

Charity number SC039035
Company Number SC325521

Fèis Gleann Albainn
(A company limited by guarantee)

Directors' Report and Financial Statements

For the year ended 31st March 2025

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Fèis Gleann Albainn
(A company limited by guarantee)

Reference and administrative information

Charity Number SC039035
Company Registration Number SC325521

Registered Office Tianavaig
Millfield
Fort Augustus
Inverness-shire
Scotland
PH32 4BY

Country of Origin UK

Trustees P Ungless
W F Skeoch
J A Cooper
Dr J E Skeoch

Company Secretary P Ungless

Accountants Nevis Accountancy Services Limited
Office 6
An Drochaid
Claggan Road
Claggan
Fort William
PH33 6PH

Bankers Bank of Scotland
62 High Street
Fort William
PH33 6AE

Fèis Gleann Albainn
(A company limited by guarantee)

Chair's Report
For the year ended 31st March 2025

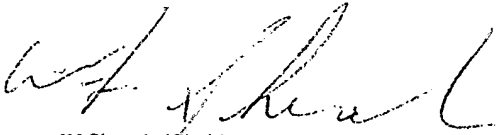
2025 was the nineteenth Fèis Gleann Albainn Adult Feis and it proved to be as popular as usual due to our loyal fan base with over one hundred attendees.

There were a few changes this year. We supply a buffet lunch on Monday, the last day. We had to source a new supplier this year and although adequate was less inspiring than previous years. We feel we need to source better for 2026.

The other change was the addition of The Canal Centre for the Saturday night music session. The Centre stayed open especially for this event at no cost to ourselves. However it proved to be overly popular and with so many people attending it was very difficult for them to get to the bar to buy the alcohol that the Centre hoped to gain profit from. The result is that we may have to pay an event fee next year and I would think also regulate the numbers attending.

An ongoing concern is the hire of Kilchuimen Academy. The hire is conducted via The Highland Council and the problem appears to be with what they term 'servicing the let'. This is simply getting someone to open the building in the morning and closing it in the evening. This sounds simple but there have been periods over recent years of the Academy having no dedicated janitor to do this leaving us on tender hooks till the last minute to find out if Highland Council have found someone and we have a venue.

Fingers crossed for 2026 and our 20th anniversary.



W Skeoch (Chair)
Director

Date: 21 December 2025

Fèis Gleann Albainn
(A company limited by guarantee)

Report of the Directors (incorporating the trustees' report)
For the year ended 31st March 2025

The directors present their report and the financial statements for the year ended 31st March 2025. The directors who are also trustees of Fèis Gleann Albainn for the purpose of charity law and who served during the year and up to the date of this report are set out on Page 1.

Structure, Governance and Management

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

The methods used to recruit and appoint new charity trustees are identified in the Memorandum and Articles of Association.

The Company became incorporated on 14th June 2007 as a company limited by guarantee and was registered as a charity on 6th December 2007. Trustees are also members of the management committee, the latter body being responsible for the day to day running of the company.

Reference and Administrative Details

The name of the charity is Fèis Gleann Albainn. Its charity number is SC039035 and its Company Number is SC325521.

The address of the principal office and the address of its registered office is: Tianavaig, Millfield, Fort Augustus, Inverness-shire, PH32 4BY.

The names of the charity's trustees as at this report date or who served as a trustee in the reporting period are as follows:

P Ungless
W F Skeoch
J A Cooper
J E Skeoch

Objectives and Activities

The Company's objects are: To promote traditional culture through a broad-based programme of activities designed to meet the needs of all sections of the community within the Great Glen area.

Achievements and Performance

See Chair's Report.

Financial review

The financial position at the end of the year is total income of £16,191, total expenditure of £16,515 resulting in a deficit of £324.

Our Reserves Policy is to ensure that we hold enough funds to cover at least six months unrestricted net expenditure; this equates to £8,258 based on current year spend. At the end of this year we had £14,223 in unrestricted funds and £Nil in restricted funds. This complies with the reserves policy. Fèis Gleann Albainn has sufficient reserves to continue with its regular programme into the next year with support from Fèisean nan Gàidheal, the Highland Council and other grant awarding bodies. The trustees, therefore, do not have any uncertainties about the charity's ability to continue as a going concern.

The Fèis is a member of Fèisean 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 Fèisean nan Gàidheal.

Report of the Directors (incorporating the trustees' report) continued
For the year ended 31st March 2025

Exemptions from Disclosure

There are no exemptions from disclosure.

Funds held as custodian Trustee on behalf of others

Fèis Gleann Albainn does not hold funds as a custodian Trustee on behalf of others.

Statement of Directors' Responsibilities

The directors (who are also the trustees of Fèis Gleann Albainn under charity law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial period 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 these financial statements, the directors are required to:-

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 (as amended). 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.

Sarah Kennedy FMAAT FCCA of Nevis Accountancy Services Limited was deemed to be appointed as independent examiner and the directors recommend that Sarah Kennedy FMAAT FCCA remains in office until further notice.

