

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

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2019**  
for  
**FÈISEAN NAN GÀIDHEAL**  
**(Consolidated)**

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

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for the Year Ended 31 March 2019**

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**Report of the Trustees  
for the Year Ended 31 March 2019**

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 2019. 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

Fèisean nan Gàidheal's mission is to inspire young people to value our culture - a' toirt ar dualchais do ar n-òigridh.

The organisation's ambition is to develop the creative talent of young people by supporting opportunities for communities across Scotland to engage with 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 operates across four main areas of activity:

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

## FÈISEAN NAN GÀIDHEAL

### Report of the Trustees for the Year Ended 31 March 2019

#### ACHIEVEMENT AND PERFORMANCE

##### Performance against objectives

Fèisean nan Gàidheal's published Annual report for 2018-19 outlines activity in one of the busiest and most successful years to date for the organisation and its members as we celebrated Scotland's Year of Young People.

It gives a detailed review of our year-round programme, which was agreed with Creative Scotland, HIE and Bòrd na Gàidhlig. We also delivered a number of services through contracts with The Highland Council, Argyll & Bute Council and Comhairle nan Eilean Siar. Additional funding was secured from EventScotland for Year of Young People celebration and our member Fèisean delivered a tremendous programme of opportunities for young people throughout Scotland.

Fèis Chille Bhrìghde an Ear held its inaugural Fèis in September 2018, and we look forward to supporting the committee in developing its programme in the years ahead. Fèis Thatha became a member of Fèisean nan Gàidheal early in 2019. Based in Aberfeldy, their first Fèis is planned for September 2019.

Fèisean nan Gàidheal played a significant part in the 2018 Year of Young People celebrations, providing a number of additional opportunities for our young people, including the chance to be part of two showcase events at Blas; *Ceòl nam Fèis*, which featured over 120 participants from across the Fèis movement, and the signature *Òran Mòr* event in which over 750 young people performed alongside some of their musical heroes, chosen by themselves.

We also offered commission opportunities to Robbie Macleod and Mìscha Macpherson. Robbie composed a new Gaelic song, *Beò an Dòchas*, which celebrates our young people and their role as are the future bearers of our language and heritage. Mìscha set a series of older songs and poetry to new music as part of her Blas commission *Bho Èirigh gu Laighe na Grèine*. With generous support from Thorntons Investments Mìscha will have the opportunity to record her commission.

The Cèilidh Trails had a busy summer performing extensively throughout their local communities and beyond. The participants are offered a range of fantastic training opportunities which prepares them for their summer tours and beyond.

The demand for our Fèisgoil services continued to grow. We continued to develop and offer our *Blasad Gàidhlig* Gaelic taster sessions in primary schools, providing employment for a number of Gaelic-speaking tutors. We secured a number of contracts from local authorities, High Life Highland and public bodies and attracted some additional funds from the Scottish Government.

Gaelic drama is an area of our work which continually develops, from early years groups right through to young adults. Our Meanbh-chuilleag, Sporan and Hùb-Hàb theatre-in-education touring shows are very well received by schools as a means of extending pupils' vocabulary. The Gaelic Drama Summer School provides young Gaelic-speaking actors with a range of workshops and performances that aid their development. For the second year running we delivered *Dràma air Chuairt*, similar to the Cèilidh Trails, but with young Gaelic actors in place of musicians. Three participants received intensive training before taking to the road with a newly-written show.

The Blas Festival was again successful, celebrating our language and culture by bringing the best of traditional Gaelic music and song to communities across the Highlands. The Highland Council continued its support of the festival and the additional Year of Young People events made Blas 2018 the biggest held to date.

We streamed a number of events from Fèisean, Cèilidh Trails, Blas and schools projects through FèisTV. In the year ahead, we will see the launch of *Oide*, our online tuition service, while we continue to extend the number of events we stream.

School letting charges have become a matter of concern over the past year, with a number of local authorities beginning to implement charging regimes that will threaten a lot of Fèis activities. In seeking to secure reductions to charges, or free lets, much work has been done to try and persuade the local authorities of the educational, creative, social and linguistic value of the work of the Fèisean. This will continue in an effort to ensure the work of the Fèisean is not curtailed.

## FÈISEAN NAN GÀIDHEAL

### Report of the Trustees for the Year Ended 31 March 2019

#### ACHIEVEMENT AND PERFORMANCE

##### Fundraising activities

Fèisean nan Gàidheal is extremely grateful to all the funding bodies which continue to support its work. We are particularly pleased to have the relative security of 3-year funding agreements with both Creative Scotland and HIE, and are grateful for their continued support. It was pleasing to be able to agree 3-year funding with Bòrd na Gàidhlig for the first time, taking effect from April 2019.

