

**REGISTERED COMPANY NUMBER: SC130071 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC002040**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2016  
for  
FÈISEAN NAN GÀIDHEAL**

Mann Judd Gordon Ltd  
Registered Auditors &  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

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for the Year Ended 31 March 2016**

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**Report of the Trustees  
for the Year Ended 31 March 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The aim of Fèisean nan Gàidheal is to develop the creative talent of young people through supporting opportunities for communities across Scotland to access and enjoy Gaelic arts and culture, promoting traditional arts and Gaelic language as unique and defining assets that contribute to Scotland's distinctiveness.

Fèisean nan Gàidheal delivers a programme covering four areas of work:

1. Support and Development of Fèisean
2. Enhancement of Skills & Creative Talent
3. Enhancement of Gaelic Arts & Culture in Creative Learning
4. Audience Development and Engagement

### Report of the Trustees for the Year Ended 31 March 2016

#### ACHIEVEMENT AND PERFORMANCE

##### Performance against objectives

Fèisean nan Gàidheal's year-round programme, agreed with Creative Scotland, HIE and Bòrd na Gàidhlig, was delivered successfully during the year. In addition we delivered contracts for several local authorities, notably The Highland Council, Comhairle nan Eilean Siar and Argyll & Bute Council.

Fèisean nan Gàidheal's work reached over 74,000 people during the year. We pledged grants of £309k to local Fèis activities in 2015-16.

During the year we welcomed two new Fèisean, in Dumfries and Paisley, while four of our established members - Fèis nan Garbh Chrìochan, Fèis Eilean an Fhraoich, Fèis Spè and Fèis Thiriodh - celebrated their 25<sup>th</sup> anniversaries with additional support from Fèisean nan Gàidheal. I would like to congratulate the volunteers whose efforts have sustained those Fèisean over many years as well as offering our thanks to those currently involved in the Fèis movement.

We were delighted that the voluntary effort of long-serving Fèis volunteers, Kirsteen Graham of Fèis an Earraich and Jessie Newton of Fèis Dhùn Èideann, was recognised through their induction to the Traditional Music Hall of Fame. We offer them our warmest congratulations and thanks.

The main focus of Fèisean nan Gàidheal's work continued to be on supporting Fèisean. Each Fèis has a Development Officer who leads on offering regular support. Other benefits are provided as part of membership including the provision of funding, insurance, musical instruments, training and disclosures.

On behalf of Creative Scotland, we undertook the administration of a new, national scheme offering small grants to support traditional arts activities. Tasgadh was devised with a simple application process and quick decision-making, to award sums smaller than the minimum £1,000 available through other Creative Scotland programmes. During 2015-16 a total of £31.5k was awarded, supporting a total of 64 projects with a value of £174.2k.

In April 2015 we held our fourth Gaelic medium residential event, *5 Latha*, in Carloway, Lewis with participants experiencing a wide range of community activities, in addition to music sessions, all delivered through the medium of Gaelic. We are very proud of this event and I would like to thank the staff at the Gearrannan Blackhouses in Carloway, and individuals from the wider community, for the fantastic support they offer each year. It is of great linguistic and social benefit to young participants to gain first-hand experience of some of the day-to-day work carried out in communities and the Gaelic language associated with it.

Having appointed Eilidh Mackenzie as Fèisgoil Manager in October 2015, Fèisean nan Gàidheal further developed the service delivering YMI contracts and Gaelic teaching in East Ayrshire and Perth & Kinross schools. We also secured a further contract from Falkirk Council for Gaelic language tuition in schools within its area.

The Fèisgoil service now encompasses all creative work we undertake in formal education and a successful Drama Fèis was held in May 2015 involving Lochaber and Argyll schools culminating in a performance day at Oban's Corran Halls. Other schools-based drama initiatives were undertaken, some in collaboration with Eden Court Creative through the Gaelic Drama Network established by Bòrd na Gàidhlig. This work included supporting Gaelic drama clubs in Tain and Dingwall which led to a showcase evening at Eden Court during Blas 2015. Our Meanbh-Chuileag theatre-in-education group toured Gaelic schools with a play called *Eachdraidh na Gàidhealtachd* and, in December, we toured the Gaelic pantomime *Marsaili agus a' Bhleideag Airgid*. Our new Gaelic medium pre-school initiative, Hùb-Hàb, developed new material in readiness for touring early in 2016-17.

The Gaelic Drama Summer School was held in Portree in July 2015 ending with a performance of *DNA*, a play by Dennis Kelly translated by Angus Macleod. Participants also produced a film for the Gaelic shorts competition, FilmG.

We supported 7 Cèilidh Trails in 2015. They toured during the summer, playing at 147 events, and then took part in several showcases and Blas events. We were especially happy to establish a new Cèilidh Trail in the Western Isles with additional support from Comhairle nan Eilean Siar. Additionally Fèis Rois supported a further 3 Cèilidh Trails playing at events across Scotland and beyond.

