

**Charity number SC039035**  
**Company Number SC325521**

**Fèis Gleann Albainn**  
**(A company limited by guarantee)**

**Directors' Report and Financial Statements**

**For the year ended 31<sup>st</sup> March 2016**

WEDNESDAY



\*S5C37XQA\*  
SCT 27/07/2016 #185  
COMPANIES HOUSE

**Fèis Gleann Albainn**

**(A company limited by guarantee)**

**Legal and administrative information**

The company is constituted as a company limited by guarantee and is governed in accordance with its Memorandum and Articles of Association.

|                |                 |
|----------------|-----------------|
| Charity number | <b>SC039035</b> |
| Company Number | <b>SC325521</b> |

**Registered Office**

Tianavaig  
Millfield  
Fort Augustus  
Inverness-shire  
Scotland  
PH32 4BY

**Directors**

P Ungless  
W Skeoch  
A Cooper  
J Skeoch (Appointed 1<sup>st</sup> December 2015)  
Mrs E A Rowe (Resigned 30<sup>th</sup> November 2015)

**Secretary**

P Ungless

**Independent examiner**

David Govan,  
Voluntary Action Lochaber  
An Drochaid  
Fort William

**Report of the Directors**  
**For the year ended 31<sup>st</sup> March 2016**

**Structure, governance and management**

The Directors who served during the year are those listed on page 1.

Fèis Gleann Albainn is a company limited by its guarantee and is a registered charity governed by its memorandum and articles of association.

The Trustees are those appointed as Directors of the company. Trustees are appointed or removed in accordance with the articles of association and shall not be less than 3 or more than 5 in number.

The Trustees have a 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 or error.

**Objectives and activities**

The company provides a week long Fèis with music tuition, Gaelic, drama and sport for 5-7 year olds in the morning and all day for the 8-18 year olds and a long weekend of music tuition and music sessions for adults is also held. Regular music sessions, at fortnightly intervals in the summer and monthly in the winter, are also organised for adult players and learners.

**Achievements and performance**

Our annual Summer Fèis for 5-18 year olds this year has a regular attendance figure of 40 -50 of mixed age and ability children. The event is split into three sections for the younger ones 5-9, 10-15 and 16-18. The latter category being new and consisting of more adult style workshops. We continue to attract local youngsters and those from various other parts of the country to enjoy five days of not only music tuition in various instruments but also art, and theatre and shinty. All of this acts as an introduction to traditional arts with an aspect of it acting as a proem to the Gaelic language in a manner entertaining to youngsters of those age groups.

The Adult Fèis continues to be our most successful event attracting just over 100 participants. This is a celebration of traditional music over a weekend including tuition and music sessions which continues to return a financial surplus increasing funds available for other activities. We have now reached capacity in Fort Augustus and we are experimenting with another weekend event which simply provides a venue for people to gather and play music together. This will include an afternoon concert to showcase any young up and coming talent that we identify as the future of traditional music.

**Financial review**

Fèis Gleann Albainn has sufficient reserves to continue with its regular programme into the next year with support from Fèisan nan Gàidheal, the Highland Council and other grant awarding bodies.

The Fèis is a member of Fèisan nan Gàidheal which is the company's governing body and from whom funding for projects aimed at 8-18 year olds is obtained from. We also receive advice and support in applying to other bodies for grants from Fèisan nan Gàidheal.

**Fèis Gleann Albainn**  
**(A company limited by guarantee)**

**Report of the Directors**  
**For the year ended 31<sup>st</sup> March 2016**

**Statement of directors' responsibilities**

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and charity law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the directors are required to:-

Select suitable accounting policies and then apply them consistently,

Make judgements and estimates that are reasonable and prudent, and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

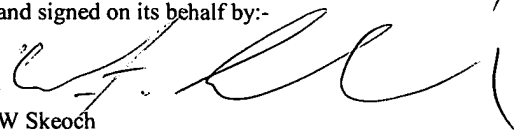
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board on  
and signed on its behalf by:-

12/7/2016

  
W Skeoch  
Director

**Independent examiner's report to the directors on the unaudited financial statements of Fèis Gleann Albainn**

I report on the financial statements of Fèis Gleann Albainn for the year ended 31<sup>st</sup> March 2016 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), under the historical cost convention and the accounting policies set out therein.

