

Niel Gow Festival Society

Scotland · Charity number SC044610

Details

| | |
|------------|--|
| Status | Active |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2014-01-28 |
| Register | View on the OSCR register |

Contact

Address
Oakhill
Cuilc Brae
Pitlochry
Perthshire
PH16 5QS

Website www.nielgowfestival.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

What the charity does: Celebrating the contribution to Scotland's musical heritage by Niel Gow (1727 -1807) and operating an annual music festival in Dunkeld and Birnam.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 3.1.1 the advancement of the Arts and Heritage and the advancement of Education by commemorating and promoting the contribution to the Scottish musical tradition by the violinist and composer Niel Gow of Inver, Dunkeld (1727 to 1807) and by his contemporaries and successors. including arranging and operating a Festival of fiddle music in or near Dunkeld and provision of tuition in fiddle playing 3.1.2 providing and publishing information regarding Niel Gow and his works. 3.1.3 the provision of some physical Memorial to Niel Gow in or near the town of Dunkeld. 3.1.4 To maintain, enhance and celebrate the outstanding contribution to Scottish? traditional music that has been made by musicians from Dunkeld and the surrounding area.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2026-01-31 | £19,388 | £15,214 | - | 0 |
| 2025-01-31 | £24,882 | £23,236 | - | 0 |
| 2024-01-31 | £23,625 | £15,747 | - | 0 |
| 2023-01-31 | £10,254 | £10,147 | - | 0 |
| 2022-01-31 | £150 | £2,611 | - | 0 |
| 2021-01-31 | £16,066 | £9,874 | - | 0 |
| 2018-01-31 | £10,670 | £6,142 | - | 0 |

Niel Gow Festival Society

Scotland - Charity number SC044610

Accounts

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

| Period start date | | | | Period end date | | | |
|-------------------|-----|-------|------|-----------------|-----|-------|------|
| | Day | Month | Year | | Day | Month | Year |
| From | 01 | 02 | 2024 | To | 31 | 01 | 2025 |

Reference and administration details

Charity name **NIEL GOW FESTIVAL SOCIETY**

Other names charity is known by

Registered charity number **SC044610**

Charity's principal address



Names of the charity trustees on date of approval of Trustees' Annual Report

| Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to |
|--------------|-----------------|-----------------------------------|--------------------------------------|
| | | | |

14
15
16
17
18
19
20

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

| Name | Period of resignation |
|------------|-----------------------|
| [REDACTED] | [REDACTED] |

Structure, governance and management

Type of governing document Constitution as a Scottish Charitable Incorporated Organisation

Trustee recruitment and appointment Trustees are appointed at the invitation of the committee.

Objectives and activities

Charitable purposes

1. The advancement of the Arts, Heritage and Education by commemoration and promoting the contribution to the Scottish musical tradition by the violinist and composer Niel Gow of Inver, Dunkeld (1727 – 1807) and operating a Festival of fiddle music and tuition in fiddle playing.
2. Provide and publish information regarding Niel Gow and his works.
3. The provision of some physical memorial to Niel Gow in or near Dunkeld.
4. To maintain, enhance and celebrate the outstanding contribution to Scottish traditional music made by musicians from Dunkeld and surrounding area

Summary of the main activities in relation to these objects The main activity of the Society in the accounting period has been the operation of the Niel Gow Festival of fiddle music and other traditional music, in the village of Dunkeld and Birnam in the month of March.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The 19th Niel Gow Festival took place in Dunkeld and Birnam from 22nd to 24th March 2024, generally in the format that has been successful over recent years, but with a greater emphasis on tuition and on events for children. The main activities were –

- Five concerts, on Friday evening, Saturday morning, afternoon and evening, and Sunday afternoon. Four of these were held in the auditorium of Birnam Arts and one was in the Little Dunkeld Church. As well as excellent soloists, four of the concerts also included children's music groups.
- A programme of music workshops, for fiddle, cello and mixed instruments. The workshops were led by various musicians who were performing in the concerts, and the fiddle workshops were run on the basis of block bookings.
- Music sessions at pubs and other locations in the evenings.
- A Niel Gow Walk on the Sunday morning, led by the Festival's founder [REDACTED] to local sights associated with Niel Gow, including a visit to Niel Gow's cottage at Inver where coffee, baking and music were provided.
- An event at the local primary school on the Friday afternoon for the children to learn about Gow and the local musical heritage
- comp, followed by a ceilidh for the children and parents.
- Three free events at Birnam Arts for children, to provide an introduction to Scottish fiddle music.
- Stalls at Birnam Arts, including musical instrument makers, a violin shop, a music publisher and various crafts.
- The launch of a Niel Gow Festival Tune Book which we compiled in the preceding months, and which includes much new music composed by musicians who have been involved in the Festival over the years.

Financial review

Brief statement of the charity's policy on reserves

Reserves are sufficient to provide for ongoing expenses and for running the next Festival.

Details of any deficit

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

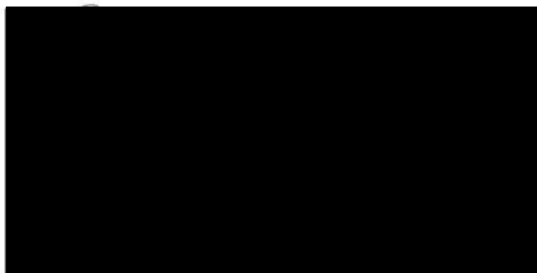
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

*OSCR will accept
digital or typed
signatures*

Full name(s)



Position (e.g. Chair)

Treasurer

Date

18/6/2025

| Receipts and payments accounts | | | | | | |
|--------------------------------|----|----|------|----|----|----|
| For the period from | | | | to | | |
| | 01 | 02 | 2024 | | 31 | 01 |

Section A Statement of receipts and payments

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total funds current period to nearest £ | Total funds last period to nearest £ |
|---|------------------------------------|----------------------------------|--|---|--|---|
| A1 Receipts | | | | | | |
| Donations | 1,047 | 2,452 | | | 3,499 | 1,029 |
| Legacies | | | | | - | |
| Grants | 5,800 | | | | 5,800 | 7,068 |
| Receipts from fundraising activities | 15,335 | | | | 15,335 | 13,228 |
| Gross trading receipts | 2,700 | | | | 2,700 | 2,200 |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| A1 Sub total | 24,882 | 2,452 | - | - | 27,334 | 23,525 |
| A2 Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| A2 Sub total | - | - | - | - | - | - |
| Total receipts | 24,882 | 2,452 | - | - | 27,334 | 23,525 |
| A3 Payments | | | | | | |
| Expenses for fundraising activities | 19,044 | | | | 19,044 | 12,683 |
| Gross trading payments | 3,981 | | | | 3,981 | 1,918 |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | 411 | | | 411 | 396 |
| Grants and donations | 211 | | | | 211 | 302 |
| Governance costs: | | | | | | |
| Audit / independent examination | | | | | - | 100 |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Other | | | | | - | 348 |
| A3 Sub total | 23,236 | 411 | - | - | 23,647 | 15,747 |
| A4 Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| A4 Sub total | - | - | - | - | - | - |
| Total payments | 23,236 | 411 | - | - | 23,647 | 15,747 |
| Net receipts / (payments) | 1,646 | 2,041 | - | - | 3,687 | 7,778 |
| A5 Transfers to / (from) funds | | | | | | |
| Surplus / (deficit) for year | 1,646 | 2,041 | - | - | 3,687 | 7,778 |

Section B Statement of balances

| Categories | Details | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|----------------------|--|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
| | | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ | to nearest £ |
| B1 Cash funds | Cash and bank balances at start of year | 16,713 | 608 | | | 17,321 | 9,442 |
| | Surplus / (deficit) shown on receipts and payments account | 1,646 | 2,041 | | | 3,687 | 7,878 |
| | | | | | | - | |
| | Cash and bank balances at end of year | 18,359 | 2,649 | - | - | 21,008 | 17,320 |

