

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014
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 2014**

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**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

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 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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 MacIennan

Robert Allan Mackinnon - appointed 28.2.14

Kirsteen Anne Graham - appointed 28.2.14

Elizabeth Blyth Bain - appointed 28.2.14

Seumas Campbell - appointed 28.2.14

Deirdre Anne Beck - appointed 28.2.14

Catriona MacIntyre - resigned 28.2.14

Fiona Mairi Johaston - resigned 28.2.14

Margaret Cameron - resigned 28.2.14

Janet Maciver Macdonald - resigned 28.2.14

Bernard Bell - resigned 28.2.14

Company Secretary

Uisdean Robertson

Auditors

Mann Judd Gordon Ltd

Registered Auditors &

Chartered Accountants

26 Lewis Street

Stornoway

Isle of Lewis

HS1 2JF

Chief Executive

Arthur Cormack

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.

Recruitment and appointment of new trustees

An election was initiated in October 2013 and five new trustees were recruited through an open election process and formally appointed to the Board in February 2014. Trustees were nominated by their local Fèis, and then elected by the membership resulting in the Board of Trustees having a range of people from around the country, reflecting the geographical spread of the organisation's members.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees joining the board undertook an induction session which included a presentation outlining the aims and objectives of the organisation, the work in which it is involved and sources of funding. It also outlined the responsibilities of trustees, and their responsibilities as directors of a company limited by guarantee.

All trustees were provided with copies of the induction presentation along with key documents such as the company's Memorandum & Articles of Association, Policies, Staff Handbook, current Development Plan, all past Annual Reports and Board Papers. A range of briefing documents from the Voluntary Arts Network that cover a wide range of subjects relevant to the work of the organisation and the role of the trustees more generally was also provided.

Organisational structure

Fèisean nan Gàidheal is governed by a Board of Trustees made up 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.

Wider network

Fèisean nan Gàidheal's staff continued to be involved with key networks such as the Traditional Music Forum, Creative Scotland's Traditional Arts Advisory Group, Voluntary Arts Scotland's Umbrella Body Forum, Bòrd na Gàidhlig's Forum of Gaelic Organisations, the Highland Youth Music Forum, Arts & Business, the Skye & Lochalsh Talent Development Initiative Steering Group, the Gaelic Arts Forum and the Gaelic Drama Network.

Fèisean nan Gàidheal is one of 12 Highland-based arts organisations that towards the end of 2013-14, led by Fèis Rois, bid successfully for £400k from Creative Scotland to establish a Highland Youth Arts Hub.

Related parties

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

<u>Name</u>	<u>Status</u>	<u>Fèisean</u>	<u>2014</u>	<u>2013</u>
Deirdre Beck	Trustee	Fèis Lochabair	£20,885	£24,512
Kirsteen Graham	Trustee	Fèis an Earraich	£21,857	£32,455
Elizabeth Bain	Trustee	Fèis Ceann Loch Goibhle	£4,631	£3,831
Seumas Campbell	Trustee	Fèis Fhoirt	£13,971	£14,553
Bob MacKinnon	Trustee	Fèis Dhùn Bhreatainn an Iar	£1,411	£1,932
Duncan MacQuarrie	Trustee	Fèis Rois Ltd	£41,613	£52,287
Peigi MacIannan	Trustee	Fèis Eilean an Fhraoich	£9,322	£8,665
Uisdean Robertson	Trustee	Fèis Tir an Eorna	£5,097	£4,860
Elaine Margaret Spence	Trustee	Fèis Lanraig a Tuath	£1,542	£1,023

It should be noted that the grants scheme operated allocates funding on the basis of a formula and Board members, therefore, do not discuss the level of grant aid although they approve the 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.

A risk register is maintained by Fèisean nan Gàidheal, managed by the staff and monitored annually by the 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 on an ongoing basis.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of Fèisean nan Gàidheal is to make the Gaelic Arts, Language and Culture more accessible and more widely appreciated through the promotion, support and development of local, community-based tuition Fèisean.