**Respective responsibilities of directors and independent examiner**

The charity's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's directors consider that the audit requirement of Regulation 10(1) (a) t (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

- (i) which gives me reasonable cause to believe that in any material respect
  - (a) the requirements to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - (b) to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Govan  
Chartered Accountant  
Voluntary Action Lochaber  
An Drochaid  
Fort William PH33 6PH

Date: 12 July 2016

**Féis Gleann Albainn**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating the income and expenditure account)**  
**For the year ended 31<sup>st</sup> March 2016**

|                                            | Note | Unrestricted<br>Funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ | 2015<br>£     |
|--------------------------------------------|------|----------------------------|--------------------------|---------------------|---------------|
| <b>Income</b>                              |      |                            |                          |                     |               |
| Donations                                  |      | 120                        | -                        | 120                 | 89            |
| Activities for generating funds            | 2    | 823                        | -                        | 823                 | 774           |
| Charitable Activities – Grants received    | 3    | 2,466                      | -                        | 2,466               | 10,743        |
| Charitable Activities - Events and tuition |      | <u>13,045</u>              | <u>-</u>                 | <u>13,045</u>       | <u>13,197</u> |
| <b>Total Incoming Resources</b>            |      | 16,454                     | -                        | 16,454              | 24,803        |
| <b>Expenditure</b>                         |      |                            |                          |                     |               |
| <b>Charitable activities</b>               |      |                            |                          |                     |               |
| Tuition & Events                           |      | 10,380                     | -                        | 10,380              | 9,112         |
| Donations                                  |      | -                          | -                        | -                   | 200           |
| Support costs                              |      | <u>2,952</u>               | <u>2,002</u>             | <u>4,954</u>        | <u>5,464</u>  |
| <b>Total resources expended</b>            |      | 13,332                     | 2,002                    | 15,334              | 14,776        |
| Net incoming/outgoing resources for year   |      | 3,122                      | (2,002)                  | 1,120               | 10,027        |
| Gross transfers between funds              |      | <u>-</u>                   | <u>-</u>                 | <u>-</u>            | <u>-</u>      |
| Net incoming/outgoing resources            |      | 3,122                      | (2,002)                  | 1,120               | 10,027        |
| Total funds brought forward                |      | <u>12,938</u>              | <u>8,012</u>             | <u>20,950</u>       | <u>10,923</u> |
| <b>TOTAL FUNDS CARRIED FORWARD</b>         |      | <u>16,060</u>              | <u>6,010</u>             | <u>22,070</u>       | <u>20,950</u> |

The notes on pages 7 to 10 form part of these financial statements

**Balance sheet as at 31<sup>st</sup> March 2016**

|                                              | Note | 2016<br>£      | 2015<br>£      |
|----------------------------------------------|------|----------------|----------------|
| <b>Fixed Assets</b>                          |      |                |                |
| Tangible assets                              | 7    | 6,010          | 8,012          |
| <b>Current Assets</b>                        |      |                |                |
| Debtors                                      | 8    | -              | -              |
| Cash in bank and in hand                     |      | <u>17,642</u>  | <u>14,213</u>  |
|                                              |      | 17,642         | 14,213         |
| <b>CREDITORS</b>                             |      |                |                |
| Amounts falling due within one year          | 9    | <u>(1,582)</u> | <u>(1,275)</u> |
| <b>NET CURRENT ASSETS</b>                    |      | 16,060         | 12,938         |
| <b>CREDITORS</b>                             |      |                |                |
| Amounts falling due after more than one year |      | -              | -              |
| <b>NET ASSETS</b>                            |      | <u>22,070</u>  | <u>20,950</u>  |
| <b>Funds</b>                                 |      |                |                |
| Unrestricted funds                           | 10   | 16,060         | 12,938         |
| Restricted fund                              | 11   | <u>6,010</u>   | <u>8,012</u>   |
| <b>Total funds</b>                           |      | <u>22,070</u>  | <u>20,950</u>  |

**Directors' statements required by Section 477 of the Companies Act 2006 for the year ended 31<sup>st</sup> March 2016**

In approving these financial statements as directors of the company we hereby confirm:

- that for the year ending 31<sup>st</sup> March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 :
- that no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31<sup>st</sup> March 2016.
- that we acknowledge our responsibilities for:
  - ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act
  - preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

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



W Skeoch  
 Director

Date 12/7/2016

The notes on pages 7 to 10 form part of these financial statements

### **Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

### **Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2014 and the Companies Act 2006.

### **Income Recognition Policies**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:-

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

### **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Fixed Assets**

Fixed assets are valued at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

|                                 |   |                            |
|---------------------------------|---|----------------------------|
| Fixtures fittings and equipment | - | Straight line over 5 years |
|---------------------------------|---|----------------------------|

### **Fund accounting**

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

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.

**2 Activities for generating funds**

|                    | Unrestricted<br>£ | Restricted<br>£ | 2016<br>£  | 2015<br>£  |
|--------------------|-------------------|-----------------|------------|------------|
| Fundraising events | 447               | -               | 447        | 454        |
| Concert tickets    | 376               | -               | 376        | 320        |
| Merchandise sales  | <u>-</u>          | <u>-</u>        | <u>-</u>   | <u>-</u>   |
|                    | <u>823</u>        | <u>-</u>        | <u>823</u> | <u>774</u> |

**3 Grants Received**

|                                         | Unrestricted<br>£ | Restricted<br>£ | 2016<br>£    | 2015<br>£     |
|-----------------------------------------|-------------------|-----------------|--------------|---------------|
| The Glengarry Trust                     | 350               | -               | 350          | 350           |
| Awards for All                          | -                 | -               | -            | 7,913         |
| Stratherrick and Foyers Community Trust | 240               | -               | 240          | 720           |
| Fèisan nan Gàidheal                     | <u>1,876</u>      | <u>-</u>        | <u>1,876</u> | <u>1,760</u>  |
|                                         | <u>2,466</u>      | <u>-</u>        | <u>2,466</u> | <u>10,743</u> |

**4 Net incoming resources for period**

|                          | 2016<br>£ | 2015<br>£ |
|--------------------------|-----------|-----------|
| Deposit account interest | <u>-</u>  | <u>-</u>  |

**5 Support Costs**

|                         | Unrestricted<br>£ | Restricted<br>£ | 2016<br>£    | 2015<br>£    |
|-------------------------|-------------------|-----------------|--------------|--------------|
| Transport               | 880               | -               | 880          | 1,170        |
| Independent examination | 250               | -               | 250          | 250          |
| Depreciation            | -                 | 2,002           | 2,002        | 2,548        |
| Buffet lunch            | 800               | -               | 800          | 700          |
| Other administration    | <u>1,022</u>      | <u>-</u>        | <u>1,022</u> | <u>796</u>   |
|                         | <u>2,952</u>      | <u>2,002</u>    | <u>4,954</u> | <u>5,464</u> |

**6 Directors remuneration and benefits**

No Director received any remuneration or benefits during the year.

**7 Tangible fixed assets**

|                                                     | <b>Fixtures<br/>Fittings &amp;<br/>Equipment</b> |
|-----------------------------------------------------|--------------------------------------------------|
|                                                     | £                                                |
| <b>Cost</b>                                         |                                                  |
| At 31 <sup>st</sup> March 2015                      | 22,826                                           |
| Additions in year                                   | <u>-</u>                                         |
| <b>At 31<sup>st</sup> March 2016</b>                | <b><u>22,826</u></b>                             |
| <b>Depreciation</b>                                 |                                                  |
| At 31 <sup>st</sup> March 2015                      | 14,814                                           |
| Charge for the year                                 | <u>2,002</u>                                     |
| <b>At 31<sup>st</sup> March 2016</b>                | <b><u>16,816</u></b>                             |
| <b>Net book value at 31<sup>st</sup> March 2016</b> | <b><u>6,010</u></b>                              |
| <b>Net book value at 31<sup>st</sup> March 2015</b> | <b><u>8,012</u></b>                              |

**8 Debtors: amounts falling due within one year**

|               | £        | £        |
|---------------|----------|----------|
| Other debtors | <u>-</u> | <u>-</u> |

**9 Creditors: amounts falling due within one year**

|                 | £            | £            |
|-----------------|--------------|--------------|
| Other creditors | <u>1,582</u> | <u>1,275</u> |

