

REGISTERED COMPANY NUMBER: SC165147 (Scotland)
REGISTERED CHARITY NUMBER: SC024859

Report of the Trustees and
Financial Statements for the Year Ended 30 April 2020
for
SEALL

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

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for the Year Ended 30 April 2020**

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**Report of the Trustees
for the Year Ended 30 April 2020**

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 year ended 30 April 2020. 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 main objects of the charity are:

1. to encourage advancement of education, the promotion of industry and commerce for the benefit of the public in the south Skye and district by the promotion of artistic endeavour and the appreciation thereof.
2. to assist, organise, manage, promote and produce concerts and other presentations in order to further the objects of the Company.

The company has the general aim of contributing to the quality of life of those living in, and visiting, south Skye, through the provision of high quality touring arts events, and by involving as many people as possible in these endeavours.

The main objective continues to be the provision of an Annual Programme of 124 touring arts events - theatre for adults and children; traditional music, jazz, world and chamber music, literature, film, performance dance and other events deemed suitable.

Significant activities

At the end of the financial year SEALL completed 29 years of event promotion.

At the AGM on the 19 November 2019 Duncan MacInnes retired from his role as Creative Director for 29 years and stood down from the Board.

Marie Lewis was appointed Creative Director from 20 November 2019.

The main venue is Sabhal Mòr Ostaig, Scotland Gaelic College in south Skye. SEALL and Sabhal Mòr have an informal and mutually beneficial relationship. In return for free use of two venues, SEALL fulfils many of the community aims of the college, and provides it with income in accommodation, bar-takings and food. SEALL works with SMO for access to sound equipment, lighting and front-of-house services. Increasingly SEALL is involved with the wider support of Gaelic-based arts and culture within the College.

During this financial year SEALL continued to develop relationships with several new community spaces around Skye, particularly during the Festival of Small Halls.

The Festival of Small Halls was awarded Community Project of the Year at the MG Alba Trad Awards in December 2019.

SEALL rents office space within the College campus.

SEALL's reputation as quality promoters of events, its administration and 5-year plan means it has become a job-creating charitable organisation, still supported by an enthusiastic voluntary body. SEALL remains a major venue for the annual Highland-wide Blas festival and in 2019 Blas moved their September festival to November to coincide with the Small Halls Festival and collaborated successfully with SEALL.

SEALL's database and archive continues to be developed by Duncan MacInnes.

In May 2019 SEALL recruited a part-time administration assistant for two days a week. In this financial year SEALL employs the equivalent of 2 FTEs increasing to 2.2 FTEs in March 2020 when Marie Lewis took on a full time role.

**Report of the Trustees
for the Year Ended 30 April 2020**

OBJECTIVES AND ACTIVITIES

Volunteers

SEALL is involved in the community and dependent on voluntary help for Front of House services, the value of which is equivalent to at least 1.5 FTEs or around £40,000. There are around 25 volunteers on SEALL's Front of House rota.

ACHIEVEMENT AND PERFORMANCE

Review of the year

2019/20 was another good year for SEALL: in creating stable management; achieving an audience increase and building on its Development Plan.

The SEALL Festival of Small Halls had a very successful second year.

SEALL promoted 85 events (124 previous year) with an average attendance of 68 (60 previous year), giving overall ticket sales of 5,764 (7,371 previous year) places.

16 events May to mid July | 22 events - Fèis and Eilein | 27 events Small Halls | 14 events Autumn programme | 5 events Dec 2019 to 12 March 2020.

COVID-19 Lockdown cancellations -

- 11 events cancelled from 12 March to 1 May
- 97 events originally programmed for 2019/20
- Expected ticket number loss 1,200
- Approx loss of income £14,000
- On this basis average ticket sales for the year per event would have been 72 - an increase of 20% on previous year

This is the tenth year in a row of increased numbers of average ticket sales per event. For a rural population, this continues to be a very healthy trend.

SEALL's programme for 2019/20 included: 30 (49) Traditional music concerts; 6 (5) Classical/opera; 4 (3) Jazz; 4 (6) World music; 2 (6) Performance Dance; 3 (9) Theatre Adult; 3 (3) Theatre family; 6 (3) film; 8 (6) Talks & Literature; 14 (21) Workshops; 1 (1) Exhibition; 4 (3) Cèilidhs.

