

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Robhanis SCIO

Robhanis SCIO

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for the Year Ended 31 March 2021

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Robhanis SCIO

Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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 charitable objectives of Robhanis are to: -

Promote, maintain, improve and advance the education of the public particularly by the encouragement of the Arts including drama, music, singing, storytelling, playwriting, literature and visual arts.

To use and promote the use of the Gaelic language in the arts.

Significant activities

The Charity was involved with two projects this year, as well as developing a proposal for a larger project has obtained

funding and will take place in FY 2021-22.

The two projects we had an involvement with in 2021 were:

██████████ - an international theatre conference. The organisers of the event this year were Ealain na Gaeltachta.

██████████ - Writer support for a number of scripts for a Theatre gu Leòr/BBC co-production.

The upcoming project is to record 3/4 Gaelic language audio plays.

FINANCIAL REVIEW

Reserves policy

The trustees' policy is to maintain unrestricted funds at a level sufficient to meet the charity's administrative costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Robhanis is a Scottish Charitable Incorporated Organisation (SCIO) established on 27 September 2013 and governed by its' Constitution.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the procedures contained in the charity's Constitution. The charity's first Trustees (as listed) were those who signed the Trustee declaration forms which accompanied the application to become an incorporated organisation. At each AGM all of the charity trustees must retire from office but can be immediately re-elected under the terms of clause 58 of the Constitution.

Organisational structure

The charity is governed by the Trustees who are also the charity's members. The Trustees serve voluntarily and meet twice yearly.

Induction and training of new trustees

New Trustees take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day-to-day operations in addition to clarifying their statutory responsibilities as charity trustees.

Related parties

Iain F Macleod, Trustee, is also the charity's Artistic Director.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC044285

Robhanis SCIO

Report of the Trustees

for the Year Ended 31 March 2021

Principal address

5 Adabrock
Ness
Isle of Lewis
HS2 OTW

Trustees

██████████

Independent Examiner

██████████ CPFA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Approved by order of the board of trustees on and signed on its behalf by:

.....
 I F MacLeod - Trustee
Independent Examiner's Report to the Trustees of
Robhanis SCIO

I report on the accounts for the year ended 31 March 2021 set out on pages four to eight.

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'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.

CPFA
 Donald Rankin Business Services
 Tigh an Oisean
 Bridge Road
 PORTREE
 Isle of Skye
 Highland
 IV51 9ER

Date:
Robhanis SCIO

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		420	-

Charitable activities

Promote, maintain,improve and advance the education of the public particularly by the encouragement of the Arts and to use and promote the use of the Gaelic language in the arts.	735	-
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Total	1,155	-
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**EXPENDITURE ON
Charitable activities**

Promote, maintain,improve and advance the education of the public particularly by the encouragement of the Arts and to use and promote the use of the Gaelic language in the arts.	199	90
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NET INCOME/(EXPENDITURE)	956	(90)
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RECONCILIATION OF FUNDS

Total funds brought forward	(744)	(654)
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TOTAL FUNDS CARRIED FORWARD	212	(744)
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Robhanis SCIO

Balance Sheet
31 March 2021

	Notes	31.3.21 Unrestricted fund £	31.3.20 Total funds £
CURRENT ASSETS			
Cash at bank		456	15
CREDITORS			
Amounts falling due within one year	4	(244)	(759)
NET CURRENT ASSETS/(LIABILITIES)		212	(744)
TOTAL ASSETS LESS CURRENT LIABILITIES	212	(744)	
NET ASSETS/(LIABILITIES)		212	(744)
FUNDS	5		
Unrestricted funds		212	(744)
TOTAL FUNDS		212	(744)

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

.....
I F MacLeod - Trustee

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.

Taxation

The charity is exempt from tax on its charitable activities.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

Unrestricted
fund
£

**EXPENDITURE ON
Charitable activities**

Promote, maintain, improve and advance the education of the public particularly by the encouragement of the Arts and to use and promote the use of the Gaelic language in the arts.

90

NET INCOME/(EXPENDITURE)

(90)

RECONCILIATION OF FUNDS**Total funds brought forward**

(654)

TOTAL FUNDS CARRIED FORWARD

(744)

Robhanis SCIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

			31.3.21 £	31.3.20 £
	Trade creditors	100	454	
	Other creditors	144	305	
			244	759

5. MOVEMENT IN FUNDS

		At 1.4.20 £	Net movement in funds £	At 31.3.21 £
	Unrestricted funds			
	General fund	(744)	956	212
	TOTAL FUNDS	(744)	956	212

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

		Incoming resources £	Resources expended £	Movement in funds £
	Unrestricted funds			
	General fund	1,155	(199)	956
	TOTAL FUNDS	1,155	(199)	956

Comparatives for movement in funds

		At 1.4.19 £	Net movement in funds £	At 31.3.20 £
	Unrestricted funds			
	General fund	(654)	(90)	(744)
	TOTAL FUNDS	(654)	(90)	(744)

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

		Incoming resources £	Resources expended £	Movement in funds £
	Unrestricted funds			
	General fund	-	(90)	(90)
	TOTAL FUNDS	-	(90)	(90)

Robhanis SCIO

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. MOVEMENT IN FUNDS - continued

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

Net
movement At

		At 1.4.19 £	in funds £	31.3.21 £
Unrestricted funds				
	General fund	(654)	866	212
	TOTAL FUNDS	(654)	866	212

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	1,155	(289)	866
	TOTAL FUNDS	1,155	(289)	866

6. RELATED PARTY DISCLOSURES

In the year ended 31 March 2021 Iain F Macleod (trustee) was artistic director.
Robhanis SCIO

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

31.3.21 £	31.3.20 £
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INCOME AND ENDOWMENTS

Donations and legacies

Donations	420	-
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Charitable activities

Project income	735	-
Total incoming resources	1,155	-

EXPENDITURE

Support costs

Governance costs

Accountancy fees	199	90
Total resources expended	199	90
Net income/(expenditure)	956	(90)