

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 June 2024
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 2024

The trustees present their report with the financial statements of the charity for the year ended 30 June 2024. 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.

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

During the 2023/24 financial year, the charity successfully delivered both the Helensburgh Summer Festival and the Helensburgh Winter Festival, providing a programme of inclusive events for the local community and visitors.

Across both festivals, a wide range of activities were organised including market, live music, family entertainment, community performances and seasonal attractions.

The events attracted thousands of attendees to the town centre and provided opportunities for local businesses, traders, community groups and performers to participate.

Volunteers and local organisations played an important role in supporting the delivery of the festivals. These events helped strengthen community spirit, encouraged community participation and contributed positively to the local economy by increasing footfall and supporting local businesses.

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
A Nelson
J Clark (resigned 31.1.24)
F Howard
G Mitchell (resigned 1.11.23)
C Richardson (appointed 1.7.23) (resigned 1.9.23)

Helensburgh Winter Festival SCIO

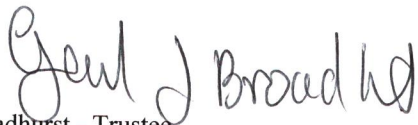
**Report of the Trustees
for the Year Ended 30 June 2024**

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 20 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G Broadhurst', written over the printed name.

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 2024.

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

20 March 2026

Helensburgh Winter Festival SCIO

Statement of Financial Activities for the Year Ended 30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		4,673	6,806
Other trading activities	2	2,449	7,813
Total		<u>7,122</u>	<u>14,619</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities		<u>10,996</u>	<u>14,057</u>
NET INCOME/(EXPENDITURE)		(3,874)	562
RECONCILIATION OF FUNDS			
Total funds brought forward		17,244	16,682
TOTAL FUNDS CARRIED FORWARD		<u><u>13,370</u></u>	<u><u>17,244</u></u>

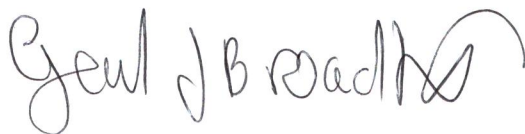
The notes form part of these financial statements

Helensburgh Winter Festival SCIO

Balance Sheet 30 June 2024

	Notes	30.6.24 Unrestricted fund £	30.6.23 Total funds £
CURRENT ASSETS			
Cash at bank		13,370	17,244
NET CURRENT ASSETS		<u>13,370</u>	<u>17,244</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		13,370	17,244
NET ASSETS		<u>13,370</u>	<u>17,244</u>
FUNDS	5		
Unrestricted funds		<u>13,370</u>	<u>17,244</u>
TOTAL FUNDS		<u>13,370</u>	<u>17,244</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 March 2026 and were signed on its behalf by:



G Broadhurst - Trustee



A Nelson - Trustee

Notes to the Financial Statements
for the Year Ended 30 June 2024

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

	30.6.24	30.6.23
	£	£
Fundraising events	-	585
Events income	2,449	7,228
	<u>2,449</u>	<u>7,813</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,806
Other trading activities	7,813
Total	<u>14,619</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	<u>14,057</u>
NET INCOME	562
RECONCILIATION OF FUNDS	
Total funds brought forward	16,682
TOTAL FUNDS CARRIED FORWARD	<u><u>17,244</u></u>

5. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	17,244	(3,874)	13,370
TOTAL FUNDS	<u><u>17,244</u></u>	<u><u>(3,874)</u></u>	<u><u>13,370</u></u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

5. 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	7,122	(10,996)	(3,874)
TOTAL FUNDS	<u>7,122</u>	<u>(10,996)</u>	<u>(3,874)</u>

Comparatives for movement in funds

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

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

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

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

	At 1.7.22 £	Net movement in funds £	At 30.6.24 £
Unrestricted funds			
General fund	16,682	(3,312)	13,370
TOTAL FUNDS	<u>16,682</u>	<u>(3,312)</u>	<u>13,370</u>

Helensburgh Winter Festival SCIO

Notes to the Financial Statements - continued for the Year Ended 30 June 2024

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 £
Unrestricted funds			
General fund	21,741	(25,053)	(3,312)
TOTAL FUNDS	<u>21,741</u>	<u>(25,053)</u>	<u>(3,312)</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

Helensburgh Winter Festival SCIO

Detailed Statement of Financial Activities for the Year Ended 30 June 2024

	30.6.24 £	30.6.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	657	1,806
Grants	4,016	5,000
	<u>4,673</u>	<u>6,806</u>
Other trading activities		
Fundraising events	-	585
Events income	2,449	7,228
	<u>2,449</u>	<u>7,813</u>
Total incoming resources	<u>7,122</u>	<u>14,619</u>
EXPENDITURE		
Charitable activities		
Purchases	1,217	557
Equipment hire	4,277	5,104
Attraction hire	450	2,065
Contractors	936	2,147
Web hosting	517	437
Repairs & renewals	-	866
Insurance	1,287	573
Hall hire & subsistence	682	500
Advertising	1,630	1,703
Stripe charges	-	105
	<u>10,996</u>	<u>14,057</u>
Total resources expended	<u>10,996</u>	<u>14,057</u>
Net (expenditure)/income	<u>(3,874)</u>	<u>562</u>