We were particularly pleased to secure funds from EventScotland for a signature event as part of the Year of Young People which was held as part of the 2018 Blas Festival.

The security of 3-year funding agreements with Creative Scotland and HIE enabled Fèisean nan Gàidheal to deliver its programme successfully without the constant need to raise new funding for projects. However, the Fèisean nan Gàidheal team continued to do that and Development Officers assisted Fèisean with fund-raising in their localities.

Our Fèisgoil service contributed significantly to our income through the delivery of contracts for third parties. Management fees from contract delivery are reinvested to ensure funding for Fèisean is protected as much as possible in the current, difficult financial climate.

Regular funding from local authorities has become very challenging but we were grateful to have secured funding from Argyll & Bute Council for the Fèisean in that area and also to part-fund the post of the Development Officers who support them.

While funding was secured for 2018-19, due to reductions in funding from Comhairle nan Eilean Siar it was agreed that, from 2019-20, funding for Fèisean in the Western Isles would be disbursed directly by the Comhairle. The reduction unfortunately meant we had to dispense with the Development Officer post based in the Western Isles, but the Fèisean there will continue to be supported by our other officers.

Funding from The Highland Council was secured for 2018-19 but towards the end of the financial year, we continued to seek clarity as to whether The Highland Council wished to continue its support of the Highland Fèisean and the Blas Festival.

##### Internal and external factors

We saw some changes in staffing during the year with Shona Macmillan, Western Isles Development Officer, and Moreen Pringle, Business Officer, leaving Fèisean nan Gàidheal to take up new roles.

We contracted individuals to augment the core staff team during the year, in particular Sandy Gray (Child Protection Coordinator), Chrissie Macrae (Blas Coordinator), Katie Mackenzie (Press/PR) and Nick Firth (2018 Year of Young People Event Coordinator).

The Highland Council transferred the responsibility for Youth Music Initiative provision to High Life Highland. We were pleased to have been able to secure a contract with term to continue delivering traditional music classes in all Highland primary schools.

There is a danger that, due to the protracted decision-making process within The Highland Council, Fèisean nan Gàidheal's ability to deliver the 2019 Blas Festival will be affected. We continued to seek clarity as to whether the council wished to continue supporting the Blas Festival, which Fèisean nan Gàidheal organizes on its behalf.

Due to funding constraints, staff worked across the range of services and project in which Fèisean nan Gàidheal was involved, rather than sticking rigidly to their job descriptions. As a result, a very full programme was delivered with a relatively small team, particularly with the addition of large-scale events to celebrate the Year of Young People. While relying on such goodwill is understandable over a short period, staffing required to be addressed and the decision was taken by Fèisean nan Gàidheal's Trustees to recruit a Project Officer.

## **FÈISEAN NAN GÀIDHEAL**

### **Report of the Trustees for the Year Ended 31 March 2019**

#### **FINANCIAL REVIEW**

##### **Financial position**

The 2018-19 outturn is satisfactory and we have sums accrued for projects which will be undertaken in 2019-20.

##### **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 and Bòrd na Gàidhlig. We also secured contract income from The Highland Council, Comhairle nan Eilean Siar, Argyll & Bute Council, High Life Highland, Falkirk Council, Glasgow City Council, Historic Environment Scotland, An Comunn Gàidhealach and a number of other bodies for which we delivered services.

##### **Reserves policy**

Having achieved a long-term aim of having 3 months' operating costs in reserve at all times, we have again increased our reserve slightly. Management fees received for delivering contracts such as YMI, Blas and Fèisgoil activities enable us to reinvest in the activities of local Fèisean.

Our reserves are principally to enable the organisation to fulfil contractual obligations in the event it requires to be wound up. The only likely scenario in which this would occur would be if funding from our major stakeholder, Creative Scotland, were to be withdrawn. We would likely have around 6 months' notice if that were to happen and, if reorganisation proved impossible, our reserves would enable us to cover redundancy payments, other liabilities and contractual obligations, currently estimated to cost a maximum of £140,000. Given the period of notice attached to the withdrawal of funding, it is very likely the company could be wound up with lower costs but, with unrestricted funds in excess of £233k, we should cope with such a scenario.

#### **FUTURE PLANS**

Through our Fèisgoil service, 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.

