

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2022
for
Comann Feis Bharraigh**

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Comann Feis Bharraigh

**Contents of the Financial Statements
for the Year Ended 31 March 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13

Comann Feis Bharraigh

Report of the Trustees for the Year Ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Feis shall be:

- To promote interest, education and participation in the traditional music, language and culture of the Gaidhealtachd, and particularly those of the islands of Barra and Vatersay and surrounding area as defined by the Feis Committee.
- To plan, programme and arrange activities on its own initiative, or with other local musical, arts and educational societies and organisations.
- To plan, programme and present an annual tuition festival structured to highlight the musical, cultural and education objectives of the Feis.

Public benefit

The fulfilment of the charity's objectives results in public benefit to the residents of Barra, Vatersay and the wider surrounding area.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During this year, Feis Bharraigh was recovering and restarting events after the national lockdown in March 2020. Events that took place through the year were on a smaller scale with additional safety measures. Fiddle, accordion and chanter lessons continued online for pupils throughout the year. In addition to this we hosted a four week beginners chanter class online in May 2021 to provide an opportunity for new pupils to take up the instrument.

In May 2021, we also hosted clarsach workshops with Janet Horbison. Instead of the week long Feis we took a precautionary approach and hosted specialist workshops in Fiddle, Accordion, Chanter, Piping and Dancing throughout July. These workshops were well attended and enjoyed by local children as well as children visiting Barra and Vatersay. An outside ceilidh in Castlebay square in July 2021 concluded the Summer events. In December 2021 Feis Bharraigh successfully received Treoir funding and offered guitar and singing workshops online and in person.

FINANCIAL REVIEW

Principal funding sources

The charity principal funding source is tuition fees and grants

The charity received income of £1,000 or greater from the following organisations:

- £23,236 Feisean nan Gaidheal (assisted by Creative Scotland, Highlands and Islands Enterprise, Comhairle nan Eilean Siar).
- £1,531 Comhairle nan Eilean Siar

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Executive Committee considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

With reference to the balance sheet, at 31 March 2022, the charity retained unrestricted funds of £41,836 (2021 - £43,873) of which free reserves £40,286 (2021 - £41,786).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

FUTURE PLANS

Other planned future developments not already mentioned:

- Winter cèilidh sessions using Skype to link up with other groups
- Development of partnerships to deliver tuition and help with administration
- More efficient billing systems to help parents and attain a more regular income
- Provide opportunities for our pupils to play together in music sessions, at cèilidhs and local events
- Development of drama, clarsach and step dance classes

Comann Feis Bharraigh

Report of the Trustees for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Comann Feis Bharraigh is a separately constituted unincorporated organisation that is set up to provide a range of community benefits to the islands of Barra and Vatersay. The organisation was first constituted in 1984.

Recruitment and appointment of new trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure

It is managed by its Executive Committee who are responsible for its management, administration and control. The day to day running is the responsibility of its administrator. Members of the Executive Committee meet on a regular basis and one-third of its members are subject to reappointment at its Annual General Meeting.

Key management remuneration

The trustees are the key management personnel of the charity.

As stated in note two to the accounts, total tutor fees and administration fees paid to trustees was £1,168 (2021 - £3,815). This amount was paid to one trustee, D Johnstone (resigned 21/03/22).

Wider network

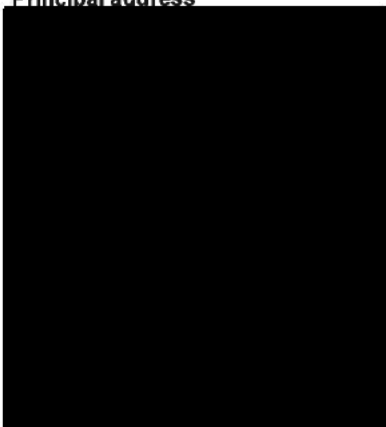
The charity is a member of Feisean nan Gaidheal, an independent umbrella association of the Feis movement.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC003856

Principal address



Independent Examiner

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Comann Feis Bharraigh

**Report of the Trustees
for the Year Ended 31 March 2022**

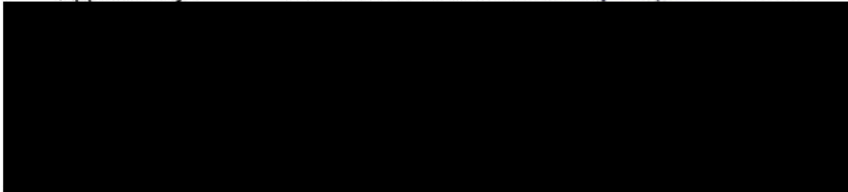
STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

Approved by order of the board of trustees on 12/02/24 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Comann Feis Bharraigh**

I report on the accounts for the year ended 31 March 2022 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees 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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (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 the independent examiner's report

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 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.

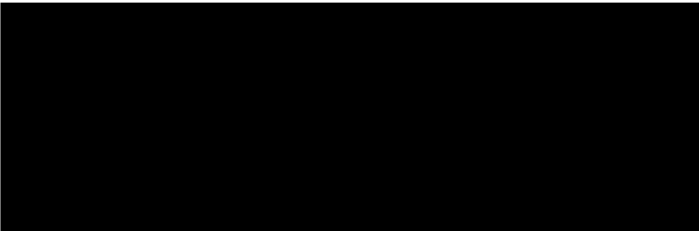
Independent examiner's statement

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

- (1) 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

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
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IV51 9HL

Date:30/05/2024.....

Comann Feis Bharraigh

**Statement of Financial Activities
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,608	-	14,608	10,423
Charitable activities					
Promotion of interest, education and participation of Gaelic traditional music, language and culture on the Islands of Barra & Vatersay.		3,130	10,161	13,291	12,590
Total		<u>17,738</u>	<u>10,161</u>	<u>27,899</u>	<u>23,013</u>
EXPENDITURE ON					
Raising funds		6	-	6	-
Charitable activities					
Promotion of interest, education and participation of Gaelic traditional music, language and culture on the Islands of Barra & Vatersay.		19,769	7,287	27,056	17,057
Total		<u>19,775</u>	<u>7,287</u>	<u>27,062</u>	<u>17,057</u>
NET INCOME/(EXPENDITURE)		(2,037)	2,874	837	5,956
RECONCILIATION OF FUNDS					
Total funds brought forward		43,873	41,848	85,721	79,765
TOTAL FUNDS CARRIED FORWARD		<u>41,836</u>	<u>44,722</u>	<u>86,558</u>	<u>85,721</u>

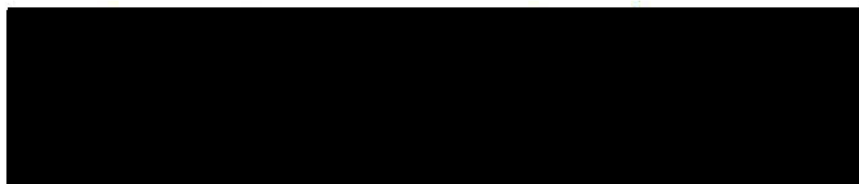
The notes form part of these financial statements

Comann Feis Bharraigh

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
FIXED ASSETS					
Tangible assets	5	1,550	-	1,550	2,087
CURRENT ASSETS					
Debtors	6	650	-	650	1,050
Cash at bank		42,012	46,094	88,106	94,905
		42,662	46,094	88,756	95,955
CREDITORS					
Amounts falling due within one year	7	(2,376)	(1,372)	(3,748)	(12,321)
NET CURRENT ASSETS		40,286	44,722	85,008	83,634
TOTAL ASSETS LESS CURRENT LIABILITIES		41,836	44,722	86,558	85,721
NET ASSETS		41,836	44,722	86,558	85,721
FUNDS	8				
Unrestricted funds				41,836	43,873
Restricted funds				44,722	41,848
TOTAL FUNDS				86,558	85,721

The financial statements were approved by the Board of Trustees and authorised for issue on 12/02/24 and were signed on its behalf by:



Comann Feis Bharraigh

Notes to the Financial Statements for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Musical Instruments & Uniforms	- 33% on reducing balance
Office equipment	- 25% on reducing balance
Computer equipment	- 25% on straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in notes to the financial statements.

A designated fund is that part of the charity's unrestricted funds that the charity trustees have decided to earmark or designate, for a particular purpose.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

During the year, one trustee (2021 - four) received tutor fees amounting to £1,168 (2021 - £3,815) under the authority of charity's constitution which allows such payments to be made.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Comann Feis Bharraigh

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,423	-	10,423
Charitable activities			
Promotion of interest, education and participation of Gaelic traditional music, language and culture on the Islands of Barra & Vatersay.	2,411	10,179	12,590
Total	<u>12,834</u>	<u>10,179</u>	<u>23,013</u>
EXPENDITURE ON			
Charitable activities			
Promotion of interest, education and participation of Gaelic traditional music, language and culture on the Islands of Barra & Vatersay.	11,326	5,731	17,057
NET INCOME	1,508	4,448	5,956
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	39,365	37,400	76,765
Prior year adjustment	3,000	-	3,000
As restated	42,365	37,400	79,765
TOTAL FUNDS CARRIED FORWARD	<u>43,873</u>	<u>41,848</u>	<u>85,721</u>

4. EXTERNAL SCRUTINY

	31.03.22 £	31.03.21 £
Amounts paid to Independent Examiner in respect of:		
Independent examination	1,188	1,260
Accounts preparation and other services	1,188	1,260
	<u>2,376</u>	<u>2,520</u>

Comann Feis Bharraigh

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

5. TANGIBLE FIXED ASSETS

	Musical Instruments & Uniforms £	Office equipment £	Computer equipment £	Totals £
COST				
At 1 April 2021	39,280	4,604	430	44,314
Additions	222	-	-	222
At 31 March 2022	39,502	4,604	430	44,536
DEPRECIATION				
At 1 April 2021	37,228	4,569	430	42,227
Charge for year	750	9	-	759
At 31 March 2022	37,978	4,578	430	42,986
NET BOOK VALUE				
At 31 March 2022	1,524	26	-	1,550
At 31 March 2021	2,052	35	-	2,087

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Other debtors	650	1,050

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22 £	31/3/21 £
Other creditors	3,748	12,321

8. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	40,392	(1,278)	1,172	40,286
Designated music equipment	3,446	(750)	(1,172)	1,524
Designated office equipment	35	(9)	-	26
	43,873	(2,037)	-	41,836
Restricted funds				
Teenage weekend	838	-	-	838
Media follow on class	420	-	-	420
40th Anniversary celebration	39,085	-	-	39,085
Treoir Musician Programme	-	4,379	-	4,379
Goodwill payments	1,505	(1,505)	-	-
	41,848	2,874	-	44,722
TOTAL FUNDS	85,721	837	-	86,558

Comann Feis Bharraigh

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,738	(19,016)	(1,278)
Designated music equipment	-	(750)	(750)
Designated office equipment	-	(9)	(9)
	<u>17,738</u>	<u>(19,775)</u>	<u>(2,037)</u>
Restricted funds			
Treoir Musician Programme	10,161	(5,782)	4,379
Goodwill payments	-	(1,505)	(1,505)
	<u>10,161</u>	<u>(7,287)</u>	<u>2,874</u>
TOTAL FUNDS	<u>27,899</u>	<u>(27,062)</u>	<u>837</u>

Comparatives for movement in funds

	At 1.4.20 £	Prior year adjustment £	Net movement in funds £	At 31.3.21 £
Unrestricted funds				
General fund	35,764	3,000	1,628	40,392
Designated music equipment	3,446	-	-	3,446
Designated office equipment	155	-	(120)	35
	<u>39,365</u>	<u>3,000</u>	<u>1,508</u>	<u>43,873</u>
Restricted funds				
Teenage weekend	838	-	-	838
Media follow on class	1,520	-	(1,100)	420
Fiddle group	42	-	(42)	-
40th Anniversary celebration	35,000	-	4,085	39,085
Goodwill payments	-	-	1,505	1,505
	<u>37,400</u>	<u>-</u>	<u>4,448</u>	<u>41,848</u>
TOTAL FUNDS	<u>76,765</u>	<u>3,000</u>	<u>5,956</u>	<u>85,721</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,834	(11,206)	1,628
Designated office equipment	-	(120)	(120)
	<u>12,834</u>	<u>(11,326)</u>	<u>1,508</u>
Restricted funds			
Media follow on class	-	(1,100)	(1,100)
Fiddle group	-	(42)	(42)
40th Anniversary celebration	5,000	(915)	4,085
Goodwill payments	5,179	(3,674)	1,505
	<u>10,179</u>	<u>(5,731)</u>	<u>4,448</u>
TOTAL FUNDS	<u>23,013</u>	<u>(17,057)</u>	<u>5,956</u>

Comann Feis Bharraigh

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds					
General fund	35,764	3,000	350	1,172	40,286
Designated music equipment	3,446	-	(750)	(1,172)	1,524
Designated office equipment	155	-	(129)	-	26
	<u>39,365</u>	<u>3,000</u>	<u>(529)</u>	<u>-</u>	<u>41,836</u>
Restricted funds					
Teenage weekend	838	-	-	-	838
Media follow on class	1,520	-	(1,100)	-	420
Fiddle group	42	-	(42)	-	-
40th Anniversary celebration	35,000	-	4,085	-	39,085
Treoir Musician Programme	-	-	4,379	-	4,379
	<u>37,400</u>	<u>-</u>	<u>7,322</u>	<u>-</u>	<u>44,722</u>
TOTAL FUNDS	<u>76,765</u>	<u>3,000</u>	<u>6,793</u>	<u>-</u>	<u>86,558</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,572	(30,222)	350
Designated music equipment	-	(750)	(750)
Designated office equipment	-	(129)	(129)
	<u>30,572</u>	<u>(31,101)</u>	<u>(529)</u>
Restricted funds			
Media follow on class	-	(1,100)	(1,100)
Fiddle group	-	(42)	(42)
40th Anniversary celebration	5,000	(915)	4,085
Treoir Musician Programme	10,161	(5,782)	4,379
Goodwill payments	5,179	(5,179)	-
	<u>20,340</u>	<u>(13,018)</u>	<u>7,322</u>
TOTAL FUNDS	<u>50,912</u>	<u>(44,119)</u>	<u>6,793</u>

The charity had the following restricted funds during the year:

Teenage weekend - For the charity to teenage activities and outings. The remaining balance of this fund will be expended after the year end.

Media follow on class - For the charity to spend on a media follow on class. To be expended after the year end.

Fiddle group - For the charity to spend on group fiddle sessions. The remaining balance of this fund will be expended after the year end.

40th Anniversary celebration - For the charity's 40th anniversary celebrations. The Covid-19 pandemic resulted in the celebration having to be postponed.

Comann Feis Bharraigh

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

8. MOVEMENT IN FUNDS - continued

Treoir Musician - For the charity's programme to extend opportunities for young people aged 0-25 to engage in music learning. The balance has been carried forward and will be expended after the year end.

Goodwill payments - Goodwill payments to the charity's tutors for providing support and classes online to students. This fund was fully expended during the year.

Transfers between funds

Funds received for capital expenditure, which have been fully expended in accordance with the restrictions imposed have been transferred to unrestricted funds. These are accounted for as designated funds in order to track the net book value of related assets.

9. RELATED PARTY DISCLOSURES

During the year, one trustee (2021 - four) received tutor fees amounting to £1,168 (2021 - £3,815) under the authority of charity's constitution which allows such payments to be made.

During the year, [REDACTED] resigned as a trustee and became the charity's administrator in September 2021.

During the year [REDACTED] resigned as the charity's administrator in September 2021 and became a trustee in March 2022.

10. ULTIMATE CONTROLLING PARTY

Comann Feis Bharraigh is an unincorporated organisation and is governed by its board of trustees.

Comann Feis Bharraigh

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2022**

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1	5
Grants	14,607	10,418
	<u>14,608</u>	<u>10,423</u>
Charitable activities		
Tuition fees and registration	3,130	2,411
Grants	10,161	10,179
	<u>13,291</u>	<u>12,590</u>
Total incoming resources	27,899	23,013
EXPENDITURE		
Other trading activities		
Fundraising expenses	6	-
Charitable activities		
Trustees' tutor fees	1,168	3,815
Advertising	152	23
Tutor fees	17,798	5,153
Travel and accommodation	1,560	-
Sundry	361	150
Event expenses	595	964
Depn of music instruments	750	1,011
	<u>22,384</u>	<u>11,116</u>
Support costs		
Management		
Administrator fees	1,872	2,943
Office costs	415	357
Depn of office equipment	9	12
Depn of computer equipment	-	109
	<u>2,296</u>	<u>3,421</u>
Governance costs		
Accountancy	2,376	2,520
	<u>27,062</u>	<u>17,057</u>
Total resources expended		
	27,062	17,057
Net income	<u>837</u>	<u>5,956</u>

This page does not form part of the statutory financial statements