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

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2023

for

FÈISEAN NAN GÀIDHEAL

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

FÈISEAN NAN GÀIDHEAL

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FÈISEAN NAN GÀIDHEAL

Report of the Trustees
for the Year Ended 31 March 2023

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 2023. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 five 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

In addition, the organisation aims for high standards in governance with an active Board of Trustees which meets regularly, undertakes full assessment of risk and has in place a range of policies in place which, along with careful management, helps to ensure Fèisean nan Gàidheal's work proceeds safely. The organisation aims to deliver equality, diversity and inclusion in all aspects of its programme and is committed to reducing its carbon use. Fèisean nan Gàidheal is recognised as a Living Wage Employer and committed to the principles of Fair Work First.

ACHIEVEMENT AND PERFORMANCE

Performance against objectives

2022-23 was a year into which a lot of energy was put rebuilding the Fèis movement, supporting a large number of volunteers to begin offering regular work again following the Covid pandemic. Additional Covid recovery funding received from Creative Scotland during the year was extremely helpful in ensuring access for young people to cultural activities and additional employment opportunities for artists.

Alert to the impact of higher costs of living and the ability of parents to afford Fèis activities for their children, the organisation encouraged Fèisean to offer free or subsidised places as well as piloting a 'pay what you can' scheme. Our *Treòir* musicians-in-residence programme continued among some of the Fèisean, ensuing regular music classes were offered to nursery groups as well as hard to reach young people in some of the most socio-economically challenged communities in Scotland. Ukrainian, and other, refugees were welcomed at a number of Fèisean and it was pleasing to welcome them to enjoy cultural experiences.

The rebuilding effort has been steady, with some people still uncomfortable about mixing with others but the organisation had some success in increasing numbers of in-person participants and audiences over the year.

There are threats to further progress, however. With the cost-of-living crisis has come unwelcome additional costs for Fèisean to make use of school premises to host their activities. One Fèis was asked to pay £5,000 for a two-day Fèis, while another which offers year-round tuition will be expected to find an additional £16,000.

These are substantial amounts, beyond the means of most voluntary committees, which will threaten the viability of community Fèisean and their ability to complement schoolwork so well providing considerable educational, linguistic, social, economic and wellbeing benefits.

While recognising the difficult financial circumstances, it is hoped local authorities will consider how they can support further the valuable network of community Fèisean, which engage young people in Gaelic cultural activities and equip them with additional skills which help them in so many other ways.

ACHIEVEMENT AND PERFORMANCE - continued

Performance against objectives

While a large number of online participants had been attracted over the past few years, it became clear during the year that demand was moving towards classes and workshops being delivered face-to-face again. This has been met but Fèisean nan Gàidheal continued to offer a range of activities online. Notable examples included the development of 11 new series of lessons on our *Oide* online learning platform and some international workshops during Blas and to mark *Mìos nan Gàidheal* in Nova Scotia and *Seachdain na Gàidhlig* in Scotland.

In agreement with the Scottish Government's Islands Team, Fèisgoil continued its *Treòir | Voar | Virr* programme of work in Scotland's islands in the 2022-23 school year, based around reintroducing songs lost to those communities. The work extended to supporting Comhairle nan Eilean Siar commemorate the emigration ships, Metagama and Marloch, with special drama performances commissioned in a range of schools and a series of programmes which was broadcast on BBC Radio nan Gàidheal.

Demand continued for regular Fèisgoil services. Blasad Gàidhlig sessions were offered to schools in a number of areas through a contract with a consortium of local authorities. YMI lessons continued in Highland schools, in collaboration with High Life Highland, and Fèisgoil was contracted by Comhairle nan Eilean Siar to organise YMI lessons in Uist and Barra in schools for the first time.

The regular, online *Café Bheairteis* continued but its format was changed to the production of a series of podcasts, available online, in addition to videos of *Beairteas* sessions organised in collaboration with e-Sgoil.

Residential events were able to go ahead again in 2022, with a delayed 5 Latha held in July rather than April, a week-long Sgoil Shamhraidh Dràma in Portree and Fèis Alba in Plockton, ahead of a limited programme of Cèilidh Trails performances.

The Blas Festival went ahead in September 2022, an ongoing partnership with The Highland Council, and additional Covid Recovery Funds from Creative Scotland enabled the festival to augment its programme and support more artists.

Chloë Bryce was offered the 2022 Blas commission and her piece, *The Summer Walkers*, explored the immense contribution to Gaelic culture of the north of Scotland travelling people. There were many highlights and we streamed an event each evening on FèisTV.

Gaelic song-writing was supported through new compositions for a range of drama productions for early years, learners and Gaelic-medium pupils, as well as a Blas commission, and a new cohort of singers was recruited for the next phase of our *Fuaran* Gaelic song project.

Fèisean nan Gàidheal continued to collaborate with a wide range of organisations and individuals through Creative Scotland's Traditional Arts Working Group and the Music Education Partnership Group as well as the panels assembled to agree grants through Tasgadh and Maoin nan Ealan Gàidhlig. We supported the Hall of Fame at the MG ALBA Trad Music Awards in collaboration with Hands Up for Trad, we worked with An Comunn Gàidhealach to deliver the Mòd Academy initiative and we supported FilmG through sponsorship of a prize for young people. Staff were involved in the Gaelic Development Officer's Network.

