

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

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**  
**For The Year Ended 31 March 2009**  
**FOR**  
**FÈISEAN NAN GÀIDHEAL**

Mann Judd Gordon  
Registered Auditors &  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
ZE1 0JF

MONDAY



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16/11/2009  
COMPANIES HOUSE

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**for the Year Ended 31 March 2009**

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**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2009**

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the year ended 31 March 2009. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

This report relates to the operations of the charity and its wholly owned subsidiary, in order to clearly show the achievements of the organisation. Consolidated accounts have been filed separately.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC130071 (Scotland)

**Registered Charity number**

SC002040

**Registered office**

Meall House

Portree

Isle of Skye

IV51 9BZ

**Trustees**

Catriona MacIntyre

Chair

- appointed 5.12.08

George Keiller Stoddart

Jessie Alice Newton

Michael Sweeney

Elizabeth Blyth Bain

Catherine Macneil

- appointed 5.12.08

Derek MacIennan

- appointed 5.12.08

Mairi Oakley

- appointed 5.12.08

Margaret MacIennan

Margaret Cameron

- appointed 5.12.08

Margaret Nicolson

- resigned 5.12.08

Laura Green

- resigned 5.12.08

Alasdair Macdonald

- resigned 5.12.08

Catherine Adam

- resigned 5.12.08

Jane Macneil

- resigned 5.12.08

**Company Secretary**

George Keiller Stoddart

**Auditor**

Mann Judd Gordon

Registered Auditors &

Chartered Accountants

26 Lewis Street

Stornoway

Isle of Lewis

HS1 2JF

**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 1985.

**Recruitment and appointment of new trustees**

New trustees are recruited through an open election process approved by the membership whereby there are a number of new trustees, representative of local Fèisean are elected annually by the membership after an open advertising process. Trustees are nominated by their local Fèis, and then elected by the membership so that the Board of Trustees has a range of trustees from around the country, reflecting the geographical spread of the organisation's members.

## REPORT OF THE TRUSTEES for the Year Ended 31 March 2009

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Induction and training of new trustees

All new trustees took part in an induction process in December 2008 that involved the outlining of the aims and objectives of the organisation, the work in which it was involved and the sources of funding. The induction also outlined the responsibilities of trustees, and their responsibilities as directors of a company limited by guarantee.

All trustees, new and existing, were given a CD with copies of key documents such as the company's Memorandum & Articles of Association, Child Protection Policy, Equal Opportunities Policy, Gaelic Policy, Staff Handbook, current Development Plan and all past Annual Reports. The CD also contained a wide range of briefing documents from the Voluntary Arts Network which cover a wide range of subjects relevant to the work of the organisation and the role of the trustees.

#### Organisational structure

Fèisean nan Gàidheal is governed by a Board of Trustees made up of 10 Fèis representatives elected by the membership, along with 5 observers from the main funding bodies that support the organisation. The Board met 4 times during the year.

The office bearers, along with senior staff and three of the observers also constitute an Executive Group that meets at least a fortnight before each full Board meeting to go over financial and other matters in detail. The minutes and all the papers from these meetings are then included in the papers for the next Board meeting for all trustees.

#### Wider network

Fèisean nan Gàidheal staff are involved in several networks nationally, most notably the Traditional Music Tutor Training Network, the Traditional Music Forum and the Gaelic Arts Strategic Development Group. In addition, staff attend meetings of officers and chairs of Gaelic organisations facilitated by Bòrd na Gàidhlig twice yearly, and are involved in a working group looking at the development of Gaelic Drama.