(Agree balances with receipts and payments account(s))

| Categories | Details | Fund to which asset belongs | Market valuation | Last year |
|-----------------------|--------------|-----------------------------|------------------|--------------|
| | | | to nearest £ | to nearest £ |
| B2 Investments | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total | | - | - |

| Categories | Details | Fund to which asset belongs | Cost (if available) | Current value (if available) | Last year |
|------------------------|---------|-----------------------------|---------------------|------------------------------|--------------|
| | | | to nearest £ | to nearest £ | to nearest £ |
| B3 Other assets | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | Total | | - | - |

| Categories | Details | Fund to which liability relates | Amount due | Last year |
|-----------------------|--------------|---------------------------------|--------------|--------------|
| | | | to nearest £ | to nearest £ |
| B4 Liabilities | | | | |
| | | | | |
| | | | | |
| | | | | |
| | Total | | - | - |

| Categories | Details | Fund to which liability relates | Amount due (estimate) | Last year |
|----------------------------------|--------------|---------------------------------|-----------------------|--------------|
| | | | to nearest £ | to nearest £ |
| B5 Contingent liabilities | | | | |
| | | | | |
| | | | | |
| | Total | | - | - |

Signed by one or two trustees on behalf of all the trustees

| | | |
|--|----------------|-----------------------------|
| Signature*  | Print Name | Date of approval 18/6/25 |
|--|----------------|-----------------------------|

Niel Gow Festival Society

SC044610

Additional analysis (1)

Analysis of receipts and payments

1 Donations

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| | 1,132 | 2,452 | | | 3,584 | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | 1,132 | 2,452 | - | - | 3,584 | - |
| | reference | - | - | - | reference | reference |

2 Grants

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------------------------|------------------------------------|----------------------------------|---|-----------------------------------|
| Aird Foundation | 5,000 | | 5,000 | 7,068 |
| Enchanted Forest Community Fund | 800 | | 800 | |
| | | | - | |
| | | | - | |
| Total | 5,800 | - | 5,800 | 7,068 |

3 Gross receipts from other charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | - | - | - | - | - |

4 Payments relating directly to charitable activities

| | Unrestricted funds to nearest £ | Restricted funds to nearest £ | Expendable endowment funds to nearest £ | Permanent endowment funds to nearest £ | Total current period to nearest £ | Total last period to nearest £ |
|---------------------|------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| Insurance of Statue | | 411 | | | 411 | 396 |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| Total | - | 411 | - | - | 411 | 396 |

Additional analysis (2)

5 Breakdown of unrestricted funds

| | | | | | Total unrestricted funds | Total unrestricted funds last period |
|--|---------------|---|---|---|--------------------------------|--|
| Receipts | | | | | | |
| Donations | 1,047 | | | | 1,047 | 1,029 |
| Legacies | | | | | - | - |
| Grants | 5,800 | | | | 5,800 | 7,068 |
| Receipts from fundraising activities | 15,335 | | | | 15,335 | 13,228 |
| Gross trading receipts | 2,700 | | | | 2,700 | 2,200 |
| buildings | | | | | - | - |
| Rents from land & buildings | | | | | - | - |
| Gross receipts from other charitable activities | | | | | - | - |
| Sub total | 24,882 | - | - | - | 24,882 | 23,525 |
| Receipts from asset & investment sales | | | | | | |
| Proceeds from sale of fixed assets | | | | | - | - |
| Proceeds from sale of investments | | | | | - | - |
| Sub total | - | - | - | - | - | - |
| Total receipts | 24,882 | - | - | - | 24,882 | 23,525 |
| Payments | | | | | | |
| Expenses for fundraising activities | 19,044 | | | | 19,044 | 12,683 |
| Gross trading payments | 3,981 | | | | 3,981 | 1,918 |
| Investment management costs | | | | | - | - |
| Payments relating directly to charitable activities | | | | | - | - |
| Grants and donations | 211 | | | | 211 | 302 |
| Governance costs: | | | | | - | - |
| Audit / independent examination | | | | | - | - |
| Preparation of annual accounts | | | | | - | - |
| Legal costs | | | | | - | - |
| Sub total | 23,236 | - | - | - | 23,236 | 14,903 |
| Payments relating to asset and investment movements | | | | | | |
| Purchases of fixed assets | | | | | - | - |
| Purchase of investments | | | | | - | - |
| Sub total | - | - | - | - | - | - |
| Total payments | 23,236 | - | - | - | 23,236 | 14,903 |
| Net receipts / (payments) | 1,646 | - | - | - | 1,646 | 8,622 |
| Transfers to / (from) funds | | | | | - | - |
| Surplus / (deficit) for year | 1,646 | - | - | - | 1,646 | 8,622 |