In relation to governance the Board met regularly to review the work of the organisation, agree forward plans and receive reports on progress, risk and the implementation of our EDI and Carbon Reduction Plans. Fèisean nan Gàidheal continues its adherence to the Scottish Government's Fair Work First initiative and this is reflected in payments to staff and freelance artists.

A report was commissioned into the Cultural, Social, Economic, Linguistic and Wellbeing Impacts of Fèisean nan Gàidheal and published at our 2022 AGM and Conference, held in Stirling, at which the main guest was the Cabinet Secretary for Education and Skills, Shirley-Anne Somerville MSP.

A fuller account of the year's programme, with statistics, is included in Fèisean nan Gàidheal's published Annual Report available on the organisation's website. Overall, the organisation engaged with over 67,000 people which is a return, more or less, to pre-pandemic levels.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Fèisean nan Gàidheal carried out the work agreed with Creative Scotland and Bòrd na Gàidhlig. The organisation continued to deliver a range of activities for the Scottish Government, The Highland Council, Argyll & Bute Council, High Life Highland as well as a number of other local authorities and public bodies.

Fèisean nan Gàidheal's income increased mainly due to the ongoing *Treòir | Voar | Virr* programme and the receipt of Covid recovery funds from Creative Scotland. The organisation was also pleased to secure funding from the William Grant Foundation which offered an unrestricted grant for 2022-23 and 2023-24.

We were pleased that some of our longer-term funding agreements were extended, leaving us free from bidding processes enabling us to focus on recovery from Covid. However, the impact of standstill core funding has begun to impact our ability to deliver as full a programme as the organisation would like.

The Fèisgoil service again contributed significantly to Fèisean nan Gàidheal's income through the delivery of contracts for third parties, including a number of local authorities, public bodies and e-Sgoil, the management fees from which were reinvested to ensure funding for Fèisean is protected as much as possible.

While local authority funding remained challenging a contract was secured with Argyll & Bute Council for the Fèisean in that area and also to part-fund the Development Officers who support them. The Highland Council continued to fund the local Fèisean and the 2022 Blas Festival.

Creative Scotland continued its support of Tasgadh and Maoin nan Ealan Gàidhlig and those devolved funds enabled the organisation to support many artists and groups outwith the Fèisean. Towards the end of the year, Bòrd na Gàidhlig indicated its wish to support Maoin nan Ealan Gàidhlig and £30k has been offered to increase the funding available in 2023-24.

Internal and external factors

There were changes in staffing during the year with one Development Officer leaving to take up a post elsewhere and a temporary officer in place to cover the maternity leave of another colleague. Fèisean nan Gàidheal staff continued to work part-time with most spending time now between home and offices.

Contractors augmented the core staff team during the year, in particular Sandy Gray (Child Protection Coordinator), Chrissie Macrae (Blas Coordinator) and Katie Mackenzie (Press/PR).

During the year Fèisean nan Gàidheal continued to support young people involved in decision-making within the organisation. Katie MacInnes and Kirsty MacDougall contributed at Board meetings while a group of five young people were involved in the Café Bheairteis steering group.

Staff worked diligently across the range of services and projects in which Fèisean nan Gàidheal was involved, rather than sticking rigidly to job descriptions. As a result of their flexibility, a very full programme was again delivered in challenging circumstances with a relatively small team.

The principal external factor which affected Fèisean nan Gàidheal's programme was the Covid pandemic, the impact of which was still being felt at the start of the financial year.

That, along with the rise in the cost of living, increases in venue hire charges mentioned previously and the difficulties experienced in delivering a full programme on standstill core funding may continue to affect our work in the forthcoming year. Fèisean nan Gàidheal is acutely aware of its responsibilities and may need to revise its support of Fèisean to ensure access to cultural activities continues for young people.

FINANCIAL REVIEW

Financial position

The 2022-23 outturn is satisfactory and sums have been accrued for several projects which will be undertaken in 2023-24. Covid recovery grants paid to Fèisean were vital in facilitating the re-establishment of activities.

Principal funding sources

Fèisean nan Gàidheal received grant-aid from a variety of bodies notably Creative Scotland, Bòrd na Gàidhlig and the Scottish Government. Contract income was secured from The Highland Council, Argyll & Bute Council, High Life Highland, Falkirk Council, An Comunn Gàidhealach, the Scottish Police Authority, Caledonian Maritime Assets Ltd (CMAL) and a number of other bodies for which we delivered services.

Reserves policy

Fèisean nan Gàidheal has again maintained a healthy reserve having achieved its aim of maintaining at least 3 months' operating costs in reserve at all times. The reserve has increased again following a decrease in the previous year.

Management fees received for delivering contracts such as Blas and Fèisgoil activities enabled the organisation to reinvest in the activities of local Fèisean.