Small Company provisions

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

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


W Skeoch
Director

Date: 21 December 2025

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

I report on the financial statements of Fèis Gleann Albainn for the year ended 31st March 2025 which are set out on pages 6 to 14 and 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 FRS102 (effective January 2016), under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 seeks explanations from the trustees 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 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
 - 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.



Mrs S R Kennedy FMAAT FCCA
Chartered Certified Accountant
Nevis Accountancy Services Limited
Office 6
An Drochaid
Claggan Road
Claggan
Fort William
PH33 6PH

Date: 22nd December 2025

Féis Gleann Albainn
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31st March 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income and endowments from:					
Donations and legacies	2	10	-	10	-
Charitable activities for generating funds	3	-	-	-	-
Charitable activities - grants	4	-	-	-	-
Other trading activities	5	16,050	-	16,050	15,005
Investments		131	-	131	112
Other		-	-	-	-
Total Income		16,191	-	16,191	15,117
Expenditure on:					
Raising funds					
Charitable activities	6	16,011	-	16,011	15,415
Other - support costs	7	504	-	504	420
Tax on activities	9	-	-	-	-
Total expenditure		16,515	-	16,515	15,835
Net income/(expenditure) for the year		(324)	-	(324)	(719)
Transfers between funds		-	-	-	-
		(324)	-	(324)	(719)
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets		-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes		-	-	-	-
Other gains/(losses)		-	-	-	-
Net movement in funds		(324)	-	(324)	(719)
Reconciliation of funds:					
Total funds brought forward		14,547	-	14,547	15,265
Total funds carried forward		14,223	-	14,223	14,547

The notes on pages 9 to 14 form part of these financial statements

Balance sheet as at 31st March 2025

	Note	2025 Total Funds £	2024 Total Funds £
Fixed Assets:			
Intangible assets		-	-
Tangible assets	10	-	-
Heritage assets		-	-
Investments		-	-
Total fixed assets		<u>-</u>	<u>-</u>
Current assets:			
Stocks		-	-
Debtors	11	191	183
Investments		-	-
Cash at bank and in hand		14,536	18,951
Total current assets		<u>14,727</u>	<u>19,134</u>
Liabilities:			
Creditors: Amounts falling due within one year	12	504	4,587
<i>Net current assets or liabilities</i>		<u>14,223</u>	<u>14,547</u>
<i>Total assets less current liabilities</i>		14,223	14,547
Creditors: Amounts falling due after more than one year		-	-
Provisions for liabilities		-	-
<i>Net asset or liabilities excluding pension asset or liability</i>		-	-
Defined benefit pension scheme asset or liability		-	-
Total net assets or liabilities	13	<u>14,223</u>	<u>14,547</u>
The funds of the charity:			
Endowment funds		-	-
Restricted income funds		-	-
Total restricted funds	14	<u>-</u>	<u>-</u>
Unrestricted funds		14,223	14,547
Revaluation reserve		-	-
Pension reserve		-	-
Total unrestricted funds	15	<u>14,223</u>	<u>14,547</u>
Total charity funds		<u>14,223</u>	<u>14,547</u>

The notes on pages 9 to 14 form part of these financial statements

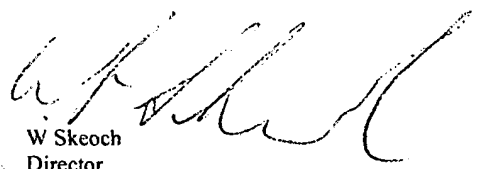
Directors' statements required by Section 477 of the Companies Act 2006 for the year ended 31st March 2025

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

- a) that for the year ending 31st March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006
- b) 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 31st March 2025
- c) that we acknowledge our responsibilities for:
 - 1) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act
 - 2) 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 and in which the methods and principles in the Charities SORP and all applicable UK accounting standards have been followed

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 FRS102 (effective January 2016).

The financial statements were approved by the Board and signed on its behalf by:



W Skeoch
Director

Date 21 December 2025

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year. There are no material uncertainties about the charity's ability to continue. The charity is a public benefit entity.

1.1 Basis of Accounting

These financial statements have been prepared in accordance with the 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 the Republic of Ireland (FRS 102 effective 1 January 2015), the Charities Statement of Recommended Practice (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated.

The presentation currency of these accounts is in pounds sterling.

1.2 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.

1.3 Expenditure

Expenditure is recognised on an accruals 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.

1.4 Fund Accounting

Unrestricted funds are those available to use at the discretion of the Directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are those unrestricted funds which have been set aside by trustees for an essential spend or future purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.5 Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates calculated to write off the cost of each asset over its expected useful life as follows:

Fixtures fittings and equipment	-	Straight line over 5 years
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Fèis Gleann Albainn
(A company limited by guarantee)

Notes to the financial statements continued
For the year ended 31st March 2025

1.6 Stocks

The accounting policy adopted in measuring the value of stocks was the lower of cost or net realisable value.

