections and recovery options

In July 2007 the audited DGAA accounts presented at the AGM in Kirkcudbright showed an unexpected loss for the previous financial year 2006-7 of £120,000. Further analysis by the Business Development Officer, Finance Officer and Area Development Coordinator suggested the following underlying reasons for this situation:

- There would appear to have been a loss in 2005-6 which was not revealed at the time as restricted funds for future expenditure were allocated to income for that year
- Under the misapprehension that DGAA was in a positive situation financially and with the increase from SAC in core funding for the year 2006-7, the DGAA Board decided to address HR anomalies in DGAA staff salaries and employment terms as well as recruit and employ a marketing officer for the developing audience development unit which was clearly identified as being of regional strategic importance and an important factor in allowing DGAA to take on the delivery of the Gaelforce season from DGC
- The Burnsong project which had national and international ambitions failed to achieve additional funding targets from corporate sponsorship and trusts; it would appear that plans were not modified to take account of this shortfall in funding and that planning and implementation continued unmodified although the shortfall was apparent. No current member of DGAA staff was directly involved in Burnsong after the first two year cycle of

the project and the DGAA Board and staff received only limited information or updates on the project.

Current Financial Position:

- The current financial position is as outlined in the attached financial statement which covers all outstanding invoices and outstanding amounts for salaries, which are owed to Dumfries and Galloway Council and projected income and expenditure until the end of this financial year. The current overall DGAA projected deficit is £155,485
- DGC have held concerns about DGAA's financial situation for sometime and were already looking in detail at the financial management systems in the summer of 2007. Discussions with senior officers from DGC have indicated that DGC may be willing, subject to Member agreement, to agree a repayment plan for the DGAA salary debt over a 2 year period to enable DGAA to carry on trading and delivering services for the region. In order to demonstrate DGAA's viability we have set a budget estimate for 2008-9 which includes regular payment of salaries as well as repayment of the salaries owed to DGC from 2007. DGAA plans to start paying the salaries on a monthly basis as they fall due from January 2008. DGC have indicated this would be acceptable, contingent on continued support in terms of flexible funding as agreed of £200,000 pa from the Scottish Arts Council for 2008-9 and subject to member approval after the SAC agreement.
- A current summary of the financial position relating to the Burnsong project recognises that the deficit incurred by this project combined with poor accountability and lack of information on projected spending has contributed to a significant extent to DGAA's current position.
- With the retirement of the previous director of DGAA it has proved possible to get a clear picture of the financial situation, which is in some respects worse than originally projected. All current DGAA staff are committed to managing their projects or areas of financial responsibility in a responsible manner. This has been evidenced by their track record and reaffirmed in the recent statement to the DGAA Board.

Actions already taken:

- Immediate steps have been taken to improve all staff communications and information by introducing weekly update meetings for the Gracefield based staff. A more detailed staff meeting will take place every four weeks including all DGAA staff.
- All staff are currently reviewing options for reducing expenditure and maximising income. However as current DGAA staff have always been conscious of expenditure and ensuring best value for the public investment, it has proved difficult to make large savings apart from those already achieved in terms of staff reductions.
- Savings on salaries have been made with three posts leaving and not being replaced; these are the audience development officer, project administrative assistant (Area Development) and the Director. The projected savings are £8,210.85 per month which totals £24,632 until the end of financial year 2007-8. A wages analysis for 2007-08 illustrates how our salary costs have reduced by £14k per month from the beginning of this financial year.