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 its major stakeholder, Creative Scotland, were to be withdrawn. It is likely there would be around 6 months' notice if that were to happen and, if reorganisation proved impossible, reserves would enable Fèisean nan Gàidheal to cover redundancy payments, grants to Fèisean, other liabilities and obligations, currently estimated to cost a maximum of £272,000. 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 £362,000, it should cope with such a scenario.

FUTURE PLANS

In common with all organisations across Scotland, after a period where Covid-19 curtailed Fèisean nan Gàidheal's programme to some extent, the cost-of-living increases have added new challenges. The future remains unpredictable but Fèisean nan Gàidheal's Board agreed a new Programme Plan for 2022-27 with the acknowledgement that it may need to be revised continuously in light of external factors.

The pandemic and uncertainty over cultural funding has highlighted the precarious nature of working as a freelance artist but it has also confirmed the extent to which the Gaelic language and participation in associated cultural activities contributes to wellbeing. Fèisean nan Gàidheal will continue to identify as many ways as possible in which to engage artists in work which contributes to their livelihoods and their wellbeing as well as that of Fèis participants.

A report on the cultural, social, economic, linguistic and wellbeing impacts of Fèisean nan Gàidheal was published in 2022 and it is hoped this will help in making a case for funding through applications due in 2023-24 to both Creative Scotland and Bòrd na Gàidhlig for future multi-year funding. The messaging accompanying the opportunities is not overly optimistic, but it is hoped the organisation's track record and delivery of clear outcomes will be useful in making the argument for supporting the organisation's work.

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

There have been no changes in membership of the Board of Trustees during the year. However, with an eye to a number of trustees coming to the end of their terms in 2023, the Board instigated a 'come and try' initiative highlighting the experiences of Board members with a view to inviting prospective new members along to a Board meeting to gain experience of how it operates. Uptake has not been great but we will begin a recruitment drive following the 2023 AGM.

Organisational structure
Fèisean nan Gàidheal is governed by a Board of Trustees consisting of up to 10 Fèis representatives and 2 youth representatives elected by the membership, along with observers from the main funding bodies which support the organisation. The Board met 4 times during the year. All Board papers are published routinely on the organisation's website, as is its Annual Report and Financial Statements.

Induction and training of new trustees
New trustees normally take part in an induction session but there have been no new members in the past year.

Wider network
Fèisean nan Gàidheal continued its sponsorship of the Traditional Music Hall of Fame at the 2022 Scots Trad Music Awards as well as FilmG.

The organisation continued to collaborate with a wide range of organisations and individuals through Creative Scotland's Traditional Arts Working Group and the Music Education Partnership Group as well as the panels assembled to agree grants through Tasgadh and Maoin nan Ealan Gàidhlig. We supported the Hall of Fame at the MG ALBA Trad Music Awards in collaboration with Hands Up for Trad, we worked with An Comunn Gàidhealach to deliver the Mòd Academy initiative and we supported FilmG through sponsorship of a prize for young people. Fèisean nan Gàidheal's staff were involved in the Gaelic Development Officer's Network. The organisation routinely submitted comments to parliamentary inquiries and consultations on Gaelic Language Plans.

Fèisean nan Gàidheal continued to disburse grants on behalf of Creative Scotland through the Tasgadh and Maoin nan Ealan Gàidhlig schemes.

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

Name	Status	Fèis	2023	2022
Alistair Paul	Trustee	Fèis Arainn	£12,932	£11,901
Angela Mack	Trustee	Fèis Lochabair	£13,641	£24,238
Anna Murray	Trustee	Fèis Eilean an Fhraoich	£7,120	£28,986
Anne MacAulay	Trustee	Fèis an Rubha	£3,730	£2,759
Carola MacCallum	Trustee	Fèis Obar Dheathain	£3,375	£2,085
Colin Sandilands	Trustee	Fèis Farr	£92	£1,113
George Stoddart	Trustee	Fèis Fhoirt	£14,934	£30,829
Katie MacInnes	Trustee	Fèis Eilean an Fhraoich	£7,120	£28,986
Kirsty MacDougall	Trustee	Fèis an Earraich	£24,328	£41,428
Sarah-Jayne Shankland	Trustee	Fèis nan Garbh Chrìochan	£9,858	£31,788

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, error and other circumstances.

Risk is a day-to-day consideration in delivering Fèisean nan Gàidheal's programme. The organisation maintains a comprehensive risk register and the Board receives an annual report on staff mitigation of the top risks which could affect the organisation.