In September 2018, we made a bid to Bòrd na Gàidhlig for 3-year funding, which was successful and this will enable us to deliver a larger portion of our programme unencumbered by the need to raise funds for the activities involved. The organisation will, however, engage continuously in fund-raising and earning additional income through the delivery of contracts for third party organisations and will seek to take advantage of funding available through new streams such as themed years.

Our online digital television channel - FèisTV - continues to broadcast a variety of events the provision of online lessons and further streaming is planned for 2019-20. We have also been involved in digitising teaching resources which will be available as downloadable, content-rich e-books.

#### **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**

During the year 1 trustee stood down from the Board of Trustees. 3 are due to stand down in 2019, having served the maximum term permissible and 5 new trustees will require to be recruited since there was already a vacancy on the Board. 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 made up of up to 10 Fèis representatives elected by the membership, along with observers from the 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.

## FÈISEAN NAN GÀIDHEAL

### Report of the Trustees for the Year Ended 31 March 2019

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Induction and training of new trustees

With a number of trustees due to stand down following the 2019 AGM a decision was taken to invite potential new members to the meeting of the Board of Trustees in February 2019. 2 people had the opportunity to learn more about the make-up of the board and the role and responsibility of a Trustee and it is hoped they may be nominated for election when the time comes.

New trustees receive 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 as well as the responsibilities of trustees as directors of a company limited by guarantee and a registered charity.

##### 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 2018-19 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 such as the Traditional Music Forum, Creative Scotland's Traditional Arts Advisory Group, the Highland Youth Music Forum, the Highland Youth Arts Hub, Hands Up for Trad and the Music Education Partnership Group.

The organisation routinely submitted comments to public consultations on the Gaelic Language Plans of a number of organisations and staff and Board members engaged in advocacy work connected to our local authority funding.

Fèisean nan Gàidheal continued its sponsorship of the Traditional Music Hall of Fame at the 2018 Scots Trad Music Awards.

##### 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>2019</u>	<u>2018</u>
Deirdre Beck	Trustee	Fèis Lochabair	£31,013	£12,818
Kirsteen Graham	Trustee	Fèis an Earraich	£23,262	£19,580
Elizabeth Bain	Trustee	Fèis Ceann Loch Goibhle	£3,961	£3,642
George Stoddart	Trustee	Fèis Fhoirt	£26,314	£19,222
Bob MacKinnon	Trustee	Fèis Dhùn Bhreatainn an Iar	£741	£475
Anne MacAulay	Trustee	Fèis an Rubha	£2,436	£2,863
Anna Murray	Trustee	Fèis Eilean an Fhraoich	£10,193	£7,484
Colin Sandilands	Trustee	Fèis Farr	£252	£576
Sarah-Jayne Shankland	Trustee	Fèis nan Garbh Chrìochan	£18,362	£16,829

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.

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.

**FÈISEAN NAN GÀIDHEAL**

**Report of the Trustees  
for the Year Ended 31 March 2019**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC130071 (Scotland)

**Registered Charity number**  
SC002040

**Registered office**  
Meall House  
Portree  
Isle of Skye  
IV51 9BZ

**Trustees**

Robert Allan Mackinnon  
Kirsteen Anne Graham  
Elizabeth Blyth Bain  
Deirdre Ann Beck - resigned 28.9.18  
Colin Sandilands  
Sarah-Jayne Shankland  
Anne Catherine Macaulay  
Anna Murray  
George Keiller Stoddart

**Company Secretary**  
Colin Sandilands

**Auditors**

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

**Chief Executive**  
Arthur Cormack



## FÈISEAN NAN GÀIDHEAL

### Report of the Trustees for the Year Ended 31 March 2019

#### 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), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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:

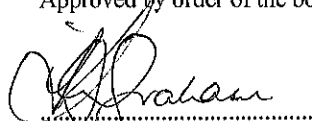
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### AUDITORS

During the year it was decided by the Board of Trustees to tender the contract for Fèisean nan Gàidheal's audit work. The current auditors, Mann Judd Gordon Ltd, have submitted a proposal and the Board will decide, at its September 2019 meeting, which company should be offered the contract and propose them to 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 27 September 2019 and signed on its behalf by:



Kirsteen Anne Graham - Chair

## **Report of the Independent Auditors to the Trustees and Members of Fèisean nan Gàidheal**

### **Opinion**

We have audited the financial statements of Fèisean nan Gàidheal (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2019 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; 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.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 22 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- 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; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

## **Report of the Independent Auditors to the Trustees and Members of Fèisean nan Gàidheal**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

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, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Our responsibilities for the audit of the financial statements**

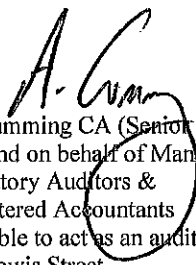
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

### **Use of our report**

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.

