

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

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2017  
for  
Fèisean nan Gàidheal**

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

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for the Year Ended 31 March 2017**

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**Report of the Trustees  
for the Year Ended 31 March 2017**

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 2017. 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**

**Objectives and aims**

Fèisean nan Gàidheal aspires to realise its ambition of developing the creative talent of young people, recognising their skills, supporting opportunities for communities across Scotland to access and enjoy Gaelic arts and culture and promoting the traditional arts and Gaelic language as unique and defining assets that contribute to Scotland's distinctiveness.

Fèisean nan Gàidheal's current development plan for 2015-20 identifies four key developmental targets:

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

### Report of the Trustees for the Year Ended 31 March 2017

#### ACHIEVEMENT AND PERFORMANCE

##### Performance against objectives

Fèisean nan Gàidheal's year-round programme, agreed with Creative Scotland, HIE and Bòrd na Gàidhlig, was successfully delivered in 2016-17 as evidenced in the reports prepared for the Board of Trustees, and funders, which detail delivery against targets.

We were pleased to offer services for The Highland Council, Comhairle nan Eilean Siar and Argyll & Bute Council as well as securing a number of contracts from other local authorities, notably Falkirk, and public bodies such as Historic Environment Scotland, which were delivered through our Fèisgoil service.

Fèisean nan Gàidheal's priority is to ensure continued support for and development of its member Fèisean. In addition to each Fèis being assigned a Development Officer, who leads on offering regular support, Fèisean receive support from all staff, grant funding, insurance, musical instruments, training and disclosure checking as part of their membership.

A report published by the Traditional Music Forum, following a 2015-16 census, found that 17,240 people under 18 in Scotland were involved in learning traditional music. Local Fèisean support over a third of all traditional music tuition for young people in Scotland.

During the year we welcomed a new Fèis in Tarbert, Loch Fyne and Fèis an Iar Dheas held its inaugural event in Dumfries in October 2016. Fèis Obar Dheathain held its first events following an 8-year hiatus. Fèis Rois celebrated its 30th anniversary and Fèis a' Bhaile commemorated its 25th year. Work began to re-establish Fèis Ghàidhlig Ghlaschu.

The long-term voluntary service of former Fèisean nan Gàidheal Chair, Catriona MacIntyre, was recognised through her induction to the Traditional Music Hall of Fame for Services to the Community. The contribution of Fèis tutor Gordon Connell was also recognised as he was inducted for his dedicated service in tutoring accordion on the Isle of Tiree. Peigi MacIannan, a member of Fèisean nan Gàidheal's Board and chair of Fèis Eilean an Fhraoich, was given an award for Community Public Service for her part in organising the Royal National Mòd and her voluntary efforts in the local community. Former Fèis na h-Oige and Fèis Rois participant, Shannon Cowie, was named Young Gaelic Ambassador of the Year at the Scottish Gaelic awards.

Following the successful delivery of Tasgadh in 2015-16 Creative Scotland continued its support of the traditional arts grants scheme administered by Fèisean nan Gàidheal. During the year the fund supported 52 traditional arts projects with grants totalling £31.5k. An independent panel make decisions on grants.

In April 2016 our fifth Gaelic medium residential event, 5 Latha, was held with participants experiencing a wide range of community activities, in addition to music sessions, all delivered through the medium of Gaelic from the event's base at the Gearrannan Blackhouses in Carloway. The local community did much to support the event and our participants.

Fèisean nan Gàidheal's Fèisgoil service experienced substantial growth. We were particularly pleased to see the development of Blasad Gàidhlig which offers Gaelic lessons in schools where the language is not currently taught, helping deliver the Scottish Government's 1+2 languages strategy. We are now delivering Gaelic tuition in several local authority areas with increasing demand, which has enabled us to provide employment and training opportunities for an increasing number of tutors.

We continued to deliver YMI tuition in the Highland Council area and in Renfrewshire. The outcomes of YMI traditional music tuition over more than decade have been extremely positive. Faced with a significant reduction in funding from 2017-18 we will nonetheless ensure pupils continue to receive high-quality tuition and rewarding experiences through our service delivery.

