

**ISLAY FESTIVAL ASSOCIATION
REPORT OF THE TRUSTEES
AND FINANCIAL STATEMENTS**
For year ended 31st August 2025

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The Trustees and Management Committee present their report and un-audited financial statements for the year ended 31st August 2025

Reference and Administrative Information

Charity Name Islay Festival Association

Charity Registration Number SC004390

Charity Address: c/o Florence Grey
60 Frederick Crescent
Port Ellen
Islay
PA42 7BD

Trustees: Florence Grey (Chair)
Eilidh Cameron
Catherine Mactaggart
Douglas Mactaggart

Gaelic Consultant Sheena MacKellar
Media Consultant Ben Shakespeare
Secretary: Lesley McCall

Bankers: Royal Bank of Scotland
Main Street
Bowmore
Islay
PA43 7JJ

Structure , Governance and Management

The organisation was formed in 1984 and is governed by a constitution.

The Trustees, who are the management committee, are responsible for the day to day running of the charity and ensuring the aims and objectives are carried out.

Administration and marketing is delegated to the secretary who is paid.

Trustees are familiar with the practical work of the charity by living within the local community, Advertisements for new Trustees are periodically placed in the local newspaper.

Organisation's Principal Objectives & Activities

The principal objective of the organisation is to promote festivals and other events to encourage appreciation of culture, historical, educational and social development.

Achievements and Performance

Fèis Ìle is a charity governed by a constitution, the members are jointly responsible for good governance.

Our main aim is to facilitate a week long event with emphasis on language and hospitality.

In 2025 we welcomed back old and new visitors to Fèis Ìle. Numbers were down slightly mainly due to Ferry issues as we had still not received our new Ferry which had a knock on effect as people were struggling to get booked.

The monetary value to the island as a whole is incalculable and we have emphasised this to Calmac, so hopefully this will be avoided next year with new ferries on the horizon. We kicked off our festival with Opening Event which brings the island population together and is aimed at families. Unfortunately, after weeks of good weather the rain decided to start but it did not put off the participants in the parade who were thoroughly soaked by the time they got to the indoor event.

Our First Fling was well attended and the floor was full all night with the attendees all enjoying our ceilidh dancing and the camaraderie throughout the week. What Islay Hospitality is like and sets the scene for the rest of the week.

We then followed on with Boat Trips round the coast of Islay showing our natural beauty and wildlife, next up came our very popular Whisky Nosing night with traditional ceilidh another sold out event.

Folk Night with our very own talented Islay Artistes was held in Ardbeg Distillery, Our world famous Cloutie Dumpling ceilidh was held in the Ramsay Hall and proved to be very popular.

Achievements and Performance continued

Back by popular demand was our Mystery Bus tour which is proving so popular that tickets sell out within minutes. Our theme for this year was everything but whisky and we started off with a Gin and Rum Cocktail making class followed by a trip to the Rum distillery where we had limbo, dancing and song to finish.

We had a song and dance band Jarad Rowan Experience on the Friday night and proved to be just the tonic for some for the comedic value alone.

The Final Fling was very well attended and the sheer numbers made us realise that we may have outgrown the venue with the success of it. Two bands played and the dance floor was full all night.

We also support lots of our local charities throughout the week by selling tickets on our Portal and use as many as possible at our events either to sell their wares or provide food to the visitors and all money raised goes back to the Charity

We also held Bowling, Fishing and Golfing events throughout the week.

As part of our brief we also supported several local charities on the island by monetary donations.

As 2026 is our 40th Anniversay we have lots of surprises up our sleeves and are working hard to deliver these.

Main Objectives for next year

2026 will be our 40th Anniversary and we are pulling out all the stops to make this the most memorable festival in our history, we are swapping things around so we can hold a Fèis Dinner and hope to put on an outdoor event to rival that of the major festivals, albeit on a smaller scale.

Role of Volunteers

All the Trustees and Management Committee are volunteers, who fulfil this role to ensure that the organisation is well governed and meets the requirements of the constitution. Throughout the week of the festival at each of the events there are volunteers who take on various roles including the setting up of halls, working the bars and provide catering.

Financial Review

The Charity had a deficit of £488.38 in the financial year(11,905.56 Surplus 2023/24)
Total Funds at the end of the year were £122,659.72 (2023/2024 £123,141.17)

Principal Funding

The principal funding source of the charity comes from running events. However donations are also received from local distilleries and some local organisations.

Reserve Policy

Total unrestricted funds at the end of the year were £122,659.72 (£123,141.17 2023/24) Of this £32,274.60 is held as designated funds to ensure that essential expenditure is met in the event of a funding crisis. All funds are held to ensure the organisation continues to meet its charitable aims and objectives.

Investment Policy

The trustees have considered the most appropriate policy for investing funds and have found that short to medium term investment of funds should be held in current and deposit accounts.

Responsibilities of the Trustees

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment(Scotland) Act 2005. The Charity Trustees consider that the audit requirement of section 10(1)(d) of the Accounts Regulations does not apply.