**Report of the Independent Auditors to the Trustees and Members of  
Fèisean nan Gàidheal**



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

27 September 2019

**Statement of Financial Activities  
for the Year Ended 31 March 2019**

	Notes	Unrestricted fund £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	100	-	100	6,351
<b>Charitable activities</b>	5				
Core activities		705,110	83,500	788,610	715,001
Training		5,290	-	5,290	10,500
Blas Festival		290,775	-	290,775	187,826
Fèisgoil		286,727	-	286,727	332,312
Gaelic residential		29,900	-	29,900	51,790
Other trading activities	3	113,923	-	113,923	92,702
Investment income	4	<u>716</u>	<u>1</u>	<u>717</u>	<u>145</u>
<b>Total</b>		<b>1,432,541</b>	<b>83,501</b>	<b>1,516,042</b>	<b>1,396,627</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	1,609	-	1,609	2,833
<b>Charitable activities</b>	7				
Core activities		805,092	40,170	845,262	854,809
Training		5,180	-	5,180	10,481
Blas Festival		289,676	-	289,676	185,945
Fèisgoil		273,713	45,664	319,377	275,601
Gaelic residential		<u>27,344</u>	<u>-</u>	<u>27,344</u>	<u>42,187</u>
<b>Total</b>		<b>1,402,614</b>	<b>85,834</b>	<b>1,488,448</b>	<b>1,371,856</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>29,927</b>	<b>(2,333)</b>	<b>27,594</b>	<b>24,771</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>203,678</b>	<b>50,833</b>	<b>254,511</b>	<b>229,740</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>233,605</u></b>	<b><u>48,500</u></b>	<b><u>282,105</u></b>	<b><u>254,511</u></b>

The notes form part of these financial statements

**FÈISEAN NAN GÀIDHEAL**

**Balance Sheet  
At 31 March 2019**

	Not es	Unrestricted fund £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	16	-	-	-	5,170
<b>CURRENT ASSETS</b>					
Debtors	17	37,032	15,750	52,782	43,389
Cash at bank		<u>251,618</u>	<u>40,396</u>	<u>292,014</u>	<u>259,097</u>
		288,650	56,146	344,796	302,486
<b>CREDITORS</b>					
Amounts falling due within one year	18	(55,045)	(7,646)	(62,691)	(53,145)
<b>NET CURRENT ASSETS</b>		<u>233,605</u>	<u>48,500</u>	<u>282,105</u>	<u>249,341</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>233,605</u>	<u>48,500</u>	<u>282,105</u>	<u>254,511</u>
<b>NET ASSETS</b>		<u>233,605</u>	<u>48,500</u>	<u>282,105</u>	<u>254,511</u>
<b>FUNDS</b>	20				
Unrestricted funds				233,605	203,678
Restricted funds				<u>48,500</u>	<u>50,833</u>
<b>TOTAL FUNDS</b>				<u>282,105</u>	<u>254,511</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 27 September 2019 and were signed on its behalf by:



.....  
Colin Sandilands -Trustee

The notes form part of these financial statements

**FÈISEAN NAN GÀIDHEAL**

**Cash Flow Statement  
for the Year Ended 31 March 2019**

	Notes	31.3.19 £	31.3.18 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<u>32,200</u>	<u>58,629</u>
<b>Net cash provided by (used in) operating activities</b>		<u>32,200</u>	<u>58,629</u>
<b>Cash flows from investing activities:</b>			
Interest received		<u>717</u>	<u>145</u>
<b>Net cash provided by (used in) investing activities</b>		<u>717</u>	<u>145</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		32,917	58,774
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>259,097</u>	<u>200,323</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>292,014</u>	<u>259,097</u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2019**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.19	31.3.18
	£	£
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	27,594	24,771
<b>Adjustments for:</b>		
Depreciation charges	5,170	7,520
Interest received	(717)	(145)
(Increase)/decrease in debtors	(9,393)	27,329
Increase/(decrease) in creditors	<u>9,546</u>	<u>(846)</u>
<b>Net cash provided by (used in) operating activities</b>	<u>32,200</u>	<u>58,629</u>



**Notes to the Financial Statements  
for the Year Ended 31 March 2019**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£).

The accounts are rounded to the nearest £1.