We organised and supported successful Dràma Fèisean in Argyll and Uist, working with primary schools in both areas to develop drama skills and prepare short plays, which culminated in special performance days. Our collaboration with Eden Court Creative, supported by Bòrd na Gàidhlig's Gaelic Drama Network fund, continued with Gaelic drama clubs in Tain and Dingwall which concluded with an evening of performance at Eden Court in October. Our Meanbh-Chuileag theatre-in-education group toured Gaelic schools during August and September with a play called *Le Meas* themed on citizenship. The annual pantomime toured Gaelic schools during the first week of December with *Hansel & Gretel & Fèill Mhòr na Fuine*, which also included a well-attended public performance in Inverness. The Hùb-Hàb early years performances toured extensively over the year, receiving excellent feedback with evidence of great demand for more activities for this age group.

**Report of the Trustees  
for the Year Ended 31 March 2017**

**ACHIEVEMENT AND PERFORMANCE**

**Performance against objectives**

The Gaelic Drama Summer School was held in Portree in July 2016 and included two community performances in Plockton and Kilmuir during the fortnight-long event. Participants produced a film for the Gaelic shorts competition FilmG and picked up the prize for Best Film for *Faigh Wi-fi!*

Fèisean nan Gàidheal supported 8 Cèilidh trails during 2016, including a new group set up through Fèis Inbhir Narainn. The 8 Cèilidh Trails took part in over 200 performances in their local communities as well as festival performances, with Blas concerts among them, reaching audiences in excess of 15,000. Independently of this Fèis Rois supported a further 3 Cèilidh Trails.

Guth na nGael, a project funded by Bòrd na Gàidhlig's Colm Cille Initiative, offered an exchange opportunity to young Gaelic-speaking musicians in a partnership with the Oriel Centre, Dundalk. 15 young people aged 16 to 22 from Ireland and Scotland explored and shared their Gaelic language and culture.

In collaboration with the Saltire Society and British Council Scotland we offered an international travel bursary to aid the development of a young musician. Former Fèis participant and Cèilidh Trail member, Brìghde Chaimbeul, was the recipient of the award and she chose to learn more about the piping styles and traditions of Bulgaria.

The 12th Blas Festival took place between 2 and 10 September 2016, run in partnership with The Highland Council. The programme included 45 concerts along with an extensive schools and communities programme reaching an audience in excess of 9,000.

Fèisean nan Gàidheal's 2016 AGM and Conference was held in Aviemore. With a large number of Fèis organisers and supporters present Deputy First Minister and Cabinet Secretary for Skills and Education, John Swinney MSP, detailed his own commitment to the development of Gaelic and the aims and ambitions of his government for the language. He spoke of the very high esteem placed upon the work of Fèisean nan Gàidheal by the Scottish Government.

The conference also heard from Bòrd na Gàidhlig's Ceannard (CEO), Shona MacLennan, about the work of the organisation and its forthcoming, new National Gaelic Language Plan.

Fèisean nan Gàidheal was shortlisted in two categories at the Scottish Gaelic Awards - *Gaelic as an Economic Asset* and *Arts and Culture*.

Training sessions were provided for tutors involved in delivery of Fèisgoil YMI activities in Highland Council schools and Blasad Gàidhlig across a number of local authority areas. Volunteers from within Fèisean took part in a variety of training opportunities to support them with the programme of activities they deliver. Our staff continued their programme of professional development with Gaelic language training sessions and a variety of subjects to ensure they continually strengthen their professional skills. New courses were developed, which can be delivered by a number of trained providers in Gaelic or English, to equip tutors with essential skills to enable successful teaching.

The excellent resources created as part of our Fuaran project, supported by the Heritage Lottery Fund, have been distributed widely to Fèisean, schools, libraries, the media and various other centres. A number of the participants had the opportunity to showcase Fuaran over the last year with performances at the Blas Festival, Celtic Colours and Celtic Connections. The success of the project was recognised with a nomination in the *Community Project of the Year* category of the Scottish Traditional Music Awards.

In March 2017 we formally launched our FèisTV service, which will offer a range of online opportunities for an international audience to participate in the work of Fèisean nan Gàidheal. The service will feature live streaming of Blas, Fèisean and Cèilidh Trail events while *Oide* will offer users a range of online traditional music and Gaelic song tuition which will be delivered in both Gaelic and English.

**Report of the Trustees  
for the Year Ended 31 March 2017**

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

Fèisean nan Gàidheal is extremely grateful to all the bodies which supported its work during the year. Although funding remains challenging, we have been fortunate to have the security of £1.4m funding award from Creative Scotland for 2015-18 and a contract from HIE worth up to £420k over the same period. Bòrd na Gàidhlig offered a one-year contract during 2016-17 at the same level as the previous year but also granted additional sums to help with specific projects.

