

**The Royal Burgh of Crail Festival Society Trust - Charity Number SC020929**

**Receipts and Payments Account for the year ended 30th September 2022**

<b>Receipts</b>	<b>30/09/2022</b>	<b>30/09/2021</b>
	£	£
Donations	685	670
Grants (Note 1)	1,884	3,839
Putting	8,834	9,403
Other Events (Note 2)	24,273	2,363
Insurance (Note 3)	0	722
Sponsors and Advertisers	1,300	0
Miscellaneous	0	24
Bank Interest	0	1
<b>Total Receipts</b>	<b><u>36,976</u></b>	<b><u>17,023</u></b>

**Payments**

Advertising and Publicity (Note 4)	2,479	0
Staging and Production Costs (Note 4)	3,163	795
Performers Fees and Expenses (Note 4)	19,095	0
Administration and Website (Note 4)	2,448	173
Hire of Premises (Note 4)	1,563	0
Donations to Charitable Activities	250	0
Insurance (Note 3)	1,245	361
Purchase of Equipment (Note 5)	2,010	0
Miscellaneous	515	0
Sponsorship Payments Refunded	0	0
Putting Green Shed/Improvements(note 6)	4,475	7,427
Honorarium (Note 7)	1,200	1,000
Legal Fees (Note 8)	1,800	600
<b>Total Payments</b>	<b><u>40,243</u></b>	<b><u>10,356</u></b>

<b>Surplus/(Deficit)</b>	<b>-£3,267</b>	<b>£6,667</b>
--------------------------	----------------	---------------

Total funds as at 1st October 2021	£38,259
Add Surplus/Deficit	-£3,267
<b>Total funds as at 30th September 2022</b>	<b>£34,992</b>

Represented by	
Bank balance as at 30th September 2022	£34,992
Cash to be banked	0
<b>Total</b>	<b><u>£34,992</u></b>

A 15 7  
2.11.22

## **Notes to the Accounts for the Year ended 30th September 2022**

Note 1 - A grant of £1,884 was received from the The Crail Common Fund to cover cost of pollarding trees at the putting green

Note 2 - A full programme of events was possible following easing of Covid restrictions.

Note 3- Following cancellation of programme in 2021 a refund was received. Not applicable in 2022.

Note 4 - Reflects return of full programme.

Note 5 - Includes purchase of Laptop £559 and Gazebos £1,294

Note 6 - Includes pollarding of trees £1,884 and deposit of £1,248 for water connection.

Note 7 - The annual payment was suspended in 2020 as the Festival effectively went into cold storage other than the putting but with the gradual resumption in 2021 the annual payment was reinstated. The Trustees considered it appropriate to increase to £1,200 in 2022.

Note 8 - Solicitor's fee was for further work in preparing the required paperwork following the Trustees decision to convert charity to a Scottish Charitable Incorporated Organisation (SCIO)

**Independent Examiner's Report to the Trustees of Royal Burgh of Crail Festival Society Trust (Scottish Charity Number SC020929)**

I report on the accounts of the charity for the year ended 30<sup>th</sup> September 2022.

**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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 the course of 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 comply with Regulation 9 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.

3. The 2022 Accounts disclose a deficit of £3,267. However this deficit has arisen due to one off costs such as legal fees £1,800 for conversion to SCIO, initial deposit for installation of water supply to putting green £1,248 and equipment £1,850. While further costs may be incurred for conversion to SCIO and installation of water supply at this stage the Society should hold sufficient funds to meet these costs and also meet ongoing running costs.

• Signed: [REDACTED]

Date: 12<sup>th</sup> January 2023

Name: [REDACTED]

Relevant professional qualification: MCIBS

Address: [REDACTED]

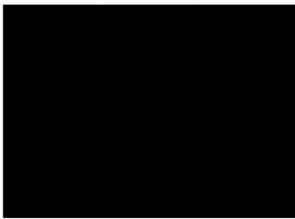
The Royal Burgh of Crail Festival Society Trust  
Charity Number SC 020929  
Accounts for year ended 30<sup>th</sup> September 2022

## Report of the Trustees

A 1) The Royal Burgh of Crail Festival Society Trust is entered in the Register of Scottish Charities as charity number SC 020929.

2) It is an unincorporated charity whose activities are governed by the 1991 Trust Deed and any amendments thereto.

3) At 30<sup>th</sup> September 2022 the following persons were the Trustees of the charity (unchanged from year ending 30<sup>th</sup> September 2021):



In accounting period ended 30<sup>th</sup> September 2022 neither remuneration nor expenses were paid to any Trustee.

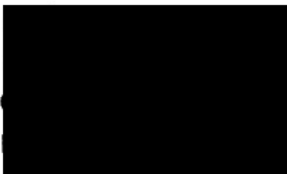
4) The charity has no principal or registered address. The central administration of the charity is carried on at the private residence of



5) Bankers:

Bank of Scotland

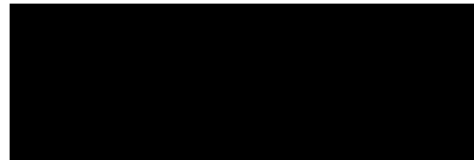
6) Statutory Independent Examiner:



## B Narrative Information

- 1) The object of the charity is to encourage the study, practice and knowledge of the performing arts in Scotland in general and in Crail and its environs in particular. To that end the charity organises an annual summer festival and also arranges events at other times of the year.
- 2) In the accounting period ended 30<sup>th</sup> September 2022 the main festival was held from 20<sup>th</sup>-30<sup>th</sup> July.
- 3) Any equipment bought during the year remains in the possession of the Trust and is available for their future use or (where appropriate) for hire by other bodies.
- 4) The charity does not maintain specific reserves or designated funds.
- 5) Donated services in the period to 30<sup>th</sup> September 2022: the Independent Examiner did not charge a fee. The charity has no salaried staff and its operation depends upon unpaid volunteers. Accommodation necessary for the administration of the charity is made available at private residences.

- 6) At 30<sup>th</sup> September 2022 the charity's funds were £34,992, were readily available and were in the opinion of the Trustees sufficient to meet foreseeable obligations.



On behalf of the Trustees

1<sup>st</sup> February 2023