- The marketing assistant has been allowed to take on the post of the area development project administrative assistant by SOSEP until the end of March 2008 when the Area Development project phase 2 finishes. This means we will receive project funding of £1770 to meet her salary costs, a saving of this amount from core costs.
- As of 1 January 2008 we owe Dumfries and Galloway Council a total amount of £198,000 for salaries. We have paid the final balance outstanding for the Adamson Square public art project in December and this account is now clear. The Council has retained core funding due to DGAA of £42K and we have asked that this amount be paid towards our outstanding salaries bill. We are asking for the Area Development salary costs to be paid first so that we can then reclaim the European funding element of this cost.
- We are awaiting payment from SAC of £44K of outstanding claims for Burnsong which will assist with cash flow. We are also awaiting the final quarter of core funding of £50K from SAC.
- As the fundraising paper presented to the DGAA Board in November 2007 indicates there are many opportunities to raise project funding and increase income to cover core costs and DGAA staff are committed to securing these. The budget for 2008-9 gives a firm baseline from which DGAA can cover all essential costs and not lose any further skills and expertise or damage our capacity to deliver services. There are definitely opportunities for earning income from our Arts and Communities team and the Audience Development team, utilising in house skills and strengths to develop new arts and cultural opportunities and business.

Recovery options:

- To maximise DGAA's earning potential from contracts and consultancy work alongside its core business as determined by SLAs with DGC and SAC. DGAA has already demonstrated a considerable track record in this area and we are optimistic that this can be maintained and improved. However previous experience demonstrates that additional workload (GaelForce and Pathfinder) was taken on without sufficient negotiation on cost recovery. DGAA staff are clear that this issue needs to be addressed urgently and a retrospective fee has been arranged for the Pathfinder work.
- DGAA recognises that SAC has made a significant investment in the Burnsong project as has DGAA, both in terms of cash, staff time and resources. There is undoubtedly a major opportunity for Burnsong as part of the Year of Homecoming 2009. However the DGAA Board is clear that the current situation needs to be addressed and must be resolved to all partners' satisfaction.
- There are some opportunities for business sponsorship in Dumfries and Galloway, as evidenced by the £7,000 worth of sponsorship generated for GaelForce last year from 3 local businesses as well as the £3000 SENASA grant. Increased, but achievable, targets have been set for 2008-09.
- DGAA has a considerable track record over 23 years in terms of quality of artistic product and experience. It has more recently with its area development team – to be renamed Arts and Communities team - achieved an in depth knowledge of the voluntary sector and been able to support cultural projects at all levels of the community and deliver contracts for DGC such as Pathfinder and the RSPA provision in Annandale and Eskdale. Partnership working through the Arts and Communities team has been a

significant factor in the development and growth of the festivals and events sector. We are confident that further funding from Trusts can be achieved to support the community capacity building facet of this work.

- The Literature Development project has been delivered over 4 years in partnership with Libraries, Information and Archives and Wigtown Booktown Co supporting a number of festivals and events as well readers and writers groups. It has gathered both critical praise as well as wider popular support.
- Public Art projects have been developed through Gingko Projects in partnership with community groups and public sector agencies including Scottish Natural Heritage and Forestry Commission Scotland. High profile commissions have been developed with well known local artists in addition to providing employment opportunities and commission opportunities for other local artists. More robust financial reporting and systems have been put in place to manage the sometimes substantial cash flows. Completion of substantial Public Art projects in 2008-09 will earn DGAA £35,000 in fee income.
- The Media Bus, which is a legacy project from the Music Industry development unit, has reached a wide audience of young people (6-25 year olds) across the region, some of them disadvantaged by location or in other respects. The Bus has a grant award of £28K from SAC YMI informal sector funds and has achieved match funding of £15,200. This will allow the Bus to operate in the forthcoming year at no cost to DGAA core budget.

In summary, DGAA has a considerable track record, committed staff and a commitment to high standards in both artistic vision and delivery as well as widening and increasing audiences and access to high quality artistic opportunities and experiences. It is now committed to ensuring high standards of financial management linked to a commercial and sustainable business plan and ensuring these are maintained, updated and reported to the DGAA board and both core funders, on an ongoing basis.