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 has enabled us to earn a significant proportion of our income through the delivery of contracts for third parties including local authorities, notably The Highland Council, Comhairle nan Eilean Siar and Argyll & Bute Council. Management fees from contract delivery are reinvested to ensure funding for Fèisean is protected as much as possible in these difficult times.

We are grateful to The Highland Council, Bòrd na Gàidhlig, HIE, Creative Scotland and Argyll & Bute Council for their support of Blas 2016 and to Danwood Highland, who sponsored the festival.

The Scottish Government awarded us £33k specially to support the development of Fèisgoil and we are grateful to HIE and Bòrd na Gàidhlig for the additional financial support which allowed us to establish FèisTV. We also received funding for a ScotGrad summer placement via HIE.

**Report of the Trustees  
for the Year Ended 31 March 2017**

**Internal and external factors**

Internal factors affecting the achievement and performance of the organisation included our Senior Development Officer, Nicola Simpson, being on maternity leave. During her leave, Rachel Harris took up the role of Senior Development Officer and we welcomed Karen Oakley, who joined the team as a Development Officer on a temporary basis.

During the year we moved our Inverness base from Academy Street to Ardross Terrace to provide a better working environment for our staff. The move took longer than expected but was undertaken successfully and with the minimum of disruption to the team's work. One-off capital costs were incurred in the move.

During the year we were made aware that The Highland Council would be reducing YMI funding for the school session 2017-18, due to overall cuts in YMI funding nationally. This will have an impact on the number of tuition sessions we will be able to deliver in Highland schools.

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

Partly due to this uncertainty Donna Macrae whose company, Firefly Productions, had been contracted to assist Fèisean nan Gàidheal in delivering the Blas Festival since its inception decided she would not look to renew the company's contract beyond November 2016. Donna had an important role in delivering Blas over a 12-year period and we had to replace her considerable expertise once we had confirmation that Blas could go ahead in 2017. After a tendering process in March 2017, a contract was offered to Chrissie Macrae.

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.

Comhairle nan Eilean Siar and The Highland Council agreed to pay charges for school lets internally, on a one-off basis, which mitigated some of the problems of rising costs experienced by local Fèisean in those areas.

**FINANCIAL REVIEW**

**Financial position**

The 2016-17 outturn is satisfactory and we have sums accrued for projects which will be undertaken in 2017-18.

**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, Falkirk Council, Historic Environment Scotland, An Comunn Gàidhealach and a number of other bodies for which we delivered services.

**Reserves policy**

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

**FUTURE PLANS**

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

During the year work began on a bid for regular funding from Creative Scotland for the years 2018-21. We expect to hear the outcome of that bid late in 2017 and this will be key to future plans. The organisation will 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 for 2018 Year of Young People projects.

During the year we established an online digital television channel - FèisTV – as a medium for streaming live events and offering online music lessons. This will be further developed during 2017-18. We also hope to continue our international work through our Irish/Scottish exchange Guth na nGael and through collaboration with Celtic Colours.

**Report of the Trustees  
for the Year Ended 31 March 2017**

**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**

No new trustees were appointed during the year as those on the Board are entitled to a serve a term of three years from their election in October 2013. Trustees will require to be recruited in 2017 through an open election process with potential trustees nominated by their local Fèis, and then elected by the membership. During the year the Board considered ways of recruiting people and decided to offer potential new trustees a ‘come and try’ session with the opportunity of funding out more about Fèisean nan Gàidheal’s work and participation as observers in a Board meeting.

**Organisational structure**

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

**Induction and training of new trustees**

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

**Wider network**

Fèisean nan Gàidheal continues to work closely with organisations and projects to promote the Gaelic language, culture and the traditional arts. We regularly engage with our funding bodies and throughout 2016-17 staff attended various conferences, seminars and information sessions organised by them.

Fèisean nan Gàidheal staff were actively involved in a range of advocacy and promotional work collaborating with a number of networks and organisations such as the Traditional Music Forum, Creative Scotland's Traditional Arts Advisory Group, the Highland Youth Music Forum, the Gaelic Drama Network, Hands Up for Trad and the Music Education Partnership Group.

Fèisean nan Gàidheal took part on the conference on Gaelic Education organised in June 2016 by Education Scotland and staff attended Language Show Live at the SECC in Glasgow in June where they delivered a presentation to delegates on our Fèisgoil service. Staff also took part in An t-Alltan 2016.

