

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  
Other names charity is known by  
Registered charity number  
Charity's principal address

NIEL GOW FESTIVAL SOCIETY

SC044610



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
[Redacted]			

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	Date of resignation
[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.

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### 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 22<sup>nd</sup> 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)

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### 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*

## Niel Gow Festival Society

SC044610



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 £
<b>A1 Receipts</b>						
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					-	
<b>A1 Sub total</b>	<b>24,882</b>	<b>2,452</b>	<b>-</b>	<b>-</b>	<b>27,334</b>	<b>23,525</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>24,882</b>	<b>2,452</b>	<b>-</b>	<b>-</b>	<b>27,334</b>	<b>23,525</b>
<b>A3 Payments</b>						
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					-	
Preparation of annual accounts					-	100
Legal costs					-	
Other					-	348
<b>A3 Sub total</b>	<b>23,236</b>	<b>411</b>	<b>-</b>	<b>-</b>	<b>23,647</b>	<b>15,747</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>23,236</b>	<b>411</b>	<b>-</b>	<b>-</b>	<b>23,647</b>	<b>15,747</b>
<b>Net receipts / (payments)</b>	<b>1,646</b>	<b>2,041</b>	<b>-</b>	<b>-</b>	<b>3,687</b>	<b>7,778</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>1,646</b>	<b>2,041</b>	<b>-</b>	<b>-</b>	<b>3,687</b>	<b>7,778</b>

## Section B Statement of balances

Categories	Details	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 £
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 to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

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

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

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year 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
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## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

The Restricted Funds (Memorial Fund) relate to the statue of Niel Gow in Dunkeld that was erected in 2020.

## C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Save the Children	Institutional	1	172
Flowers	Individual	1	39
		Total	211

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

### C3b Trustee remuneration - details

Authority under which paid


#### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

#### C4b Trustee expenses - details

[illegible]

### C5 Transactions with trustees and connected persons

[illegible]

### C6 Other information

## Niel Gow Festival Society

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**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



## 5 Breakdown of unrestricted funds

Nature and purpose of funds	Amount in million of euros	Amount in million of euros

## Niel Gow Festival Society

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## 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					-	
<b>Sub total</b>	<b>2,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,452</b>	<b>-</b>

## Receipts from asset &amp; investment sales

Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>2,452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,452</b>	<b>-</b>

## Payments

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

## Payments relating to asset and investment movements

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

## Transfers to / (from) funds

<b>Surplus / (deficit) for year</b>	<b>2,041</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,041</b>	<b>(396)</b>
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## Nature and purpose of funds

# APPENDIX 3



## Independent examiner's report on the accounts

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

Day

Month

Year

to

Period end date

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\*]

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.

Signed\*\*:

Date:

25 - 06 - 2025

Name:

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

S.L.A. (ACR)

Address:

\*Please delete the words in the brackets if they do not apply. If the words do apply, they will 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