| Nature and purpose of funds |
|-----------------------------|
| |

Additional analysis (3)

6 Breakdown of restricted funds

Total restricted funds Total restricted funds last period

Receipts

| | | | | | | |
|---|--------------|----------|----------|----------|--------------|----------|
| Donations | 2,452 | | | | 2,452 | |
| Legacies | | | | | - | |
| Grants | | | | | - | |
| Receipts from fundraising activities | | | | | - | |
| Gross trading receipts | | | | | - | |
| Income from investments other than land and buildings | | | | | - | |
| Rents from land & buildings | | | | | - | |
| Gross receipts from other charitable activities | | | | | - | |
| Sub total | 2,452 | - | - | - | 2,452 | - |

Receipts from asset & investment sales

| | | | | | | |
|------------------------------------|--------------|----------|----------|----------|--------------|----------|
| Proceeds from sale of fixed assets | | | | | - | |
| Proceeds from sale of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total receipts | 2,452 | - | - | - | 2,452 | - |

Payments

| | | | | | | |
|---|------------|----------|----------|----------|------------|------------|
| Expenses for fundraising activities | | | | | - | |
| Gross trading payments | | | | | - | |
| Investment management costs | | | | | - | |
| Payments relating directly to charitable activities | | | | | - | |
| Grants and donations | 411 | | | | 411 | 396 |
| Governance costs: | | | | | - | |
| Audit / independent examination | | | | | - | |
| Preparation of annual accounts | | | | | - | |
| Legal costs | | | | | - | |
| Sub total | 411 | - | - | - | 411 | 396 |

Payments relating to asset and investment movements

| | | | | | | |
|----------------------------------|--------------|----------|----------|----------|--------------|--------------|
| Purchases of fixed assets | | | | | - | |
| Purchase of investments | | | | | - | |
| Sub total | - | - | - | - | - | - |
| Total payments | 411 | - | - | - | 411 | 396 |
| Net receipts / (payments) | 2,041 | - | - | - | 2,041 | (396) |

Transfers to / (from) funds

| | | | | | | |
|-------------------------------------|--------------|----------|----------|----------|--------------|--------------|
| Surplus / (deficit) for year | 2,041 | - | - | - | 2,041 | (396) |
|-------------------------------------|--------------|----------|----------|----------|--------------|--------------|

Nature and purpose of funds

| |
|--|
| |
|--|

APPENDIX 3



Independent examiner's report on the accounts v2

v2

Report to the trustees/members of

Charity name

Niel Gow Festival Society

Registered charity number

SC 044610

On the accounts of the charity for the period

Period start date

Period end date

| Day | Month | Year | to | Day | Month | Year |
|-----|-------|------|----|-----|-------|------|
| 01 | 02 | 2024 | | 31 | 01 | 2025 |

Set out on pages

1 - 6

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 [other than that disclosed on the attached page*]

- 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

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

Signed**:

Name:

[Redacted Signature]

Date:

25 - 06 - 2025

Relevant professional qualification(s) or body (if any):

S.L.A. (ACR)

Address:

[Redacted Address]

*Please delete the words in the brackets if they do not apply, or the words as appropriate. If any matter has come to your attention on the following page.

**OSCR will accept digital or typed signatures.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose