

APPENDIX 1



Office of the Scottish Charity Regulator

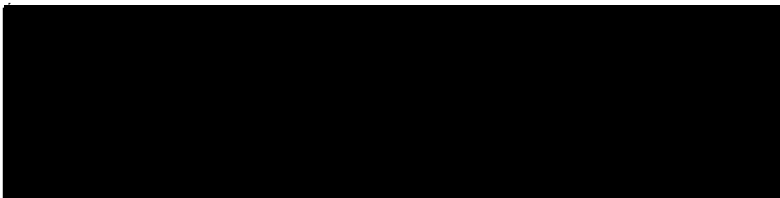
Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	July	2023	To	30	June	2024

Reference and administration details

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

Ceol is Craic SCIO

SC047456



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 appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
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	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The charity, a Scottish Charitable Incorporated Organisation (SCIO) was recognised as a Scottish Charity with effect from 26 May 2017.

The charity is administered in accordance with the terms of its Constitution.

Trustee recruitment and appointment

Trustees are recruited from those who qualify for membership of the SCIO namely any individual aged 18 years and over with an interest in promoting or supporting Gaelic Arts.

The maximum number of trustees is 12 with a minimum of 4.

The board may at any time appoint a person to be a trustee by way of resolution passed by a simple majority at a board meeting.

Objectives and activities

Charitable purposes

The purpose of the charity is to achieve the advancement of Gaelic arts, heritage and culture by:

- A promoting Gaelic arts in the city of Glasgow and surrounding areas;
- B working strategically with other interested parties to deliver innovative Gaelic arts programmes.

Summary of the main activities in relation to these objects

- Foster links with local, regional and national Gaelic arts organisations and supporters ;
- Work across different art forms;
- Run Gaelic arts events;
- Provide a platform for young and emerging artists to work alongside more established artists;
- Engage young people through workshops etc. ;
- Attract new followers by introducing Gaelic arts to a non-Gaelic speaking audience;
- Promote the Gaelic language, culture and history.

Achievements and performance

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

In 2023-24, Ceòl is Craic delivered a programme of live music events, film club events, weekly radio shows and regular conversation opportunities, thus successfully achieving our principal object of advancing Gaelic arts, heritage and culture. A particular highlight was our Celtic Connections event in January 2024 which attracted an audience of 167.

We continued to film each of our live music events and publish edited versions and clips of these on our website and social media channels, thus increasing our online output and presence. Furthermore, Instagram engagement saw an increase of 17.40% in February 2024 – August 2024 and we had 21 new mailing-list sign-ups in the period.

We developed our pre-existing partnerships with various organisations, including Comhairle nan Leabhraichean, Glasgow Improvisers Orchestra, Celtic Connections, Glasgow Life, Ando Glaso, National Youth Orchestras of Scotland, RCS, University of Glasgow and Taigh Chearsabhagh. We also took our activities furth of our main hub with an event in the Glad Café.

In our film club events, we featured more new work by independent filmmakers at exclusive events including regular Q&A sessions with filmmakers, actors and musicians. A particular highlight was a trilingual Gaelic-Irish-English event featuring *Le Chèile / Le Chéile* which attracted an audience of 62. Our year-round weekly radio show featured interviews with three artists.

In relation to funding, our application for Bòrd na Gàidhlig multi-year funding for 2024–2026 was successful. Our Creative Scotland Multi-Year Funding Stage 1 application for 2025–2028 was also successful. This was the first time that Ceòl is Craic had applied to Creative Scotland to become a regularly funded organisation. This funding application was the catalyst for Ceòl is Craic drawing up its inaugural business plan which covers the period 2024–2028.

Financial review

Brief statement of the charity's policy on reserves

The Trustees aim to hold free reserves, being unrestricted funds, sufficient to cover a minimum of 3 months' of operating costs.

Details of any deficit

Donated facilities and services (if any)

Celtic Music Radio for radio broadcasting facilities £14,560
BBC Alba for film support £1,500
CCA for venue £8,484
Trustee, [REDACTED] for project directing £2,600
Trustee, [REDACTED] for radio presenting £2,600

Other optional information

Plans for Future Periods

Ceòl is Craic is currently awaiting the outcome of two Creative Scotland applications: an Open Fund for Organisations application for November 2024 – March 2025; and a Multi-Year Funding Stage 2 application for April 2025 – March 2028. Our aims are to continue to deliver a programme of live music events, film club events, weekly radio shows, regular conversation opportunities for Gaelic-speakers and online content. In addition to achieving our object of advancing Gaelic arts, heritage and culture, we aim to provide a diverse cohort of artists with an opportunity to make work of high quality and ambition that will enrich life in Scotland for everyone and increase use and learning of Gaelic among fluent speakers and learners of Gaelic alike.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

CHAIR

VICE-CHAIR

Date

3/10/24

2/10/24

Ceol is Craic

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Receipts and payments accounts						
For the period from	2023-2024			to	2024-2025	
	Month	Day	Year		Month	Day
	01	July	2023		30	June

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		2,000			2,000	3,117
Legacies					-	-
Grants	79,614	4,200			83,814	18,900
Receipts from fundraising activities					-	-
Gross trading receipts	5,927				5,927	6,201
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	85,541	6,200	-	-	91,741	28,218
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	85,541	6,200	-	-	91,741	28,218
A3 Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	75,648	4,953			80,601	78,675
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	1,140				1,140	1,140
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	76,788	4,953	-	-	81,741	79,815
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	76,788	4,953	-	-	81,741	79,815
Net receipts / (payments)	8,753	1,247	-	-	10,000	(51,597)
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	8,753	1,247	-	-	10,000	(51,597)

