

Charity Registration No. SC040137

Company Registration No. SC341753 (Scotland)

BELTANE FIRE SOCIETY
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2012

BELTANE FIRE SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Alan Howse
Tom Watton
John Wilson
Thomas Gibson
Kathryn Kane
Doreen Hall

Secretary

Kathryn Kane

Charity number

SC040137

Company number

SC341753

Principal address

Arts Complex
St Margaret's House
151 London Road
Edinburgh
EH7 6AE

Independent examiner

McFadden Associates Limited
19 Rutland Square
Edinburgh
EH1 2BB

BELTANE FIRE SOCIETY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2012

The trustees present their report and accounts for the year ended 31 December 2012.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

The Charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Alan Howse

Thomas Gibson

Kathryn Kane

Zander Bruce

(Resigned 9 June 2013)

Brian Hill

(Resigned 27 November 2012)

Matthew Richardson

(Resigned 8 January 2013)

Milk Miruku

(Resigned 9 June 2013)

Helen Williams

(Resigned 10 June 2012)

Doreen Hall

The majority of the Directors are Elected Directors, chosen by the membership during an Annual General Meeting, having been advertised to the membership in advance of that meeting. A minority of the board members may be Co-opted Directors, who are appointed by the elected Directors as required, in accordance with the Company's memorandum & articles.

No specific skills or experience is required to stand as an Elected Director. Co-opted Directors may be picked for their specific skills or experience, for example their extensive background knowledge relevant to our festivals.

At our Annual General Meeting on 10th June 2012 all directors stood down and 10 Elected Directors were elected or re-elected, since then there have been no Co-opted Directors. The total number of board members may vary between 3 and 18; however the number of Elected Directors must always exceed the number of Co-opted Directors.

One Elected Director was appointed as the Company Secretary.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Policy decision which may affect the future of the Company are made by the Board of Directors at regular meeting between each Annual General Meeting, unless they are considered to be significant enough to be brought before the membership at a General Meeting, or unless a General Meeting is proposed by the membership.

For each quarter day festival, the board appoints a Producer who is responsible for co-ordinating the organisation of the festival; the Producer is line-managed by the Chairperson and provides regular reports to the Board or Directors. Festival-related decisions are made between the Producer, their subordinates and volunteers.

Financial, membership, and official business is conducted by members if the Board of Directors or the Company Secretary.

The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BELTANE FIRE SOCIETY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

Objectives and activities

Educating the public about Celtic traditional lunar fire festivals and their relevance to contemporary culture

- We produced fire festivals for public attendance in Edinburgh on Beltane (30th April 2012) and Samhuinn (31st October 2012)
- Our festivals incorporated traditions such as the Neidfire, May Queen, Green Man, Cailleach, Summer King, and Winter King.
- We presented a mixture of traditional and contemporary culture at Beltane and Samhuinn.
- Our society took efforts to identify and distinguish between the traditional and contemporary cultural elements, both to participants and members of the public, for example published articles included history and background information.

Promoting participation in the Scottish traditions of street theatre, music, and pageantry

- Our Beltane Fire Festival took place on Calton Hill. It was a ticketed event with a pageant and a wide variety of music and performances.
- Our Samhuinn Fire Festival took place along the Royal Mile in the heart of Edinburgh's Old Town. It was a free event revolving around a pageant of street theatre performers and musicians.
- We also held free public performances on the Mound in Edinburgh city centre, again including street theatre performers and musicians.
- Our recruitment process for volunteers was open, including advertisements online. We actively encouraged newcomers to join our organisation.

Development of skills in professional performance and production, within a co-operative and collaborative environment

- Our society recruited volunteers including both experienced and newcomers.
- We provided training and practise sessions for our volunteers throughout the months running up to each festival, including training for organisers, performers, production crew, stewards, and photographers.
- Our participants have been encouraged to add their own creative input towards their performance.

Achievements and performance

Our Beltane Fire Festival, a ticketed event for public attendance, involved 304 volunteers in various roles. Our Samhuinn Fire Festival, a non-ticketed event for public attendance, involved 204 volunteers. Spectators for the two events were approximately ten thousand. Unfortunately we didn't manage to organise any of our smaller quarter day events this year.

We did however, have a number of other achievements throughout the year. In February 2012 we had a very successful exhibition of photography, costumes and props highlighting our work over the last 25 years. This ran for 10 days and had a very good attendance. On 28th April we held a Family Beltane including puppet making, face painting and an enactment of our Beltane story. This event was geared at those with young children and families who would otherwise be unable to attend our evening events.

We established a working partnership with Arts Complex which allowed us to pay for room hire for performance groups through volunteering in the building. During the last week of May 2012, 26 volunteers put in over 260 hours of work to renovate a rehearsal space to a high quality. This included removing old telephone lines and units, smoothing walls, repainting, washing windows, cleaning carpets and general repairs.

Following continued interest from our members who wanted to be involved in activities outwith our main festival times we set up a weekly social group. It ran most weeks May through to September and brought members together to learn new skills and renew equipment ready for the Samhuinn Fire Festival.

On 23rd June we hosted a Summer Solstice Picnic which was well attended.

BELTANE FIRE SOCIETY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

Financial review

- During the period ended 31st December 2012, the main cost was to stage the Celtic Day Quarter Festivals of Beltane and Samhuinn.

At 31st December 2012 the accounts show a deficit of £18,876 for the year and £65,463 for carry forward, generated for the purpose of undertaking the Beltane Fire Festival 2013, which requires funds at around this level in advance of the event to finance production costs.

- Future funding of the Company's activities will continue to be largely from ticket income at the annual Beltane Fire Festivals in April each year, boosted by other year-round fundraising activities.

- At the end of each financial year, the Board of Directors approve an annual budget which cover all events the society plans for the year plus our core costs for office, storage and administration including a contingency of 10%.

- The aim for the next financial year is to show a surplus for the year in order to increase funds available for Beltane Fire Festival 2014.

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 trustees consider 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. This level of reserves has been maintained throughout the year.

On behalf of the board of trustees

Doreen Hall

Trustee

Dated: 17 September 2013

BELTANE FIRE SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BELTANE FIRE SOCIETY

I report on the accounts of the Charity for the year ended 31 December 2012, which are set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) 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, and they 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 our attention.

Basis of independent examiner's report

My examination was carried out in accordance with the Statement of Standards for Reporting Accountants and 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of our examination, no matter has come to our attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Stewart CA

19 Rutland Square
Edinburgh
EH1 2BB

Dated: 17 September 2013

BELTANE FIRE SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2012

	Notes	2012 £	2011 £
Incoming resources from generated funds			
Donations and grants	2	1,552	3,777
Incoming resources from charitable activities	3	36,772	69,020
Other incoming resources	4	876	2,559
Total incoming resources		39,200	75,356
Resources expended	5		
Charitable activities			
Staging of Celtic Quarter Day Festivals		57,356	54,289
Governance costs		720	1,006
Total resources expended		58,076	55,295
Net (expenditure)/income for the year/ Net movement in funds		(18,876)	20,061
Fund balances at 1 January 2012		84,339	64,278
Fund balances at 31 December 2012		65,463	84,339

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BELTANE FIRE SOCIETY

BALANCE SHEET

AS AT 31 DECEMBER 2012

	Notes	2012 £	£	2011 £	£
Fixed assets					
Tangible assets	9		400		800
Current assets					
Stocks		3,290		3,290	
Cash at bank and in hand		63,068		80,824	
		66,358		84,114	
Creditors: amounts falling due within one year	10	(1,295)		(575)	
Net current assets			65,063		83,539
Total assets less current liabilities			65,463		84,339
Income funds					
Unrestricted funds			65,463		84,339
			65,463		84,339

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2012. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 17 September 2013

Doreen Hall
Trustee

Company Registration No. SC341753

BELTANE FIRE SOCIETY

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

3 Incoming resources from charitable activities

	2012 £	2011 £
Ticket Sales	<u>36,772</u>	<u>69,020</u>

4 Other incoming resources

	2012 £	2011 £
Other income	<u>876</u>	<u>2,559</u>

5 Total resources expended

	Depreciation £	Other costs £	Total 2012 £	Total 2011 £
Charitable activities				
<u>Staging of Celtic Quarter Day Festivals</u>				
Activities undertaken directly	400	50,523	50,923	41,650
Support costs	-	6,433	6,433	12,639
Total	<u>400</u>	<u>56,956</u>	<u>57,356</u>	<u>54,289</u>
Governance costs	-	720	720	1,006
	<u>400</u>	<u>57,676</u>	<u>58,076</u>	<u>55,295</u>

6 Support costs

	2012 £	2011 £
Administration Expenses	<u>6,433</u>	<u>12,639</u>
	<u>6,433</u>	<u>12,639</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

BELTANE FIRE SOCIETY

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2012

8 Employees

There were no employees during the year.

9 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 January 2012 and at 31 December 2012	<u>2,000</u>
Depreciation	
At 1 January 2012	1,200
Charge for the year	<u>400</u>
At 31 December 2012	<u>1,600</u>
Net book value	
At 31 December 2012	<u>400</u>
At 31 December 2011	<u>800</u>

10 Creditors: amounts falling due within one year	2012	2011
	£	£
Accruals	<u>1,295</u>	<u>575</u>