#### Related parties

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

<u>Name</u>	<u>Status</u>	<u>Fèis</u>	<u>2009</u>	<u>2008</u>
Katie Adam	Trustee	Fèis a' Bhaile	£5,539	£5,202
Peggy Nicolson	Trustee	Fèis an Earraich	£21,688	£18,386
Jane MacNeil	Trustee	Fèis Bharraigh	£8,920	£10,582
George Stoddart	Trustee	Fèis sa Mheadhan	£1,562	£4,110
Jessie Newton	Trustee	Fèis Dhùn Èideann	£14,712	£11,094
Alasdair MacDonald	Trustee	Fèis Lochabair	£11,803	£9,928
Laura Green	Trustee	Fèis Rois Ltd	£22,379	£23,668
Elizabeth Bain	Trustee	Fèis Cheann Loch Goibhle	£15,041	£8,926
Michael Sweeney	Trustee	Fèis Dhùn Breatuinn an Iar	£2,960	£4,235
Peigi MacLennan	Trustee	Fèis Eilean an Fhraoich	£21,136	£10,481

It should be noted that the grants scheme operated allocates funding on the basis of a formula and Board members, therefore, do not make decisions on the level of grant aid, although they approve the sums involved.

The amounts shown are the maximum award and the Fèis might not actually draw the full amount awarded.

#### 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. This is managed by the Executive Group which takes a very close interest in the financial aspects of the running of Fèisean nan Gàidheal. In addition risk assessments are carried out for each of the organisation's offices, as well as for events run by Fèisean nan Gàidheal. During 2008-09 a Risk Assessment and Management workshop was held for Trustees and Staff.

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2009**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The aim of Fèisean nan Gàidheal is to make the Gaelic Arts, Language and Culture more accessible and more widely appreciated through the promotion, support and development of local, community-based tuition Fèisean.

The objectives are to:

- 1.1 Provide support for the development of individual Fèisean and the Fèis movement as a whole
- 1.2 Develop the tuition at individual Fèisean
- 1.3 Develop Fèisean nan Gàidheal as a service-providing organisation
- 1.4 Promote excellence within the Fèis movement
- 1.5 Create closer links between Fèisean, other organisations and other countries

**Volunteers**

The Fèis movement is heavily reliant on volunteers and it is estimated that upwards of 500 volunteers are involved in running 45 Fèisean throughout Scotland. An additional 200+ are involved in the Blas Festival.

Fèisean nan Gàidheal supports those volunteers through a variety of services and also offers training to them.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

There have been many highlights during the year, notably the success of the Fèisean themselves, which remain the focus of this organisation's efforts and where our support is placed, and our efforts focused, first and foremost.

Another highlight was *Dealbh Dùthcha*, a new, specially commissioned piece of music composed by Blair Douglas which was Scotland's only representation at the Liverpool 2008; European Capital of Culture celebrations. Prior to that it was performed at the final night of the Highland 2007 celebrations, and at an event to celebrate the Heritage Lottery Fund's contribution to the refurbishment of the Kelvingrove Museum and Arts Gallery in Glasgow.

Blas 2008 was a success, too, with a large number of events across the Highlands and a much extended education programme which brought some first class singers and musicians into schools across the area. The audience increased dramatically and we attracted new support from EventScotland, as well as the continued support of other funders and our main Blas partner, The Highland Council.

Cèilidh Trails took place including a new one in the Western Isles, which featured performers from a number of Fèisean in the islands. They make a valuable contribution to the tourism experience in the Highlands & Islands and offer a good training ground for young people to may want to make performing their career.

Fèisean nan Gàidheal's Gaelic language development work continued which offers Gaelic training to staff, volunteers and tutors. Our service also offers support to Fèisean to ensure that they produce printed and web materials bilingually, and seeks to help Fèisean ensure a greater Gaelic content in their activities.

Gaelic drama development continued with drama Fèisean in schools, Meanbh-Chuileag's performance tour of Gaelic schools and the reintroduction of a Gaelic Drama Summer School making a valuable contribution to increasing the use of Gaelic amongst young people.

During the year, we trained volunteers and tutors and we began to see the output from our exciting Archiving Project with the first two publications from Applecross and North Sutherland. New Fèisean were admitted to the membership of Fèisean nan Gàidheal during the year, which have extended the reach of our work into areas not previously covered, like Caithness and Perthshire.