Fèisean nan Gàidheal continued its involvement in the Highland Youth Arts Hub which has achieved considerable success since it was formed in 2014. A consortium of 12 Highland-based arts organisations, the Hub has been managed very successfully by Stacey Toner under the guidance of Fèis Rois. Between 2014-16 the Hub engaged 5,765 young people aged 0-25 from across the Highland region, delivering a total of 32,439 hours of activity.

The organisation routinely submitted comments to public consultations on the Gaelic Language Plans of a number of organisations and the future of BBC Alba. Staff and Board 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 2016 Scots Trad Music Awards. The performer inductees were Andy M Stewart, Arthur Argo, Barbara Dickson OBE, Battlefield Band, Gordeanna McCulloch, Iain MacPhail, Jimmy McHugh, Jonathan MacDonald MBE, Michael Marra, Mirk and Murray Henderson.

**Report of the Trustees  
for the Year Ended 31 March 2017**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

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

<b>Name</b>	<b>Status</b>	<b>Fèis</b>	<b>2017</b>	<b>2016</b>
Deirdre Beck	Trustee	Fèis Lochabair	£16,098	£14,023
Kirsteen Graham	Trustee	Fèis an Earraich	£14,480	£24,774
Elizabeth Bain	Trustee	Fèis Cheann Loch Goibhle	£4,483	£4,419
Seumas Campbell	Trustee	Fèis Fhoirt	£16,160	£19,750
Bob MacKinnon	Trustee	Fèis Dhùn Bhreatainn an Iar	£690	£606
Duncan MacQuarrie	Trustee	Fèis Rois Ltd	£0	£0
Peigi MacIannan	Trustee	Fèis Eilean an Fhraoich	£8,194	£24,295
Uisdean Robertson	Trustee	Fèis Tìr an Eòrna	£10,750	£11,299
Elaine Margaret Spence	Trustee	Fèis Lannraig a Tuath	£1,840	£1,915

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 offered to all Fèisean 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 on a day-to-day basis. An annual report on risk management is provided to satisfy trustees that risks are considered and mitigated in running the organisation's programme.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC130071 (Scotland)

**Registered Charity number**

SC002040

**Registered office**

Meall House  
Portree  
Isle of Skye  
IV51 9BZ

**Trustees**

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

**Company Secretary**

Uisdean Robertson

**Report of the Trustees  
for the Year Ended 31 March 2017**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

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

**Chief Executive**

Arthur Cormack

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of Fèisean nan Gàidheal for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), 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 22 September 2017 and signed on its behalf by:



Duncan MacQuarrie - Trustee

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

We have audited the financial statements of Fèisean nan Gàidheal for the year ended 31 March 2017 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. 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'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

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

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 20 to the financial statements

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

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

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 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.

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

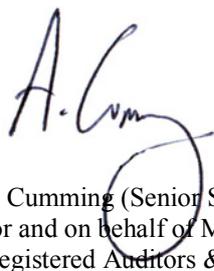
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

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

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

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



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

22 September 2017

### Note:

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

**Statement of Financial Activities  
for the Year Ended 31 March 2017**

	Notes	Unrestricted fund £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
	4				
Core activities		729,214	35,000	764,214	707,502
Training		7,000	-	7,000	9,672
Blas Festival		189,274	-	189,274	206,359
Fèisgoil		338,481	33,000	371,481	288,101
Gaelic residential events		27,000	-	27,000	26,927
Archiving		-	-	-	31,085
Other trading activities	2	110,797	-	110,797	99,079
Investment income	3	<u>237</u>	<u>-</u>	<u>237</u>	<u>300</u>
<b>Total</b>		<b>1,402,003</b>	<b>68,000</b>	<b>1,470,003</b>	<b>1,369,025</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	4,424	-	4,424	7,945
<b>Charitable activities</b>					
	6				
Core activities		807,403	39,230	846,633	790,599
Training		6,188	-	6,188	8,894
Blas Festival		183,531	-	183,531	202,102
Fèisgoil		349,493	-	349,493	280,078
Gaelic residential		26,419	-	26,419	26,702
Archiving		<u>-</u>	<u>-</u>	<u>-</u>	<u>38,762</u>
<b>Total</b>		<b>1,377,458</b>	<b>39,230</b>	<b>1,416,688</b>	<b>1,355,082</b>
<b>NET INCOME</b>		<b>24,545</b>	<b>28,770</b>	<b>53,315</b>	<b>13,943</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>159,506</b>	<b>16,919</b>	<b>176,425</b>	<b>162,482</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>184,051</u></b>	<b><u>45,689</u></b>	<b><u>229,740</u></b>	<b><u>176,425</u></b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**FÈISEAN NAN GÀIDHEAL**

