

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 30 June 2023  
for  
Helensburgh Winter Festival SCIO**

Macleod Fulton  
Scottcourt House  
West Princes Street  
Helensburgh  
Argyll & Bute  
G84 8BP



**macleod fulton**  
chartered accountants  
& business advisers

## **Helensburgh Winter Festival SCIO**

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# **Helensburgh Winter Festival SCIO**

## **Report of the Trustees for the Year Ended 30 June 2023**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

Helensburgh Winter Festival promotes, advances and furthers charitable purposes primarily through the focal point of the organisation of a community focused Winter Festival. Encouraging the community (and others from further afield) to come together in Helensburgh and its surrounds, to celebrate and enjoy its history, culture and community spirit.

The SCIO will aim to encourage a wide and diverse range of participants in the community event and seek to work in collaboration with charities and others to build its success alongside other projects and events with community involvement promoting Helensburgh.

Helensburgh Winter Festival seeks each year to hold an open air event in the town around the end of November.

This comprises a Market, together with various fairground rides and other attractions, such as reindeer and Santa's Grotto, together with live entertainment from a temporary stage. The latter provides opportunity for local 'acts' such as choirs, and dance schools to perform alongside other professional entertainers.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

We were able to hold a successful winter festival with appropriate protection of the public. We also held an additional one-day event in the summer in order to create opportunities to raise funds for the winter festival and to encourage additional visitors to the town. Both events were considered to be highly successful in bringing the community together as well as attracting additional visitors.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Recruitment and appointment of new trustees**

Recruitment and appointment of additional trustees is undertaken by the current trustees, based on the skills and experience for the furtherance of the trusts aims and objectives. This is also tempered by the available pool of willing volunteers. Appointment of new or additional trustees is by majority vote of the trustees.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

SC046881

#### **Principal address**

14 Bain Crescent  
Helensburgh  
G84 9DD

#### **Trustees**

G Broadhurst (appointed 1.7.22)

A Nelson (appointed 1.7.22)

J Clark (appointed 1.7.22)

F Howard (appointed 1.7.22)

G Mitchell (appointed 1.7.22)

G Barr (appointed 1.7.22) (resigned 30.9.22)

**Helensburgh Winter Festival SCIO**

**Report of the Trustees  
for the Year Ended 30 June 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Macleod Fulton  
Scottcourt House  
West Princes Street  
Helensburgh  
Argyll & Bute  
G84 8BP

Approved by order of the board of trustees on 12 March 2026 and signed on its behalf by:

 123/26

G Broadhurst - Trustee

**Independent Examiner's Report to the Trustees of  
Helensburgh Winter Festival SCIO**

**Independent examiner's report to the trustees of Helensburgh Winter Festival SCIO**

I report to the charity trustees on my examination of the accounts of Helensburgh Winter Festival SCIO (the Trust) for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

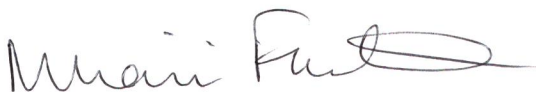
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mhairi Fulton BA CA  
The Institute of Chartered Accountants of Scotland

Macleod Fulton  
Scottcourt House  
West Princes Street  
Helensburgh  
Argyll & Bute  
G84 8BP

12 March 2026

# Helensburgh Winter Festival SCIO

## Statement of Financial Activities for the Year Ended 30 June 2023

	Notes	30.6.23 Unrestricted fund £	30.6.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		6,806	7,300
Other trading activities	2	7,813	9,906
<b>Total</b>		<u>14,619</u>	<u>17,206</u>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities		<u>14,057</u>	<u>15,641</u>
 <b>NET INCOME</b>		562	1,565
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		16,682	15,117
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>17,244</u></u>	<u><u>16,682</u></u>

The notes form part of these financial statements

# Helensburgh Winter Festival SCIO

## Balance Sheet 30 June 2023

	Notes	30.6.23 Unrestricted fund £	30.6.22 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		17,244	16,682
<b>NET CURRENT ASSETS</b>		<u>17,244</u>	<u>16,682</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		17,244	16,682
<b>NET ASSETS</b>		<u>17,244</u>	<u>16,682</u>
<b>FUNDS</b>	5		
Unrestricted funds		17,244	16,682
<b>TOTAL FUNDS</b>		<u>17,244</u>	<u>16,682</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 March 2026 and were signed on its behalf by:

G J Broadhurst 12/3/26

G Broadhurst - Trustee

A Nelson 12/3/26

A Nelson - Trustee



**Notes to the Financial Statements  
for the Year Ended 30 June 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Taxation**

The charity is exempt from 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.

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

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

**2. OTHER TRADING ACTIVITIES**

	<b>30.6.23</b>	<b>30.6.22</b>
	<b>£</b>	<b>£</b>
Fundraising events	585	1,280
Events income	7,228	8,626
	<u>7,813</u>	<u>9,906</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	7,300
Other trading activities	9,906
<b>Total</b>	<u>17,206</u>
<b>EXPENDITURE ON</b>	
Charitable activities	
Charitable activities	<u>15,641</u>
<b>NET INCOME</b>	1,565
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	15,117
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>16,682</u></u>

5. MOVEMENT IN FUNDS

	At 1.7.22 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	16,682	562	17,244
<b>TOTAL FUNDS</b>	<u><u>16,682</u></u>	<u><u>562</u></u>	<u><u>17,244</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2023

5. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,619	(14,057)	562
<b>TOTAL FUNDS</b>	<u>14,619</u>	<u>(14,057)</u>	<u>562</u>

Comparatives for movement in funds

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	15,117	1,565	16,682
<b>TOTAL FUNDS</b>	<u>15,117</u>	<u>1,565</u>	<u>16,682</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,206	(15,641)	1,565
<b>TOTAL FUNDS</b>	<u>17,206</u>	<u>(15,641)</u>	<u>1,565</u>

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	15,117	2,127	17,244
<b>TOTAL FUNDS</b>	<u>15,117</u>	<u>2,127</u>	<u>17,244</u>

## Helensburgh Winter Festival SCIO

### Notes to the Financial Statements - continued for the Year Ended 30 June 2023

#### 5. MOVEMENT IN FUNDS - continued

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 £
<b>Unrestricted funds</b>			
General fund	31,825	(29,698)	2,127
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>31,825</u>	<u>(29,698)</u>	<u>2,127</u>

#### 6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

## Helensburgh Winter Festival SCIO

### Detailed Statement of Financial Activities for the Year Ended 30 June 2023

	30.6.23 £	30.6.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,806	2,800
Grants	5,000	4,500
	<hr/> 6,806	<hr/> 7,300
<b>Other trading activities</b>		
Fundraising events	585	1,280
Events income	7,228	8,626
	<hr/> 7,813	<hr/> 9,906
<b>Total incoming resources</b>	<hr/> 14,619	<hr/> 17,206
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Purchases	557	110
Equipment hire	5,104	5,404
Attraction hire	2,065	500
Contractors	2,147	1,328
Web hosting	437	500
Computer software	-	144
Repairs & renewals	866	2,548
Insurance	573	2,706
Hall hire & subsistence	500	334
Advertising	1,703	1,572
Sundries	-	495
Stripe charges	105	-
	<hr/> 14,057	<hr/> 15,641
<b>Total resources expended</b>	<hr/> 14,057	<hr/> 15,641
<b>Net income</b>	<hr/> <hr/> 562	<hr/> <hr/> 1,565