REGISTERED CHARITY NUMBER: SC003856

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Comann Feis Bharraigh

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Comann Feis Bharraigh

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Comann Feis Bharraigh

Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Feis shall be:

- To promote interest, education and participation in the traditional music, language and culture of the Gaidhealtachd, and particularly those of the islands of Barra and Vatersay and surrounding area as defined by the Feis Committee.
- To plan, programme and arrange activities on its own initiative, or with other local musical, arts and educational societies and organisations.
- To plan, programme and present an annual tuition festival structured to highlight the musical, cultural and education objectives of the Feis.

Public benefit

The fulfilment of the charity's objectives results in public benefit to the residents of Barra, Vatersay and the wider surrounding area.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Feis Bharraigh continued to build upon its work post-covid. We were able to offer more face to face tuition and we were able to run a full week of Feis activities in the summer. As always our work was based on funding available to us at the time but we were pleased to offer a larger programme of activities for the island's aspiring young musicians than the previous year.

FINANCIAL REVIEW

Principal funding sources

The charity principal funding source is donations, tuition fees and grants

The charity received income of £1,000 or greater from the following organisations:

- £7,125 Feisean nan Gaidheal
- £1,531 Comhairle nan Eilean Siar

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Executive Committee considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

With reference to the balance sheet, at 31 March 2023, the charity retained unrestricted funds of £24,736 (2022 - £41,836) of which free reserves £21,137 (2022 - £40,286).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

FUTURE PLANS

Other planned future developments not already mentioned:

- Winter cèilidh sessions using Skype to link up with other groups
- Development of partnerships to deliver tuition and help with administration
- More efficient billing systems to help parents and attain a more regular income
- Provide opportunities for our pupils to play together in music sessions, at cèilidhs and local events
- Development of drama, clàrsach and step dance classes

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Comann Feis Bharraigh is a separately constituted unincorporated organisation that is set up to provide a range of community benefits to the islands of Barra and Vatersay. The organisation was first constituted in 1984.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees
The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Organisational structure
It is managed by its Executive Committee who are responsible for its management, administration and control. The day to day running is the responsibility of its administrator. Members of the Executive Committee meet on a regular basis and one-third of its members are subject to reappointment at its Annual General Meeting.

Key management remuneration
The trustees are the key management personnel of the charity.

During the year, no trustees recieved remuneration.

Wider network
The charity is a member of Feisean nan Gaidheal, an independent umbrella association of the Feis movement.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC003856

Principal address
Barra Children Centre
Isle of Barra
HS9 5XD

Trustees
B MacNeil-Smyth
A MacLean
C MacNeil
L MacNeil

Independent Examiner
Faye MacLeod CA
Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ....01/06/26.... and signed on its behalf by:

Ann Marie MacLean
....
A MacLean - Trustee

Independent Examiner's Report to the Trustees of
Comann Feis Bharraigh

I report on the accounts for the year ended 31 March 2023 set out on pages five to twelve.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.

F MacLl

Faye MacLeod CA
The Institute of Chartered Accountants of Scotland

Campbell Stewart MacLennan & Co
Chartered Accountants
Unit 3, Broom Place
Portree
Highland
IV51 9HL

Date: 23/06/2026

Comann Feis Bharraigh

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		14,786	-	14,786	14,608
Charitable activities					
Promotion of interest, education and participation of Gaelic traditional music, language and culture on the Islands of Barra & Vatersay.		4,434	-	4,434	13,291
Total		19,220	-	19,220	27,899
EXPENDITURE ON					
Raising funds		-	-	-	6
Charitable activities					
Promotion of interest, education and participation of Gaelic traditional music, language and culture on the Islands of Barra & Vatersay.		36,320	(1,372)	34,948	27,056
Total		36,320	(1,372)	34,948	27,062
NET INCOME/(EXPENDITURE)		(17,100)	1,372	(15,728)	837
RECONCILIATION OF FUNDS					
Total funds brought forward		41,836	44,722	86,558	85,721
TOTAL FUNDS CARRIED FORWARD		24,736	46,094	70,830	86,558

