

Solas Festival

Scotland · Charity number SC041434

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2010-04-27
Register	View on the OSCR register

Contact

Address	Flat 22 5 Shrubhill Walk Edinburgh EH7 4FG
Website	http://www.solasfestival.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science','the promotion of religious or racial harmony'

What the charity does: The object of Solas Festival, is to promote the celebration and exploration of relationships between faith, art and justice. Solas Festival is rooted within the broad Christian tradition and seeks to promote religious harmony by being actively hospitable to and working with a range of faith traditions. We hold a vibrant and inclusive cultural gathering set amidst the picturesque landscape of Errol Park in Perthshire. As a multi-disciplinary event, the festival encompasses a diverse range of art forms, including music, literature, talks, visual art, workshops, debates, and a wellness programme. With a social justice lens, Solas Festival strives to create a welcoming space that fosters accessibility, inclusivity, and the forging of social bonds.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The purposes for which the Company is established are: to promote the celebration and exploration of relationships between faith, art and justice. Solas Festival is rooted within the broad Christian tradition and seeks to promote religious harmony by being actively hospitable to and working with a range of faith traditions.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£142,586	£149,247	-	3
2024-09-30	£108,891	£120,475	-	4
2023-09-30	£106,675	£105,643	-	0
2022-09-30	£104,114	£96,129	-	0
2021-09-30	£47,598	£46,161	-	2
2020-09-30	£30,488	£30,012	-	2

Solas Festival

Scotland - Charity number SC041434

Accounts



Solas Festival
(a company limited by guarantee)

Report of the Directors and financial statements
for the year ended 30 September 2025

Company number: SC371181

Charity number: SC041434

Solas Festival
(a company limited by guarantee)

Contents

	Page
Charitable company information	1
Report of the Directors	2- 4
Independent examiner's report	5
Statement of financial activities incorporating income and expenditure account	6
Balance sheet	7
Notes to the financial statements	8 - 14

Solas Festival
(a company limited by guarantee)

Charitable company information

Directors	F Strang	(Chair)
	M Russell	
	K Hughes	(Resigned 24/06/25)
	C Benton-Evans	(Resigned 24/06/25)
	I Manson	
	D Salem	
	P Gallacher	(Resigned 11/11/24)
	L Beech	(Appointed 11/11/24, Resigned 14/05/25)
	A Jackson	(Appointed 11/11/24)
	J Pettie	(Appointed 11/11/24)
	J Gardner	(Appointed 27/09/25)
	P Baird	(Appointed 06/11/25)
	A Baird	(Appointed 06/11/25)
	A Engel	(Appointed 06/11/25)
Secretary	K Hughes	(Resigned 24/06/25)
	A Engel	(Appointed 08/01/26)
Company number	SC371181	
Scottish charity number	SC041434	
Registered office	9/2 Summerside Place Edinburgh EH6 4PA	
Independent examiner	Henderson Loggie LLP The Vision Building 20 Greenmarket Dundee DD1 4QB	

Report of the Directors

The Directors, who are also the Trustees, of the charitable company for the purposes of charity law, present their report along with the financial statements of the charitable company for the year ended 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 (as amended) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The object of Solas Festival, as stated in the Articles of Association, is to promote the celebration and exploration of relationships between faith, art and justice. Solas Festival is rooted within the broad Christian tradition and seeks to promote religious harmony by being actively hospitable to and working with a range of faith traditions.

Solas Festival 2025, held from 20-22 June, was a vibrant and inclusive cultural gathering set amidst the picturesque landscape of Errol Park in Perthshire. As a multi-disciplinary event, the festival encompassed a diverse range of art forms, including music, literature, talks, visual art, workshops, debates, and a wellness programme. With a social justice lens, Solas Festival strives to create a welcoming space that fosters accessibility, inclusivity, and the forging of social bonds. Attendees engaged in thought-provoking discussions, enjoyed artistic performances, participated in workshops, and had moments of reflection. The festival's goal is to celebrate diversity, inspire dialogue, and create an enriching experience for all. The theme for the 2025 festival was "Rest & Be Thankful", allowing us both to build on our wellbeing strand and to encourage festival goers to take time out to reflect and be refreshed.

We are grateful to the festival team, many volunteers, artists and contributors, partners and funders who brought the festival together.