On behalf of the Trustees

Signed Catherine MacFie Date 27/5/26
Printed CATHERINE MACFIE

Independent Examiner's Report

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the charities and Trustees Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The Charity trustees consider that the audit requirements 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 any particular matters have come to my attention.

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 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.

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 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 Neil I. Woodrow, LLB(Hons.) DipLP

Name NEIL IAIN WOODROW

Date 28th MAY 2006

Address CALADH SONA, JAMIESON STREET,
BOWMORE, ISLE of RSLAY PH3 7HL

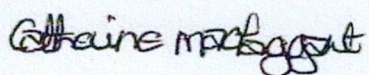
Islay Festival Association - Report of the Trustees and Financial Statements
For the year ended 31st August 2025

Statement of Balances
As at 31st August 2025

	2025	2024
	Total Funds	Total Funds
	£	£
Cash Funds		
Opening Cash and Bank Balance	123,141.17	111,585.61
Surplus/Deficit for year	-488.38	11,905.56
		-350 Error on previous return
Closing Bank Balance	122,652.79	123,141.17

Signature

Date 27/5/26



Catherine Mactaggart, Treasurer

On behalf of the Trustees

Islay Festival Association - Report of the Trustees and Financial Statements
For year ended 31st August 2025

Notes to the Accounts
For the year ended 31st August 2025

	2025	2024
	£	£
Nature and Purpose of Funds		
General Funds	90,378.19	91,264.58
Restricted Funds	0	0
Designated Funds	32,274.60	31,876.59
	122,652.79	123,141.17

Trustees Remuneration

No remuneration was paid to Charity Trustees or connected persons during the year (2024 nil)

Trustees Expenses

No Trustees were paid expenses during the year (2024 nil)

Transactions with Trustees and Connected Persons

No Trustees were reimbursed for purchases made on behalf of the organisation (2024 nil)

Islay Festival Association Report of the Trustees and financial Statements
For year ended 31st August 2025

Analysis of Receipts and Payments
For year ended 31st August 2025

		2025	2024
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Receipts			
Donations			
General Donations	2110	2110	150
Distillery Donations	10,750.00	10,750.00	17,000.00
	12,860.00	12,860.00	17,150.00
Receipts for Fundraising Activities			
Competition Sales	12,014.26	12,014.26	11,971.89
Other	0	0	0
	12,014.26	12,014.26	11,971.89
Investment Income			
Bank Interest	398.01	398.01	458.6
	398.01	398.01	458.6
Receipts for Charitable Activities			
Events	60,385.40	60,385.40	60,625.16
Refunds	87	87	177
Other Income	1100	1100	487
	61,572.40	61,572.40	61,289.16
	86,844.67	86,844.67	90869.65

Islay Festival Association Report of Trustees and Financial Statements
For the year ended 31st August 2025

	2025			2024
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Payments				
Donations Paid Out				
Cancer Support Islay	2493.21	0	2493.21	0
The Beatson	0	0	0	200
Bowmore Primary School	250	0	250	0
Keills Primary School	250	0	250	0
Port Charlotte Primary School	250	0	250	0
Port Ellen Primary School	250	0	250	0
Small Isles Primary School Jura	250	0	250	0
Sidekick Charity	250	0	250	750
Bowmore Community Association	0	0	0	225
Cyber Cafe	0	0	0	250
Islay Youth Wind Band	0	0	0	250
Archery Club	0	0	0	300
Angling Club	0	0	0	325.19
	3993.21	0	3993.21	2,300.19
Expenses from Fundraising Activities				
Tickets for other Events	8,950.70	0	8,950.70	14,000.00
Mystery Bus Tour	1414.04	0	1414.04	1440
Equipment Hire	1920	0	1920	1870
	12,284.74	0	12,284.74	17,310.00
Payments directly relating to Charitable Activities				
Advertising/Programme of Events	346.46	0	346.46	385.4
Catering	0	0	0	680.03
Event Bar and Food Purchases	5707.51	0	5707.51	4069.58
Float/Petty Cash	1325	0	1325	1670
Artistes Fees	18810.6	0	18810.6	16211
Hall Rent	1173	0	1173	1154.7
Hospitality	758.9	0	758.9	740.23
Insurance & Licences	493	0	493	453
Bank Charges	119.22	0	119.22	122.62
Salary & Mileage - Secretary	2580	0	2580	2510.02
Stage Hire	0	0	0	0
Transport	2700	0	2700	3500
Travel and Accommodation	24308.4	0	24308.4	11738.25
Security	9867	0	9867	4568
Computer and Website	6.69	0	6.69	265.6

Islay Festival Association Report of Trustees and Financial Statements
For year ended 31st August 2025

	2025			2024
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Hire of Container	1920	0	1920	1760
Feis Ile Tartan	0	0	0	7375
Office/Admin Expenses	839.41	0	839.41	996.94
Sundry	99.91	0	99.91	1153.53
	71,055.10	0	71,055.10	59,353.90
Governance				
Accountancy	0	0	0	0
Totals	87,333.05	0	87,333.05	78,964.09