2 Donations and legacies

	Unrestricted £	Restricted £	2025 £	2024 £
General donations	10	-	10	-
Subscriptions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>10</u>	<u>-</u>	<u>10</u>	<u>-</u>

3 Charitable Activities for generating funds

	Unrestricted £	Restricted £	2025 £	2024 £
Raffles	-	-	-	-
Concert tickets	-	-	-	-
PA System hire	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Charitable activities - Grants

	Unrestricted £	Restricted £	2025 £	2024 £
The Glengarry Trust	-	-	-	-
Stratherrick and Foyers Community Trust	-	-	-	-
Fèisean nan Gàidheal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5 Other trading activities

	Unrestricted £	Restricted £	2025 £	2024 £
Sales of CDs for Fèis Tutors	150	-	150	445
Adult Fèis Class Fees	<u>15,900</u>	<u>-</u>	<u>15,900</u>	<u>14,560</u>
	<u>16,050</u>	<u>-</u>	<u>16,050</u>	<u>15,005</u>

6 Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Tutor fees	6,037	-	6,037	5,650
Tutor expenses	1,138	-	1,138	1,003
Tutor accommodation & meals	2,081	-	2,081	1,809
Premises hire	4,229	-	4,229	4,099
CD sales paid to tutors	150	-	150	475
Admin & management	926	-	926	641
Software	190	-	190	238
Buffet lunch	1,000	-	1,000	1,500
Website	77	-	77	-
Subscriptions	148	-	148	-
Sum Up Charges	2	-	2	-
Miscellaneous	34	-	34	-
	<u>16,011</u>	<u>-</u>	<u>16,011</u>	<u>15,415</u>

7 Expenditure for Other costs - Support costs

	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Independent Examination	252	-	252	210
Accountancy Services	252	-	252	210
Legal & professional fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>504</u>	<u>-</u>	<u>504</u>	<u>420</u>

8 Employees

Employment costs:

	2025 £	2024 £
Wages and Salaries	-	-
Social Security Costs	-	-
Employer's Pension contribution	-	-
Other employee benefits	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

Directors received emoluments of £Nil during the year (2024 £Nil)

Number of employees

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

2025 Number	2024 Number
0	0

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

The key management personnel of the charity are the Directors. The total employee benefits of the key management personnel are £Nil (2024: £Nil).

Notes to the financial statements continued
For the year ended 31st March 2025

9 Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 2010. Accordingly, there is no taxation charge in these accounts.

10 Tangible fixed assets

Cost or Valuation	Fixtures & Fittings	Total
	£	£
At 1st April 2024	18,413	18,413
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 31 st March 2025	18,413	18,413
Depreciation and impairments		
At 1st April 2024	18,413	18,413
Disposals	-	-
Charge for the period	-	-
Impairment	-	-
Transfers	-	-
At 31 st March 2025	<u>18,413</u>	<u>18,413</u>
Net book value		
At 31 st March 2023	-	-
At 31 st March 2025	-	-

11 Debtors

Amounts falling due within one year:

	2025	2024
	£	£
Trade Debtors	-	-
Amounts owned by group and association undertakings	-	-
Prepayments and accrued income	191	183
Other debtors	-	-
	<u>191</u>	<u>183</u>

Féis Gleann Albainn
(A company limited by guarantee)

Notes to the financial statements continued
For the year ended 31st March 2025

12 Creditors

Amounts falling due within one year:

	2025 £	2024 £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	-	-
Amounts owed to group and associated undertakings	-	-
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	504	4,587
Taxation and social security	-	-
Other Creditors	-	-
	<u>504</u>	<u>4,587</u>

13 Analysis of net assets between funds:

Fund balances at 31st March 2025 are represented by:

	Unrestricted funds £	Restricted fund £	Total £
Tangible fixed assets	-	-	-
Current assets	14,727	-	14,727
Current liabilities	(504)	-	(504)
	<u>14,223</u>	<u>-</u>	<u>14,223</u>

14 Restricted fund

	At 31 st March 2024 £	Incoming £	Outgoing £	Transfers £	At 31 st March 2025 £
Restricted funds	-	-	-	-	-
Total	-	-	-	-	-

There are currently no funds held upon which there are restrictions placed.

15 Unrestricted fund

	At 31 st March 2024 £	Incoming £	Outgoing £	Transfers £	At 31 st March 2025 £
Unrestricted fund	14,547	16,191	(16,515)	-	14,223

16 Company limited by guarantee

Fèis Gleann Albainn is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

17 Directors' expenses

2 directors were reimbursed for expenses during the year relating to the Adult Fèis totalling £458. (2024 – 2 directors totalling £215).

18 Financial Commitments

At 31st March 2025, the company has no annual commitments under non-cancellable operating leases (2024 - £Nil).

19 Volunteers

The trustees would like to record their thanks to all the volunteers who dedicate a significant amount of time during the festival assisting with helping everything run smoothly for no remuneration to the charity.

20 Related Party Transactions

There were no related party transactions during the period. There are no outstanding balances due to related parties as at the year end. (2024: £Nil).

21 Stocks

The accounting policy adopted in measuring the value of stocks was the lower of cost or net realisable value. The carrying amount of stocks was £Nil. There was no amount of stocks recognised as an expense. There were no charges for impairment.

22 Control of the Company

The company is controlled by the Trustees.