The objectives are to:

- 1.1 Provide support for the development of individual Fèisean and the Fèis movement as a whole
- 1.2 Develop the tuition at individual Fèisean
- 1.3 Develop Fèisean nan Gàidheal as a service-providing organisation
- 1.4 Promote excellence within the Fèis movement
- 1.5 Create closer links between Fèisean, other organisations and other countries

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

ACHIEVEMENT AND PERFORMANCE

Performance against objectives

Our performance against objectives, agreed with those who fund our activities as well as organisations for which we deliver services, is reported on in detail each quarter to the Board of Trustees and all the information is published on our website along with all Board papers.

We have an established programme agreed with Creative Scotland, HIE and Bòrd na Gàidhlig and this has been delivered successfully during 2013-14. We have also delivered contracts on behalf of several local authorities and we value the relationship we have with them.

Supporting the Fèisean has remained the main focus of Fèisean nan Gàidheal's work including the provision of funding, insurance, musical instruments and year-round support from our staff.

Fèisean nan Gàidheal's work reached around 43,000 people during 2013-14. 42 Fèisean engaged 5,632 young people in their activities. We were pleased to support a group in Dumfries and Galloway that ran pilot Fèis activities and the continuation of a teenage Fèis in Lochaber.

3,838 pupils received regular traditional music tuition, through local Fèisean, as part of the Youth Music Initiative in Highland and Renfrewshire schools. 772 participated in the Gaelic language Fèisgoil pilots in Caithness and Lochaber. 1,055 youngsters in Fèisean and schools took part in drama activities organised by Fèisean nan Gàidheal. 15,248 people attended the Blas Festival in September 2013, which is an annual event run by Fèisean nan Gàidheal in partnership with The Highland Council. Our Fèis Cèilidh Trail groups played to an audience of 15,726 during the summer months of 2013 at over 200 events. Fèisean nan Gàidheal pledged grants of £270k to local Fèis activities.

In April 2013 we had our second *5 Latha* event, held in Carloway in Lewis where 17 participants from different parts of the country engaged in musical and community activities through the medium of Gaelic. This has grown to be a very successful event with high demand for places.

A successful drama Fèis was held in May 2013 involving Lochaber and Argyll schools, with a performance day at Oban's Corran Halls.

Creative Scotland continued to fund our Cèilidh Trails and in 2013 we supported 7 groups that toured during the summer and then took part in several local and national showcases and Blas events. Fèis Fhoirt hosted a special event at Loch Lomond Shores in collaboration with the Loch Lomond and Trossachs National Park. The Fèis Fhoirt and Fèis Lochabair Cèilidh Trails appeared alongside Karen Matheson and her band at this concert. A group from Fèis Rois took place in a Burns Concert in Glasgow's Hydro at the 2014 Celtic Connections, which was broadcast live on BBC1.

Although the number of participants was reduced, a very successful Gaelic Drama Summer School was held in July 2013. This included a performance evening in the middle weekend involving two performances by adult Gaelic drama groups. The drama pieces performed at the Sgoil Shamhraidh, written by the young people involved, are available to view on our YouTube channel. The participants also produced a film for the Gaelic shorts competition, FilmG.

Various other community and schools-based drama initiatives took place in collaboration with Sabhal Mòr Ostaig and Eden Court through the Gaelic Drama Network established by Bòrd na Gàidhlig. Our Meanbh-Chuileag theatre-in-education groups toured Gaelic schools with a play for the Year of Natural Scotland - *Seonaidh a' Mhonaidh* - based on the life and work of the Scottish environmentalist, John Muir.

The 2013 Blas Festival consisted of over 200 events with several programmes featuring aspects of the festival broadcast on BBC ALBA. The 2013 Blas commission was *Boraraig* by Calum MacCrimmon and this went on to be reprised at Celtic Connections in January 2014. In addition to the Blas commission, we worked with the National Theatre of Scotland to bring Fiona J Mackenzie's *Eun Beag Chanaidh* to Highland audiences. Based around the work of folklorist Margaret Fay Shaw, the tour included a performance in Canna, where Margaret lived and worked with her husband John Lorne Campbell for many years.