All of Fèisean nan Gàidheal's policies are reviewed periodically having been renewed during 2021-22. To complement the Safe Place policy introduced in 2022, a new *Bruidhinn Rium* initiative was introduced to ensure young people knew to whom they could talk if they felt uncomfortable or uneasy in any situation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC130071 (Scotland)

Registered Charity number
SC002040

Registered office
Meall House
Portree
Isle of Skye
IV51 9BZ

Trustees
Katie MacInnes
Carola MacCallum
Kirsty MacDougall
Alistair Ian Paul
Colin Sandilands
Sarah-Jayne Shankland
Anne Catherine Macaulay
Anna Murray
Angela Mack
George Keiller Stoddart

Company Secretary
Colin Sandilands

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

Chief Executive
Arthur Cormack

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

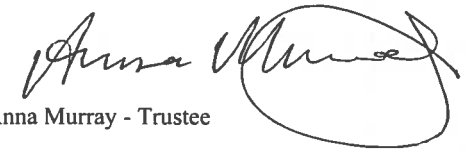
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

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

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

Approved by order of the board of trustees on 29 September 2023 and signed on its behalf by:



Anna Murray - Trustee

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 ' parent charitable company') and its subsidiaries (the group) for the year ended 31 March 2023 which comprise the group and parent charitable company's 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 group's and parent charitable company's affairs as at 31 March 2023 and of the group's and parent charitable company's incoming resources and application of resources, including the group's and parent charitable company's 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 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 group and parent 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 this gives rise to a material misstatement in the financial statements themselves. 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 group and parent 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:

- adequate and proper accounting records have not been kept 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 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 group's and parent 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 group and parent 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach was as follows:
We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant is the Protection of Children (Scotland) Act 2003 and 2011 PVG Scheme, to ensure the safety and well-being of all participants, members, organisers and tutors. In addition, those that relate to employment matters and those directly relating to the preparation of the financial statements; that is FRS102, Charities SORP and the Companies Act 2006. Fèisean nan Gàidheal are also subject to data protection laws (GDPR) and health and safety within the workplace.

We assessed the risks of material misstatement in respect of fraud as follows:
As part of our audit team discussion, we identified if any particular area was more susceptible to misstatement. A list of the known related parties was compiled along with an expectation of transactions between them. We then made fraud enquires of those charged with governance and confirmed our related party list.

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above. We corroborated our enquiries of those charged with governance by a review of the board minutes to date, a review of the bank statements to date and a review of legal fees charged in the year for any evidence of legal or regulatory issues. Our considerations at planning were corroborated and no further legal or regulatory issues were noted.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries throughout the year into our audit approach. A review of the year of bank statements was undertaken, to identify any large or unusual transactions. No transactions outside the normal course of business were identified.

Given the size of the entity, segregation of duties is limited, so we designed our audit procedures to identify and to address any material misstatements arising from this. Appropriate approval controls were found to be in place.

As the parent charitable company of Blas Festival Ltd, we have considered any instance of non-compliance by the subsidiary company and subsequent effect on the group. We are auditors for all entities within the group.

The engagement partner's assessment of whether the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations concluded that the overall risk was of fraud and misstatement was low and the experience of the audit team assigned was sufficient and no specialists were required. An appropriate level of materiality has been calculated in consideration of the inherent difficulty in detecting irregularities along with the perceived level of risk.

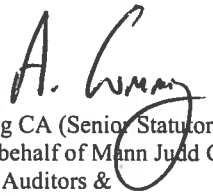
There are inherent limitations in the audit procedures described above that result in an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with International Standards on Auditing (UK). The further removed non-compliance with laws and regulations is from the events and financial transactions in the financial statements, the less likely the auditor is to become aware of it or recognise non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment through forgery, collusion, omission or misrepresentation. The primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

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. This description forms part of our Report of the Independent Auditors.

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

Use of our report

This report is made solely to the group's and parent 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 Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the group's and parent charitable company's members and the 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 group and parent charitable company and the group's and parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



A Cumming CA (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

29 September 2023

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.

FÈISEAN NAN GÀIDHEAL

Statement of Financial Activities – Group
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	100	-	100	93
Charitable activities	5				
Core activities		780,965	116,500	897,465	722,673
Training		5,500	-	5,500	4,000
Blas Festival		231,508	-	231,508	168,946
Fèisgoil		525,253	-	525,253	408,946
Gaelic residential		24,749	-	24,749	7,000
Other trading activities	3	175,638	-	175,638	147,128
Investment income	4	5,616	1	5,617	106
Total		1,749,329	116,501	1,865,830	1,458,892
EXPENDITURE ON					
Raising funds	6	2,307	-	2,307	1,238
Charitable activities	7				
Core activities		892,861	82,892	975,753	954,124
Training		5,238	-	5,238	3,555
Blas Festival		235,376	-	235,376	167,259
Fèisgoil		528,244	687	528,931	416,650
Gaelic residential		23,978	-	23,978	5,600
Total		1,688,004	83,579	1,771,583	1,548,426
NET INCOME/(EXPENDITURE)		61,325	32,922	94,247	(89,534)
RECONCILIATION OF FUNDS					
Total funds brought forward		300,910	11,478	312,388	401,922
TOTAL FUNDS CARRIED FORWARD		362,235	44,400	406,635	312,388

The notes form part of these financial statements

FÈISEAN NAN GÀIDHEAL

Statement of Financial Activities – Charity Only
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	100	-	100	1,781
Charitable activities	5				
Core activities		780,965	116,500	897,465	722,673
Training		5,500	-	5,500	4,000
Fèisgoil		525,253	-	525,253	408,946
Gaelic development		24,749	-	24,749	7,000
Other trading activities	3	175,638	-	175,638	147,128
Investment income	4	5,616	1	5,617	105
Total		1,517,821	116,501	1,634,322	1,291,633
EXPENDITURE ON					
Raising funds	6	2,307	-	2,307	1,238
Charitable activities	7				
Core activities		892,861	82,892	975,753	954,124
Training		5,238	-	5,238	3,555
Fèisgoil		528,244	687	528,931	416,650
Gaelic development		23,978	-	23,978	5,600
Total		1,452,628	83,579	1,536,207	1,381,167
NET INCOME/(EXPENDITURE)		65,193	32,922	98,115	(89,534)
RECONCILIATION OF FUNDS					
Total funds brought forward		300,910	11,478	312,388	401,922
TOTAL FUNDS CARRIED FORWARD		366,103	44,400	410,503	312,388

The notes form part of these financial statements

FÈISEAN NAN GÀIDHEAL

Balance Sheet – Group
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	16	15,140	-	15,140	23,862
CURRENT ASSETS					
Debtors	17	3,731	18,125	21,856	184,119
Cash at bank		418,859	35,692	454,551	198,902
		422,590	53,817	476,407	383,021
CREDITORS					
Amounts falling due within one year	18	(75,495)	(9,417)	(84,912)	(94,495)
NET CURRENT ASSETS		347,095	44,400	391,495	288,526
TOTAL ASSETS LESS CURRENT LIABILITIES		362,235	44,400	406,635	312,388
NET ASSETS		362,235	44,400	406,635	312,388
FUNDS	20				
Unrestricted funds				362,235	300,910
Restricted funds				44,400	11,478
TOTAL FUNDS				406,635	312,388

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2023 and were signed on its behalf by:

Colin Sandilands - Trustee

The notes form part of these financial statements

FÈISEAN NAN GÀIDHEAL

Balance Sheet – Charity Only
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	14	15,140	-	15,140	23,862
Investments	15	1	-	1	1
		15,141	-	15,141	23,863
CURRENT ASSETS					
Debtors	16	13,300	18,125	31,425	186,917
Cash at bank		409,192	35,692	444,884	194,689
		422,492	53,817	476,309	381,606
CREDITORS					
Amounts falling due within one year	17	(71,530)	(9,417)	(80,947)	(93,081)
NET CURRENT ASSETS		350,962	44,400	395,362	288,525
TOTAL ASSETS LESS CURRENT LIABILITIES		366,103	44,400	410,503	312,388
NET ASSETS		366,103	44,400	410,503	312,388
FUNDS	18				
Unrestricted funds				366,103	300,910
Restricted funds				44,400	11,478
TOTAL FUNDS				410,503	312,388

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2023 and were signed on its behalf by:

Colin Sandilands - Trustee

The notes form part of these financial statements

FÈISEAN NAN GÀIDHEAL

Cash Flow Statement – Group
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	251,531	(167,758)
Net cash provided by/(used in) operating activities		251,531	(167,758)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,499)	(1,699)
Interest received		5,617	106
Net cash provided by/(used in) investing activities		4,118	(1,593)
Change in cash and cash equivalents in the reporting period		255,649	(169,351)
Cash and cash equivalents at the beginning of the reporting period		198,902	368,253
Cash and cash equivalents at the end of the reporting period		454,551	198,902

The notes form part of these financial statements

Notes to the Cash Flow Statement – Group for the Year Ended 31 March 2023

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

	31.3.23 £	31.3.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	94,247	(89,534)
Adjustments for:		
Depreciation charges	10,221	9,796
Interest received	(5,617)	(106)
Decrease/(increase) in debtors	162,263	(140,244)
(Decrease)/increase in creditors	(9,583)	52,330
Net cash provided by/(used in) operations	251,531	(167,758)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	198,902	255,649	454,551
	198,902	255,649	454,551
Total	198,902	255,649	454,551

The notes form part of these financial statements

FÈISEAN NAN GÀIDHEAL

Cash Flow Statement – Charity Only
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	246,077	(168,117)
Net cash provided by/(used in) operating activities		246,077	(168,117)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,499)	(1,699)
Interest received		5,617	105
Net cash provided by/(used in) investing activities		4,118	(1,594)
Change in cash and cash equivalents in the reporting period		250,195	(169,711)
Cash and cash equivalents at the beginning of the reporting period		194,689	364,400
Cash and cash equivalents at the end of the reporting period		444,884	194,689

The notes form part of these financial statements

Notes to the Cash Flow Statement – Charity Only for the Year Ended 31 March 2023

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

	31.3.23 £	31.3.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	98,115	(89,534)
Adjustments for:		
Depreciation charges	10,221	9,796
Interest received	(5,617)	(105)
Decrease/(increase) in debtors	155,492	(140,581)
(Decrease)/increase in creditors	(12,134)	52,307
Net cash provided by/(used in) operations	246,077	(168,117)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	194,689	250,195	444,884
	194,689	250,195	444,884
Total	194,689	250,195	444,884

The notes form part of these financial statements

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 2019)', 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

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.

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.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in the case of equipment and is four years. It is the policy of the charity not to capitalise expenditure unless the cost incurred is over £1,000.
Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

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.

