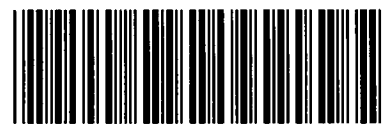


REGISTERED NUMBER: SC308889 (Scotland)

BLAS FESTIVAL LTD

Abbreviated Audited Accounts for the Year Ended 31 March 2016

FRIDAY



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COMPANIES HOUSE

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for the Year Ended 31 March 2016**

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**Company Information
for the Year Ended 31 March 2016**

DIRECTORS:

Fèisean nan Gàidheal
Arthur E Cormack
George Keiller Stoddart

SECRETARY:

Arthur E Cormack

REGISTERED OFFICE:

Meall House
Portree
Isle of Skye
IV51 9BZ

REGISTERED NUMBER:

SC308889 (Scotland)

AUDITORS:

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

**Report of the Independent Auditors to
Blas Festival Ltd
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts which comprise the Abbreviated Balance Sheet and the related notes, together with the full financial statements of Blas Festival Ltd for the year ended 31 March 2016 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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 company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.



A Cumming FCCA (Senior Statutory Auditor)
for and on behalf of Mann Judd Gordon Ltd
Registered Auditors &
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

23 September 2016

Note:

The maintenance and integrity of the Blas Festival Ltd website is the responsibility of the directors; 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.

BLAS FESTIVAL LTD (REGISTERED NUMBER: SC308889)

**Abbreviated Balance Sheet
31 March 2016**

	Notes	31.3.16 £	31.3.15 £
CURRENT ASSETS			
Debtors		1,947	16,323
Cash at bank		<u>2,042</u>	<u>-</u>
		3,989	16,323
CREDITORS			
Amounts falling due within one year		<u>6,031</u>	<u>18,814</u>
NET CURRENT LIABILITIES		<u>(2,042)</u>	<u>(2,491)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(2,042)</u>	<u>(2,491)</u>
CAPITAL AND RESERVES			
Called up share capital	2	1	1
Profit and loss account		<u>(2,043)</u>	<u>(2,492)</u>
SHAREHOLDERS' FUNDS		<u>(2,042)</u>	<u>(2,491)</u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 23 September 2016 and were signed on its behalf by:



George Keiller Stoddart - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared on a going concern basis. The directors are of the opinion that this is the appropriate treatment because of the ongoing support from the parent company, Fèisean nan Gàidheal.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Preparation of consolidated financial statements

Individual accounts are prepared for both Fèisean nan Gàidheal and Blas Festival Ltd. These are filed at the Registrar of Companies. Both the consolidated accounts and the individual accounts for are Fèisean nan Gàidheal filed at Office of the Scottish Charity Regulator in order to comply with Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Turnover

Turnover represents box office income, excluding VAT, together with grant income received in support of the annual Blas Festival, which is accounted for as it falls due.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.16 £	31.3.15 £
1	Ordinary	1	<u>1</u>	<u>1</u>

3. ULTIMATE CONTROLLING PARTY

The ultimate controlling party and parent company of Blas Festival Ltd is Fèisean nan Gàidheal, a charitable company, limited by guarantee. Fèisean nan Gàidheal own 100% of the issued share capital of Blas Festival Ltd. Consolidated accounts have been filed separately.