The notes form part of these financial statements

Comann Feis Bharraigh

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	5	3,599	-	3,599	1,550
CURRENT ASSETS					
Debtors	6	1,409	-	1,409	650
Cash at bank		27,284	46,094	73,378	88,106
		28,693	46,094	74,787	88,756
CREDITORS					
Amounts falling due within one year	7	(7,556)	-	(7,556)	(3,748)
NET CURRENT ASSETS		21,137	46,094	67,231	85,008
TOTAL ASSETS LESS CURRENT LIABILITIES		24,736	46,094	70,830	86,558
NET ASSETS		24,736	46,094	70,830	86,558
FUNDS	8				
Unrestricted funds				24,736	41,836
Restricted funds				46,094	44,722
TOTAL FUNDS				70,830	86,558

The financial statements were approved by the Board of Trustees and authorised for issue on ....01/06/26............ and were signed on its behalf by:

AnnMarie MacLean
....
A MacLean - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Musical Instruments & Uniforms	- 33% on reducing balance
Office equipment	- 25% on reducing balance
Computer equipment	- 25% on straight line

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in notes to the financial statements.

A designated fund is that part of the charity's unrestricted funds that the charity trustees have decided to earmark or designate, for a particular purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

	31/3/23	31/3/22
	£	£
Trustees' fees	-	1,168

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,608	-	14,608
Charitable activities			
Promotion of interest, education and participation of Gaelic traditional music, language and culture on the Islands of Barra & Vatersay.	3,130	10,161	13,291
Total	17,738	10,161	27,899
EXPENDITURE ON			
Raising funds	6	-	6
Charitable activities			
Promotion of interest, education and participation of Gaelic traditional music, language and culture on the Islands of Barra & Vatersay.	19,769	7,287	27,056
Total	19,775	7,287	27,062
NET INCOME/(EXPENDITURE)	(2,037)	2,874	837
RECONCILIATION OF FUNDS			
Total funds brought forward	43,873	41,848	85,721
TOTAL FUNDS CARRIED FORWARD	41,836	44,722	86,558

4. EXTERNAL SCRUTINY

	31.03.23 £	31.03.22 £
Amounts paid to Independent Examiner in respect of:		
Independent examination	1,260	1,188
Accounts preparation and other services	1,260	1,188
	2,520	2,376

5. TANGIBLE FIXED ASSETS

	Musical Instruments & Uniforms £	Office equipment £	Computer equipment £	Totals £
COST				
At 1 April 2022	39,502	4,604	430	44,536
Additions	3,819	-	-	3,819
At 31 March 2023	43,321	4,604	430	48,355
DEPRECIATION				
At 1 April 2022	37,978	4,578	430	42,986
Charge for year	1,764	6	-	1,770
At 31 March 2023	39,742	4,584	430	44,756
NET BOOK VALUE				
At 31 March 2023	3,579	20	-	3,599
At 31 March 2022	1,524	26	-	1,550

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Other debtors	1,409	650

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Other creditors	7,556	3,748

8. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	40,286	(15,330)	24,956
Designated music equipment	1,524	(1,764)	(240)
Designated office equipment	26	(6)	20
	41,836	(17,100)	24,736
Restricted funds			
Teenage weekend	838	-	838
Media follow on class	420	-	420
40th Anniversary celebration	39,085	-	39,085
Treoir Musician Programme	4,379	1,372	5,751
	44,722	1,372	46,094
TOTAL FUNDS	86,558	(15,728)	70,830

Comann Feis Bharraigh

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,220	(34,550)	(15,330)
Designated music equipment	-	(1,764)	(1,764)
Designated office equipment	-	(6)	(6)
	19,220	(36,320)	(17,100)
Restricted funds			
Treoir Musician Programme	-	1,372	1,372
TOTAL FUNDS	19,220	(34,948)	(15,728)