CURRENT FINANCIAL POSITION

	Money owed to DGAA at 11th Jan	Money owed by DGAA at 11th Jan	Net position	Income 4th qtr	Expenditure 4th qtr	Surplus / deficit for quarter	Expected cash received	Net position
Bank position	3,000		3,000					0
Core	21,000		21,000	71,000	78,660	-7,660	92,000	0
Creditors		273,986	-273,986			0		-135,519
VAT	10,000		10,000			0	10,000	0
Public Art	67,142	58,408	8,734	85,300	75,300	10,000	130,000	-35,966
Burnsong	44,000	0	44,000	18,000	4,000	14,000	44,000	18,000
Literature	8,327	19,000	-10,673	15,000	15,000	0	8,327	-4,000
Area Development	38,500	36,000	2,500	63,000	67,000	-4,000	59,500	6,000
Homecoming	0	0	0	3,000	300	2,700	3,000	0
Rural Touring SAC	11,000	0	11,000	0	0	0	11,000	0
Audience Development SAC	15,000	0	15,000	0	0	0	15,000	0
Gaelforce	5,300	0	5,300	0	0	0	5,300	0
Media Bus	0	6,400	-6,400	8,200	8,200	0	5,800	-4,000
	223,269	393,794	-170,525	263,500	248,460	15,040	383,927	-155,485

Budget Media bus	250,260	31st Dec Surplus / deficit	-170,525
Total	258,460	Total	-155,485
			0

Balance sheet as at 11th January 2008

Bank	3,000
Debtors	220,269
Total assets	223,269
Creditors	-393,794
Net position	-170,525

Budget for 4th quarter

Income	263,500
Expenditure	248,460
Surplus (Deficit)	15,040

Notes:

Creditors owing is a balancing figure assuming nil bank

Net position as at 31st March

-155,485

2008-09 BUDGET CORE

Allocation of DGAA Core Funding for 2008/2009

	Income		Additional offsets to core
SAC	200,000		Earned Grant income
DGC	82,000		
		Total	
		282,000	
Expenditure			
Core staff & overheads			
Director	0		
BDO	36,882		
Finance	25,000		
Admin ass	4,500		
Rents	5,500		
Office overheads	25,000		
Deficit repayment	25,618		
Contingency	5,000		
		127,500	
Audience Development			
Arts & Communities	34,000		4,000
Public Art	69,000		25,500
Performing Arts	30,000		35,000
Literature	3,000		
	18,500		
		Total	64500
		282,000	

Repayment of debt from core	25,618
Income/grant contribution	64,500
 Total repayment in year one	 90,118

2008-09 BUDGET PROJECTS

Audience Development

		Expenditure	Income		
Team	2 staff @ 4 days ea	40,000	34,000	Core	
				DGC	
Gaelforce		18,000	22,000	SLA	
			2,000	Earned income	Eval etc
		<u>58,000</u>	<u>58,000</u>		

Arts & Communities

		Expenditure	Income		
Team	1 FT& 3PT staff	73,000	69,000	Core	Possible trust
				DGC	
Gaelforce		16,000	20,000	SLA	
Media Bus		20,000	20,000	SAC youth music and others	
				DGC	
Homecoming			11,500	SLA	
Technical consultancy			5,000		DG1 and others
Other projects			5,000		
		<u>109,000</u>	<u>130,500</u>		

Public Art

	Expenditure	Income
Public Art Manager 3 days/wk	30,000	Earned from projects 35,000
	<u>30,000</u>	15,000 Core <u>50,000</u>

Literature Development

	Expenditure	Income
LDO FT post	31,000	9,500 6 month SAC Mar - Sept
Burns Fellowship PD	23,300	23,300 SAC award to be drawn down
Readings	6,000	6,000 SAC
Wig Poetry Comp	3,500	2,500 Book trust match
Wigtown contribution	6,000	6,000 Self financing
DGC contribution		1,000
		3,000
	<u>69,800</u>	18,500 Core <u>69,800</u>

Performing Arts

	Expenditure	Income
SCO	1,000	0
GAL	2,000	Commitment to 2 outreach events
	<u>3,000</u>	3000 Core <u>3000</u>