**Balance Sheet  
At 31 March 2017**

	Notes	Unrestricted fund £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	-	12,690	12,690	17,415
<b>CURRENT ASSETS</b>					
Debtors	16	65,213	5,505	70,718	42,757
Cash at bank		<u>167,323</u>	<u>33,000</u>	<u>200,323</u>	<u>139,244</u>
		232,536	38,505	271,041	182,001
<b>CREDITORS</b>					
Amounts falling due within one year	17	(48,485)	(5,506)	(53,991)	(22,991)
<b>NET CURRENT ASSETS</b>		<u>184,051</u>	<u>32,999</u>	<u>217,050</u>	<u>159,010</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>184,051</u>	<u>45,689</u>	<u>229,740</u>	<u>176,425</u>
<b>NET ASSETS</b>		<u>184,051</u>	<u>45,689</u>	<u>229,740</u>	<u>176,425</u>
<b>FUNDS</b>	18				
Unrestricted funds				184,051	159,506
Restricted funds				<u>45,689</u>	<u>16,919</u>
<b>TOTAL FUNDS</b>				<u>229,740</u>	<u>176,425</u>

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

The financial statements were approved by the Board of Trustees on 22 September 2017 and were signed on its behalf by:

*Uisdean Robertson*

Uisdean Robertson -Trustee

The notes form part of these financial statements

**FÈISEAN NAN GÀIDHEAL**

**Cash Flow Statement  
for the Year Ended 31 March 2017**

	Notes	31.3.17 £	31.3.16 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<u>60,842</u>	<u>30,840</u>
<b>Net cash provided by (used in) operating activities</b>		<u>60,842</u>	<u>30,840</u>
<b>Cash flows from investing activities:</b>			
Interest received		<u>237</u>	<u>300</u>
<b>Net cash provided by (used in) investing activities</b>		<u>237</u>	<u>300</u>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		61,079	31,140
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>139,244</u>	<u>108,104</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>200,323</u></u>	<u><u>139,244</u></u>

The notes form part of these financial statements

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2017**

<b>1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES</b>	31.3.17	31.3.16
	£	£
<b>Net income for the reporting period (as per the statement of financial activities)</b>	53,315	13,943
<b>Adjustments for:</b>		
Depreciation charges	4,727	5,806
Interest received	(237)	(300)
(Increase)/decrease in debtors	(27,962)	9,991
Increase in creditors	<u>30,999</u>	<u>1,400</u>
<b>Net cash provided by (used in) operating activities</b>	<u>60,842</u>	<u>30,840</u>

**Notes to the Financial Statements  
for the Year Ended 31 March 2017**

**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' EFA, and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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.

**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.

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

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

**2. OTHER TRADING ACTIVITIES**

	31.3.17	31.3.16
	£	£
Sale of publications	608	822
Instrument bank revenue	6,689	4,757
Management charges	<u>103,500</u>	<u>93,500</u>
	<u>110,797</u>	<u>99,079</u>

**3. INVESTMENT INCOME**

	31.3.17	31.3.16
	£	£
Deposit account interest	<u>237</u>	<u>300</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

4. INCOME FROM CHARITABLE ACTIVITIES

	Core activities £	Training £	Blas Festival £
Grants	729,535	7,000	155,869
Training registration fees	-	-	-
Other income	9,578	-	200
Cèilidh Trails - earned income	17,839	-	-
Drama festivals	-	-	-
Membership fees	5,300	-	-
Sponsorships	-	-	579
Wages reimbursed by Fèisean	1,962	-	-
Box office/concerts	-	-	32,626
Fèisgoil - earned income	-	-	-
Performance fees	-	-	-
	<u>764,214</u>	<u>7,000</u>	<u>189,274</u>