The Charity is a going concern and there are no material uncertainties casting significant doubt over its ability to continue as a going concern

**Critical accounting judgements and key sources of estimation uncertainty**

Fixed asset net book value and depreciation charges are the areas of the accounts which are affected by significant judgements and estimates. The trustees exercise judgement in determining both the useful economic life and the likely residual value of the charity's assets. This judgement affects the rates of and charge for depreciation in the accounts for the year. It also therefore affects the net book value of the assets in the balance sheet.

**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.

Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred

**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.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

1. ACCOUNTING POLICIES - continued

**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.

**Debtors and creditors**

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

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

2. DONATIONS AND LEGACIES

	31.3.19	31.3.18
	£	£
Donations	100	351
Legacies	<u>-</u>	<u>6,000</u>
	<u>100</u>	<u>6,351</u>

3. OTHER TRADING ACTIVITIES

	31.3.19	31.3.18
	£	£
Sale of publications	414	846
Instrument bank revenue	4,509	5,356
Management charges	<u>109,000</u>	<u>86,500</u>
	<u>113,923</u>	<u>92,702</u>

4. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Deposit account interest	<u>717</u>	<u>145</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

5. INCOME FROM CHARITABLE ACTIVITIES

	Core activities £	Training £	Blas Festival £	
Grants	749,528	5,000	257,885	
Performance fees	9,151	-	-	
Other income	12,443	-	996	
Cèilidh Trails - earned income	8,772	-	-	
Drama festivals	2,356	-	-	
Membership fees	4,820	-	-	
Gaelic residentials	-	-	-	
Gaelic Development income	1,540	-	-	
Training registration fees	-	290	-	
Box office/concerts	-	-	26,494	
Sponsorships	-	-	5,400	
Fèisgoil - earned income	-	-	-	
	<u>788,610</u>	<u>5,290</u>	<u>290,775</u>	
		31.3.19	31.3.18	
	Fèisgoil £	Gaelic residential £	Total activities £	Total activities £
Grants	58,116	29,900	1,100,429	966,765
Performance fees	-	-	9,151	-
Other income	-	-	13,439	9,660
Cèilidh Trails - earned income	-	-	8,772	10,518
Drama festivals	-	-	2,356	-
Membership fees	-	-	4,820	6,210
Gaelic residentials	-	-	-	7,192
Gaelic Development income	-	-	1,540	-
Training registration fees	-	-	290	-
Box office/concerts	-	-	26,494	30,272
Sponsorships	-	-	5,400	2,500
Fèisgoil - earned income	<u>228,611</u>	-	<u>228,611</u>	<u>264,312</u>
	<u>286,727</u>	<u>29,900</u>	<u>1,401,302</u>	<u>1,297,429</u>

**FÈISEAN NAN GÀIDHEAL**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019**

**5. INCOME FROM CHARITABLE ACTIVITIES - continued**

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

	31.3.19	31.3.18
	£	£
Creative Scotland	502,000	501,667
Highland Council	103,678	107,763
Comhairle nan Eilean Siar	14,800	12,800
Argyll & Bute Council	20,000	32,000
Highland & Islands Enterprise	147,335	138,444
Bòrd na Gàidhlig	152,116	129,091
Scottish Government	48,500	45,000
Events Scotland	110,000	-
South Lanarkshire Council	2,000	-
	<u>1,100,429</u>	<u>966,765</u>

**6. RAISING FUNDS**

**Other trading activities**

	31.3.19	31.3.18
	£	£
Instrument bank costs	<u>1,609</u>	<u>2,833</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	242,391	348,193	254,678	845,262
Training	5,180	-	-	5,180
Blas Festival	285,982	-	3,694	289,676
Fèisgoil	319,377	-	-	319,377
Gaelic residential	27,344	-	-	27,344
	<u>880,274</u>	<u>348,193</u>	<u>258,372</u>	<u>1,486,839</u>

FÈISEAN NAN GÀIDHEAL

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.19	31.3.18
	£	£
Staff costs	203,874	223,886
Child protection costs	10,945	9,359
Training	4,180	8,481
Resources	8,403	7,219
Showcases	9,122	320
Fèisgoil - delivery costs	203,795	196,918
Archiving project	5,577	2,394
Sgoil Shamhraidh	12,400	18,117
Cèilidh Trails	-	2,141
Meanbh-chuileag/Pantomime	4,983	6,686
Tachartasan Còmhnaidh	6,944	10,070
Meanbh-Fhèis	545	646
Drama air Chuairt	8,684	14,097
Management charges	109,000	86,500
Inter FÈIS activities	1,276	253
Blas - Artistes costs	71,285	63,732
Blas - Travel and support	68,566	25,023
Blas - PA and lighting	60,503	16,270
Blas - Venue hire	1,984	1,413
Blas - Promotion	26,870	26,421
Blas - Project manager	22,510	15,050
Blas - Commissions	5,036	-
Blas - equipment	2,316	-
Blas - Oran Mòr Co-ordinator	10,000	-
Blas - recording & photography	1,912	-
Fèis TV	11,845	22,383
Digital Resources	6,508	-
SG - Support for Fèisean	1,211	-
	<u>880,274</u>	<u>757,379</u>

