Report of Crail Arts Festival Trustees, October 2024 - September 2025

1. The Charity, having been approved by OSCR, is registered as SCIO Number SC052082.

2. The name of the charity is Crail Arts Festival SCIO, known as Crail Festival.

3. At the Annual meeting in November 2024 the Directors appointed for 2025:

[redacted]

In the accounting period ended 30th September 2025 no remuneration was paid to any Trustee., or indeed to any Committee member.

4. The charity has no principal or registered address. The central administration of the SCIO is performed at the private residence of:

[redacted]

5. Bankers:
Bank of Scotland

6. Statutory Independent Examiner:
[redacted]

B. Narrative Information
1) The organisation's purposes, formalised in the SCIO Constitution, are:-
1.1) The advancement of education by encouraging the study, practice and knowledge of the performing and community arts in Scotland and in particular to promote the arts in the Royal Burgh of Crail, Fife.
1.2) The advancement of the arts by promoting the arts in the Royal Burgh of Crail, Fife.
1.3). The advancement of education and of the arts through practice and knowledge of the performing and community arts in Scotland and in particular promoting the arts and children's activities in the Royal Burgh of Crail, Fife.
1.4) The provision or organisation of recreational facilities or activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

2) To that end the charity continues to organise an annual summer festival and also arranges occasional events at other times of the year.

3) In the year ended 30th September 2025 the Festival period was 16th - 26th July throughout which was held an art exhibition and programme of events that included a variety of art workshops for adults and children, a craft fayre and Festival cafe, a comprehensive set of 22 children's events, a feature which distinguishes the Crail Festival from many other festivals; a wide variety of evening events in several venues; a range of musical performances of many genres, including jazz, folk, tribute band and a Mercury nominated, local indy/rock musician. A true highlight of the Festival was welcoming he previous Scottish Makaar, [redacted] who presented two events with the illustrator of her book, Coorie Doon. It would be remiss also not to mention an oversubscribed, outdoor theatre performance of the Merry Wives of Windsor by the renowned thespians of Illyria, which greatly enthralled the audience.

4). During and outwith the Festival period, as always the Crail Putting Green maintained and operated by 50 volunteers on behalf of the Festival Committee, contributed significantly to the Charity's income, by opening daily in July and August and at weekends in June and September. The number of rounds played contributed substantially to general revenue and ensured the Festival could supplement the children's events, making it affordable for large families to attend a number of events.

5) As before with the original Trust, the SCIO does not maintain specific reserves or designated funds.

6) Donated services in the period ending 30 September 2025 were from the Independent Examiner who did not charge a fee. The charity has no salaried staff and its operation depends on unpaid volunteers. Many of the Trustees and Committee provide meals for visiting performers in their private residences.

7) At 30 September 2025, the charity's funds totalled £47,887.78. This sum was enhanced by the wind up of Crail Food Festival ,who entrusted Crail Arts Festival with a donation of £12,930. This donation will be used to facilitate large audience arts events provided by various Crail community groups, including Crail Primary School, Crail Community Choir, Crail Folk Club as well as East Neuk Festival. The Trustees considered that funds are sufficient to meet foreseeable expenditures in organising the 2026 Festival.

[redacted]

On Behalf of the Trustees

Crail Arts Festival Receipts and Payments Account for the year ended 30th September 2025

Receipts	**30/09/2025**	**30/09/2024**
	£	£
Donations **Note 1.**	12,490.66	150.00
Grants	0.00	0.00
Putting	7,288.42	7,348.00
Art income and Ticket sales (gross)	36,787.54	25,045.86
Sponsors and Advertisers	2,930.30	3,390.00
Miscellaneous	0.00	0.00
Bank Interest	0.00	0.00
Total Receipts	**59,496.92**	**35,933.86**
Payments		
Advertising and Publicity	264.00	2,739.84
Staging and Production Costs	5,305.34	3,875.65
Performers Fees and Expenses	28,277.77	19,200.20
Administration and Website	2,056.10	1,849.27
Hire of Premises	1,849.75	1,493.00
Donations to Charitable Activities **Note 2**	0.00	1,000.00
Insurance	1,579.98	1,576.38
Purchase of Equipment	0.00	0.00
Miscellaneous	0.00	668.59
Putting Green Shed/Improvements	1,168.50	2,032.56
Honorarium **Note 3**	0.00	1,400.00
Legal Fees	0.00	0.00
Ticket sales costs (including commission and VAT)	0.00	0.00
Total Payments	**40,501.44**	**35,835.49**
Surplus/(Deficit)	**18,995.48**	**98.37**
OPENING BANK BALANCE AT 1st OCTOBER 2024	**28,892.30**	**28,793.93**
SURPLUS (DEFICIT) Note 4	18,995.48	98.37
CLOSING BANK BALANCE AT 30th SEPTEMBER 2025	**47,887.78**	**28,892.30**
TOTAL ASSETS AT 30TH SEPTEMBER 2025	**47,887.78**	**28,892.30**

The accounts are signed by [redacted] Trustee, on behalf of the Trustees.

Date 3 December 2025

Notes to the Accounts for the Year Ended 30th September 2025

RECEIPTS

NOTE 1: An exceptional donation of £12,390.66 was received from the Crail Food Festival when it was wound up.

PAYMENTS

NOTE 2: No charitable donations were made this year

NOTE 3: No Honorarium payments were made this year.

NOTE 4: The surplus was inflated by the donation received from the Crail Food Festival and if this donation was excluded the surplus would have been **£6,604.82**

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts

V2

Report to the trustees/members of	Charity name: CRAIL ARTS FESTIVAL
Registered charity number	SC 052082
On the accounts of the charity for the period	Period start date: Day 1, Month Oct., Year 2024 to Period end date: Day 30, Month Sep., Year 2025
Set out on pages	1,2 (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:**	[redacted] **Date:** 27th November 2025
Name:	[redacted]
Relevant professional qualification(s) or body (if any):	[redacted]
Address:	[redacted]

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have 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

It was not possible to have sight of invoices to allow for a physical examination of their contents. This was due to the treasurer being absent from Crail for long periods due to work commitments. The treasurer has however kept detailed records and with all payments being made via internet banking it has been possible to identify all payments. These payments have been made to parties that have had contact with the Festival over many years and to artists that performed at the Festival during the year ended 30th September 2025. Also, no creditor has contacted the Trustees to advise of non-payment, so it is considered that all creditors have been paid in accordance with sums due.
The normal surplus for the activities of Crail Arts Festival was £6604.82 which added to the one-off donation of £12390 on the wind up of the Crail Food Festival has significantly strengthened the financial position of Crail Arts Festival

[redacted]