Following on from Mischa Macpherson's success in 2014, another former Fèis participant and Cèilidh Trail member, Brìghde Chaimbeul, lifted the BBC Radio 2 Young Folk Award early in 2016 and we offer her our hearty congratulations on a tremendous achievement.

**Report of the Trustees  
for the Year Ended 31 March 2016**

**ACHIEVEMENT AND PERFORMANCE**

**Performance against objectives**

The Blas Festival was again very successful in 2015. Set up for The Highland Council and run by Fèisean nan Gàidheal in partnership with the authority, Blas 2015 consisted of nearly 100 events and attracted an audience of over 12,000, including a full house for the finale celebration of Runrig's songs – *Òran* – with young Fèis musicians performing alongside Mànrán, Julie Fowles and Cathy Ann MacPhee.

Bòrd na Gàidhlig, HIE, Creative Scotland and Argyll & Bute Council supported Blas 2015 financially and we worked again with Live Music Now, Music in Hospitals and An Comunn Gàidhealach to bring some of the Blas artistes, and others, into care homes and hospitals. High Life Highland organised a comprehensive schools programme and our thanks go to Amy Atkinson for her considerable work on this important aspect of the festival.

The continued support in 2016 of our main Blas partner, The Highland Council, is most welcome following a shaky start to the year when funding for Blas had been earmarked by the authority for a reduction that would have meant the end of the festival in its current format. The proposal to cut funding was not accepted by elected members and I would like to thank them, and the Board of Blas Festival Ltd, which includes three members nominated by The Highland Council, who have supported the festival over many years.

Fèisean nan Gàidheal's 2015 AGM and Conference was held in Benbecula with a fine gathering of Fèis organisers and supporters. Our Guest Speaker was Rachael McCormack, then Director of Strengthening Communities at Highlands and Islands Enterprise who, along with colleagues, told us about the research carried out into the economic potential of Gaelic development, *Ar Stòras Gàidhlig*, and talked about the social and economic value of the work of the Fèisean and Fèisean nan Gàidheal.

We also heard about the future plans of Ceòlas from its chair, Mary MacInnes, who was involved in the establishment of Fèis Tir a' Mhurain. Finally, we heard about a forthcoming new resource from Fèisean nan Gàidheal, the wonderful *Fuaran* project, and were entertained by Ceitlin LR Smith, one of the singers who participated in that initiative.

In November, Fèisean nan Gàidheal was nominated for no fewer than four awards at the Daily Record Scottish Gaelic Awards sponsored by Bòrd na Gàidhlig. Shortlisted in the *Arts and Culture*, *Learner* and *Gaelic as an Economic Asset* categories, we won *Event of the Year* for the Blas Festival.

Fèisean nan Gàidheal held its annual Tutor Training weekend at Sabhal Mòr Ostaig in February with an entry-level course. A new course will be devised during 2016-17 capable of being delivered in English or Gaelic in various locations. We are also examining online options.

Training sessions were held for tutors involved in delivering Fèisgoil YMI activities in Highland Council schools. Fèis organisers benefitted from training available on demand to assist with various aspects of the considerable voluntary work involved in running the Fèisean. Fèisean nan Gàidheal staff undertook Gaelic language training as well as sessions in other aspects of their work to continuously improve their skills.

Towards the end of March our *Fuaran* Gaelic song project, supported by the Heritage Lottery Fund and started off by our former Training & Policy Officer, Iona Macdonald, was completed under the direction of Rachel Harris. An excellent resource is now available in CD form, with a detailed booklet, as well as online.

Fèisean nan Gàidheal staff continued to be involved with several key networks and undertook a range of advocacy work relating to our activities, more of which is detailed further on in the report.

**Fundraising activities**

Fèisean nan Gàidheal is extremely grateful to all the bodies which support its work. Although funding remains challenging, we have secured a £1.4m funding award from Creative Scotland for 2015-18 and a new contract from HIE worth up to £420k over the same period. Bòrd na Gàidhlig offered us a one-year contract during 2015-16 with slightly reduced funding and we continued to earn a significant proportion of our income through the delivery of contracts for third parties, including local authorities. Management fees from contract delivery are reinvested to ensure funding for Fèisean is protected as much as possible in these difficult times.

While the longer-term agreements gave the organisation a healthy financial starting point from which to begin delivering its 2015-20 Programme Plan, it continues to engage in fund-raising on a regular basis.

**Report of the Trustees  
for the Year Ended 31 March 2016**

**ACHIEVEMENT AND PERFORMANCE**

**Internal and external factors**

Internal factors affecting the achievement and performance of the organisation included changes in staffing with Vicky Maclean, our Argyll-based Development Officer, leaving to take up a post with the Scottish Government and Dougie Beck leaving to undertake teacher training. Rae MacEachern, who coordinated the delivery of our YMI contract with The Highland Council, retired in October 2015.

Eilidh Mackenzie was appointed as Fèisgoil Manager - a new post created in light of growing demand for the service and which subsumed the YMI role. This has paid dividends with new contract work having been secured, management fees from which are reinvested in supporting the Fèisean. Rowan Paterson, who was on a one-year ScotGrad graduate placement supported by HIE, took up the post left vacant by Vicky Maclean.

Due to funding constraints, staff worked across the services of the organisation rather than sticking rigidly to their job descriptions and an increased workload was delivered with a smaller cohort of staff.

Although there were no further funding cuts from local authorities during the year, early in 2015 The Highland Council considered reducing the funding for Blas. This caused loss of momentum in organising the 2016 festival and lack of certainty over the festival's future remains an issue.

Comhairle nan Eilean Siar agreed to pay charges for school lets internally, which mitigated some of the problems of rising costs experienced by local Fèisean in the area.

**FINANCIAL REVIEW**

**Financial position**

The 2015-16 outturn is satisfactory and the security of 3-year funding agreements with Creative Scotland and HIE has enabled Fèisean nan Gàidheal to deliver its programme successfully without the constant need to raise new funding for projects. That said, the Fèisean nan Gàidheal team continue to do that and Development Officers assist local Fèisean with fund-raising in their localities.

**Principal funding sources**

Fèisean nan Gàidheal received grant-aid from a wide variety of bodies in support of our work notably Creative Scotland, Highlands & Islands Enterprise, Bòrd na Gàidhlig, The Highland Council, Comhairle nan Eilean Siar, Argyll & Bute Council and the Heritage Lottery Fund.

**Reserves policy**

In 2013-14 Fèisean nan Gàidheal achieved a long-term aim of having 3 months operating costs in reserve at all times and we have increased our reserve this year. Management fees received for delivering contracts such as Blas, the Youth Music Initiative and Fèisgoil activities enable us to reinvest in the activities of local Fèisean.

**FUTURE PLANS**

Having established Fèisgoil, Fèisean nan Gàidheal will continue to build on its formal education work and offer solutions in delivering Gaelic language teaching as well as arts-related work, such as music and drama, primarily in Gaelic school and units.

Having bid successfully to Creative Scotland for 3-year Regular Funding and having secured funding from HIE, Fèisean nan Gàidheal has a healthy financial starting point from which to ensure delivery of its ambitious Programme Plan 2015-20. In order to deliver it fully, the organisation will engage continuously in fund-raising and earning additional income through the delivery of contracts for third party organisations.

During the year we have been discussing the possibility of establishing an online digital television channel – FèisTV – which will be the medium of streaming live events and offering online music lessons. We are hopeful of establishing this service in 2016-17. We also hope to continue our international work through our Irish/Scottish exchange *Guth na nGael* and through collaboration with Celtic Colours. We will also be continuing the *Fuaran* project with additional singers.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Report of the Trustees  
for the Year Ended 31 March 2016**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

No new trustees were appointed during the year as those on the Board are entitled to serve a term of three years from their election in October 2013. When trustees are recruited this is done so through an open election process with potential trustees nominated by their local Fèis, and then elected by the membership.

**Organisational structure**

Fèisean nan Gàidheal is governed by a Board of Trustees of up to 10 Fèis representatives elected by the membership, along with observers from the three main funding bodies that support the organisation. The Board met 4 times during the year. All Board papers are published routinely on the organisation's website, as is its Annual Report and Financial Statements.

**Induction and training of new trustees**

Although not relevant in this year, when trustees join the board they undergo an induction session which includes a presentation outlining the aims and objectives of the organisation, the work in which it is involved and sources of funding as well as the responsibilities of trustees, and their responsibilities as directors of a company limited by guarantee.

**Wider network**

Fèisean nan Gàidheal continues to work closely with organisations and projects to promote the Gaelic language, culture and the traditional arts. We regularly engage with our funding bodies and throughout 2015-16 staff attended various conferences, seminars and information sessions organised by them.

Fèisean nan Gàidheal staff were actively involved in a range of advocacy and promotional work collaborating with a number of networks and organisations such as the Traditional Music Forum, Creative Scotland's Traditional Arts Advisory Group, the Highland Youth Music Forum, the Gaelic Drama Network, Hands Up for Trad and the Music Education Partnership Group. Fèisean nan Gàidheal took part on the conference on Gaelic Education organised in June 2015 by Education Scotland. We participated in a Social Enterprise Summit in Inverness, organised by HIE, which was attended by over 200 people from across the world. We were pleased to give delegates an insight to our work and the Fèis Chataibh Ceilidh Trail provided them with a taste of traditional music and Gaelic song.