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

	31.3.23	31.3.22
	£	£
Donations	100	93

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Sale of publications	224	71
Instrument bank revenue	6,655	3,777
Management charges	168,759	143,280
	175,638	147,128

continued...

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	5,617	106

5. INCOME FROM CHARITABLE ACTIVITIES

	Core activities	Training	Blas Festival
	£	£	£
Grants	879,511	5,500	213,303
Box office / concerts	-	-	18,205
Other income	9,704	-	-
Cèilidh Trails - earned income	1,350	-	-
Fèisgoil - earned income	-	-	-
Membership fees	6,900	-	-
Gaelic residentials	-	-	-
	897,465	5,500	231,508

	Fèisgoil	Gaelic residential	31.3.23 Total activities	31.3.22 Total activities
	£	£	£	£
Grants	361,734	23,000	1,483,048	1,064,685
Box office / concerts	-	-	18,205	10,990
Other income	-	(100)	9,604	8,910
Cèilidh Trails - earned income	-	-	1,350	-
Fèisgoil - earned income	163,519	-	163,519	219,680
Membership fees	-	-	6,900	7,300
Gaelic residentials	-	1,849	1,849	-
	525,253	24,749	1,684,475	1,311,565

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

	31.3.23	31.3.22
	£	£
Creative Scotland	798,601	548,188
Highland Council	255,663	101,866
Comhairle nan Eilean Siar	-	13,315
Argyll & Bute Council	18,450	18,450
Highland & Islands Enterprise	-	100,000
Bòrd na Gàidhlig	168,600	153,600
Scottish Government	192,734	129,266
Perth & Kinross Council	14,000	-
Museums Galleries Scotland	5,000	-
William Grant Foundation	30,000	-
	1,483,048	1,064,685

continued...

6. RAISING FUNDS

Other trading activities

	31.3.23	31.3.22
	£	£
Instrument bank costs	2,307	1,238

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Totals
	£	£	£	£
Core activities	346,094	349,304	280,355	975,753
Training	5,238	-	-	5,238
Blas Festival	233,980	-	1,396	235,376
Fèisgoil	528,931	-	-	528,931
Gaelic residential	23,978	-	-	23,978
	1,138,221	349,304	281,751	1,769,276

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	261,077	273,049
Development officers / tutors	1,163	-
Child protection costs	4,253	3,484
Training	4,238	2,555
Resources	9,115	4,881
Treòir (Fèisgoil)	101,905	80,758
Fèisgoil - delivery costs	260,477	208,957
Archiving project	3,610	7,526
Sgoil Shamhraidh	5,219	650
Cleachiaigantaigh	2,676	-
Meanbh-chuileag/Pantomime	13,379	9,240
Tachartasan Còmhnaidh	16,280	1,950
Meanbh-Fhèis	715	620
Management charges	168,759	143,280
Inter Fèis activities	279	-
Devolved Fund	44,081	78,899
Research project	10,920	13,200
Blas - Artistes costs	92,290	56,088
Blas - Travel and support	54,500	20,901
Blas - PA and lighting	32,206	24,010
Blas - Venue hire	2,975	4,730
Blas - Promotion	10,261	9,578
Blas - Project manager	6,300	15,585
Carried forward	1,106,678	959,941

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	31.3.23	31.3.22
	£	£
Brought forward	1,106,678	959,941
Blas - Commissions	9,481	3,000
Blas - Filming for Online	10,352	12,132
Blas - recording & photography	600	650
FèisTV	6,759	26,120
SG - Support for Fèisean	4,351	3,611
Cleachd i aig an taigh	-	23,502
	1,138,221	1,028,956

9. GRANTS PAYABLE

	31.3.23	31.3.22
	£	£
Core activities	349,304	268,118

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

	31.3.23	31.3.22
	£	£
Grants to Fèisean	268,930	200,404
Tasgadh Fund	27,995	42,778
Cèilidh Trails grants	44,376	11,325
Treòir Grants	8,003	13,611
	349,304	268,118

10. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Core activities	254,774	250	25,331	280,355
Blas Festival	246	-	1,150	1,396
	255,020	250	26,481	281,751

continued...

11. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Auditors' remuneration	5,350	5,318
Auditors' remuneration for non-audit work	3,240	3,120
Depreciation - owned assets	10,221	9,796

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year, £334 of expenses were repaid to 3 trustees (2022 - £1,637 repaid to 4 trustees).

13. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	361,974	364,829
Social security costs	35,535	32,615
Other pension costs	18,688	20,435
	416,197	417,879

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

	31.3.23	31.3.22
Charitable activities	8	10
Support costs	3	3
	11	13

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£60,001 - £70,000	1	1

continued...

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93	-	93
Charitable activities			
Core activities	634,048	88,625	722,673
Training	4,000	-	4,000
Blas Festival	168,946	-	168,946
Fèisgoil	279,680	129,266	408,946
Gaelic residential	7,000	-	7,000
Other trading activities	147,128	-	147,128
Investment income	106	-	106
Total	1,241,001	217,891	1,458,892
EXPENDITURE ON			
Raising funds	1,238	-	1,238
Charitable activities			
Core activities	797,659	156,465	954,124
Training	3,555	-	3,555
Blas Festival	167,259	-	167,259
Fèisgoil	287,384	129,266	416,650
Gaelic residential	5,600	-	5,600
Total	1,262,695	285,731	1,548,426
NET INCOME/(EXPENDITURE)	(21,694)	(67,840)	(89,534)
RECONCILIATION OF FUNDS			
Total funds brought forward	322,604	79,318	401,922
TOTAL FUNDS CARRIED FORWARD	300,910	11,478	312,388

continued...