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	2,054	2,000			4,054	55,651
	Surplus / (deficit) shown on receipts and payments account	8,753	1,247			10,000	(51,597)
						-	
						-	-
	Cash and bank balances at end of year	10,807	3,247	-	-	14,054	4,054

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

	Details	Fund to which asset belongs	Cost (If available) to nearest £	Current value (If available) to nearest £	Last year to nearest £
B3 Other assets	Zoom recorder	General - unrestricted	93		93
	Stock of books	General - unrestricted	756		806
	Accrued income	Grant income - restricted	800		-
	Accrued income	Subscription refund - unrestricted	-		96
	Prepaid expenses	Office costs - unrestricted	178		223
		Total	1,827	-	1,218

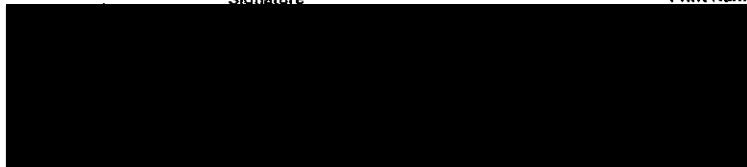
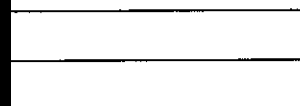
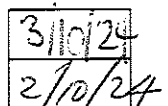
	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accrual - Independent Examiner fee	General - unrestricted	1,200	1,140
	Accrual - payments re charitable activities	General - unrestricted	4,425	3,013
	Accrual - payments re charitable activities	Restricted	247	-
		Total	5,872	4,153

	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




Section C Notes to the Accounts

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

see additional notes pages

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

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)	X
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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)	X
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C4b Trustee expenses - details

	Number of trustees	£
Travel and accomodation	1	108
Chairperson fee	1	3,200

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Trustee	performance fee	400	-
			-

C6 Other information

Analysis of receipts and payments

	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 £
Donations		2,000			2,000	3,117
					-	-
					-	-
					-	-
Total	-	2,000	-	-	2,000	3,117

	Unrestricted funds	Restricted funds	Total current period to nearest £	Total last period to nearest £
Glasgow Life			-	2,000
Creative Scotland	79,614	-	79,614	11,900
Bord Na Gaidhlig		4,200	4,200	5,000
Total	79,614	4,200	83,814	18,900

	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	-	-	-	-	-	-

	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 £
Coordinator, assistant and chairperson fees	25,722				25,722	27,460
Artist fees	22,021	4,242			26,263	31,203
Photography	7,600				7,600	1,400
Advertising and marketing	11,706	100			11,806	7,314
Translation	174	19			193	145
Production and box office costs	4,490	365			4,855	3,907
Post, stationery and other office costs	1,856				1,856	3,724
Event Hospitality and meeting costs	498	20			518	1,868
Travel and accomodation	1,119	83			1,202	816
Insurance	462				462	244
Radio hospitality and meeting costs		50			50	258
Film Club hospitality and meeting costs		74			74	336
					-	
Total	75,648	4,953	-	-	80,601	78,675

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Additional analysis (2)**5 Breakdown of unrestricted funds**

	General Funds	Charitable funds	Charitable funds	Charitable funds	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants	79,614				79,614	11,900
Receipts from fundraising activities					-	-
Gross trading receipts	5,927				5,927	6,201
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	85,541	-	-	-	85,541	18,101
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	85,541	-	-	-	85,541	18,101
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	75,648				75,648	65,013
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	1,140				1,140	1,140
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	76,788	-	-	-	76,788	66,153
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	76,788	-	-	-	76,788	66,153
Net receipts / (payments)	8,753	-	-	-	8,753	(48,052)
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	8,753	-	-	-	8,753	(48,052)

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the Charity.

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Additional analysis (3)**6 Breakdown of restricted funds**

	Contribution towards event artist costs	Bórd na Gàidhlig - Ginealach Ùr	Grants from the Scottish Government	Grants from the Northern Ireland Government	Total restricted funds	Total restricted funds last period
Receipts						
Donations	2,000				2,000	3,117
Legacies					-	-
Grants		4,200			4,200	7,000
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	2,000	4,200	-	-	6,200	10,117
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	2,000	4,200	-	-	6,200	10,117
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	1,753	3,200			4,953	13,662
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	1,753	3,200	-	-	4,953	13,662
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	1,753	3,200	-	-	4,953	13,662
Net receipts / (payments)	247	1,000	-	-	1,247	(3,545)
Transfers to / (from) funds						
Surplus / (deficit) for year	247	1,000	-	-	1,247	(3,545)

Nature and purpose of funds

The restricted funds represent amounts received to contribute towards the costs of a particular event/activity.

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the
trustees/members of

Ceol is Craic

Registered charity
number

SC047456

On the accounts of the
charity for the period

Period start date			To	Period end date		
Day	Month	Year		Day	Month	Year
01	July	2023		30	June	2024

(remember to include the page numbers of additional sheets)

Set out on pages

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. 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 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 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 accounts.

Independent examiner's
statement

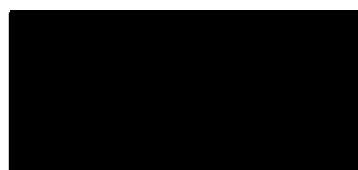
In the course of my examination, no matter has come to my attention

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.

Signed:



Date:

2/10/2024

Name:

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

Institute of Chartered Accountants Scotland

Address:

