REGISTERED COMPANY NUMBER: SC216090 (Scotland)
REGISTERED CHARITY NUMBER: SC31179

Report of the Trustees and

Financial Statements for the Period 1 September 2021 to 31 March 2022

for

CEOLAS UIBHIST LIMITED

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

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for the Period 1 September 2021 to 31 March 2022

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Report of the Trustees
for the Period 1 September 2021 to 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 1 September 2021 to 31 March 2022. 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
Ceòlas was set up as a community managed company in February 2001 to develop and progress the work of the Summer School that had been set up as a pilot project in 1996 by the Gaelic Arts agency.

Ceòlas Articles of Association objectives are the advancement of education for the public benefits in relation to the arts and cultures of the Gaelic speaking communities of Scotland its worldwide influences through:

- The organisation of a worldwide summer school set in South Uist
- The promotion, encouragement and provision of education, bringing traditional music, song and dance together in a unique and integral manner.
- The promotion, establishment, operation, encouragement, provision of education and training of any activity relating to the arts of the Gaelic speaking communities, with specific regard to the Gaelic and traditional arts and any other form of art which may be construed as being complementary with the foregoing.

ACHIEVEMENT AND PERFORMANCE
Charitable activities
The pandemic continued into the autumn of 2020 and we focussed on Gaelic language teaching from October through to June on a weekly basis.

Ceolas carried out a full time immersion Course for Glasgow university for three weeks I April/May 2021, which was a great success Ceolas employed a group of local young people to interview the stalwarts in the community who have excellent vernacular Gaelic, ranging from Eriskay down to Bernerary. 70 films were made and were well received. Edinburgh University lecturer Dr. Will Lamb had been contacted with his linguistic hat and he shared the exciting work he had been doing on Speech Recognition - in 2021/2022 this work will be professionally edited and proof read and will remain a long term resource for Ceolas Uibhist.

Ceolas took advantage of the various schemes to support organisation to move to a more digital focus and we were successful in receiving a Digital Enablement Grant and also an Adapt & Thrive.

Ceolas is account managed by HIE and this support through XPONORTH is proving to be valuable. We were also successful in attracting funds for a Digital Support office for one year and a young man from the community is now in post.

Creative Scotland's return will be complete by early December and initial discussion on the future will take place.
Gaelic Officer post has been permitted to seek an extension for one year as part of the extension to the Partnership Agreement.

FINANCIAL REVIEW
Principal funding sources
The company gratefully acknowledges the funding received during the year from Creative Scotland, HIE, Comhairle nan Eilean Siar, Bord na Gaidhlig and all other donors.

Report of the Trustees
for the Period 1 September 2021 to 31 March 2022

FINANCIAL REVIEW

Reserves policy

The Directors aim to build and maintain free financial reserves to enable the Company to continue to operate in challenging financial circumstances. Free financial reserves are those funds which are not tied up in fixed assets or designated and restricted funds.

Contingency Fund

The trustees are of the opinion that unrestricted reserves should be maintained at the level of six months running costs, to mitigate against the risk of funding delays or other unforeseen circumstances. This fund would also be used to settle any liabilities in the event of a wind-up. This figure has been estimated at £50,000. At 31 March 2016 the trustees established the unrestricted contingency fund of £25,000 in order to show this reserve separately; this was increased to £50,000 during the year ended 31 August 2021.

Restricted funds

The charity had the following restricted funds in operation during the year:

Youth Funding - Youth Music Initiative (YMI) & Buttons and Bows

This fund is the previous YMI fund which has now been renamed.

Ceolas has always been committed to supporting Traditional Music in the community especially for our young people. Ceolas delivered a programme over 5 years with YMI and has extended the Youth Programme into Buttons & Bows which received Grant Support from People's Health Lottery. The programme is now running fully after a delayed start. The Youth Funding is restricted to work with young people and the healthy balance will contribute to its long term future.

Dance Development

This project has support from Robertson Trust and additional support has been requested from NHS Western Isles and Creative Scotland. This dance project will not be resumed in 2022 but is planned for 2023.

Gaelic Media & Communications' Officer

Funding for this post ran to August 2020 and the fund was closed during the year to August 2021.

Gaelic Immersion courses

Ceolas has a contract to Glasgow University for 3 years and NewBattle College for 2 years from 2021. Ceolas recognises the valuable contribution the local community offers to learners of the language.

Integration Manager

To prepare Ceolas for maximising the use of the new Cnoc Soillier premises. This is a fixed-term post to September 2022 funded by the Aspiring Community fund

Adapt & Thrive

COVID-19 funding received to enable the charity to emerge from the COVID-19 pandemic in a stronger position.

Report of the Trustees
for the Period 1 September 2021 to 31 March 2022

FUTURE PLANS

Ceolas Uibhist Business Plan 2018 - 2021

Ceolas focus in the last plan was GROWTH, in terms of staffing and activity. Ambitious plans were laid out and have substantially been achieved. Enormous progress has been made with the Cnoc Soilleir Development and that project now has its own dedicated staff to bring it to fruition.

Ceolas, as an organisation, has had an injection of new Directors over the last two years bringing the age profile of the board to younger working age level. The capabilities of the new directors are extensive, with all of them employed in professions within the community. Ceolas committee will need to be strengthened in a similar way in the coming three years.

Learning and Knowledge Transfer are key offerings from Ceolas to participants, visitors and locals. Gaelic has always been an integral part of Ceolas but over the past three years the focus has extended within to providing Immersion courses for teaches in Training. Gaelic at Ceolas has further increased through providing weekly classes in the community, which are self-financing. Numbers opting for Gaelic as a First Choice Subject during the Summer School has also increased. The fact that South Uist is regarded as a stronghold of the language, according to the census of 20111, then it is incumbent upon us to treasure this resource and ensure it remains as such. Proposals will be made within the plan to demonstrate our commitment to ensuring the continuation of the language in this community. Gaelic classes were carried out online for the whole of 2021 and during the summer school. These classes are all self financing.

Music - Song - Dance are core to the culture and bring Ceolas interesting tutors as well as learners at our summer school / winter festival classes / song conference and symposium. The experiences of learners are highly valued by them and we see many return year on year. Collaborations arise from these experience evident from the BLAS festival event Ciaridh na h-oidhche touring theatre piece. Ceolas organises a Youth Programme for Fiddle and Accordion. Youth Piping and Fiddle are offered during the summer school and there has been an increase in young people attending through Highland Music Trust scholarships.

Heritage - Ceolas symposium has usually been viewed as an aspect of heritage but it is evident from the community contribution to the development of the annual theme, that it is realistically viewed as storytelling and knowledge transfer between the generations. Village exhibitions bring out the visual artist in a household to ensure that their storyboard has maximum impact, and these exhibitions attract good numbers of people for the four weeks they are open.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 23 February 2001 and registered as a Scottish charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

The Company aims for a Board of Directors which is resident and representative of the Community in the Uists and which brings together expertise in the fields of, inter alia, Gaelic culture, education, media communication and the procurement of funding.

Organisational structure

Ceòlas employs 7 members of staff and is overseen by a board of 9 directors, supported by a community committee.

Report of the Trustees
for the Period 1 September 2021 to 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A risk register has been developed by the trustees and those risks identified as high or moderate have been summarised below, together with the steps taken to mitigate the exposure:

Risk description	Mitigation
Core activities	
Regular funding applications for core organisational activity unsuccessful	- Review funding strategies on an annual basis- Identify alternative funding opportunities- Seek additional/alternative funding to support core activity
Additional funding applications for core organisational activity unsuccessful	- Scale-down core activity- Consider cancellation of core activity strands
Bookings for core activity low/below budget requirements	- Advertise core events early- Regular monitoring of participant figures- Strategies in place for reaching new audiences
Participation at core activity low	- Strategies for in place for reaching audiences
Core activity runs over-budget	- Costs to be closely monitored throughout- Contingency to be included in cost planning and budgets
Cnoc Soilleir	
One of the partners chooses to withdraw from the partnership.	- Partners operate in close contact, maintaining communication throughout the project
Core staff input requirements (administration, finance, accounting, operational planning) beyond current organisational capacity	- Regular assessment of Cnoc Soilleir project requirements on core Ceolas staff- Where necessary and appropriate, request reallocated from Cnoc Soilleir budget to support core Ceolas staff time for input to Cnoc Soilleir project.- Identifying additional training requirements and opportunities for core staff relevant to Cnoc Soilleir project
Ceolas fail to grow activity to fill Cnoc Soilleir obligations	- Regular assessment of Ceolas Development and Business planning- Seek additional advice and expertise on Development and Business planning

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC216090 (Scotland)

Registered Charity number
SC31179

Registered office
Cnoc Soilleir
Daliburgh
Isle Of South Uist
Western Isles
HS8 5SS

Report of the Trustees
for the Period 1 September 2021 to 31 March 2022

Trustees
W Macphee
P Macdonald (resigned 22.11.21)
M T MacInnes
D J MacDonald (resigned 27.1.22)
I T Macdonald
S A Mackay
A O'Henley
I MacInnes
L Maclellan
J Macisaac (appointed 27.1.22)
S Macintyre (appointed 27.1.22)

Independent Examiner
A Cumming
Institute of Chartered Accountants of Scotland
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

Development & Office Manager
Mary Schmöller (retired 28.1.22)

Ceannard / Chief Executive
John Joe MacNeil (appointed 2.11.22)

Bankers
The Royal Bank of Scotland

Website
www.ceolas.co.uk

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Ceolas Uibhist Limited for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charity 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the Trustees
for the Period 1 September 2021 to 31 March 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 December 2022 and signed on its behalf by:

M T MacInnes Trustee

Independent Examiner's Report to the Trustees of Ceolas Uibhist Limited

I report on the accounts for the period 1 September 2021 to 31 March 2022 set out on pages eight to eighteen.

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.

A Cumming
Institute of Chartered Accountants of Scotland
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

12 December 2022

Statement of Financial Activities
for the Period 1 September 2021 to 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Period 1.9.21 to 31.3.22 Total funds £	Year Ended 31.8.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	34,712	58,024	92,736	246,141
Charitable activities					
Charitable activities		11,574	37,768	49,342	25,106
Other trading activities	4	133	2	135	25
Investment income	5	-	-	-	9
Total		46,419	95,794	142,213	271,281
EXPENDITURE ON					
Charitable activities					
Charitable activities		86,699	80,894	167,593	188,074
NET INCOME/(EXPENDITURE)		(40,280)	14,900	(25,380)	83,207
RECONCILIATION OF FUNDS					
Total funds brought forward		159,887	107,460	267,347	184,140
TOTAL FUNDS CARRIED FORWARD		119,607	122,360	241,967	267,347

The notes form part of these financial statements

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.8.21 Total funds £
FIXED ASSETS					
Tangible assets	10	20,711	36,468	57,179	59,501
CURRENT ASSETS					
Stocks	11	1,200	-	1,200	1,200
Debtors	12	21,730	-	21,730	24,402
Cash at bank and in hand		84,694	85,891	170,585	188,297
		107,624	85,891	193,515	213,899
CREDITORS					
Amounts falling due within one year	13	(8,727)	-	(8,727)	(6,053)
NET CURRENT ASSETS		98,897	85,891	184,788	207,846
TOTAL ASSETS LESS CURRENT LIABILITIES		119,608	122,359	241,967	267,347
NET ASSETS		119,608	122,359	241,967	267,347
FUNDS	14				
Unrestricted funds				119,608	159,887
Restricted funds				122,359	107,460
TOTAL FUNDS				241,967	267,347

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2022 and were signed on its behalf by:

W Macphee - Trustee

Notes to the Financial Statements
for the Period 1 September 2021 to 31 March 2022

1. STATUTORY INFORMATION

The organisation is a charitable company limited by guarantee, incorporated in Scotland on 23 February 2001 and registered as a Scottish charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The registered office and place of business is: Gleus House, Daliburgh, Lochboisdale, Isle of South Uist, HS8 5SS.

The description of the charity's operations is included in the Report of Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The presentation currency of the accounts is Pound sterling (£).

The accounts are rounded to the nearest £1.

Going concern
The charity is a going concern and there are no material uncertainties casting significant doubt over its ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty
Fixed asset net book value and depreciation charges are the areas of the accounts which are affected by significant judgements and estimates. The trustees exercise judgement in determining both the useful economic life and the likely residual value of the charity's assets. This judgement affects the rates of and charge for depreciation in the accounts for the year. It also therefore affects the net book value of the assets in the balance sheet.

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.

Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

continued...

Notes to the Financial Statements - continued
for the Period 1 September 2021 to 31 March 2022

2. ACCOUNTING POLICIES - continued

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

Equipment - 15% depreciation on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors and creditors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Period 1.9.21 to 31.3.22 Total funds £	Year Ended 31.8.21 Total funds £
Donations and Gift Aid	-	-	-	500
Grants	34,712	58,024	92,736	245,641
	34,712	58,024	92,736	246,141

continued...

Notes to the Financial Statements - continued
for the Period 1 September 2021 to 31 March 2022

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	Period 1.9.21 to 31.3.22	Year Ended 31.8.21
	£	£
Creative Scotland	-	43,511
Comhairle nan Eilean Siar	8,960	7,558
Highlands and Islands Enterprise	29,852	21,058
Bord na Gaidhlig	30,250	44,660
Scottish Government	23,674	45,682
Leader Innse Gall	-	986
Robertson Trust	-	7,000
HM Revenue & Customs Job Retention Scheme	-	4,030
Adapt & Thrive	-	36,156
Western Isles Development Trust	-	2,000
Glasgow University	-	33,000
	92,736	245,641

4. OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	Period 1.9.21 to 31.3.22 Total funds	Year Ended 31.8.21 Total funds
	£	£	£	£
Other income	133	2	135	25

5. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	Period 1.9.21 to 31.3.22 Total funds	Year Ended 31.8.21 Total funds
	£	£	£	£
Bank account interest	-	-	-	9

continued...

Notes to the Financial Statements - continued
for the Period 1 September 2021 to 31 March 2022

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Period 1.9.21 to 31.3.22	Year Ended 31.8.21
	£	£
Depreciation - owned assets	5,319	2,878

7. TRUSTEES' REMUNERATION AND BENEFITS

The following payments were made during the period:
- M T MacInnes received £1,525 (2021 - £3,125) in respect of vouched expenses and teaching on Gaelic Courses run by Ceòlas.
- I MacDonald received £165 (2021 - £400) in respect of vouched expenses, Gaelic translation work and teaching Gaelic Courses run by Ceòlas.
- C MacIntyre received NIL - (2021 - £3,950) in respect of vouched expenses and teaching Gaelic Courses run by Ceòlas.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2022 nor for the year ended 31 August 2021.

8. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 1.9.21 to 31.3.22	Year Ended 31.8.21
All staff	7	5

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	83,574	162,567	246,141
Charitable activities			
Charitable activities	9,960	15,146	25,106
Other trading activities	28	(3)	25
Investment income	9	-	9
Total	93,571	177,710	271,281
EXPENDITURE ON			
Charitable activities			
Charitable activities	91,874	96,200	188,074

continued...

Notes to the Financial Statements - continued
for the Period 1 September 2021 to 31 March 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	1,697	81,510	83,207
Transfers between funds	22,152	(22,152)	-
Net movement in funds	23,849	59,358	83,207
RECONCILIATION OF FUNDS			
Total funds brought forward	136,038	48,102	184,140
TOTAL FUNDS CARRIED FORWARD	159,887	107,460	267,347

10. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 September 2021	82,444
Additions	2,997
At 31 March 2022	85,441
DEPRECIATION	
At 1 September 2021	22,943
Charge for year	5,319
At 31 March 2022	28,262
NET BOOK VALUE	
At 31 March 2022	57,179
At 31 August 2021	59,501

11. STOCKS

	31.3.22 £	31.8.21 £
Stocks	1,200	1,200

continued...

Notes to the Financial Statements - continued
for the Period 1 September 2021 to 31 March 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.8.21
	£	£
Grants receivable	21,730	24,402

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.8.21
	£	£
Credit card	4,003	2,839
Social security and other taxes	2,606	1,408
Pensions payable	312	-
Accrued expenses	1,806	1,806
	8,727	6,053

14. MOVEMENT IN FUNDS

	At 1.9.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	109,887	(40,279)	69,608
Contingency Fund	50,000	-	50,000
	159,887	(40,279)	119,608
Restricted funds			
Dance development	5,961	-	5,961
Buttons and Bows	4,864	2,928	7,792
Gaelic Immersion For Teachers	26,530	3,893	30,423
Curriculum Officer	13,591	(1,769)	11,822
Integration Manager	23,109	1,366	24,475
Adapt & Thrive	33,405	(4,332)	29,073
Digital Support Officer	-	5,313	5,313
Social Enterprise STS Fund	-	7,500	7,500
	107,460	14,899	122,359
TOTAL FUNDS	267,347	(25,380)	241,967

continued...

14. 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	46,419	(86,698)	(40,279)
Restricted funds			
Buttons and Bows	5,237	(2,309)	2,928
Gaelic Immersion For Teachers	25,032	(21,139)	3,893
Curriculum Officer	17,850	(19,619)	(1,769)
Integration Manager	23,673	(22,307)	1,366
Adapt & Thrive	1	(4,333)	(4,332)
Digital Support Officer	16,501	(11,188)	5,313
Social Enterprise STS Fund	7,500	-	7,500
	95,794	(80,895)	14,899
TOTAL FUNDS	142,213	(167,593)	(25,380)

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	Transfers between funds £	At 31.8.21 £
Unrestricted funds				
General fund	111,038	1,697	(2,848)	109,887
Contingency Fund	25,000	-	25,000	50,000
	136,038	1,697	22,152	159,887
Restricted funds				
Dance development	5,961	-	-	5,961
Buttons and Bows	4,864	-	-	4,864
Gaelic Immersion For Teachers	1,451	25,079	-	26,530
Media & Communication officer	21,901	251	(22,152)	-
Curriculum Officer	13,925	(334)	-	13,591
Integration Manager	-	23,109	-	23,109
Adapt & Thrive	-	33,405	-	33,405
	48,102	81,510	(22,152)	107,460
TOTAL FUNDS	184,140	83,207	-	267,347

continued...

Notes to the Financial Statements - continued
for the Period 1 September 2021 to 31 March 2022

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,571	(91,874)	1,697
Restricted funds			
Gaelic Immersion For Teachers	51,095	(26,016)	25,079
Media & Communication officer	986	(735)	251
Curriculum Officer	22,850	(23,184)	(334)
Integration Manager	66,624	(43,515)	23,109
Adapt & Thrive	36,155	(2,750)	33,405
	177,710	(96,200)	81,510
TOTAL FUNDS	271,281	(188,074)	83,207

15. RELATED PARTY DISCLOSURES

Related party disclosures are made in note 7.

16. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

Detailed Statement of Financial Activities
for the Period 1 September 2021 to 31 March 2022

	Unrestricted funds £	Restricted funds £	Period 1.9.21 to 31.3.22 Total funds £	Year En ded 31.8.21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations and Gift Aid	-	-	-	500
Grants	34,712	58,024	92,736	245,641
	34,712	58,024	92,736	246,141
Other trading activities				
Other income	133	2	135	25
Investment income				
Bank account interest	-	-	-	9
Charitable activities				
Student fees	11,339	-	11,339	5,935
Community events	75	-	75	400
Grants	-	7,500	7,500	-
Gaelic classes income	-	19,031	19,031	15,146
Book Week Scotland Fund	160	-	160	500
Buttons & Bows income	-	5,237	5,237	3,125
Newbattle Abbey Income	-	6,000	6,000	-
	11,574	37,768	49,342	25,106
Total incoming resources	46,419	95,794	142,213	271,281
EXPENDITURE				
Charitable activities				
Wages	36,243	49,221	85,464	86,774
Pension costs	444	1,149	1,593	1,522
Cape Breton tutors & travel	3,755	-	3,755	295
Venue hire	240	-	240	-
Tutor / artistic director travel	6,897	-	6,897	4,640
Website development	-	-	-	7,868
PL insurance	-	-	-	1,643
Community events & Performers fees	92	-	92	2,818
Symposia / conferences	1,259	-	1,259	367
Book week Scotland costs	802	-	802	360
Staff travel	-	47	47	-
Immersion Course	219	10,948	11,167	24,141
Media & Communications officer	1,478	-	1,478	735
Curriculum Officer	-	-	-	2,357
Carried forward	51,429	61,365	112,794	133,520

Detailed Statement of Financial Activities
for the Period 1 September 2021 to 31 March 2022

	Unrestricted funds £	Restricted funds £	Period 1.9.21 to 31.3.22 ded Total funds £	Year En 31.8.21 Total funds £
Charitable activities				
Brought forward	51,429	61,365	112,794	133,520
Adapt & Thrive project costs	-	2,540	2,540	1,982
Staff development & training	296	-	296	4,006
Summer school	171	-	171	50
Buttons and Bows costs	-	2,309	2,309	3,275
Graduate placement costs	-	-	-	2,803
Special events	20,435	-	20,435	8,463
Gaelic classes	-	10,191	10,191	9,080
Implementation manager	-	875	875	3,018
Grants to institutions	-	-	-	500
	72,331	77,280	149,611	166,697
Support costs				
Management				
Office rent and utilities	6,350	-	6,350	9,591
Office supplies and telephone	2,234	118	2,352	4,620
Advertising	1,070	-	1,070	721
Sundries	-	-	-	723
Bank charges	127	-	127	256
Depreciation	1,822	3,497	5,319	2,877
	11,603	3,615	15,218	18,788
Governance costs				
Accountancy fees	2,764	-	2,764	2,551
AGM costs	-	-	-	38
	2,764	-	2,764	2,589
Total resources expended	86,698	80,895	167,593	188,074
Net income	(40,279)	14,899	(25,380)	83,207