We worked with Live Music Now and Music in Hospitals to bring some of the Blas artistes into care homes and hospitals. We staged a concert featuring Mánran at Porterfield Prison in Inverness and High Life Highland organised a comprehensive schools programme.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

ACHIEVEMENT AND PERFORMANCE

Performance against objectives

Fèisean nan Gàidheal's 2013 AGM was held at Bun-sgoil Taobh na Pàirce, the newly-established Gaelic school in Edinburgh with Fiona Hyslop MSP, Cabinet Secretary for Culture and External Affairs, the special guest at our conference. In her speech she said: "As Cabinet Secretary for Culture and External Affairs I have learned first-hand over the years of the importance and impact of Fèisean nan Gàidheal's work for traditional Gaelic arts throughout Scotland. Without doubt, Fèisean nan Gàidheal is at the forefront of Gaelic arts development and your continued success year, after year, after year is truly remarkable."

Creative Scotland's newly appointed Chief Executive, Janet Archer, also spoke at our conference and we are grateful for the regular foundation funding provided by her organisation.

Fèisean nan Gàidheal further developed its Fèisgoil service and continued its teaching of traditional music in all Highland Council schools. We were contracted by Renfrewshire Council to deliver YMI tuition in some Paisley schools. We also delivered a 10-week Gaelic language pilot project for The Highland Council in primary schools in Caithness & Sutherland and Lochaber. We secured a contract to deliver Gaelic awareness-raising sessions for the National Collections - the National Museum of Scotland, National Galleries and the National Libraries. Our team also assisted schools with preparation for the FilmG competition.

In December 2013, Meanbh-Chuileag toured Gaelic medium schools and departments with the very entertaining pantomime *Seasaidh agus Sgeul nan Sàilean Seunta*.

Fèisean nan Gàidheal held its annual Tutor Training weekend at Sabhal Mòr Ostaig in February with courses now at three levels. Additionally, a training session was held for tutors involved in delivering YMI activities in Highland Council schools. Several Fèisean benefitted from training available to organisers on demand to assist with various aspects of the considerable voluntary work involved in running the Fèisean.

We continued to support the work of the various Iomairtean Gàidhlig with 1,782 hours of Fèisean nan Gàidheal staff time contributed to initiatives during the year.

During the year we welcomed the publication of Creative Scotland's Youth Arts Strategy, *Time to Shine*, and its endorsement of the importance of the Fèis movement to Scotland's youth arts: "The traditional arts sector and in particular the Fèisean movement spearheaded by Fèisean nan Gàidheal is looked at with envy from many other parts of the globe. There is much that Scotland's young people's arts sector can learn from it in terms of how it is networked, how it reaches out beyond its perceived usual participants, how it identifies and supports talent and how it supports the continued up-skilling of its workforce."

Fundraising activities

During the year Fèisean nan Gàidheal had agreements with Creative Scotland, The Highland Council, Bòrd na Gàidhlig, Highlands & Islands Enterprise, Comhairle nan Eilean Siar and Argyll & Bute Council. We are also grateful for the support of a wide range of other funders for specific projects.

Fund-raising activities involved staff in raising money for a wide range of projects both towards the work of Fèisean nan Gàidheal, and also on behalf of local Fèisean. 58% of our turnover in 2013-14 was trading/earned income which came from a variety of sources including membership fees, sales of books, revenue raised as the result of hiring musical instruments and, most notably, through the provision of services to external organisations, including our new Fèisgoil service.

The Scottish Government granted funding for some Fèisgoil pilot projects and we delivered contract for The Highland Council and the National Collections during the year.

We were grateful for the continued support of our main Blas partner, The Highland Council, as well as support from Bòrd na Gàidhlig and Creative Scotland. We also benefitted from funding for the Year of Natural Scotland.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Internal factors affecting the achievement and performance of the organisation included an increased workload with a smaller cohort of staff. Due to funding constraints, staff are working across the services of the organisation rather than sticking rigidly to their job descriptions. During the year, two members of staff were on maternity leave and this necessitated the employment of staff on temporary contracts.

During the year we received news of further funding cuts from The Highland Council and Comhairle nan Eilean Siar and the introduction of charges for school lets that caused some problems in both those areas.

FINANCIAL REVIEW

Reserves policy

During 2013-14, Fèisean nan Gàidheal made strenuous efforts to contain costs and to work collaboratively to ensure its reserves remained at a healthy level at 31 March 2014. We have achieved our aim of having 3 months operating costs in reserve at all times. The reserves, with the exception of the Heritage Project fund, are all unrestricted, and shown at the foot of the Statement of Financial Activities.