In addition to the Annual Programme of events, SEALL organised the 6-week Skye Festival in July and August and the 10-day Festival of Small Halls in November.

Amongst the major names in Scottish traditional music were 9 of Scotland's leading musicians for the Festival of Small Halls; Breabach, Cask Strength Ceilidh Band and Innes Watson's Guitar Colloquium. We received two full choirs and they performed both in Sleat and in Minginish Hall to delighted audiences. We received World Music from Finland, Tibet and Ghana; and theatre from Scotland, including the iconic The Cheviot, The Stag and the Black Black Oil.

**Report of the Trustees
for the Year Ended 30 April 2020**

FINANCIAL REVIEW

Restricted Funds

There were no outstanding Restricted funds as of 30 April 2020 other than the £7,500 received from Event Scotland in March 2020 for the Feis an Eilein 2020 in July. This had to be cancelled but Event Scotland agreed for us to keep the money and roll it over to 2021 Feis.

Unrestricted funds

SEALL has remained within budget since its inception. SEALL administration is now all paid through PAYE. SEALL does not own any premises. SEALL therefore has limited long term financial risks but needs to increase its cash reserves to cover three months of general trading and salaries.

SEALL's total income of £214,827 (£188,795) an increase over the previous year of 14%. This is a spot check on funding status as the Creative Scotland grants do not coincide with SEALL's financial year - thus the figures in this report do not relate solely to one grant-funding year.

Gate and workshop income of £50,031 (£53,776) is an average income of £588 per event, compared with the previous year average of £433 per event.

SEALL's membership produced an up-front income of £4,708 (£5,455) a decrease over the previous year due in part to lockdown and the halting of renewals.

FUTURE PLANS

SEALL continues to consolidate the overall management and administration through the Administrative contracts which are now all on PAYE. With 2 days a week administration, 4 days a week communications and 5 days a week for creative direction.

SEALL's Development Plan strengthens its case for developing its funding from national and private sources. This is being constantly reviewed.

SEALL continues to develop its relationship with the wider community, from its strong base with Sabhal Mòr Ostaig, to become a truly Skye and Raasay wide Cultural organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

SEALL Ltd is a company limited by guarantee, as defined by the Companies Act 2006. It is governed by its Memorandum and Articles of Association dated 28 November 1994. It is registered as a charity with the Office of the Scottish Charity Regulator (OSCR).

Company Membership is offered to all those who join as audience Members. In the year ending 30th April 2020 there were 59 registered Members, each of whom agreed to contribute £1 in the event of the charity being wound up.

Recruitment and appointment of new trustees

The Directors are appointed by the Members at the AGM. SEALL aims for a minimum of 3 Directors and each serves three years, before retiring by rotation. Each can serve a second term. Additional Directors can be co-opted until the next AGM. There were 9 Directors in place after the AGM on 19 November 2019

**Report of the Trustees
for the Year Ended 30 April 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Directors are overall responsible for the organisation of the charity. They meet every 6 to 8 weeks.

The day-to-day co-ordination was the responsibility of Duncan MacInnes, Creative Director and Company Secretary until his retirement on the 19 November 2019. Marie Lewis was appointed Creative Director on the 20 November 2019 and is now responsible for the overall management of the staff and organisation. Sara Bain works four days per week and leads on communications and Rosaidh Phillips works two days a week on administration. During the year we have regular executive meetings with the Chairperson and Treasurer, in addition to the Board Meetings.

Directors and committee are not remunerated for being Directors and committee but are reimbursed for expenses and work undertaken outwith their role as a Director, if they choose.

Finances are managed as part of Marie Lewis's work, (overseen by Duncan MacInnes until 19 November 2019), and Robert Spode, Director and treasurer. Digital Accounts are kept at the SEALL office, where back-ups are made.

Related parties

SEALL is a member of The Touring Network, itself a charitable company, which supports local event promoters, such as SEALL, throughout the north of Scotland. SEALL is also a Member of the Traditional Music Forum, the National Rural Touring Forum, The Federation of Scottish Theatre and the Traditional Music and Song Association.

SEALL works with Sabhal Mòr Ostaig, Scotland's Gaelic College, which provides two venues for SEALL, and with other community venues on Skye.

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.

SEALL operates in an independently-owned venue, Sabhal Mòr Ostaig, which undertakes its own risk assessments. SEALL has generic risk assessments and lodged these with SMO. It undertakes non-written assessments for each visiting event.

Visiting companies are also expected to provide their own risk assessments when appropriate.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC165147 (Scotland)

Registered Charity number

SC024859

Registered office

C/O Sabhal Mor Ostaig

Teangue

Isle of Skye

IV44 8RQ

**Report of the Trustees
for the Year Ended 30 April 2020**

Trustees

D MacInnes	(resigned 19.11.19)
R I Spode	
R MacDonald	
E M Macfadyen	
K J Macleod	
P Allan	(resigned 19.11.19)
J White	
F Byrne-Sutton	(appointed 19.11.19)
R K White	(appointed 19.11.19)
P D Rees	(appointed 19.11.19)
M K MacGillivray	(appointed 19.11.19)
R C Hill Retired	(resigned 19.11.19)

Company Secretary

R I Spode

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

Solicitors

MacLeod and MacCallum
28 Queensgate
Inverness
IV1 1YN

Bankers

Bank of Scotland
Broadford
Isle of Skye
IV49 9AB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of SEALL 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).

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.

SEALL

**Report of the Trustees
for the Year Ended 30 April 2020**

Approved by order of the board of trustees on 20 January 2021 and signed on its behalf by:


Rosemary MacDonald (Jan 26, 2021 17:14 GMT)

R MacDonald - Trustee

**Independent Examiner's Report to the Trustees of
SEALL**

I report on the accounts for the year ended 30 April 2020 set out on pages eight to fifteen.

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. 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

20 January 2021

**Statement of Financial Activities
for the Year Ended 30 April 2020**

	Notes	Unrestricted fund £	Restricted fund £	30.4.20 Total funds £	30.4.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,112	620	4,732	10,019
Charitable activities	3				
Charitable activities		190,648	7,500	198,148	161,672
Other trading activities	2	<u>11,535</u>	-	<u>11,535</u>	<u>17,064</u>
Total		206,295	8,120	214,415	188,755
EXPENDITURE ON					
Raising funds		98	-	98	1,065
Charitable activities					
Charitable activities		175,520	620	176,140	189,008
Total		<u>175,618</u>	620	<u>176,238</u>	<u>190,073</u>
NET INCOME/(EXPENDITURE)		30,677	7,500	38,177	(1,318)
RECONCILIATION OF FUNDS					
Total funds brought forward		36,763	-	36,763	38,081
TOTAL FUNDS CARRIED FORWARD		<u>67,440</u>	<u>7,500</u>	<u>74,940</u>	<u>36,763</u>

SEALL

**Balance Sheet
30 April 2020**

	Notes	Unrestricted fund £	Restricted fund £	30.4.20 Total funds £	30.4.19 Total funds £
FIXED ASSETS					
Tangible assets	8	8	-	8	8
CURRENT ASSETS					
Debtors	9	-	-	-	472
Cash at bank and in hand		<u>70,367</u>	<u>7,500</u>	<u>77,867</u>	<u>40,340</u>
		70,367	7,500	77,867	40,812
CREDITORS					
Amounts falling due within one year	10	(2,935)	-	(2,935)	(4,057)
		<u>67,432</u>	<u>7,500</u>	<u>74,932</u>	<u>36,755</u>
NET CURRENT ASSETS					
		<u>67,440</u>	<u>7,500</u>	<u>74,940</u>	<u>36,763</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>67,440</u>	<u>7,500</u>	<u>74,940</u>	<u>36,763</u>
NET ASSETS		<u>67,440</u>	<u>7,500</u>	<u>74,940</u>	<u>36,763</u>
FUNDS	11				
Unrestricted funds				67,440	36,763
Restricted funds				<u>7,500</u>	-
TOTAL FUNDS				<u>74,940</u>	<u>36,763</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2020 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.

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 20 January 2021 and were signed on its behalf by:

R I Spode

R I Spode (Jan 30, 2021 17:18 GMT)

R I Spode - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 30 April 2020**

1. 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.