**Fundraising activities**

Fund-raising activities involved staff in raising money for a wide range of projects both towards the core work of Fèisean nan Gàidheal, and also on behalf of local Fèisean. Earned income came from a variety of sources including membership fees, sales of books and revenue raised as the result of hiring musical instruments.

**Internal and external factors**

Internal factors affecting the achievement and performance of the organisation included the recruitment of new members to the Board of Trustees and in particular a new Chair and appointment of new staff members.

External factors included delays in achieving a positive outcome to some applications for funding which had been expected in 2008-09.

**REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2009**

**FINANCIAL REVIEW**

**Reserves policy**

We aim to retain 25% of management fees received for major contracts such as Blas, the Youth Music Initiative and Training, and we build a 5% 'transfer to reserves' into all budgets when costing projects. Our aim is to have 3 months operating costs in reserve at all times. The reserves are all unrestricted, and are shown at the foot of the Statement of Financial Activities.

Reserves are at a lower level than we would like given the size of the organisation and the number of staff we employ. This is due to a combination of factors but, chiefly, there was a sum of £45k pre-paid, on the last day of March 2008, by the Scottish Arts Council that had been included in 2007-08 figures but which was actually for 2008-09 projects. This had the effect of over-stating our reserves in 2007-08 figures. Highlands & Islands Enterprise (HIE) pays its funding based on a proportion of our expenditure. In the case of 2008-09, our expenditure was slightly less than anticipated and, therefore, we were not able to draw down the full amount available from HIE. It is clear that, during 2009-10, Fèisean nan Gàidheal is required to ensure it generates enough income for the expenditure it incurs and does not continue to utilise a large portion of its reserves.

**Principal funding sources**

During the year, Fèisean nan Gàidheal received grant-aid from a wide variety of bodies in support of our work notably the Scottish Arts Council, The Highland Council, Highlands & Islands Enterprise, Bòrd na Gàidhlig, Comhairle nan Eilean Siar, Argyll & Bute Council, Heritage Lottery Fund and the Scottish Arts Council Lottery Fund

**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 Generally Accepted Accounting Practice.

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 1985. 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.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the trustees are aware, there is no relevant information (as defined by Section 234ZA of the Companies Act 1985) of which the charitable company's auditor is unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditor is aware of that information.

**AUDITOR**

The auditor, Mann Judd Gordon, 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 VII of the Companies Act 1985 relating to small companies.

**ON BEHALF OF THE BOARD:**

  
Trustee

25 September 2009

## **REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES AND MEMBERS OF FÈISEAN NAN GÀIDHEAL**

I have audited the financial statements of Fèisean nan Gàidheal for the year ended 31 March 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985, 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. My audit work has been undertaken so that I might state to the members and the charitable company's trustees those matters I am required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for my audit work, for this report, or for the opinions I have formed.

### **Respective responsibilities of trustees and auditor**

The trustees' (who are also the directors of the charitable company for the purposes of company law) responsibilities 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) are set out in the Statement of Trustees' Responsibilities.

I have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 1985 and report to you in accordance with those Acts.

My responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and whether the information given in the Report of the Trustees is consistent with the financial statements.

I also report to you if, in my opinion, the charitable company has not kept proper accounting records, if the charitable company's financial statements are not in agreement with these accounting records, or if I have not received all the information and explanations I require for my audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

I read the Report of the Trustees and consider the implications for my report if I become aware of any apparent misstatements within it.

### **Basis of audit opinion**

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements.

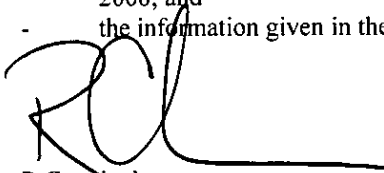
I have undertaken the audit in accordance with the requirements of APB Ethical Standards including APB Ethical Standard - Provisions Available to Small Entities, in the circumstances set out in note 18 to the financial statements.

**REPORT OF THE INDEPENDENT AUDITOR TO THE TRUSTEES AND MEMBERS OF  
FÈISEAN NAN GÀIDHEAL**

**Opinion**

In my opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Report of the Trustees is consistent with the financial statements.