Principal funding sources

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

FUTURE DEVELOPMENTS

Having established Fèisgoil, we will build on our formal education work and offer solutions in delivering Gaelic language teaching as well as arts-related work like music and drama, for Gaelic school and units primarily.

During 2014-15 we will, along with all arts organisations in Scotland, be able to bid to Creative Scotland for 3-year Regular Funding. This will necessitate the production of a new Programme Plan for Fèisean nan Gàidheal and this will be the principal document through which we will make the case for future funding.

Our current funding agreement with HIE enters its third, and final, year in 2014-15 and we will enter into negotiations to try and secure further funding from 2015 onwards.

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.

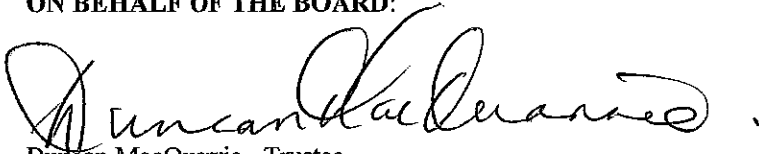
**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2014**

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.

ON BEHALF OF THE BOARD:


Duncan MacQuarrie - Trustee

26 September 2014

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 2014 on pages ten to nineteen. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (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 to them 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 set out on page six, 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 2014 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; 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

26 September 2014

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 2014

	Notes	Unrestricted fund £	Restricted fund £	31.3.14 Total funds £	31.3.13 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	4,875	-	4,875	4,486
Activities for generating funds	3	118,728	-	118,728	123,772
Investment income	4	279	-	279	171
Incoming resources from charitable activities					
Core activities	5	723,482	-	723,482	716,100
Training		12,285	-	12,285	5,147
Blas Festival		217,713	-	217,713	159,100
Fèisgoil		321,395	-	321,395	219,511
Gaelic residential		15,300	-	15,300	112,231
Archiving		-	16,000	16,000	-
Total incoming resources		1,414,057	16,000	1,430,057	1,340,518
RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs	6	199,077	-	199,077	156,127
Charitable activities					
Core activities	7	770,823	-	770,823	820,763
Training		12,264	-	12,264	3,672
Blas Festival		21,474	-	21,474	14,045
Fèisgoil		292,800	-	292,800	219,511
Gaelic residential		(5,681)	-	(5,681)	111,363
Archiving		-	707	707	-
Governance costs	11	21,718	-	21,718	18,301
Total resources expended		1,312,475	707	1,313,182	1,343,782
NET INCOMING/(OUTGOING) RESOURCES		101,582	15,293	116,875	(3,264)
RECONCILIATION OF FUNDS					
Total funds brought forward		82,789	-	82,789	86,053
TOTAL FUNDS CARRIED FORWARD		184,371	15,293	199,664	82,789

The notes form part of these financial statements

FÈISEAN NAN GAIDHEAL

**BALANCE SHEET
At 31 March 2014**

	Notes	Unrestricted fund £	Restricted fund £	31.3.14 Total funds £	31.3.13 Total funds £
FIXED ASSETS					
Tangible assets	16	2,357	-	2,357	3,143
CURRENT ASSETS					
Debtors	17	34,475	-	34,475	73,739
Cash at bank		<u>176,759</u>	<u>15,293</u>	<u>192,052</u>	<u>95,652</u>
		211,234	15,293	226,527	169,391
CREDITORS					
Amounts falling due within one year	18	(29,220)	-	(29,220)	(89,745)
NET CURRENT ASSETS					
		<u>182,014</u>	<u>15,293</u>	<u>197,307</u>	<u>79,646</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>184,371</u>	<u>15,293</u>	<u>199,664</u>	<u>82,789</u>
NET ASSETS					
		<u>184,371</u>	<u>15,293</u>	<u>199,664</u>	<u>82,789</u>
FUNDS					
Unrestricted funds	19			184,371	82,789
Restricted funds				<u>15,293</u>	-
TOTAL FUNDS					
				<u>199,664</u>	<u>82,789</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 April 2008).

The financial statements were approved by the Board of Trustees on 26 September 2014 and were signed on its behalf by:

Uisdean Robertson

Uisdean Robertson -Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2014

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

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.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

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.

Resources expended

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.

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.