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.

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.

Tangible fixed assets

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

Equipment - 25% depreciation on cost

The directors have taken the decision to only capitalise individual asset purchases with a value in excess of £1,000.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2020**

2. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	30.4.20 Total funds £	30.4.19 Total funds £
Membership fees	4,709	-	4,709	5,454
Raffle income	2,795	-	2,795	4,201
Fundraising	<u>4,031</u>	<u>-</u>	<u>4,031</u>	<u>7,409</u>
	<u>11,535</u>	<u>-</u>	<u>11,535</u>	<u>17,064</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.4.20 £	30.4.19 £
Grants	Charitable activities	145,704	106,562
Events income	Charitable activities	<u>52,444</u>	<u>55,110</u>
		<u>198,148</u>	<u>161,672</u>

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

	30.4.20 £	30.4.19 £
Creative Scotland	101,870	92,528
Highland Council	1,000	1,000
Visit Scotland	-	6,000
Other grants	1,095	768
Bord na Gaidhlig	1,000	-
Arts & Business Scotland	3,362	5,266
Edinbane Community Company	1,000	1,000
Blas Festival	4,965	-
Calmac	1,710	-
Corra Foundation	14,488	-
Event Scotland	13,300	-
HMRC - Job Retention Scheme	<u>1,914</u>	<u>-</u>
	<u>145,704</u>	<u>106,562</u>

4. NET INCOME/(EXPENDITURE)

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

	30.4.20 £	30.4.19 £
Depreciation - owned assets	<u>-</u>	<u>1,584</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2020**

5. TRUSTEES' REMUNERATION AND BENEFITS

For Duncan MacInnes' retirement £620 in donations was received from community members for the purchase of a Beehive and retirement cake.

The charity also paid £695 to JV MacInnes in relation to receipts for performers' Bed and Breakfast accommodation. JV MacInnes is the wife of D MacInnes.

There were no other trustees' remuneration or other benefits for the year ended 30 April 2020 in relation to fees for activities.

Trustees' expenses

Duncan MacInnes was reimbursed for various sundry purchases.

6. STAFF COSTS

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

	30.4.20	30.4.19
All staff	<u>3</u>	<u>2</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,019	-	10,019
Charitable activities			
Charitable activities	161,672	-	161,672
Other trading activities	<u>17,064</u>	<u>-</u>	<u>17,064</u>
Total	188,755	-	188,755
EXPENDITURE ON			
Raising funds	1,065	-	1,065
Charitable activities			
Charitable activities	187,255	1,753	189,008
Total	<u>188,320</u>	<u>1,753</u>	<u>190,073</u>
NET INCOME/(EXPENDITURE)	435	(1,753)	(1,318)
RECONCILIATION OF FUNDS			
Total funds brought forward	36,328	1,753	38,081

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2020**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
	<u>£</u>	<u>£</u>	<u>£</u>
TOTAL FUNDS CARRIED FORWARD	<u>36,763</u>	<u>-</u>	<u>36,763</u>

8. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 May 2019 and 30 April 2020	<u>40,426</u>
DEPRECIATION	
At 1 May 2019 and 30 April 2020	<u>40,418</u>
NET BOOK VALUE	
At 30 April 2020	<u>8</u>
At 30 April 2019	<u>8</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.20 £	30.4.19 £
Accrued income	<u>-</u>	<u>472</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.20 £	30.4.19 £
Creditors and accruals	1,629	3,364
Social security and other taxes	1,023	471
Pension control account	<u>283</u>	<u>222</u>
	<u>2,935</u>	<u>4,057</u>

11. MOVEMENT IN FUNDS

	At 1.5.19 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	36,763	30,677	67,440
Restricted funds			
General fund	-	7,500	7,500
	<u>36,763</u>	<u>38,177</u>	<u>74,940</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2020**

11. 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	206,295	(175,618)	30,677
Restricted funds			
General fund	8,120	(620)	7,500
TOTAL FUNDS	<u>214,415</u>	<u>(176,238)</u>	<u>38,177</u>