	Fèisgoil £	Gaelic residential £	Total activities £	Total activities £
Grants	71,500	27,000	990,904	967,207
Training registration fees	-	-	-	1,897
Other income	-	-	9,778	3,976
Cèilidh Trails - earned income	-	-	17,839	3,885
Drama festivals	-	-	-	4,400
Membership fees	-	-	5,300	6,005
Sponsorships	-	-	579	1,515
Wages reimbursed by Fèisean	-	-	1,962	6,403
Box office/concerts	-	-	32,626	37,455
Fèisgoil - earned income	299,981	-	299,981	232,476
Performance fees	-	-	-	4,427
	<u>371,481</u>	<u>27,000</u>	<u>1,358,969</u>	<u>1,269,646</u>

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

	31.3.17 £	31.3.16 £
Creative Scotland	501,666	501,666
Highland Council	107,663	126,560
Comhairle nan Eilean Siar	15,340	19,040
Argyll & Bute Council	32,000	32,000
Highland & Islands Enterprise	142,386	141,941
Bòrd na Gàidhlig	158,849	130,000
Scottish Government	33,000	-
Heritage Lottery Fund	-	16,000
	<u>990,904</u>	<u>967,207</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

5. RAISING FUNDS

Other trading activities

	31.3.17	31.3.16
	£	£
Instrument bank costs	<u>4,424</u>	<u>7,945</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Core activities	281,861	302,841	261,931	846,633
Training	6,188	-	-	6,188
Blas Festival	182,259	-	1,272	183,531
Fèisgoil	349,493	-	-	349,493
Gaelic residential events	<u>26,419</u>	<u>-</u>	<u>-</u>	<u>26,419</u>
	<u>846,220</u>	<u>302,841</u>	<u>263,203</u>	<u>1,412,264</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.17	31.3.16
	£	£
Staff costs	214,614	193,014
Development officers/tutors	-	111,686
Travel expenses etc	-	24,907
Child protection costs	8,783	7,894
Training	4,188	6,922
Resources	5,682	5,402
Fèisgoil - delivery costs	262,223	11,951
Archiving project	974	33,062
Sgoil Shamhraidh	14,743	13,063
Cèilidh Trails	31,147	13,545
Meanbh-chuileag/Pantomime	10,429	33,028
Tachartasan Còmhnaidh	7,676	9,397
Project management	1,200	31,287
Meanbh-Fhèis	-	1,082
Management charges	103,500	93,500
Gaelic language Development	6,079	-
Inter Fèis activities	1,643	2,515
Cultural Youth	-	194
Blas - Artistes costs	64,515	70,180
Blas - Travel and support	24,151	23,958
Blas - PA and lighting	13,618	18,895
Blas - Venue hire	282	561
Blas - Promotion	26,363	31,821
Blas - Project manager	32,500	31,137
Blas - Artistic director	-	9,900
Blas - Commissions	7,700	-
Blas - equipment	3,130	-
Fèis TV	<u>1,080</u>	<u>-</u>
	<u>846,220</u>	<u>778,901</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

8. GRANTS PAYABLE

	31.3.17	31.3.16
	£	£
Core activities	<u>302,841</u>	<u>300,869</u>

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

	31.3.17	31.3.16
	£	£
Grants to Fèisean	215,147	212,649
Tasgadh Fund	31,034	31,830
Cèilidh Trails grants	<u>56,660</u>	<u>56,390</u>
	<u>302,841</u>	<u>300,869</u>

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Core activities	234,357	320	27,254	261,931
Blas Festival	<u>-</u>	<u>-</u>	<u>1,272</u>	<u>1,272</u>
	<u>234,357</u>	<u>320</u>	<u>28,526</u>	<u>263,203</u>

10. NET INCOME/(EXPENDITURE)

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

	31.3.17	31.3.16
	£	£
Auditors' remuneration	3,660	4,665
Auditors' remuneration for non audit work	3,792	2,575
Depreciation - owned assets	<u>4,725</u>	<u>5,806</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

12. STAFF COSTS

	31.3.17 £	31.3.16 £
Wages and salaries	299,651	302,322
Social security costs	25,035	26,798
Other pension costs	<u>14,878</u>	<u>10,755</u>
	<u>339,564</u>	<u>339,875</u>

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

	31.3.17	31.3.16
Charitable activities	-	9
Support costs	<u>-</u>	<u>3</u>
	<u>-</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 (2015 - none).