2. VOLUNTARY INCOME

	31.3.14	31.3.13
	£	£
Membership fees	<u>4,875</u>	<u>4,486</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014

3. ACTIVITIES FOR GENERATING FUNDS

	31.3.14	31.3.13
	£	£
Sponsorships	9,610	7,500
Sale of publications	2,275	1,877
Instrument bank revenue	3,693	8,081
Administration fees	<u>103,150</u>	<u>106,314</u>
	<u>118,728</u>	<u>123,772</u>

4. INVESTMENT INCOME

	31.3.14	31.3.13
	£	£
Deposit account interest	<u>279</u>	<u>171</u>

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Core activities £	Training £	Blas Festival £	Feisgoil £
Grants	677,851	11,500	177,941	319,391
Performance fees	9,847	-	-	2,004
Other income	1,143	-	623	-
Cèilidh Trails - other income	4,308	-	-	-
Drama festivals	475	-	-	-
Gaelic Development Income	1,822	-	-	-
Wages reimbursed by Fèisean	28,036	-	-	-
Training registration fees	-	785	-	-
Box office / concerts	-	-	39,149	-
Celtic Neighbours	-	-	-	-
	<u>723,482</u>	<u>12,285</u>	<u>217,713</u>	<u>321,395</u>

	Gaelic residential £	Archiving £	31.3.14 Total activities £	31.3.13 Total activities £
Grants	15,300	16,000	1,217,983	1,128,982
Performance fees	-	-	11,851	3,177
Other income	-	-	1,766	6,218
Cèilidh Trails - other income	-	-	4,308	20,128
Drama festivals	-	-	475	3,709
Gaelic Development Income	-	-	1,822	-
Wages reimbursed by Fèisean	-	-	28,036	15,297
Training registration fees	-	-	785	4,247
Box office / concerts	-	-	39,149	27,600
Celtic Neighbours	-	-	-	2,731
	<u>15,300</u>	<u>16,000</u>	<u>1,306,175</u>	<u>1,212,089</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES - continued

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

	31.3.14	31.3.13
	£	£
Creative Scotland	435,604	352,501
Highland Council	359,135	340,404
Comhairle nan Eilean Siar	13,550	23,950
Argyll & Bute Council	28,511	20,000
Highland & Islands Enterprise	161,513	166,948
Bòrd na Gàidhlig	149,400	148,800
Scottish Government	37,000	8,000
Comunn na Gàidhlig	1,320	900
Leader (Argyll)	(732)	4,999
Scottish Natural Heritage	10,000	-
Leader (Highland)	(6,172)	41,675
Stòrlann Nàiseanta na Gàidhlig	-	8,975
Perth & Kinross Council	2,444	11,830
Heritage Lottery Fund	16,000	-
National Museums	6,850	-
Renfrewshire Council	3,560	-
	<u>1,217,983</u>	<u>1,128,982</u>

6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	31.3.14	31.3.13
	£	£
Instrument bank costs	2,034	4,273
Blas - Artises costs	71,678	45,946
Blas - Travel and support	26,446	16,052
Blas - PA and lighting	23,304	14,523
Blas - Venue hire	375	391
Blas - Promotion	34,840	27,439
Blas - Project manager	40,400	39,640
Blas - Commissions	-	7,863
	<u>199,077</u>	<u>156,127</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 8)	Grant funding of activities (See note 9)	Support costs (See note 10)	Totals
	£	£	£	£
Core activities	297,021	202,645	271,157	770,823
Training	12,264	-	-	12,264
Blas Festival	20,300	-	1,174	21,474
Fèisgoil	292,709	-	91	292,800
Gaelic residential	(5,681)	-	-	(5,681)
Archiving	707	-	-	707
	<u>617,320</u>	<u>202,645</u>	<u>272,422</u>	<u>1,092,387</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.14	31.3.13
	£	£
Staff costs	200,935	182,391
Development officers / tutors	107,883	110,637
Travel expenses etc	33,467	47,630
Child protection costs	16,205	11,095
Training	9,264	3,051
Workshops	-	10,874
Materials	9,358	9,295
Evaluation	200	-
Showcase concerts	9,915	-
Fèisgoil tutor costs	15,556	12,192
Archiving project	707	3,000
Sgoil Shamhraidh	13,287	13,225
Ceilidh trail	66,746	125,581
Meanbh-chuileag / Pantomime	20,732	4,400
Tachartasan Comhnaidh	7,103	9,228
Fonn Ratharsair	-	8,276
Festival costs	-	2,572
Celtic Neighbours	-	29,483
Project management	22,812	3,895
Meanbh-Fhèis	-	1,256
Management charge	103,150	106,314
Bright Night / Ceòl nam Fèis	<u>(20,000)</u>	<u>-</u>
	<u>617,320</u>	<u>694,395</u>

