

REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FOR

FEIS OIGRIDH ILE (ISLAY YOUTH FESTIVAL)

Charity No SC022198

Feis Oigridh Ile (Islay Youth Festival)

Charity No SC022198

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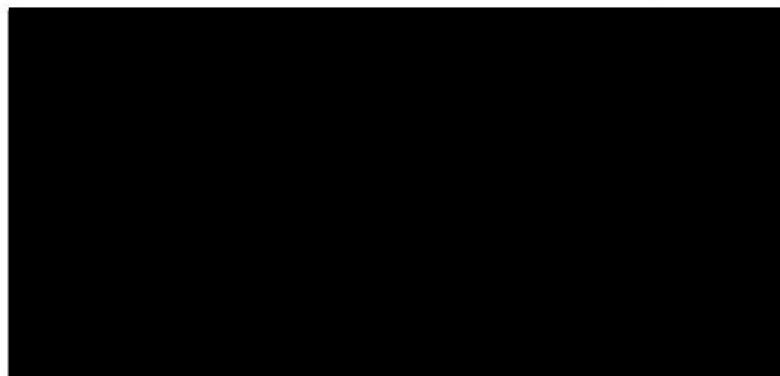
Charity Registration No SC022198 (Scotland)

FEIS OIGRIDH ILE (ISLAY YOUTH FESTIVAL)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

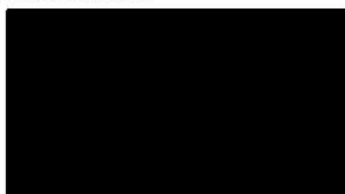
FOR THE YEAR ENDED 21 MARCH 2025

TRUSTEES



Charity No (Scotland) SC022198

Independent Examiner



**Bankers Bank of Scotland
P O Box 1000
BX2 1LB**

The trustees present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and Activities

The objects 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 Argyll.

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 both weekly and annual tuition structured to highlight the musical, cultural and educational objectives of the Feis.

Charity Aims

The aims of the Charity are to:-

To promote interest, education and participation in the traditional music, language and culture of the Gaidhealtachd, and particularly those of Argyll.

Plan, programme and arrange activities on its own initiative, or with other local musical, arts and education objectives of the Feis.

Plan, programme and present an annual tuition festival structured to highlight the musical, cultural and educational objectives of the Feis.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Significant activities

Organisation of a Traditional Music & Gaelic Festival (Feis Oigridh) for children during February school holidays at which they can learn individual instruments. Sing and perform together in groups.

Weekly classes in traditional instruments including fiddle, accordion, whistle and piano delivered as an after school activity during term time.

Achievements and performance

Charitable Activities

Feis Oigridh Ile agus Dhiura have had a successful year from April 2024 to March 2025. We have continued with delivering our weekly lessons in fiddle, accordion & whistle and introduced a new weekly offering in Piano lessons. This brings our total instruments up to 4 each week during term time with a good retention rate of students leading to greater learning.

The Charity's AGM took place on the 25th of November 2024 welcoming one new committee member – Catriona Morrison, while the rest of the committee voted to stay on the board.

February 2025 held the annual 'Main Feis' with 64 children attending the 3-day event. The festival offered the following classes: accordion, fiddle, guitar, pipes, whistle, keyboard, Gaelic song, step dance and percussion. Many of the children enjoyed the feis enough to ask for it to be extended from 3 days to 4 days next Feb 2026. This is something the committee will endeavour to achieve.

The weekly lessons feed into the Islay High School Trad Band where students meet in Islay High School alongside two of the committee members who volunteer their time and musical knowledge. To learn performance as a group and prepare to perform locally at events further enhancing their skills in their chosen instrument, but also performance as a group. Students are often asked to perform at local events throughout the year and throughout the Isles of Islay and Jura.

Financial review

It is the policy of the Charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three- and six-months expenditure. The trustees consider 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. This level of reserves has been maintained throughout the year.

The organisation had a general surplus of £8,697.07. This is due to being awarded a grant from The All-Islay Fund and the continued support of Feisean nan Gaidheal. Total funds at the end of the year were £20,420.45 which were general funds.

Principal funding sources

The principal source of funding came as two grants:

1. All Islay Fund
2. Feisean nan Gaidheal

Investment Policy and objectives

The Trustees have considered the most appropriate policy for investing funds and have found that short to medium term investment of funds should be held in a mixture of current and high interest accounts

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks

Risk Management

The trustees have a 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.

Plans for future periods

The committee are aiming to expand the weekly lessons to include Gaelic singing after Covid diminished local singing. The committee are working alongside other local charities to deliver this,

The committee would like to make these lessons as accessible as possible by hosting them in different locations throughout the island to accommodate for the rural layout of both Islay and Jura.

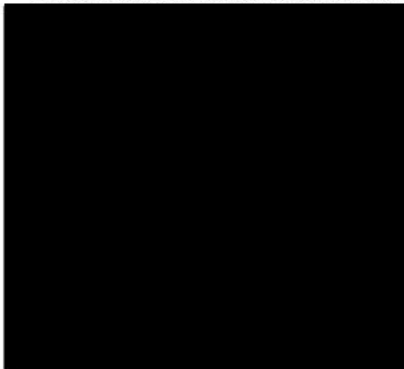
Continuation and expansion of the annual Feis in February from 3 days to 4 days. To increase awareness from a young age, and hopefully increase the uptake feeding into the weekly tuition.

Structure, governance and management

Governing document.

The organisation is governed by the constitution.

The trustees who served during the year were:



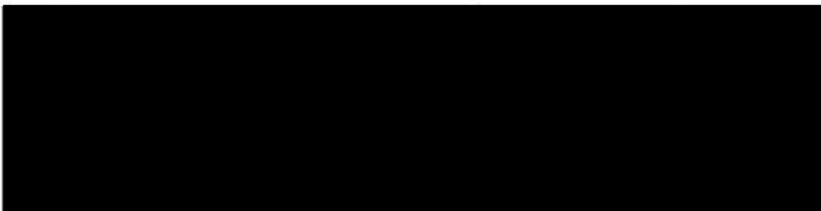
Recruitment and appointment of new trustees

New trustees will be nominated by the existing trustees who are also the management committee.

Induction and training of new trustees

Most new trustees are familiar with the practical work of the charity, by living within the local community.

The trustee report was approved by the Board of Trustees.



Trustee

Dated: 25/02/2026

Independent Examiner's Report to the Trustees of FEIS OIGRIDH ILE (Islay Youth Festival)

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 5 to 11.

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 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 account 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 that 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
 - 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.

Date: 25/2/26

Receipts and Payments Account

For year ended 31 March 2025

	U/rest Funds	2025 Rest Funds	Total Funds	2024 Total Funds
	£	£	£	£
<u>Receipts</u>				
Donations	0	0	0	0
Legacies	0	0	0	0
Grants	40,230	0	40,230	27,863
Receipts from fundraising activities	1,132	0	1,132	540
Gross trading receipts	0	0	0	0
Income from investments other than land and buildings	0	0	0	0
Rents from land & buildings	0	0	0	0
Gross receipts from other charitable activities	7,488	0	7,488	3,481
Total Receipts	48,850	0	48,850	31,884
<u>Payments</u>				
Expenses for fundraising activities	284	0	284	383
Gross trading payments	0	0	0	0
Investment management costs	0	0	0	0
Payments relating directly to charitable activities	26,410	0	26,410	12,517
Governance costs:	0	0	0	0
Audit / independent examination	180	0	180	0
Preparation of annual accounts	0	0	0	2,705
Legal costs	0	0	0	0
Other	13,278	0	13,278	11,353
Total Payments	40,153	0	40,153	26,958
Net receipts/Payments before transfers	8,697	0	8,697	4,926
Transfer to/from funds	0	0	0	0
Surplus/deficit for the year	8,697	0	8,697	4,926

FÈIS ÒIGRIDH ÌLE (ISLAY YOUTH FESTIVAL)

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Statement of Balances**As at 31 March 2025****Cash Funds**

Cash and Bank Balance at start of year
Net Surplus/Deficit
Cash and Bank Balance at end of year

General	Restricted	Total	Total
	2025		2024
£	£	£	£
15,723	0	15,723	10,797
48,927	0	48,927	4,926
<u>64,650</u>	<u>0</u>	<u>64,650</u>	<u>15,723</u>

Other Assets

Instruments & equipment
Income due

2025	2024
£	£
0	270
<u>0</u>	<u>0</u>
<u>0</u>	<u>270</u>

Liabilities

Accountant

2025	2024
£	£
0	0
<u>0</u>	<u>1,163</u>
<u>0</u>	<u>1,163</u>

Date of Approval

25/02/2026

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Notes to the Accounts**For year ended 31 March 2025****Nature and purpose of funds**

Feisean nan Gaidheal fund is for re-starting weekly lessons after covid.

	2025	2024
	£	£
<u>Grants</u>		
All Islay Fund	31,271.17	18,946.00
Feisean nan Gaidheal	8,959	8,917
Total Grants	<u>40,230</u>	<u>27,863</u>

	2025	2024
	£	£
<u>Trustees Remuneration</u>		
The following Trustee was remunerated:		
 Tutor fees	<u>10,434</u>	<u>9,222</u>
	<u>10,434</u>	<u>9,222</u>

Trustees Expenses**The following Trustees received re-imbursement for costs incurred on behalf of the organisation.**

	2025	2024
	£	£
Nil	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

Transactions with Trustees and Connected Persons

The following Trustee was reimbursed for the following expenses:

	2025	2024
	£	£
Nil	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

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Analysis of Receipts**For year ended 31 March 2025**

	U/rest Funds £	2025 Rest Funds £	Total Funds £	2024 Total Funds £
<u>Donations</u>				
General Donations	0	0	0	0
Calmac	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Grants</u>				
Feisean nan Gaidheal and All Islay Fund	40,230	0	40,230	27,863
	<u>40,230</u>	<u>0</u>	<u>40,230</u>	<u>27,863</u>
<u>Receipts from fundraising</u>				
Raffle	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Receipts from Other Charitable Activities</u>				
Festival Admissions	0	0	0	0
Clarsach Hire	0	0	0	0
Weekly Feis	7,488	0	7,488	3,480
Annual Feis Fees	1,132	0	1,132	540
	<u>8,620</u>	<u>0</u>	<u>8,620</u>	<u>4,020</u>
<u>Income from Investments</u>				
Interest Received	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL RECEIPTS	<u><u>48,850</u></u>	<u><u>0</u></u>	<u><u>48,850</u></u>	<u><u>31,883</u></u>

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Analysis of Payments**For year ended 31 March 2025**

	U/rest	2025	Total	2024
	Funds	Rest	Funds	Total
	£	Funds	£	Funds
		£		£
<u>Payments Directly Relating to Charitable Activities</u>				
Annual Tutors - Fee and Travel	11,470	0	11,470	9,288
Annual Feis Expenses	649	0	649	1,512
Feis Bheag Expenses	1,623	0	1,623	2,100
Room Hire	7,472	0	7,472	2,348
Tutors	18,938	0	18,938	9,684
	40,153	0	40,153	24,932

Breakdown of unrestricted funds**For year ended 31 March 2025**

	2025			2024
	Admin	Annual Feis	Weekly Lessons	Total Funds
	£	£	£	£
<u>Receipts</u>				
Donations	0	0	0	0
Legacies	0	0	0	0
Grants	40,230		0	27,863
Receipts from fundraising activities	0	1,132	0	540
Gross trading receipts	0	0	0	0
Income from investments other than land and buildings	0	0	0	0
Rents from land & buildings	0	0	0	0
Gross receipts from other charitable activities	0	0	7,488	3,480
	40,230	1,132	7,488	31,883
<u>Receipts from asset & investment sales</u>				
Proceeds from sale of fixed assets	0	0	0	0
Proceeds from sale of investments	0	0	0	0
	0	0	0	0
Total Receipts	40,230	1,132	7,488	31,883
<u>Payments</u>				
Expenses for fundraising activities	0	2,092	0	0
Gross trading payments	0	0	0	0
Investment management costs	0	0	0	0
Payments relating directly to charitable activities	0	11,470	26,410	24,253
Governance costs:	0	0	0	0
Audit / independent examination	180	0	0	0
Preparation of annual accounts	0	0	0	2,705
Legal costs	0	0	0	0
	180	13,563	26,410	26,958
<u>Payments relating to asset and investment movements</u>				
Purchases of fixed assets	0	0	0	0
Purchase of investments	0	0	0	0
	0	0	0	0
Total payments	180	13,563	26,410	26,958
Net receipts/Payments before transfers	40,050	-12,431	-18,922	4,925
Transfer to/from funds	0	0	0	0
Surplus/deficit for the year	40,050	-12,431	-18,922	4,925

Nature and purpose of funds

The nature of these funds is to teach weekly lessons in Accordion, Fiddle, Piano and Whistle

Breakdown Restricted funds

For year ended 31 March 2025

	Admin Support	Annual Feis	2025 Weekly Lessons	Total Funds	2024 Total Funds
	£	£	£	£	£
<u>Receipts</u>					
Donations	0	0	0	0	0
Legacies	0	0	0	0	0
Grants	0	0	0	0	0
Receipts from fundraising activities	0	0	0	0	0
Gross trading receipts	0	0	0	0	0
Income from investments other than land and buildings	0	0	0	0	0
Rents from land & buildings	0	0	0	0	0
Gross receipts from other charitable activities	0	0	0	0	0
	0	0	0	0	0
<u>Receipts from asset & investment sales</u>					
Proceeds from sale of fixed assets	0	0	0	0	0
Proceeds from sale of investments	0	0	0	0	0
	0	0	0	0	0
Total Receipts	0	0	0	0	0
<u>Payments</u>					
Expenses for fundraising activities	0	0	0	0	0
Gross trading payments	0	0	0	0	0
Investment management costs	0	0	0	0	0
Payments relating directly to charitable activities	0	0	0	0	0
Governance costs:	0	0	0	0	0
Audit / independent examination	0	0	0	0	0
Preparation of annual accounts	0	0	0	0	0
Legal costs	0	0	0	0	0
	0	0	0	0	0
<u>Payments relating to asset and investment movements</u>					
Purchases of fixed assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	0	0	0	0	0
Total payments	0	0	0	0	0
Net receipts/Payments before transfers	0	0	0	0	0
Transfer to/from funds	0	0	0	0	0
Surplus/deficit for the year	0	0	0	0	0

Nature and purpose of funds

To continue offering weekly lessons and for the annual Feis