We received continuing vital support from Creative Scotland through the Open Fund . We are also grateful to grant funders the Anchor Trust, the Scottish Refugee Council and Visit Scotland. This year we were once again delighted to partner with the Methodist Church to bring the Hope and Anchor venue and programme strand to the festival.

Our key supporters continue to be our Solas Saints, individuals who provide regular financial support which, together with associated gift aid, contribute around 7% of our income. Cashflow is managed by careful negotiation of payment terms with suppliers. In the longer term, funding streams are constantly being reviewed and the board are confident that the continued success and growth of the festival will encourage funders to invest on an increasing basis. Marketing plans are reviewed annually to target sustained audience growth, which is the key to long term sustainability.

Financial review

The results for the year are set out in the statement of financial activities on page 6.

Income in the year increased to £142,586 (2024 – £108,891).

Total expenditure increased to £149,247 (2024 – £120,456) as festival running costs were higher in the current year.

The deficit for the year was £6,661 (2024 - £11,565). Funds carried forward amounted to £14,450 (2024 - £21,111), all held within the charitable company's unrestricted general fund.

Report of the Directors (continued)

Reserves policy

In the medium term, the Directors have set £20,000 as a target level of reserves, which would allow the charitable company to plan the annual festival with a degree of confidence and manage cashflow throughout the festival cycle. Current free reserves, represented by the general fund, stand at £14,450 so that policy has not been met. The Directors will continue to aim to grow reserves in the coming years, through a combination of successful grant applications and a continuing growth in audience and reputation. There is a contingency built into the annual budget to provide sufficient security for any unforeseen circumstances relating to future events.

Plans for future periods

Solas Festival 2026 (19-21 June) will once again celebrate the power of art, ideas and wellbeing in a unique, welcoming environment. The festival will feature a diverse programme of music, theatre, visual arts, dance, and workshops, alongside an invitation to debate some of today's key social issues.

This year we will be particularly conscious of the turbulent times in which the festival will be taking place. Instead of the numbness which such times can engender the festival will aim to help participants to come fully alive. We will build on past success but also innovate, with new partnerships and a strong focus on encouraging and mentoring new talent. We will continue to grow our wellbeing offer, with a focus on mental health and on welcoming the neurodiverse and those in recovery. The festival will engage diverse communities and artists, particularly from marginalised groups, through outreach projects and collaborations.

The vibrant cultural programme itself, the festival's cornerstone, will feature new departures with classical music and a sport fanzone added to our other rich traditions. Solas 2026 will be a place for healing, and celebration, a space where attendees can pause and appreciate precious moments of peace amidst life's challenges.

We will continue to target a wide range of funders to support the development of a varied and high-quality multi-arts program to attract returning and new audiences. Fostering strong relationships with established and new partners and funders will help to secure the longer-term future of the festival.

We continue to develop our network of key supporters - Solas Saints and volunteers - who have a vital role in underpinning the work of Solas Festival, and without whom the event would not happen.

Structure, Governance & Management

Solas Festival is a company limited by guarantee, is governed by its Memorandum and Articles of Association and is recognised as a charity with OSCR, the charity regulator. The liability of the members is limited to £1.

The company is governed by the terms of its Articles of Association and was registered as a Scottish charity on 27 April 2010.

New Directors are elected by the existing Board of Directors. Directors serve for a period of three years, after which they can be re-appointed for one further three-year period. The maximum number of Directors is twelve and the minimum number is six.

The day to day running of the charitable company's affairs is delegated to the Festival's Co-ordinators with the support of other contracted staff and volunteers. The Festival Co-ordinators attend Board meetings and report to the Directors.

Report of the Directors

Reference and administrative information, including the names of those Directors currently in post, are set out on page 1.

Key management personnel remuneration

The Directors consider the Board of Directors to be the key management personnel of the charitable company. All Directors give of their time freely and no Director remuneration was paid in the year.

Directors' responsibilities statement

The charitable company's Directors (who are the charity's Trustees for the purposes of charity law) are responsible for preparing the Report of the Directors' and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors 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 charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the period. In preparing these financial statements the Directors 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;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the constitution of the charitable company. 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.

Small company provisions

This report has been prepared in accordance with the provisions available in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the Directors on 1 April 2026 and signed on their behalf by:

A handwritten signature in dark ink, appearing to be 'F Strang', written over a light blue dotted line.