9. GRANTS PAYABLE

	31.3.14	31.3.13
	£	£
Core activities	<u>202,645</u>	<u>214,270</u>

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

	31.3.14	31.3.13
	£	£
Grants to Fèisean	<u>202,645</u>	<u>214,270</u>

10. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Core activities	269,729	1,428	271,157
Blas Festival	1,124	50	1,174
Fèisgoil	<u>91</u>	<u>-</u>	<u>91</u>
	<u>270,944</u>	<u>1,478</u>	<u>272,422</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014

11. GOVERNANCE COSTS

	31.3.14	31.3.13
	£	£
Committee expenses	3,618	4,463
Legal fees	2,043	1,947
Auditors' remuneration	4,567	5,889
Auditors' remuneration for non-audit work	2,520	1,284
Annual conference	<u>8,970</u>	<u>4,718</u>
	<u>21,718</u>	<u>18,301</u>

12. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	31.3.14	31.3.13
	£	£
Auditors' remuneration	4,567	5,889
Depreciation - owned assets	<u>786</u>	<u>1,048</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2014 nor for the year ended 31 March 2013.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2014 nor for the year ended 31 March 2013.

14. STAFF COSTS

	31.3.14	31.3.13
	£	£
Wages and salaries	334,097	316,865
Social security costs	31,857	25,769
Other pension costs	<u>10,781</u>	<u>10,484</u>
	<u>376,735</u>	<u>353,118</u>

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

	31.3.14	31.3.13
Charitable activities	10	9
Support costs	<u>4</u>	<u>4</u>
	<u>14</u>	<u>13</u>

During the year no employees received emoluments in excess of £60,000 (2013 - none).

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014

15. 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 2014 and 2013 are shown below.

	2014 £	2013 £
Turnover	220,630	166,600
Cost of sales	<u>197,043</u>	<u>151,854</u>
Gross profit	23,587	14,746
Administrative expenses	<u>22,494</u>	<u>15,071</u>
Profit / (loss) for year	1,093	(325)
Interest receivable / (payable) for year	-	-
Taxation	<u>-</u>	<u>-</u>
Profit / (loss) after taxation	<u>1,093</u>	<u>(325)</u>
Net (liabilities) / assets at 31 March	<u>(1,598)</u>	<u>(2,691)</u>

16. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 April 2013 and 31 March 2014	<u>11,042</u>	<u>2,791</u>	<u>13,833</u>
DEPRECIATION			
At 1 April 2013	9,076	1,614	10,690
Charge for year	<u>492</u>	<u>294</u>	<u>786</u>
At 31 March 2014	<u>9,568</u>	<u>1,908</u>	<u>11,476</u>
NET BOOK VALUE			
At 31 March 2014	<u>1,474</u>	<u>883</u>	<u>2,357</u>
At 31 March 2013	<u>1,966</u>	<u>1,177</u>	<u>3,143</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.14	31.3.13
	£	£
VAT	481	1,608
Prepayments	6,765	-
Grants receivable	<u>27,229</u>	<u>72,131</u>
	<u>34,475</u>	<u>73,739</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.14	31.3.13
	£	£
Social security and other taxes	8,140	7,732
Accruals and deferred income	7,000	58,250
Accrued expenses	<u>14,080</u>	<u>23,763</u>
	<u>29,220</u>	<u>89,745</u>

Deferred grants relate to income received from funders for projects to be run during the year end.