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Core activities	672,502	35,000	707,502
Training	9,672	-	9,672
Blas Festival	206,359	-	206,359
Fèisgoil	288,101	-	288,101
Gaelic residential events	26,927	-	26,927
Archiving	-	31,085	31,085
Other trading activities	99,079	-	99,079
Investment income	<u>299</u>	<u>1</u>	<u>300</u>
<b>Total</b>	<b>1,302,939</b>	<b>66,086</b>	<b>1,369,025</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Raising funds	7,945	-	7,945
Core activities	749,959	40,640	790,599
Training	8,894	-	8,894
Blas Festival	202,102	-	202,102
Fèisgoil	280,078	-	280,078
Gaelic residential events	26,702	-	26,702
Archiving	<u>-</u>	<u>38,762</u>	<u>38,762</u>
<b>Total</b>	<b>1,275,680</b>	<b>79,402</b>	<b>1,355,082</b>
<b>NET INCOME</b>	<b>27,259</b>	<b>(13,316)</b>	<b>13,943</b>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	132,247	30,235	162,482
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>159,506</u>	<u>16,919</u>	<u>176,425</u>

14. SUBSIDIARY COMPANY

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

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

A summary of the trading results, as extracted from the audited accounts, for the years to 31 March 2017 and 2016 are shown below.

	2017 £	2016 £
Turnover	189,274	206,359
Cost of sales	<u>176,259</u>	<u>186,452</u>
Gross profit	17,015	19,907
Administrative expenses	11,272	16,710
Donation to Fèisean nan Gàidheal	<u>5,375</u>	<u>2,748</u>
Profit/(loss) for year	368	(449)
Interest receivable/(payable) for year	<u>-</u>	<u>-</u>
Taxation	368	449
Profit/(loss) after taxation	<u>-</u>	<u>-</u>
Net (liabilities)/assets at 31 March	<u>368</u>	<u>449</u>
	<u>(1,674)</u>	<u>(2,042)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

15. TANGIBLE FIXED ASSETS

Computer  
equipment  
£

**COST**

At 1 April 2016 and 31 March 2017

32,870

**DEPRECIATION**

At 1 April 2016

15,455

Charge for year

4,725

At 31 March 2017

20,180

**NET BOOK VALUE**

At 31 March 2017

12,690

At 31 March 2016

17,415

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Other debtors	35,579	-
VAT	-	1,947
Prepayments	1,000	-
Grants receivable	<u>34,139</u>	<u>40,810</u>
	<u>70,718</u>	<u>42,757</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.17	31.3.16
	£	£
Social security and other taxes	7,754	7,561
VAT	40	-
Accrued expenses	27,810	15,430
Deferred grants	<u>18,387</u>	-
	<u>53,991</u>	<u>22,991</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017

18. MOVEMENT IN FUNDS

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
<b>Unrestricted funds</b>			
General fund	159,506	24,545	184,051
<b>Restricted funds</b>			
Information and Communication Technologies project	16,919	(4,230)	12,689
Development Fund	-	33,000	33,000
	16,919	28,770	45,689
<b>TOTAL FUNDS</b>	<u>176,425</u>	<u>53,315</u>	<u>229,740</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,402,003	(1,377,458)	24,545
<b>Restricted funds</b>			
Tasgadh Fund	35,000	(35,000)	-
Development Fund	33,000	-	33,000
Information and Communication Technologies project	-	(4,230)	(4,230)
	68,000	(39,230)	28,770
<b>TOTAL FUNDS</b>	<u>1,470,003</u>	<u>(1,416,688)</u>	<u>53,315</u>

19. RELATED PARTY DISCLOSURES

During the year Blas Festival Ltd paid management and administration charges to Fèisean nan Gàidheal of £10,000 (2016 - £15,000).

At the year end a gift aid donation of £5,375 (2016 - £2,748) is due by Blas Festival Ltd to Fèisean nan Gàidheal.

At the year-end date Blas Festival Ltd owed Fèisean Nan Gàidheal £2,472 (2016 - £4,971). There are no repayment terms in place and interest is not charged on the balance.

20. 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.

21. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2017**

	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Other trading activities</b>				
Sale of publications	608	-	608	822
Instrument bank revenue	6,689	-	6,689	4,757
Management charges	<u>103,500</u>	<u>-</u>	<u>103,500</u>	<u>93,500</u>
	110,797	-	110,797	99,079
<b>Investment income</b>				
Deposit account interest	237	-	237	300
<b>Charitable activities</b>				
Grants	922,904	68,000	990,904	967,207
Training registration fees	-	-	-	1,897
Performance fees	-	-	-	4,427
Box office/concerts	32,626	-	32,626	37,455
Other income	9,778	-	9,778	3,976
Cèilidh Trails - earned income	17,839	-	17,839	3,885
Drama festivals	-	-	-	4,400
Fèisgoil - earned income	299,981	-	299,981	232,476
Membership fees	5,300	-	5,300	6,005
Sponsorships	579	-	579	1,515
Wages reimbursed by Fèisean	<u>1,962</u>	<u>-</u>	<u>1,962</u>	<u>6,403</u>
	<u>1,290,969</u>	<u>68,000</u>	<u>1,358,969</u>	<u>1,269,646</u>
<b>Total incoming resources</b>	1,402,003	68,000	1,470,003	1,369,025
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Instrument bank costs	4,424	-	4,424	7,945
<b>Charitable activities</b>				
Wages	186,902	-	186,902	193,014
Employer's National Insurance	12,834	-	12,834	-
Pensions	14,878	-	14,878	-
Development officers / tutors	-	-	-	111,686
Travel expenses etc	-	-	-	24,907
Child protection costs	8,783	-	8,783	7,894
Training	4,188	-	4,188	6,922
Resources	5,682	-	5,682	5,402
Fèisgoil - delivery costs	262,223	-	262,223	11,951
Archiving project	974	-	974	33,062
Sgoil Shamhraidh	14,743	-	14,743	13,063
Cèilidh Trails	31,147	-	31,147	13,545
Meanbh-chuileag/Pantomime	10,429	-	10,429	33,028
Carried forward	552,783	-	552,783	454,474

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2017**

	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
<b>Charitable activities</b>				
Brought forward	552,783	-	552,783	454,474
Tachartasan Còmhnaidh	7,676	-	7,676	9,397
Project management	1,200	-	1,200	31,287
Meanbh-Fhèis	-	-	-	1,082
Management charges	100,000	3,500	103,500	93,500
Gaelic language Development	6,079	-	6,079	-
Inter Fèis activities	1,643	-	1,643	2,515
Cultural Youth	-	-	-	194
Blas - Artistes costs	64,515	-	64,515	70,180
Blas - Travel and support	24,151	-	24,151	23,958
Blas - PA and lighting	13,618	-	13,618	18,895
Blas - Venue hire	282	-	282	561
Blas - Promotion	26,363	-	26,363	31,821
Blas - Project manager	32,500	-	32,500	31,137
Blas - Artistic director	-	-	-	9,900
Blas - Commissions	7,700	-	7,700	-
Blas - equipment	3,130	-	3,130	-
Fèis TV	1,080	-	1,080	-
Grants to institutions	<u>271,341</u>	<u>31,500</u>	<u>302,841</u>	<u>300,869</u>
	1,114,061	35,000	1,149,061	1,079,770
<b>Support costs</b>				
<b>Management</b>				
Wages	112,749	-	112,749	109,308
Social security	12,201	-	12,201	26,798
Pensions	-	-	-	10,755
Office rent	32,257	-	32,257	23,625
Insurance	7,232	-	7,232	6,777
Light and heat	5,900	-	5,900	4,537
Telephone	14,211	-	14,211	14,587
Printing, postage & stationery	13,483	-	13,483	10,116
Advertising	116	-	116	250
Sundries	5,053	-	5,053	2,495
Website	1,544	-	1,544	520
Staff travel and expenses	23,156	-	23,156	22,108
Capital costs	1,728	-	1,728	4,904
Depreciation of tangible and heritage assets	<u>497</u>	<u>4,230</u>	<u>4,727</u>	<u>5,806</u>
	230,127	4,230	234,357	242,586
<b>Finance</b>				
Bank charges	320	-	320	62
<b>Governance costs</b>				
Auditors' remuneration	3,660	-	3,660	4,665
Auditors' remuneration for non audit work	3,792	-	3,792	2,575
Legal fees	3,719	-	3,719	4,419
Committee expenses	3,170	-	3,170	2,999
Annual conference	<u>14,185</u>	<u>-</u>	<u>14,185</u>	<u>10,061</u>
	<u>28,526</u>	<u>-</u>	<u>28,526</u>	<u>24,719</u>
<b>Total resources expended</b>	<b>1,377,458</b>	<b>39,230</b>	<b>1,416,688</b>	<b>1,355,082</b>

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2017**

	Unrestricted funds £	Restricted funds £	31.3.17 Total funds £	31.3.16 Total funds £
<b>Net income</b>	<u>24,545</u>	<u>28,770</u>	<u>53,315</u>	<u>13,943</u>