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 2023 and 2022 are shown below.

	2023 £	2022 £
Turnover	231,508	168,946
Cost of sales	218,980	150,712
Gross profit	12,528	18,234
Administrative expenses	16,395	16,234
Donation to Fèisean nan Gàidheal	-	1,688
Profit / (loss) for year	(3,867)	-
Interest receivable / (payable) for year	-	-
	-	-
Taxation	-	-
Profit / (loss) after taxation	(3,867)	-
Net (liabilities) / assets at 31 March	(3,866)	1

16. TANGIBLE FIXED ASSETS

	Group Computer equipment £	Charity Computer equipment £
COST		
At 1 April 2022	73,753	73,753
Additions	1,499	1,499
As at 31 March 2023	75,252	75,252
DEPRECIATION		
At 1 April 2022	49,891	49,891
Charge for the year	10,221	10,221
As at 31 March 2023	60,112	60,112
NET BOOK VALUE		
As at 31 March 2023	15,140	15,140
As at 31 March 2022	23,862	23,862

continued...

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Company	
	31.3.23	31.3.22	31.3.23	31.3.22
	£	£	£	£
Amounts owed by group undertakings	-	-	9,569	1,110
Prepayments and accrued income	3,731	-	3,731	-
Prepayments	-	250	-	250
Grants receivable	18,125	183,869	18,125	183,869
	21,856	184,119	31,425	185,229

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Group		Company	
	31.3.23	31.3.22	31.3.23	31.3.22
	£	£	£	£
Social security and other taxes	8,362	9,416	8,362	9,416
VAT	2,815	314	-	-
Other creditors	-	11,422	-	11,422
Grants awarded but unpaid	4,919	4,919	4,919	4,919
Accruals and deferred income	44,760	38,022	44,760	38,022
Accrued expenses	24,056	30,402	22,907	29,302
	84,912	94,495	80,948	93,081

19. LEASING AGREEMENTS

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

	31.3.23	31.3.22
	£	£
Within one year	28,033	29,100
Between one and five years	-	3,200
	28,033	32,300

continued...

20. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	300,910	31,325	332,235
William Grant Foundation (Designated Fund)	-	30,000	30,000
	300,910	61,325	362,235
Restricted funds			
Tasgadh Fund	-	10,006	10,006
Maoin nan Ealan Gàidhlig (formerly Creative Scotland Devolved fund)	11,478	22,916	34,394
	11,478	32,922	44,400
TOTAL FUNDS	312,388	94,247	406,635

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,719,329	(1,688,004)	31,325
William Grant Foundation (Designated Fund)	30,000	-	30,000
	1,749,329	(1,688,004)	61,325
Restricted funds			
Tasgadh Fund	41,501	(31,495)	10,006
Maoin nan Ealan Gàidhlig (formerly Creative Scotland Devolved fund)	75,000	(52,084)	22,916
	116,501	(83,579)	32,922
TOTAL FUNDS	1,865,830	(1,771,583)	94,247

continued...

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	322,604	(21,694)	300,910
Restricted funds			
Tasgadh Fund	20,653	(20,653)	-
Development fund	13,288	(13,288)	-
Maoin nan Ealan Gàidhlig (formerly Creative Scotland Devolved fund)	45,377	(33,899)	11,478
	79,318	(67,840)	11,478
TOTAL FUNDS	401,922	(89,534)	312,388

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,241,001	(1,262,695)	(21,694)
Restricted funds			
Tasgadh Fund	30,625	(51,278)	(20,653)
Development fund	8,000	(21,288)	(13,288)
Maoin nan Ealan Gàidhlig (formerly Creative Scotland Devolved fund)	50,000	(83,899)	(33,899)
Treòir	129,266	(129,266)	-
	217,891	(285,731)	(67,840)
TOTAL FUNDS	1,458,892	(1,548,426)	(89,534)

continued...

20. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	322,604	9,631	332,235
William Grant Foundation (Designated Fund)	-	30,000	30,000
	322,604	39,631	362,235
Restricted funds			
Tasgadh Fund	20,653	(10,647)	10,006
Development fund	13,288	(13,288)	-
Maoin nan Ealan Gàidhlig (formerly Creative Scotland Devolved fund)	45,377	(10,983)	34,394
	79,318	(34,918)	44,400
TOTAL FUNDS	401,922	4,713	406,635

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 £
Unrestricted funds			
General fund	2,960,330	(2,950,699)	9,631
William Grant Foundation (Designated Fund)	30,000	-	30,000
	2,990,330	(2,950,699)	39,631
Restricted funds			
Tasgadh Fund	72,126	(82,773)	(10,647)
Development fund	8,000	(21,288)	(13,288)
Maoin nan Ealan Gàidhlig (formerly Creative Scotland Devolved fund)	125,000	(135,983)	(10,983)
Treòir	129,266	(129,266)	-
	334,392	(369,310)	(34,918)
TOTAL FUNDS	3,324,722	(3,320,009)	4,713

continued...