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	40,392	(1,278)	1,172	40,286
Designated music equipment	3,446	(750)	(1,172)	1,524
Designated office equipment	35	(9)	-	26
	43,873	(2,037)	-	41,836
Restricted funds				
Teenage weekend	838	-	-	838
Media follow on class	420	-	-	420
40th Anniversary celebration	39,085	-	-	39,085
Treoir Musician Programme	-	4,379	-	4,379
Goodwill payments	1,505	(1,505)	-	-
	41,848	2,874	-	44,722
TOTAL FUNDS	85,721	837	-	86,558

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,738	(19,016)	(1,278)
Designated music equipment	-	(750)	(750)
Designated office equipment	-	(9)	(9)
	17,738	(19,775)	(2,037)
Restricted funds			
Treoir Musician Programme	10,161	(5,782)	4,379
Goodwill payments	-	(1,505)	(1,505)
	10,161	(7,287)	2,874
TOTAL FUNDS	27,899	(27,062)	837

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	40,392	(16,608)	1,172	24,956
Designated music equipment	3,446	(2,514)	(1,172)	(240)
Designated office equipment	35	(15)	-	20
	43,873	(19,137)	-	24,736
Restricted funds				
Teenage weekend	838	-	-	838
Media follow on class	420	-	-	420
40th Anniversary celebration	39,085	-	-	39,085
Treoir Musician Programme	-	5,751	-	5,751
Goodwill payments	1,505	(1,505)	-	-
	41,848	4,246	-	46,094
TOTAL FUNDS	85,721	(14,891)	-	70,830

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	36,958	(53,566)	(16,608)
Designated music equipment	-	(2,514)	(2,514)
Designated office equipment	-	(15)	(15)
	36,958	(56,095)	(19,137)
Restricted funds			
Treoir Musician Programme	10,161	(4,410)	5,751
Goodwill payments	-	(1,505)	(1,505)
	10,161	(5,915)	4,246
TOTAL FUNDS	47,119	(62,010)	(14,891)

The charity had the following restricted funds during the year:

Teenage weekend - For the charity to teenage activities and outings. The remaining balance of this fund will be expended after the year end.

Media follow on class - For the charity to spend on a media follow on class. To be expended after the year end.

Fiddle group - For the charity to spend on group fiddle sessions. The remaining balance of this fund will be expended after the year end.

40th Anniversary celebration - For the charity's 40th anniversary celebrations. The Covid-19 pandemic resulted in the celebration having to be postponed.

Treoir Musician - For the charity's programme to extend opportunities for young people aged 0-25 to engage in music learning. The balance has been carried forward and will be expended after the year end.

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

10. ULTIMATE CONTROLLING PARTY

Comann Feis Bharraigh is an unincorporated organsiation and is governed by its board of trustees.

Comann Feis Bharraigh

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,376	-
Grants	8,656	14,608
Admissions	1,754	-
	14,786	14,608
Charitable activities		
Tuition fees and registration	4,434	3,130
Grants	-	10,161
	4,434	13,291
Total incoming resources	19,220	27,899
EXPENDITURE		
Other trading activities		
Fundraising expenses	-	6
Charitable activities		
Trustees' tutor fees	-	1,168
Postage and stationery	90	-
Advertising	11	152
Tutor fees	24,169	17,798
Travel and accommodation	636	1,560
Sundry	370	361
Event expenses	1,135	595
Depn of music instruments	1,764	750
	28,175	22,384
Support costs		
Management		
Advertising	113	-
Administrator fees	3,942	1,872
Office costs	192	415
Depn of office equipment	6	9
	4,253	2,296
Governance costs		
Accountancy	2,520	2,376
Total resources expended	34,948	27,062
Net (expenditure)/income	(15,728)	837

This page does not form part of the statutory financial statements