We continued our involvement the Highland Youth Arts Hub which has achieved considerable success since it was formed in 2014. The Hub is a consortium of 12 Highland-based arts organisations and has been managed very successfully, under the guidance of Fèis Rois, by Hub Manager Stacey Toner. The Hub has now worked with 4,000 young people across the Highlands engaging them in around 20,000 hours of activity across the arts and the 2015 Blas Festival was happy to host an event organised by the Hun at the IronWorks in Inverness.

Fèisean nan Gàidheal had a stand at the Trade Exhibition in Oban during the Royal National Mòd in October 2015, at a number of careers events during the year and at the Showcase Scotland event in Glasgow at Celtic Connections.

Fèisean nan Gàidheal submitted written evidence to the Scottish Parliament on amendments to strengthen the Education (Scotland) Bill and submitted a paper to the BBC Trust during its consultation regarding the future of BBC Alba and BBC Radio nan Gàidheal. We also submitted comments of HIE's Gaelic Language Plan.

**Report of the Trustees  
for the Year Ended 31 March 2016**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

The trustees are members of local Fèisean which receive grants from the charity from time to time. The sums approved for each year were as follows:

<u>Name</u>	<u>Status</u>	<u>Fèis</u>	<u>2016</u>	<u>2015</u>
Deirdre Beck	Trustee	Fèis Lochabair	£14,023	£13,210
Kirsteen Graham	Trustee	Fèis an Earraich	£24,774	£20,624
Elizabeth Bain	Trustee	Fèis Cheann Loch Goibhle	£4,419	£4,342
Seumas Campbell	Trustee	Fèis Fhoirt	£19,750	£15,050
Bob MacKinnon	Trustee	Fèis Dhùn Bhreatainn an Iar	£606	£600
Duncan MacQuarrie	Trustee	Fèis Rois Ltd	£0	£39,160
Peigi MacIannan	Trustee	Fèis Eilean an Fhraoich	£24,295	£8,065
Uisdean Robertson	Trustee	Fèis Tìr an Eòrna	£11,299	£10,175
Elaine Margaret Spence	Trustee	Fèis Lannraig a Tuath	£1,915	£1,665

It should be noted that the grants scheme operated allocates funding on the basis of a formula under powers delegated to the Chief Executive. Board members do not, therefore, discuss the level of grant aid for individual Fèisean although they approve the overall sums involved annually.

**Risk management**

The trustees acknowledge their duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. This is managed by the Executive Group which takes a very close interest in the financial aspects of the running of Fèisean nan Gàidheal.

A risk register is maintained by Fèisean nan Gàidheal, managed by the staff and monitored annually by the Executive Group with a report to the full Board. In addition risk assessments are carried out for each of the organisation's offices, as well as for events run by Fèisean nan Gàidheal.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC130071 (Scotland)

**Registered Charity number**

SC002040

**Registered office**

Meall House  
Portree  
Isle of Skye  
IV51 9BZ

**Trustees**

Duncan MacQuarrie  
Elaine Margaret Spence  
Uisdean Robertson  
Peigi MacIannan  
Robert Allan Mackinnon  
Kirsteen Anne Graham  
Elizabeth Blyth Bain  
Seumas Campbell  
Deirdre Ann Beck

**Company Secretary**

Uisdean Robertson

**Report of the Trustees  
for the Year Ended 31 March 2016**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Mann Judd Gordon Ltd  
Registered Auditors &  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

**Chief Executive**

Arthur Cormack

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Fèisean nan Gàidheal for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

**AUDITORS**

The auditors, Mann Judd Gordon Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 September 2016 and signed on its behalf by:



Duncan MacQuarrie - Trustee

## **Report of the Independent Auditors to the Trustees and Members of FÈISEAN NAN GÀIDHEAL**

We have audited the financial statements of Fèisean nan Gàidheal for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective January 2015) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's 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. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state in an auditors' 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 charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 21 to the financial statements

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Report of the Independent Auditors to the Trustees and Members of  
FÈISEAN NAN GÀIDHEAL**

**Matters on which we are required to report by exception**

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

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



A Cumming (Senior Statutory Auditor)  
for and on behalf of Mann Judd Gordon Ltd  
Registered Auditors &  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

23 September 2016

**Note:**

The maintenance and integrity of the Fèisean nan Gàidheal website is the responsibility of the trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

Statement of Financial Activities  
for the Year Ended 31 March 2016

	Notes	Unrestricted fund £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Core activities	4	672,502	35,000	707,502	656,092
Training		9,672	-	9,672	8,345
ICT Project		-	-	-	30,079
Blas Festival		206,359	-	206,359	271,653
Fèisgoil		288,101	-	288,101	312,650
Gaelic residential		26,927	-	26,927	31,241
Archiving		-	31,085	31,085	-
Other trading activities	2	99,079	-	99,079	115,066
Investment income	3	299	1	300	383
<b>Total</b>		<b>1,302,939</b>	<b>66,086</b>	<b>1,369,025</b>	<b>1,425,509</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	7,945	-	7,945	2,629
<b>Charitable activities</b>					
Core activities	6	749,959	40,640	790,599	812,768
Training		8,894	-	8,894	10,557
ICT Project		-	-	-	7,520
Blas Festival		202,102	-	202,102	270,492
Fèisgoil		280,078	-	280,078	324,888
Gaelic residential		26,702	-	26,702	26,220
Archiving		-	38,762	38,762	7,617
<b>Total</b>		<b>1,275,680</b>	<b>79,402</b>	<b>1,355,082</b>	<b>1,462,691</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>27,259</b>	<b>(13,316)</b>	<b>13,943</b>	<b>(37,182)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>132,247</b>	<b>30,235</b>	<b>162,482</b>	<b>199,664</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>159,506</b>	<b>16,919</b>	<b>176,425</b>	<b>162,482</b>

The notes form part of these financial statements

**FÈISEAN NAN GÀIDHEAL**

**Balance Sheet  
At 31 March 2016**

	Notes	Unrestricted fund £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	496	16,919	17,415	23,221
<b>CURRENT ASSETS</b>					
Debtors	16	42,757	-	42,757	52,748
Cash at bank		<u>139,244</u>	<u>-</u>	<u>139,244</u>	<u>123,369</u>
		182,001	-	182,001	176,117
<b>CREDITORS</b>					
Amounts falling due within one year	17	(22,991)	-	(22,991)	(36,856)
		<u>159,010</u>	<u>-</u>	<u>159,010</u>	<u>139,261</u>
<b>NET CURRENT ASSETS</b>					
		159,506	16,919	176,425	162,482
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>159,506</u>	<u>16,919</u>	<u>176,425</u>	<u>162,482</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	19				
Unrestricted funds				159,506	132,247
Restricted funds				<u>16,919</u>	<u>30,235</u>
<b>TOTAL FUNDS</b>				<u>176,425</u>	<u>162,482</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 23 September 2016 and were signed on its behalf by:

*Uisdean Robertson*

Uisdean Robertson - Trustee

**Notes to the Financial Statements  
for the Year Ended 31 March 2016**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The consolidated accounts incorporate the accounts of the parent charitable company, Fèisean nan Gàidheal and its wholly-owned subsidiary, Blas Festival Ltd. All inter-company transactions and year-end balances are removed on consolidation.

Individual accounts are prepared for both Fèisean nan Gàidheal and Blas Festival Ltd. These are filed at the Registrar of Companies. Both the consolidated accounts and the individual accounts for Fèisean nan Gàidheal are filed at Office of the Scottish Charity Regulator in order to comply with Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Turnover for Blas Festival Ltd represents box office income, excluding VAT, together with grant income received in support of the annual Blas Festival, which is accounted for as it falls due.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Fèisean nan Gàidheal is not registered for VAT. Blas Festival Ltd is registered for VAT and costs incurred by the company are therefore stated net of VAT, where appropriate. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

It is the policy of the charity not to capitalise expenditure unless the cost incurred is over £1,000.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

2. OTHER TRADING ACTIVITIES

	31.3.16	31.3.15
	£	£
Sale of publications	822	1,182
Instrument bank revenue	4,757	4,754
Management charges	93,500	109,130
	<u>99,079</u>	<u>115,066</u>

3. INVESTMENT INCOME

	31.3.16	31.3.15
	£	£
Deposit account interest	<u>300</u>	<u>383</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Core activities	Training	Blas Festival	Fèisgoil
	£	£	£	£
Grants	682,128	8,000	167,869	55,625
Training registration fees	225	1,672	-	-
Performance fees	-	-	-	-
Box office/concerts	-	-	37,455	-
Other income	2,941	-	1,035	-
Cèilidh Trails - other income	3,885	-	-	-
Drama festivals	4,400	-	-	-
Membership fees	6,005	-	-	-
Sponsorships	1,515	-	-	-
Wages reimbursed by Fèisean	6,403	-	-	-
Fèisgoil income	-	-	-	232,476
Gaelic Development Income	-	-	-	-
	<u>707,502</u>	<u>9,672</u>	<u>206,359</u>	<u>288,101</u>