9. GRANTS PAYABLE

	31.3.19	31.3.18
	£	£
Core activities	<u>348,193</u>	<u>355,057</u>

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

	31.3.19	31.3.18
	£	£
Grants to Fèisean	258,591	269,314
Tasgadh Fund	31,500	31,500
Cèilidh Trails grants	<u>58,102</u>	<u>54,243</u>
	<u>348,193</u>	<u>355,057</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

10. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Core activities	231,703	177	22,798	254,678
Blas Festival	<u>2,624</u>	<u>-</u>	<u>1,070</u>	<u>3,694</u>
	<u>234,327</u>	<u>177</u>	<u>23,868</u>	<u>258,372</u>

11. NET INCOME/(EXPENDITURE)

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

	31.3.19	31.3.18
	£	£
Auditors' remuneration	4,788	3,660
Auditors' remuneration for non-audit work	2,532	3,640
Depreciation - owned assets	<u>5,170</u>	<u>7,520</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

**Trustees' expenses**

During the year, 3 trustees were reimbursed expenses totalling £1,065 (2018: £640).

13. STAFF COSTS

	31.3.19	31.3.18
	£	£
Wages and salaries	293,784	305,986
Social security costs	26,228	26,429
Other pension costs	<u>14,508</u>	<u>15,119</u>
	<u>334,520</u>	<u>347,534</u>

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

	31.3.19	31.3.18
Charitable activities	7	9
Support costs	<u>3</u>	<u>3</u>
	<u>10</u>	<u>12</u>

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

During the year no employees received emoluments in excess of £60,000 (2017 - none).

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,351	-	6,351
<b>Charitable activities</b>			
Core activities	680,001	35,000	715,001
Training	10,500	-	10,500
Blas Festival	187,826	-	187,826
Fèisgoil	287,312	45,000	332,312
Gaelic residential	51,790	-	51,790
Other trading activities	92,702	-	92,702
Investment income	144	1	145
<b>Total</b>	<b>1,316,626</b>	<b>80,001</b>	<b>1,396,627</b>
<b>EXPENDITURE ON</b>			
Raising funds	2,833	-	2,833
<b>Charitable activities</b>			
Core activities	812,289	42,520	854,809
Training	10,481	-	10,481
Blas Festival	185,945	-	185,945
Fèisgoil	243,264	32,337	275,601
Gaelic residential	42,187	-	42,187
<b>Total</b>	<b>1,296,999</b>	<b>74,857</b>	<b>1,371,856</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>19,627</b>	<b>5,144</b>	<b>24,771</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>184,051</b>	<b>45,689</b>	<b>229,740</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>203,678</b>	<b>50,833</b>	<b>254,511</b>

**FÈISEAN NAN GÀIDHEAL****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019****15. SUBSIDIARY COMPANY**

Fèisean nan Gàidheal owns 100% of the issued share capital of Blas Festival Ltd (SC308889), 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 2018 and 2017 are shown below.

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Turnover	187,826	189,274
Cost of sales	<u>169,885</u>	<u>172,259</u>
Gross profit	17,941	17,015
Administrative expenses	16,060	11,272
Donation to Fèisean nan Gàidheal	<u>1,579</u>	<u>5,375</u>
Profit / (loss) for year	302	368
Interest receivable / (payable) for year	<u>-</u>	<u>-</u>
Taxation	302	368
	<u>-</u>	<u>-</u>
Profit / (loss) after taxation	<u>302</u>	<u>368</u>
Net (liabilities) / assets at 31 March	<u>(1,372)</u>	<u>(1,674)</u>