**10 Unrestricted fund**

|                   | At<br>31 <sup>st</sup> March<br>2015<br>£ | Incoming<br>£ | Outgoing<br>£   | Transfers<br>£ | At<br>31 <sup>st</sup> March<br>2016<br>£ |
|-------------------|-------------------------------------------|---------------|-----------------|----------------|-------------------------------------------|
| Unrestricted fund | <u>12,938</u>                             | <u>16,454</u> | <u>(13,332)</u> | <u>-</u>       | <u>16,060</u>                             |
| Total             | <u>12,938</u>                             | <u>16,454</u> | <u>(13,332)</u> | <u>-</u>       | <u>16,060</u>                             |

**Notes to financial statements**  
**For the year ended 31<sup>st</sup> March 2016**

**11 Restricted fund**

|                                 | At<br>31 <sup>st</sup> March<br>2015<br>£ | Incoming<br>£ | Outgoing<br>£  | Transfers<br>£ | At<br>31 <sup>st</sup> March<br>2016<br>£ |
|---------------------------------|-------------------------------------------|---------------|----------------|----------------|-------------------------------------------|
| Awards for All – Portable stage | <u>8,012</u>                              | <u>-</u>      | <u>(2,002)</u> | <u>-</u>       | <u>6,010</u>                              |
| Total                           | <u>8,012</u>                              | <u>-</u>      | <u>(2,002)</u> | <u>-</u>       | <u>6,010</u>                              |

The restricted fund represents grant monies received from Awards for All to purchase a portable stage.

**12 Analysis of net assets between funds:**

Fund balances at 31<sup>st</sup> March 2016 are represented by:

|                                                | Unrestricted<br>funds<br>£ | Restricted<br>fund<br>£ | Total<br>£     |
|------------------------------------------------|----------------------------|-------------------------|----------------|
| Tangible fixed assets                          | -                          | 6,010                   | 6,010          |
| Current assets                                 | 17,642                     | -                       | 17,642         |
| Creditors: amounts falling due within one year | <u>(1,582)</u>             | <u>-</u>                | <u>(1,582)</u> |
|                                                | <u>16,060</u>              | <u>6,010</u>            | <u>22,070</u>  |

**13 Employees**

There were no employees during the period.

**Fèis Gleann Albainn**  
**(A company limited by guarantee)**

**Detailed Statement of Financial Activities**  
**For the year ended 31<sup>st</sup> March 2016**

The following page is for the use of management only.

**Detailed Statement of Financial Activities**  
**For the year ended 31st March 2016**

|                                                      | 2016<br>£     | 2015<br>£      |
|------------------------------------------------------|---------------|----------------|
| <b>Incoming Resources</b>                            |               |                |
| <b>Voluntary Income</b>                              |               |                |
| Donations                                            | 120           | 89             |
| Grants                                               | 2,466         | 10,743         |
|                                                      | <u>2,586</u>  | <u>10,832</u>  |
| <b>Activities for generating funding</b>             |               |                |
| Fundraising events                                   | 447           | 454            |
| Concerts                                             | 376           | 320            |
| Merchandise sales                                    | -             | -              |
|                                                      | <u>823</u>    | <u>774</u>     |
| <b>Incoming resources from charitable activities</b> |               |                |
| Adult Fèis - class fees                              | 10,750        | 11,407         |
| Summer Fèis - class fees                             | 2,295         | 1,790          |
| Muckle Session – class fees                          | -             | -              |
|                                                      | <u>13,045</u> | <u>13,197</u>  |
| <b>Total incoming resources</b>                      | <u>16,454</u> | <u>24,803</u>  |
| <b>RESOURCES EXPENDED</b>                            |               |                |
| <b>Charitable activities</b>                         |               |                |
| Adult Fèis                                           | 6,971         | 6,187          |
| Summer Fèis                                          | 4,850         | 4,691          |
| Letting of halls                                     | 243           | 58             |
| Buffet lunch                                         | 800           | 700            |
| Term classes                                         | -             | -              |
|                                                      | <u>12,864</u> | <u>11,636</u>  |
| <b>Governance costs</b>                              |               |                |
| Accountancy                                          | 250           | 250            |
| <b>Management</b>                                    |               |                |
| Depreciation                                         | 2,002         | 2,548          |
| Donation                                             | -             | 200            |
| Miscellaneous                                        | 218           | 12             |
| Memberships                                          | -             | 130            |
|                                                      | <u>2,220</u>  | <u>2,890</u>   |
| <b>Total Resources Expended</b>                      | <u>15,334</u> | <u>14,776</u>  |
| <b>Net income/expenditure</b>                        | <u>1,120</u>  | <u>£10,027</u> |