19. MOVEMENT IN FUNDS

	At 1.4.13	Net movement in funds	At 31.3.14
	£	£	£
Unrestricted funds			
General fund	82,789	101,582	184,371
Restricted funds			
Heritage project	-	15,293	15,293
	<u>82,789</u>	<u>116,875</u>	<u>199,664</u>
TOTAL FUNDS			

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,414,057	(1,312,475)	101,582
Restricted funds			
Heritage project	16,000	(707)	15,293
	<u>1,430,057</u>	<u>(1,313,182)</u>	<u>116,875</u>
TOTAL FUNDS			

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2014

20. RELATED PARTY DISCLOSURES

During the year Blas Festival Ltd paid management and administration charges to Fèisean nan Gàidheal of £20,300 (2013 - £12,000). At the year end date Fèisean nan Gàidheal owed Blas Festival Ltd £2,465 (2013 - £7,387 owed by Blas Festival Ltd to Fèisean nan Gàidheal). 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 2014

	31.3.14	31.3.13
	£	£
INCOMING RESOURCES		
Voluntary income		
Membership fees	4,875	4,486
Activities for generating funds		
Sponsorships	9,610	7,500
Sale of publications	2,275	1,877
Instrument bank revenue	3,693	8,081
Administration fees	<u>103,150</u>	<u>106,314</u>
	118,728	123,772
Investment income		
Deposit account interest	279	171
Incoming resources from charitable activities		
Grants	1,217,983	1,128,982
Training registration fees	785	4,247
Performance fees	11,851	3,177
Box office / concerts	39,149	27,600
Other income	1,766	6,218
Cèilidh Trails - other income	4,308	20,128
Celtic Neighbours	-	2,731
Drama festivals	475	3,709
Gaelic Development Income	1,822	-
Wages reimbursed by Fèisean	<u>28,036</u>	<u>15,297</u>
	<u>1,306,175</u>	<u>1,212,089</u>
Total incoming resources	1,430,057	1,340,518
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Instrument bank costs	2,034	4,273
Blas - Artises costs	71,678	45,946
Blas - Travel and support	26,446	16,052
Blas - PA and lighting	23,304	14,523
Blas - Venue hire	375	391
Blas - Promotion	34,840	27,439
Blas - Project manager	40,400	39,640
Blas - Commissions	<u>-</u>	<u>7,863</u>
	199,077	156,127
Charitable activities		
Wages	200,935	182,391
Development officers / tutors	107,883	110,637
Travel expenses etc	33,467	47,630
Carried forward	342,285	340,658

FÈISEAN NAN GÀIDHEAL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2014**

	31.3.14	31.3.13
	£	£
Charitable activities		
Brought forward	342,285	340,658
Child protection costs	16,205	11,095
Training	9,264	3,051
Workshops	-	10,874
Materials	9,358	9,295
Evaluation	200	-
Showcase concerts	9,915	-
Fèisgoil tutor costs	15,556	12,192
Archiving project	707	3,000
Sgoil Shamhraidh	13,287	13,225
Cèilidh Trail	66,746	125,581
Meanbh-chuileag / Pantomime	20,732	4,400
Tachartasan Còmhnaidh	7,103	9,228
Fonn Ratharsair	-	8,276
Festival costs	-	2,572
Celtic Neighbours	-	29,483
Project management	22,812	3,895
Meanbh-Fhèis	-	1,256
Management charge	103,150	106,314
Bright Night / Ceòl nam Fèis	(20,000)	-
Grants to institutions	202,645	214,270
	<u>819,965</u>	<u>908,665</u>
Governance costs		
Committee expenses	3,618	4,463
Legal fees	2,043	1,947
Auditors' remuneration	4,567	5,889
Auditors' remuneration for non-audit work	2,520	1,284
Annual conference	8,970	4,718
	<u>21,718</u>	<u>18,301</u>
Support costs		
Management		
Wages	133,162	134,474
Social security	31,857	25,769
Pensions	10,781	10,484
Office rent	25,298	16,184
Insurance	7,023	6,236
Light and heat	4,094	9,005
Telephone	7,820	8,114
Printing, postage & stationery	17,845	12,346
Sundries	1,881	2,176
Website	984	1,162
Staff travel and expenses	24,361	23,875
Capital costs	5,053	9,223
Depreciation of tangible and heritage assets	785	1,048
	<u>270,944</u>	<u>260,096</u>

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2014**

	31.3.14 £	31.3.13 £
Finance		
Bank charges	<u>1,478</u>	<u>593</u>
Total resources expended	1,313,182	1,343,782
	<u> </u>	<u> </u>
Net income/(expenditure)	<u>116,875</u>	<u>(3,264)</u>