R Cunningham  
Member – Institute of Chartered Accountants of Scotland

Mann Judd Gordon Ltd  
Registered Auditors &  
Eligible to act as an auditor in terms of Section 25 of the Companies Act 1989  
Chartered Accountants  
26 Lewis Street  
Stornoway  
Isle of Lewis  
HS1 2JF

25 September 2009

**Note:**

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



**STATEMENT OF FINANCIAL ACTIVITIES**  
for the Year Ended 31 March 2009

		31.3.09 Unrestricted funds £	31.3.08 Total funds £
	Notes		
<b>INCOMING RESOURCES</b>			
<b>Incoming resources from generated funds</b>			
Voluntary income	2	6,814	6,102
Activities for generating funds	3	74,808	59,496
Investment income	4	3,840	4,704
<b>Incoming resources from charitable activities</b>			
Core activities	5	527,764	648,851
Training		23,413	38,628
Lochaber development fund		-	11,290
Schools project		223,580	233,027
Gaelic development		99,907	107,464
Heritage project		<u>36,693</u>	<u>25,000</u>
<b>Total incoming resources</b>		<b>996,819</b>	<b>1,134,562</b>
 <b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Fundraising trading: cost of goods sold and other costs	6	2,603	3,035
<b>Charitable activities</b>			
Core activities	7	605,047	651,921
Training		63,064	57,964
Lochaber development fund		-	31,541
Schools project		197,396	262,022
Gaelic development		154,127	91,916
Heritage project		32,131	12,789
Governance costs	10	<u>21,228</u>	<u>27,746</u>
<b>Total resources expended</b>		<b>1,075,596</b>	<b>1,138,934</b>
 <b>NET INCOMING/(OUTGOING) RESOURCES</b>			
		<b>(78,777)</b>	<b>(4,372)</b>
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>108,497</b>	<b>112,869</b>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <b><u>29,720</u></b>	 <b><u>108,497</u></b>

**BALANCE SHEET**  
At 31 March 2009

		31.3.09 Unrestricted funds £	31.3.08 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Investments	14	1	1
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	15	151,081	101,050
Cash at bank		<u>29,830</u>	<u>160,502</u>
		180,911	261,552
<b>CREDITORS</b>			
Amounts falling due within one year	16	(151,192)	(153,056)
		<u>29,719</u>	<u>108,496</u>
<b>NET CURRENT ASSETS</b>			
		<u>29,720</u>	<u>108,497</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>29,720</u>	<u>108,497</u>
<b>NET ASSETS</b>			
		<u>29,720</u>	<u>108,497</u>
<b>FUNDS</b>	17		
Unrestricted funds		<u>29,720</u>	<u>108,497</u>
<b>TOTAL FUNDS</b>		<u>29,720</u>	<u>108,497</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board of Trustees on 25 September 2009 and were signed on its behalf by:

  
Trustee

**NOTES TO THE FINANCIAL STATEMENTS**  
for the Year Ended 31 March 2009

**1. ACCOUNTING POLICIES****Accounting convention**

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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. VOLUNTARY INCOME**

	31.3.09	31.3.08
	£	£
Donations	-	2,100
Membership fees	<u>6,814</u>	<u>4,002</u>
	<u>6,814</u>	<u>6,102</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	31.3.09	31.3.08
	£	£
Sale of publications	2,506	1,785
Instrument bank revenue	8,205	4,711
Administration fees	<u>64,097</u>	<u>53,000</u>
	<u>74,808</u>	<u>59,496</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the Year Ended 31 March 2009

**4. INVESTMENT INCOME**

	31.3.09	31.3.08
	£	£
Deposit account interest	<u>3,840</u>	<u>4,704</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

		31.3.09	31.3.08
	Activity	£	£
Grants	Core activities	524,089	638,069
Performance fees	Core activities	146	-
Other income	Core activities	3,529	10,782
Grants	Training	21,533	37,429
Training registration fees	Training	1,880	1,199
Grants	Lochaber development fund	-	11,290
Grants	Schools project	223,580	233,027
Grants	Gaelic development	96,000	104,149
Performance fees	Gaelic development	3,907	2,864
Box office / concerts	Gaelic development	-	451
Grants	Heritage project	<u>36,693</u>	<u>25,000</u>
		<u>911,357</u>	<u>1,064,260</u>

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

	31.3.09	31.3.08
	£	£
Scottish Arts Council	288,532	383,500
Highland Council	292,807	293,298
Highland Council (GLAIF)	10,000	-
Comhairle nan Eilean Siar	22,500	32,764
Argyll & Bute Council	14,900	11,500
Highland & Islands Enterprise	158,394	178,126
Bòrd na Gàidhlig	55,000	70,149
Local enterprise companies	-	5,867
National Lottery	24,693	25,000
European Social Fund	-	30,887
WHELK / LEADER+	-	4,356
East Lothian Council	4,069	13,517
Scottish Executive	25,000	-
Comunn na Gàidhlig	<u>6,000</u>	<u>-</u>
	<u>901,895</u>	<u>1,048,964</u>

**6. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS**

	31.3.09	31.3.08
	£	£
Instrument bank costs	<u>2,603</u>	<u>3,035</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the Year Ended 31 March 2009

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Grant funding of activities (See note 8)	Support costs (See note 9)	Totals
	£	£	£	£
Core activities	112,132	213,715	279,200	605,047
Training	63,064	-	-	63,064
Schools project	197,396	-	-	197,396
Gaelic development	154,127	-	-	154,127
Heritage project	32,131	-	-	32,131
	<u>558,850</u>	<u>213,715</u>	<u>279,200</u>	<u>1,051,765</u>

**8. GRANTS PAYABLE**

	31.3.09	31.3.08
	£	£
Core activities	<u>213,715</u>	<u>231,362</u>

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

	31.3.09	31.3.08
	£	£
Grants to Fèisean	<u>213,715</u>	<u>231,362</u>

**9. SUPPORT COSTS**

	Management	Finance	Totals
	£	£	£
Core activities	<u>278,906</u>	<u>294</u>	<u>279,200</u>

**10. GOVERNANCE COSTS**

	31.3.09	31.3.08
	£	£
Committee expenses	7,494	9,128
Legal fees	3,730	5,201
Auditors' remuneration	2,400	1,800
Auditors' remuneration for non-audit work	1,440	1,020
Annual conference	<u>6,164</u>	<u>10,597</u>
	<u>21,228</u>	<u>27,746</u>

**11. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.3.09	31.3.08
	£	£
Auditors' remuneration	<u>2,400</u>	<u>1,800</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 March 2009**

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2009 nor for the year ended 31 March 2008.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2009 nor for the year ended 31 March 2008.

**13. STAFF COSTS**

	31.3.09	31.3.08
	£	£
Wages and salaries	279,948	263,159
Social security costs	22,487	22,866
Other pension costs	<u>9,912</u>	<u>6,789</u>
	<u><u>312,347</u></u>	<u><u>292,814</u></u>

**14. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 April 2008 and 31 March 2009	<u><u>1</u></u>
<b>NET BOOK VALUE</b>	
At 31 March 2009	<u><u>1</u></u>
At 31 March 2008	<u><u>1</u></u>

There were no investment assets outside the UK.

The companies investments at the balance sheet date in the share capital of companies include the following:

**Blas Festival Ltd**

Country of incorporation: Scotland

Nature of business: Operation of annual arts festival

	%		
	holding		
Class of share:	100		
Ordinary			
		31.3.09	31.3.08
		£	£
Aggregate capital and reserves		1,807	(5,144)
Profit/(loss) for the year		<u><u>6,951</u></u>	<u><u>(5,145)</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the Year Ended 31 March 2009