**16. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2018 and 31 March 2019	<u>32,870</u>
<b>DEPRECIATION</b>	
At 1 April 2018	27,700
Charge for year	<u>5,170</u>
At 31 March 2019	<u>32,870</u>
<b>NET BOOK VALUE</b>	
At 31 March 2019	<u>-</u>
At 31 March 2018	<u>5,170</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Prepayments	346	5,925
Grants receivable	<u>52,436</u>	<u>37,464</u>
	<u>52,782</u>	<u>43,389</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19	31.3.18
	£	£
Social security and other taxes	9,367	7,719
VAT	42	572
Other creditors	4,500	-
Deferred income	28,250	28,100
Accrued expenses	<u>20,532</u>	<u>16,754</u>
	<u>62,691</u>	<u>53,145</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.19	31.3.18
	£	£
Within one year	21,429	16,500
Between one and five years	<u>24,833</u>	<u>42,333</u>
	<u>46,262</u>	<u>58,833</u>

20. MOVEMENT IN FUNDS

	At 1.4.18	Net movement in funds	At 31.3.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	203,678	29,927	233,605
<b>Restricted funds</b>			
Information and Communication Technologies project	5,170	(5,170)	-
Development fund	<u>45,663</u>	<u>2,837</u>	<u>48,500</u>
	50,833	(2,333)	48,500
	<u>254,511</u>	<u>27,594</u>	<u>282,105</u>
<b>TOTAL FUNDS</b>			

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

20. 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	1,432,541	(1,402,614)	29,927
<b>Restricted funds</b>			
Information and Communication Technologies project	-	(5,170)	(5,170)
Tasgadh Fund	35,000	(35,000)	-
Development fund	<u>48,501</u>	<u>(45,664)</u>	<u>2,837</u>
	83,501	(85,834)	(2,333)
<b>TOTAL FUNDS</b>	<u>1,516,042</u>	<u>(1,488,448)</u>	<u>27,594</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
<b>Unrestricted Funds</b>			
General fund	184,051	19,627	203,678
<b>Restricted Funds</b>			
Information and Communication Technologies project	12,689	(7,519)	5,170
Development fund	<u>33,000</u>	<u>12,663</u>	<u>45,663</u>
	45,689	5,144	50,833
<b>TOTAL FUNDS</b>	<u>229,740</u>	<u>24,771</u>	<u>254,511</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,316,626	(1,296,999)	19,627
<b>Restricted funds</b>			
Information and Communication Technologies project	1	(7,520)	(7,519)
Tasgadh Fund	35,000	(35,000)	-
Development fund	<u>45,000</u>	<u>(32,337)</u>	<u>12,663</u>
	80,001	(74,857)	5,144
<b>TOTAL FUNDS</b>	<u>1,396,627</u>	<u>(1,371,856)</u>	<u>24,771</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
<b>Unrestricted funds</b>			
General fund	184,051	49,554	233,605
<b>Restricted funds</b>			
Information and Communication Technologies project	12,689	(12,689)	-
Development fund	<u>33,000</u>	<u>15,500</u>	<u>48,500</u>
	<u>45,689</u>	<u>2,811</u>	<u>48,500</u>
<b>TOTAL FUNDS</b>	<u>229,740</u>	<u>52,365</u>	<u>282,105</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	2,749,167	(2,699,613)	49,554
<b>Restricted funds</b>			
Information and Communication Technologies project	1	(12,690)	(12,689)
Tasgadh Fund	70,000	(70,000)	-
Development fund	<u>93,501</u>	<u>(78,001)</u>	<u>15,500</u>
	<u>163,502</u>	<u>(160,691)</u>	<u>2,811</u>
<b>TOTAL FUNDS</b>	<u><u>2,912,669</u></u>	<u><u>(2,860,304)</u></u>	<u><u>52,365</u></u>

21. RELATED PARTY DISCLOSURES

During the year Blas Festival Ltd paid management and administration charges to Fèisean nan Gàidheal of £15,000 (2017 - £10,000).

At the year-end a gift aid donation of £1,579 (2017 - £5,375) is due by Blas Festival Ltd to Fèisean nan Gàidheal.

At the year-end date Blas Festival Ltd owed Fèisean nan Gàidheal £1,558 (2017 - £2,427). There are no repayment terms in place and interest is not charged on the balance.

22. 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.

23. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

**FÈISEAN NAN GÀIDHEAL**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2019**

	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Donations	100	-	100	351
Legacies	-	-	-	6,000
	100	-	100	6,351
<b>Other trading activities</b>				
Sale of publications	414	-	414	846
Instrument bank revenue	4,509	-	4,509	5,356
Management charges	109,000	-	109,000	86,500
	113,923	-	113,923	92,702
<b>Investment income</b>				
Deposit account interest	716	1	717	145
<b>Charitable activities</b>				
Grants	1,016,929	83,500	1,100,429	966,765
Training registration fees	290	-	290	-
Performance fees	9,151	-	9,151	-
Box office/concerts	26,494	-	26,494	30,272
Other income	13,439	-	13,439	9,660
Cèilidh Trails - earned income	8,772	-	8,772	10,518
Drama festivals	2,356	-	2,356	-
Fèisgoil - earned income	228,611	-	228,611	264,312
Membership fees	4,820	-	4,820	6,210
Sponsorships	5,400	-	5,400	2,500
Gaelic residentials	-	-	-	7,192
Gaelic Development income	1,540	-	1,540	-
	1,317,802	83,500	1,401,302	1,297,429
<b>Total incoming resources</b>	1,432,541	83,501	1,516,042	1,396,627
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Instrument bank costs	1,609	-	1,609	2,833

This page does not form part of the statutory financial statements

**FÈISEAN NAN GAIDHEAL**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2019**

	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
<b>Charitable activities</b>				
Wages	175,916	-	175,916	194,363
Employer's National Insurance	13,450	-	13,450	14,404
Pensions	14,508	-	14,508	15,119
Child protection costs	10,945	-	10,945	9,359
Training	4,180	-	4,180	8,481
Resources	8,403	-	8,403	7,219
Showcases	9,122	-	9,122	320
Fèisgoil - delivery costs	159,307	44,488	203,795	196,918
Archiving project	5,577	-	5,577	2,394
Sgoil Shamhraidh	12,400	-	12,400	18,117
Cèilidh Trails	-	-	-	2,141
Meanbh-chuileag/Pantomime	4,983	-	4,983	6,686
Tachartasan Còmhnaidh	6,944	-	6,944	10,070
Meanbh-Fhèis	545	-	545	646
Dràma air Chuairt	8,684	-	8,684	14,097
Management charges	105,500	3,500	109,000	86,500
Inter FÈIS activities	1,276	-	1,276	253
Blas - Artistes costs	71,285	-	71,285	63,732
Blas - Travel and support	68,566	-	68,566	25,023
Blas - PA and lighting	60,503	-	60,503	16,270
Blas - Venue hire	1,984	-	1,984	1,413
Blas - Promotion	26,870	-	26,870	26,421
Blas - Project manager	22,510	-	22,510	15,050
Blas - Commissions	5,036	-	5,036	-
Blas - equipment	2,316	-	2,316	-
Blas - Oran Mòr Co-ordinator	10,000	-	10,000	-
Blas - recording & photography	1,912	-	1,912	-
Fèis TV	10,669	1,176	11,845	22,383
Digital Resources	6,508	-	6,508	-
SG - Support for Fèisean	1,211	-	1,211	-
Grants to institutions	316,693	31,500	348,193	355,057
	1,147,803	80,664	1,228,467	1,112,436
<b>Support costs</b>				
<b>Management</b>				
Wages	117,868	-	117,868	111,623
Social security	12,778	-	12,778	12,025
Office rent	22,476	-	22,476	33,071
Insurance	7,932	-	7,932	7,778
Light and heat	4,387	-	4,387	2,800
Telephone	12,973	-	12,973	13,292
Printing, postage & stationery	17,101	-	17,101	14,485
Advertising	282	-	282	652
Carried forward	195,797	-	195,797	195,726

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**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2019**

	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
<b>Management</b>				
Brought forward	195,797	-	195,797	195,726
Sundries	5,001	-	5,001	3,486
Website	2,198	-	2,198	2,048
Staff travel and expenses	15,660	-	15,660	19,540
Capital costs	-	-	-	3,636
Repairs and renewals	10,501	-	10,501	-
Depreciation of tangible and heritage assets	-	5,170	5,170	7,520
	<u>229,157</u>	<u>5,170</u>	<u>234,327</u>	<u>231,956</u>
<b>Finance</b>				
Bank charges	177	-	177	305
<b>Governance costs</b>				
Auditors' remuneration	4,788	-	4,788	3,660
Auditors' remuneration for non-audit work	2,532	-	2,532	3,640
Legal fees	5,553	-	5,553	3,566
Committee expenses	2,652	-	2,652	4,072
Annual conference	8,343	-	8,343	9,388
	<u>23,868</u>	<u>-</u>	<u>23,868</u>	<u>24,326</u>
<b>Total resources expended</b>	<u>1,402,614</u>	<u>85,834</u>	<u>1,488,448</u>	<u>1,371,856</u>
<b>Net income</b>	<u>29,927</u>	<u>(2,333)</u>	<u>27,594</u>	<u>24,771</u>

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