	Gaelic residential	Archiving	Total activities	Total activities
	£	£	£	£
Grants	22,500	31,085	967,207	1,166,626
Training registration fees	-	-	1,897	845
Performance fees	4,427	-	4,427	1,668
Box office / concerts	-	-	37,455	41,211
Other income	-	-	3,976	4,249
Cèilidh Trails - other income	-	-	3,885	17,991
Drama festivals	-	-	4,400	2,255
Membership fees	-	-	6,005	5,470
Sponsorships	-	-	1,515	3,500
Wages reimbursed by Fèisean	-	-	6,403	32,882
Fèisgoil income	-	-	232,476	31,145
Gaelic Development Income	-	-	-	2,218
	<u>26,927</u>	<u>31,085</u>	<u>1,269,646</u>	<u>1,310,060</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	31.3.16	31.3.15
	£	£
Creative Scotland	501,666	448,065
Highland Council	126,560	336,076
Comhairle nan Eilean Siar	19,040	12,800
Argyll & Bute Council	32,000	31,600
Highland & Islands Enterprise	141,941	154,839
Bòrd na Gàidhlig	130,000	136,273
Comunn na Gàidhlig	-	1,125
Scottish Natural Heritage	-	25,000
Perth & Kinross Council	-	1,848
Heritage Lottery Fund	16,000	-
EventScotland	-	19,000
	<u>967,207</u>	<u>1,166,626</u>

5. RAISING FUNDS

Other trading activities

	31.3.16	31.3.15
	£	£
Instrument bank costs	<u>7,945</u>	<u>2,629</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Core activities	226,415	300,869	263,315	790,599
Training	8,662	-	232	8,894
Blas Festival	201,452	-	650	202,102
Fèisgoil	278,608	-	1,470	280,078
Gaelic residential	26,702	-	-	26,702
Archiving	37,062	-	1,700	38,762
	<u>778,901</u>	<u>300,869</u>	<u>267,367</u>	<u>1,347,137</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.16	31.3.15
	£	£
Staff costs	193,014	215,505
Development officers/tutors	111,686	124,674
Travel expenses etc	24,907	34,758
Child protection costs	7,894	11,182
Training	6,922	7,501
Materials	5,402	8,295
Showcase concerts	-	18,643
Fèisgoil tutor costs	11,951	18,607
Archiving project	33,062	5,617
Sgoil Shamhraidh	13,063	14,801
Cèilidh Trails	13,545	58,091
Tasgadh Fund	-	2,440
Meanbh-Chuileag/Pantomime	33,028	18,377
Tachartasan Còmhnaidh	9,397	7,059
Festival costs	-	400
Celtic Neighbours	-	1,125
Project management	31,287	24,880
Meanbh-Fhèis	1,082	4,500
Management charges	93,500	109,130
Inter Fèis activities	2,515	-
Cultural Youth Exchanges	194	-
Blas - Artistes costs	70,180	74,430
Blas - Travel and support	23,958	28,979
Blas - PA and lighting	18,895	27,005
Blas - Venue hire	561	4,957
Blas - Promotion	31,821	32,075
Blas - Project manager	31,137	40,660
Blas - Artistic director	9,900	48
Blas - Commissions	-	13,000
Blas - Cuairt nam Bàrd	-	27,180
	<u>778,901</u>	<u>933,919</u>

8. GRANTS PAYABLE

	31.3.16	31.3.15
	£	£
Core activities	<u>300,869</u>	<u>220,548</u>

The total grants paid to institutions during the year were as follows:

	31.3.16	31.3.15
	£	£
Grants to Fèisean	212,649	220,548
Tasgadh Fund	31,830	-
Cèilidh Trails	<u>56,390</u>	<u>-</u>
	<u>300,869</u>	<u>220,548</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**9. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Core activities	238,534	62	24,719	263,315
Training	232	-	-	232
Blas Festival	650	-	-	650
Fèisgoil	1,470	-	-	1,470
Archiving	<u>1,700</u>	<u>-</u>	<u>-</u>	<u>1,700</u>
	<u>242,586</u>	<u>62</u>	<u>24,719</u>	<u>267,367</u>

**10. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.16	31.3.15
	£	£
Auditors' remuneration	4,665	4,618
Depreciation - owned assets	5,806	8,017
Deficit on disposal of fixed asset	<u>-</u>	<u>1,198</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2016 nor for the year ended 31 March 2015.

**12. STAFF COSTS**

	31.3.16	31.3.15
	£	£
Wages and salaries	302,322	358,281
Social security costs	26,798	28,525
Other pension costs	<u>10,755</u>	<u>10,679</u>
	<u>339,875</u>	<u>397,485</u>

The average monthly number of employees during the year was as follows:

	31.3.16	31.3.15
Charitable activities	9	10
Support costs	<u>3</u>	<u>4</u>
	<u>12</u>	<u>14</u>

During the year no employees received emoluments in excess of £60,000 (2015 - none).