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.09	31.3.08
	£	£
Amounts owed by group undertakings	15,292	34,638
Prepayments	26,769	-
Grants receivable	<u>109,020</u>	<u>66,412</u>
	<u><b>151,081</b></u>	<u><b>101,050</b></u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.09	31.3.08
	£	£
Bank loans and overdrafts	84,466	44,920
Trade creditors	-	2,608
Other creditors	410	-
Social security and other taxes	10,538	10,746
Grants awarded but unpaid	53,378	92,382
Accrued expenses	<u>2,400</u>	<u>2,400</u>
	<u><b>151,192</b></u>	<u><b>153,056</b></u>

**17. MOVEMENT IN FUNDS**

	At 1.4.08	Net movement in funds	At 31.3.09
	£	£	£
Unrestricted funds			
General fund	108,497	(78,777)	29,720
	<u>108,497</u>	<u>(78,777)</u>	<u>29,720</u>
<b>TOTAL FUNDS</b>	<u><b>108,497</b></u>	<u><b>(78,777)</b></u>	<u><b>29,720</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	996,819	(1,075,596)	(78,777)
	<u>996,819</u>	<u>(1,075,596)</u>	<u>(78,777)</u>
<b>TOTAL FUNDS</b>	<u><b>996,819</b></u>	<u><b>(1,075,596)</b></u>	<u><b>(78,777)</b></u>

**18. 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.

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the Year Ended 31 March 2009

	31.3.09 £	31.3.08 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	-	2,100
Membership fees	<u>6,814</u>	<u>4,002</u>
	6,814	6,102
<b>Activities for generating funds</b>		
Sale of publications	2,506	1,785
Instrument bank revenue	8,205	4,711
Administration fees	<u>64,097</u>	<u>53,000</u>
	74,808	59,496
<b>Investment income</b>		
Deposit account interest	3,840	4,704
<b>Incoming resources from charitable activities</b>		
Grants	901,895	1,048,964
Training registration fees	1,880	1,199
Performance fees	4,053	2,864
Box office / concerts	-	451
Other income	<u>3,529</u>	<u>10,782</u>
	<u>911,357</u>	<u>1,064,260</u>
<b>Total incoming resources</b>	996,819	1,134,562
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Instrument bank costs	2,603	3,035
<b>Charitable activities</b>		
Wages	136,135	132,104
Telephone	20	4,118
Advertising	-	4,166
Sundries	11,080	37,186
Development officers / tutors	134,389	153,119
Travel expenses etc	91,470	75,904
Child protection costs	10,822	8,032
Training	9,107	4,631
Workshops	23,622	25,475
Materials	16,594	11,834
25th anniversary book and celebrations	-	12,526
Portrait of a Nation	16,138	17,962
Archiving project	32,131	12,789
Festival costs	1,157	26,197
Carried forward	482,665	526,043



**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the Year Ended 31 March 2009

	31.3.09 £	31.3.08 £
<b>Charitable activities</b>		
Brought forward	482,665	526,043
Project management	27,088	35,982
Management charge	49,097	38,000
Grants to institutions	<u>213,715</u>	<u>231,362</u>
	772,565	831,387
<b>Governance costs</b>		
Committee expenses	7,494	9,128
Legal fees	3,730	5,201
Auditors' remuneration	2,400	1,800
Auditors' remuneration for non-audit work	1,440	1,020
Annual conference	<u>6,164</u>	<u>10,597</u>
	21,228	27,746
<b>Support costs</b>		
<b>Management</b>		
Wages	143,813	131,055
Social security	22,487	22,866
Pensions	9,912	6,789
Office rent	22,219	27,036
Insurance	5,751	12,411
Light and heat	3,567	1,739
Telephone	8,298	7,022
Postage and stationery	19,061	20,797
Sundries	6,102	6,681
Website	1,920	14,518
Staff travel and expenses	<u>35,776</u>	<u>25,587</u>
	278,906	276,501
<b>Finance</b>		
Bank charges	<u>294</u>	<u>265</u>
<b>Total resources expended</b>	1,075,596	1,138,934
<b>Net expenditure</b>	<u><u>(78,777)</u></u>	<u><u>(4,372)</u></u>