F Strang

Report of the Independent Examiner to the Directors of Solas Festival

I report on the financial statements of the charitable company for the year ended 30 September 2025 which are set out on pages 6 to 14.

This report is made to the Directors, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the Directors, as a body, for my work or for this report.

Respective responsibilities of the Directors and Examiner

The charitable company's Directors (who are the charity's Trustees for the purposes of charity law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charitable company's Directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Directors 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 financial statements.

Independent Examiner's Statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Jaslin Bhagrath CA
For on behalf of Henderson Loggie LLP
Chartered Accountants
The Vision Building
20 Greenmarket
Dundee
DD1 4QB

1 April 2026

Solas Festival
(a company limited by guarantee)

Statement of Financial Activities including income & expenditure account for the year ended 30 September 2025

	Note	Unrestricted funds £	2025 Total funds £	Unrestricted funds £	2024 Total funds £
Income from:					
Donations	2	30,419	30,419	12,050	12,050
Charitable activities	3	112,167	112,167	96,841	96,841
Total income		142,586	142,586	108,891	108,891
Expenditure on:					
Raising funds		1,180	1,180	238	238
Charitable activities		148,067	148,067	120,218	120,218
Total expenditure	4	149,247	149,247	120,456	120,456
Net income and movement in funds		(6,661)	(6,661)	(11,565)	(11,565)
Reconciliation of funds:					
Funds brought forward		21,111	21,111	32,676	32,676
Total funds carried forward	8	14,450	14,450	21,111	21,111
i. For the year ended 30 September 2025 the statement of financial activities is equivalent to an income and expenditure account. A separate income and expenditure account has not therefore been prepared.		=====	=====	=====	=====
ii. None of the charitable company's activities were acquired or discontinued during the above two accounting periods.					

The notes on pages 8 to 14 form part of these financial statements.

Solas Festival
(a company limited by guarantee)

Balance sheet at 30 September 2025

	Note	2025 £	2024 £
Current assets			
Stock of merchandise		184	308
Debtors	6	13,509	11,750
Cash at bank and in hand		6,593	11,213
		<u>20,286</u>	<u>23,271</u>
Creditors			
Amounts falling due within one year	7	(5,836)	(2,160)
Net current assets		<u>14,450</u>	<u>21,111</u>
Net assets		<u>14,450</u> =====	<u>21,111</u> =====
Funds			
General funds	8	14,450 =====	21,111 =====

For the year ending 30 September 2025 the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its financial statements for the year to in question in accordance with Section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirement of the Act in respect of the accounting records and the preparation of financial statements.

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

The financial statements were approved by the Board of Directors on 1 April 2026 and were signed on its behalf by:



F Strang
Director

The notes on pages 8 to 14 form part of these financial statements.

1 Accounting policies

Legal status

Solas Festival is a company limited by guarantee and does not have share capital. In the event of the charitable company being wound up, the liability of each member is limited to £1. It is incorporated in Scotland and the registered office is 9/2 Summerside Place, Edinburgh, Scotland, EH6 4PA.

Basis of accounting

The financial statements are prepared under the historical cost convention and include the results of the operations of the charitable company as indicated in the Directors' Report, all of which are continuing.

The financial statements have been prepared in accordance with applicable accounting standards and the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities, preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102), and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

The charitable company constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the Directors have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. There are no material uncertainties that may cast doubt upon the going concern assumption.

Income

Income from grants and donations is recognised once the charity has entitlement to the income and provided any performance conditions for use of the income have been met. Gift aid is recognised in the same period as the relevant donations are received.

Grants

Grants and other income received towards capital expenditure are credited to the statement of financial activities in the year to which they relate.

Government and other grants towards revenue expenditure are credited to revenue in the year to which they relate.

Notes to the financial statements (continued)

1 Accounting policies (continued)

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with the delivery of its activities including direct costs, support costs and governance costs. Irrecoverable VAT is charged against the expense to which it relates.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings. Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company. Governance costs are those incurred in connection with administration of the charitable company and compliance with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Equipment	25% of cost per annum
-----------	-----------------------

Assets with a cost of £1,000 or more will be capitalised.

Stock

Stock of merchandise is stated at the lower of cost and net realisable value.

Debtors

Trade and other debtors are recognised at settlement amount due less any provision for impairment.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charitable company 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 are normally recognised at their settlement amount after allowing for any trade discount.

Notes to the financial statements (continued)

1 Accounting policies (continued)

Other basic financial instruments

The charitable company only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized at transaction value and subsequently at their settlement value.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are revised on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing these financial statements, the Directors have made the following judgements:

- Accruals are applied at the year end based upon known costs received post year end and the experience of the Directors.

Taxation

The company is a registered charity and is exempt from corporation tax on its charitable activity. The charitable company is not registered for VAT. All amounts in the accounts are inclusive of VAT.

Funds

Unrestricted general funds can be used in accordance with any of the charitable objects of the charitable company at the discretion of the Directors.

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

Solas Festival
(a company limited by guarantee)

Notes to the financial statements (continued)

2 Donations

	Unrestricted funds £	2025 Total £	Unrestricted funds £	2024 Total £
Solas Saints	22,140	22,140	8,449	8,449
Other individual donations	5,471	5,471	2,169	2,169
Gift aid recoverable	2,808	2,808	1,432	1,432
	<u>30,419</u>	<u>30,419</u>	<u>12,050</u>	<u>12,050</u>
	=====	=====	=====	=====

3 Income from charitable activities

	Unrestricted funds £	2025 Total £	Unrestricted funds £	2024 Total £
Grants:				
Creative Scotland	44,154	44,154	47,000	47,000
Scottish Refugee Council	-	-	680	680
The Methodist Church	12,500	12,500	9,326	9,326
The Anchor Foundation	5,000	5,000	3,000	3,000
Visit Scotland	9,700	9,700	-	-
Income from festival tickets	34,913	34,913	30,445	30,445
Income from festival exhibitors, merchandise	5,900	5,900	6,390	6,390
	<u>112,167</u>	<u>112,167</u>	<u>96,841</u>	<u>96,841</u>
	=====	=====	=====	=====
Total income from charitable activities	112,167	112,167	96,841	96,841

Solas Festival
(a company limited by guarantee)

Notes to the financial statements (continued)

4 Expenditure

	Unrestricted funds £	2025 Total £	Unrestricted funds £	2024 Total £
Raising funds				
Income collection charges	1,180	1,180	238	238
Charitable activities				
Consultancy fees/freelance costs	38,798	38,798	32,015	32,015
Travel & subsistence	1,117	1,117	256	256
Publicity, printing & merchandising	19,292	19,292	12,869	12,869
Festival costs – production & site	48,979	48,979	46,480	46,480
Festival costs - programme	35,226	35,226	24,081	24,081
Festival costs – volunteers & other	349	349	258	258
Festival development	-	-	474	474
Insurance	616	616	616	616
Office administration costs	1,218	1,218	637	637
Governance cost: Independent examiner's remuneration	2,472	2,472	2,532	2,532
Total expenditure	<u>149,247</u> =====	<u>149,247</u> =====	<u>120,456</u> =====	<u>120,456</u> =====

5 Tangible fixed assets

Equipment	2025 Total £
Cost	
At 1 October 2024	1,927
Disposal	(1,927)
At 30 September 2025	<u>-</u>
Depreciation	
At 1 October 2024	1,927
On disposal	(1,927)
At 30 September 2025	<u>-</u>
Net Book Value	
At 1 October 2024 and 30 September 2025	<u>-</u> =====

Notes to the financial statements (continued)

6 Debtors

	2025	2024
	£	£
Accrued income	11,859	11,750
Debtors	1,650	-
	13,509	11,750
	=====	=====

7 Creditors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade creditors	1,638	-
Accruals	4,198	2,160
	5,836	2,160
	=====	=====

8 Analysis of net assets between funds

2025	General fund £	Total funds £
Current assets	20,286	20,286
Creditors	(5,836)	(5,836)
	14,450	14,450
	=====	=====
Total funds at 30 September 2025		
	14,450	14,450
	=====	=====
2024	General fund £	Total funds £
Current assets	23,271	23,271
Creditors	(2,160)	(2,160)
	21,111	21,111
	=====	=====
Total funds at 30 September 2024		
	21,111	21,111
	=====	=====

Notes to the financial statements (continued)

9 Related party transactions

During the year, the following payments to directors or connected persons were made in compliance with the charitable company's constitution:

No reimbursement of expenses were made to directors (2024 – 4, totaling £394).

Mark Russell, director, received £2,000 (2024 - £1,850) for yoga services provided.

Donations include £1,800 gifted by 2 directors (2024 - £2,120, 1 director)