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Core activities	656,092	-	656,092
Training	8,345	-	8,345
ICT Project	-	30,079	30,079
Blas Festival	271,653	-	271,653
Fèisgoil	312,650	-	312,650
Gaelic residential	31,241	-	31,241
Other trading activities	115,066	-	115,066
Investment income	383	-	383
<b>Total</b>	<b>1,395,430</b>	<b>30,079</b>	<b>1,425,509</b>
<b>EXPENDITURE ON</b>			
Raising funds	2,629	-	2,629
<b>Charitable activities</b>			
Core activities	812,768	-	812,768
Training	10,557	-	10,557
ICT Project	-	7,520	7,520
Blas Festival	270,492	-	270,492
Fèisgoil	324,888	-	324,888
Gaelic residential	26,220	-	26,220
Archiving	-	7,617	7,617
<b>Total</b>	<b>1,447,554</b>	<b>15,137</b>	<b>1,462,691</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(52,124)</b>	<b>14,942</b>	<b>(37,182)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>184,371</b>	<b>15,293</b>	<b>199,664</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>132,247</b>	<b>30,235</b>	<b>162,482</b>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016**

**14. SUBSIDIARY COMPANY**

Fèisean nan Gàidheal owns 100% of the issued share capital of Blas Festival Ltd, a company registered in Scotland. This company was incorporated to operate an annual arts festival of the same name.

Audited accounts have been filed with the Registrar of Companies and have been consolidated with those of Fèisean nan Gàidheal in the group accounts presented here.

A summary of the trading results, as extracted from the audited accounts, for the years to 31 March 2016 and 2015 are shown below.

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Turnover	206,359	271,653
Cost of sales	<u>186,452</u>	<u>248,334</u>
Gross profit	19,907	23,319
Administrative expenses	16,710	23,210
Donation to Fèisean nan Gàidheal	<u>2,748</u>	<u>1,002</u>
Profit/(loss) for year	449	(893)
Interest receivable/(payable) for year	<u>-</u>	<u>-</u>
Taxation	449	(893)
	<u>-</u>	<u>-</u>
Profit/(loss) after taxation	<u>449</u>	<u>(893)</u>
Net (liabilities)/assets at 31 March	<u>(2,042)</u>	<u>(2,491)</u>

**15. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2015 and 31 March 2016	<u>32,870</u>
<b>DEPRECIATION</b>	
At 1 April 2015	9,649
Charge for year	<u>5,806</u>
At 31 March 2016	<u>15,455</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>17,415</u>
At 31 March 2015	<u>23,221</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16	31.3.15
	£	£
VAT	1,947	2,823
Grants receivable	<u>40,810</u>	<u>49,925</u>
	<u>42,757</u>	<u>52,748</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16	31.3.15
	£	£
Bank loans and overdrafts	-	15,265
Social security and other taxes	7,561	8,702
Accrued expenses	<u>15,430</u>	<u>12,889</u>
	<u>22,991</u>	<u>36,856</u>

18. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	31.3.16	31.3.15
	£	£
Expiring:		
Within one year	3,929	3,929
Between one and five years	<u>10,806</u>	<u>14,735</u>
	<u>14,735</u>	<u>18,664</u>

19. MOVEMENT IN FUNDS

	At 1.4.15	Net movement in funds	At 31.3.16
	£	£	£
<b>Unrestricted funds</b>			
General fund	132,247	27,259	159,506
<b>Restricted funds</b>			
Heritage project	7,676	(7,676)	-
Information and Communication Technologies project	<u>22,559</u>	<u>(5,640)</u>	<u>16,919</u>
	30,235	(13,316)	16,919
	<u>162,482</u>	<u>13,943</u>	<u>176,425</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2016

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,302,939	(1,275,680)	27,259
<b>Restricted funds</b>			
Heritage project	31,086	(38,762)	(7,676)
Information and Communication Technologies project	-	(5,640)	(5,640)
Tasgadh Fund	<u>35,000</u>	<u>(35,000)</u>	<u>-</u>
	66,086	(79,402)	(13,316)
	<u>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u><u>1,369,025</u></u>	<u><u>(1,355,082)</u></u>	<u><u>13,943</u></u>

**20. RELATED PARTY DISCLOSURES**

During the year Blas Festival Ltd paid management and administration charges to Fèisean nan Gàidheal of £15,000 (2015 - £20,000).

At the year end a gift aid donation of £2,748 (2015 - £1,002) is due by Blas Festival Ltd to Fèisean nan Gàidheal.

At the year end date Blas Festival Ltd owed Fèisean nan Gàidheal £4,971 (2015 - £17,755). There are no repayment terms in place and interest is not charged on the balance.