21. RELATED PARTY DISCLOSURES

During the year Blas Festival Ltd paid management and administration charges to Fèisean nan Gàidheal of £15,000 (2022 - £15,000).

At the year-end no gift aid donation (2022 - £1,688) was due by Blas Festival Ltd to Fèisean nan Gàidheal.

At the year-end date, Blas Festival owed Fèisean nan Gàidheal £9,569 (2022 - Blas Festival owed Fèisean nan Gàidheal £2,798). There are no repayment terms in place and interest is not charged on the balance.

22. FRC 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.

continued...

FÈISEAN NAN GÀIDHEAL

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	100	-	100	93
Other trading activities				
Sale of publications	224	-	224	71
Instrument bank revenue	6,655	-	6,655	3,777
Management charges	168,759	-	168,759	143,280
	175,638	-	175,638	147,128
Investment income				
Deposit account interest	5,616	1	5,617	106
Charitable activities				
Grants	1,366,548	116,500	1,483,048	1,064,685
Box office / concerts	18,205	-	18,205	10,990
Other income	9,604	-	9,604	8,910
Cèilidh Trails - earned income	1,350	-	1,350	-
Fèisgoil - earned income	163,519	-	163,519	219,680
Membership fees	6,900	-	6,900	7,300
Gaelic residentials	1,849	-	1,849	-
	1,567,975	116,500	1,684,475	1,311,565
Total incoming resources	1,749,329	116,501	1,865,830	1,458,892
EXPENDITURE				
Other trading activities				
Instrument bank costs	2,307	-	2,307	1,238
Charitable activities				
Wages	222,991	-	222,991	234,344
Employer's National Insurance	19,398	-	19,398	18,270
Pensions	18,688	-	18,688	20,435
Development officers / tutors	1,163	-	1,163	-
Child protection costs	4,253	-	4,253	3,484
Training	4,238	-	4,238	2,555
Resources	9,115	-	9,115	4,881
Treòir (Fèisgoil)	101,905	-	101,905	80,758
Carried forward	381,751	-	381,751	364,727

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Charitable activities				
Brought forward	381,751	-	381,751	364,727
Fèisgoil - delivery costs	260,477	-	260,477	208,957
Archiving project	3,610	-	3,610	7,526
Sgoil Shamhraidh	5,219	-	5,219	650
Cleachiaigantaigh	2,676	-	2,676	-
Meanbh-chuileag / Pantomime	13,379	-	13,379	9,240
Tachartasan Còmhnaidh	16,280	-	16,280	1,950
Meanbh-Fhèis	715	-	715	620
Management charges	165,259	3,500	168,759	143,280
Inter Fèis activities	279	-	279	-
Devolved Fund	-	44,081	44,081	78,899
Research project	10,920	-	10,920	13,200
Blas - Artistes costs	92,290	-	92,290	56,088
Blas - Travel and support	54,500	-	54,500	20,901
Blas - PA and lighting	32,206	-	32,206	24,010
Blas - Venue hire	2,975	-	2,975	4,730
Blas - Promotion	10,261	-	10,261	9,578
Blas - Project manager	6,300	-	6,300	15,585
Blas - Commissions	9,481	-	9,481	3,000
Blas - Filming for Online	10,352	-	10,352	12,132
Blas - recording & photography	600	-	600	650
FèisTV	6,759	-	6,759	26,120
SG - Support for FÈISEAN	4,351	-	4,351	3,611
Cleachd i aig an taigh	-	-	-	23,502
Grants to institutions	313,306	35,998	349,304	268,118
	1,403,946	83,579	1,487,525	1,297,074
Support costs				
Management				
Wages	138,983	-	138,983	130,485
Social security	16,137	-	16,137	14,345
Office rent	22,579	-	22,579	19,963
Insurance	10,727	-	10,727	9,587
Light and heat	6,719	-	6,719	5,666
Telephone	11,573	-	11,573	12,255
Printing, postage & stationery	17,501	-	17,501	14,289
Sundries	2,397	-	2,397	4,725
Website	2,090	-	2,090	2,007
Staff travel and expenses	16,093	-	16,093	7,466
Depreciation of tangible and heritage assets	10,221	-	10,221	9,796
	255,020	-	255,020	230,584

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Management				
Finance				
Bank charges	250	-	250	125
Governance costs				
Auditors' remuneration	5,350	-	5,350	5,318
Auditors' remuneration for non-audit work	3,240	-	3,240	3,120
Legal fees	2,996	-	2,996	459
Committee expenses	1,436	-	1,436	1,637
Annual conference	13,459	-	13,459	8,871
	26,481	-	26,481	19,405
Total resources expended	1,688,004	83,579	1,771,583	1,548,426
Net (expenditure)/income	61,325	32,922	94,247	(89,534)