Comparatives for movement in funds

	At 1.5.18 £	Net movement in funds £	At 30.4.19 £
Unrestricted funds			
General fund	36,328	435	36,763
Restricted funds			
General fund	1,753	(1,753)	-
TOTAL FUNDS	<u>38,081</u>	<u>(1,318)</u>	<u>36,763</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,755	(188,320)	435
Restricted funds			
General fund	-	(1,753)	(1,753)
TOTAL FUNDS	<u>188,755</u>	<u>(190,073)</u>	<u>(1,318)</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 April 2020**

11. MOVEMENT IN FUNDS - continued

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

	At 1.5.18 £	Net movement in funds £	At 30.4.20 £
Unrestricted funds			
General fund	36,328	31,112	67,440
Restricted funds			
General fund	1,753	5,747	7,500
TOTAL FUNDS	<u>38,081</u>	<u>36,859</u>	<u>74,940</u>

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	395,050	(363,938)	31,112
Restricted funds			
General fund	8,120	(2,373)	5,747
TOTAL FUNDS	<u>403,170</u>	<u>(366,311)</u>	<u>36,859</u>

12. RELATED PARTY DISCLOSURES

Related party transactions are disclosed in note 5.

13. ULTIMATE CONTROLLING PARTY

The charitable company has no ultimate controlling party.

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2020**

	Unrestricted funds £	Restricted funds £	30.4.20 Total funds £	30.4.19 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	502	620	1,122	-
Other income	<u>3,610</u>	<u>-</u>	<u>3,610</u>	<u>10,019</u>
	4,112	620	4,732	10,019
Other trading activities				
Membership fees	4,709	-	4,709	5,454
Raffle income	2,795	-	2,795	4,201
Fundraising	<u>4,031</u>	<u>-</u>	<u>4,031</u>	<u>7,409</u>
	11,535	-	11,535	17,064
Charitable activities				
Grants	138,204	7,500	145,704	106,562
Events income	<u>52,444</u>	<u>-</u>	<u>52,444</u>	<u>55,110</u>
	<u>190,648</u>	<u>7,500</u>	<u>198,148</u>	<u>161,672</u>
Total incoming resources	206,295	8,120	214,415	188,755
EXPENDITURE				
Raising donations and legacies				
Raffle expenses	98	-	98	286
Sundries	<u>-</u>	<u>-</u>	<u>-</u>	<u>779</u>
	98	-	98	1,065
Charitable activities				
Wages	61,704	-	61,704	16,445
Pensions	1,292	-	1,292	95
Performers' fees	55,579	-	55,579	61,814
Production costs	11,758	-	11,758	6,710
Marketing and advertising	7,939	-	7,939	7,303
Travel and accommodation	11,005	-	11,005	9,663
Equipment purchases & hires	178	-	178	4,056
Workshops	4,899	-	4,899	3,270
Insurance	751	-	751	464
Sundry expenses	3,047	-	3,047	1,793
Postage and stationery	3,560	-	3,560	4,402
Subscriptions	307	-	307	1,667
Website and internet	1,466	-	1,466	2,034
Administration	8,051	-	8,051	63,288
Office rent	2,188	-	2,188	2,461
Carried forward	173,724	-	173,724	185,465

**Detailed Statement of Financial Activities
for the Year Ended 30 April 2020**

	Unrestricted funds £	Restricted funds £	30.4.20 Total funds £	30.4.19 Total funds £
Charitable activities				
Brought forward	173,724	-	173,724	185,465
Banking Costs	172	-	172	63
Payroll administration	-	-	-	94
Gifts	100	620	720	-
Depreciation - equipment	-	-	-	1,584
Grants to institutions	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100</u>
	173,996	620	174,616	188,306
Support costs				
Governance costs				
Accountancy fees	798	-	798	702
Payroll administration	<u>726</u>	<u>-</u>	<u>726</u>	<u>-</u>
	<u>1,524</u>	<u>-</u>	<u>1,524</u>	<u>702</u>
Total resources expended	<u>175,618</u>	<u>620</u>	<u>176,238</u>	<u>190,073</u>
Net (expenditure)/income	<u><u>30,677</u></u>	<u><u>7,500</u></u>	<u><u>38,177</u></u>	<u><u>(1,318)</u></u>









SEALL - 2019-20 final accounts

Final Audit Report

2021-01-30

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