**21. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**22. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2016**

	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Other trading activities</b>				
Sale of publications	822	-	822	1,182
Instrument bank revenue	4,757	-	4,757	4,754
Management charges	93,500	-	93,500	109,130
	99,079	-	99,079	115,066
<b>Investment income</b>				
Deposit account interest	299	1	300	383
<b>Charitable activities</b>				
Grants	901,122	66,085	967,207	1,166,626
Training registration fees	1,897	-	1,897	845
Performance fees	4,427	-	4,427	1,668
Box office/concerts	37,455	-	37,455	41,211
Other income	3,976	-	3,976	4,249
Cèilidh Trails - other income	3,885	-	3,885	17,991
Drama festivals	4,400	-	4,400	2,255
Gaelic Development Income	-	-	-	2,218
Fèisgoil income	232,476	-	232,476	31,145
Membership fees	6,005	-	6,005	5,470
Sponsorships	1,515	-	1,515	3,500
Wages reimbursed by Fèisean	6,403	-	6,403	32,882
	1,203,561	66,085	1,269,646	1,310,060
<b>Total incoming resources</b>	1,302,939	66,086	1,369,025	1,425,509
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Instrument bank costs	7,945	-	7,945	2,629
<b>Charitable activities</b>				
Wages	189,014	4,000	193,014	215,505
Development officers/tutors	111,686	-	111,686	124,674
Travel expenses etc	24,907	-	24,907	34,758
Child protection costs	7,894	-	7,894	11,182
Training	6,922	-	6,922	7,501
Materials	5,402	-	5,402	8,295
Showcase concerts	-	-	-	18,643
Fèisgoil tutor costs	11,951	-	11,951	18,607
Archiving project	-	33,062	33,062	5,617
Sgoil Shamhraidh	13,063	-	13,063	14,801
Cèilidh Trails	13,545	-	13,545	58,091
Tasgadh Fund	-	-	-	2,440
Carried forward	384,384	37,062	421,446	520,114

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2016

	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>Charitable activities</b>				
Brought forward	384,384	37,062	421,446	520,114
Meanbh-Chuileag/Pantomime	33,028	-	33,028	18,377
Tachartasan Còmhnaidh	9,397	-	9,397	7,059
Festival costs	-	-	-	400
Celtic Neighbours	-	-	-	1,125
Project management	31,287	-	31,287	24,880
Meanbh-Fhèis	1,082	-	1,082	4,500
Management charges	90,000	3,500	93,500	109,130
Inter Fèis activities	2,515	-	2,515	-
Cultural Youth	194	-	194	-
Blas - Artistes costs	70,180	-	70,180	74,430
Blas - Travel and support	23,958	-	23,958	28,979
Blas - PA and lighting	18,895	-	18,895	27,005
Blas - Venue hire	561	-	561	4,957
Blas - Promotion	31,821	-	31,821	32,075
Blas - Project manager	31,137	-	31,137	40,660
Blas - Artistic director	9,900	-	9,900	48
Blas - Commissions	-	-	-	13,000
Blas - Cuairt nam Bàrd	-	-	-	27,180
Grants to institutions	269,369	31,500	300,869	220,548
	1,007,708	72,062	1,079,770	1,154,467
<b>Support costs</b>				
<b>Management</b>				
Wages	109,308	-	109,308	142,776
Social security	26,798	-	26,798	28,525
Pensions	10,755	-	10,755	10,679
Office rent	23,625	-	23,625	22,978
Insurance	6,777	-	6,777	6,371
Light and heat	4,537	-	4,537	3,618
Telephone	14,587	-	15,807	9,194
Printing, postage & stationery	8,416	1,700	10,116	15,710
Advertising	250	-	250	-
Sundries	2,495	-	2,495	1,617
Website	520	-	520	934
Staff travel and expenses	22,108	-	22,108	27,630
Capital costs	4,904	-	4,904	2,188
Depreciation of tangible and heritage assets	166	5,640	5,806	8,017
Loss on sale of tangible fixed assets	-	-	-	1,198
	235,246	7,340	242,586	281,435
<b>Finance</b>				
Bank charges	62	-	62	154
<b>Governance costs</b>				
Auditors' remuneration	4,665	-	4,665	4,618
Auditors' remuneration for non audit work	2,575	-	2,575	2,783
Legal fees	4,419	-	4,419	2,338
Committee expenses	2,999	-	2,999	5,242
Carried forward	14,658	-	14,658	14,981

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2016**

	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
<b>Governance costs</b>				
Brought forward	14,658	-	14,658	14,981
Annual conference	<u>10,061</u>	<u>-</u>	<u>10,061</u>	<u>9,025</u>
	<u>24,719</u>	<u>-</u>	<u>24,719</u>	<u>24,006</u>
<b>Total resources expended</b>	1,275,680	79,402	1,355,082	1,462,691
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Net income/(expenditure)</b>	<u>27,259</u>	<u>(13,316)</u>	<u>13,943</u>	<u>(37,182)</u>