

Deveron Community Christmas Association

Scotland · Charity number SC049684

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-10-24
Register	View on the OSCR register

Contact

Address	Castle Grounds Workshop Castle Street Banff AB45 1DQ
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development'

What the charity does: The charity exists to provide a display of Christmas Lights and Trees around the towns of Banff and Macduff during the festive period (typically late November to early January each year), including festive light motifs on various lampposts around the towns, larger motifs on some prominent buildings, and a tree display currently at each of our local Primary Schools.

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

Objectives: The purpose of the organisation is to provide a display of festive lighting, festive trees and supplementary decorations annually over the Christmas period in the towns of Banff and Macduff for the purpose of encouraging community development and advancing citizenship of inhabitants of the two towns and the wider rural area.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£2,487	£2,624	-	0
2023-10-31	£2,453	£4,266	-	0
2022-10-31	£2,421	£624	-	0
2021-10-31	£2,123	£3,397	-	0
2020-10-31	£2,317	£0	-	0

Deveron Community Christmas Association

Scotland - Charity number SC049684

Accounts

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	11	2023		31	10	2024

Reference and administration details

Charity name	Deveron Community Christmas Association
Other names charity is known by	Banff and Macduff Christmas Lights
Registered charity number	SC049684
Charity's principal address	[REDACTED]

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
2	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
3	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
4	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
5	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
6	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
7				
8				
9				
10				
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14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	
[REDACTED]	

Structure, governance and management

Type of governing document

Constitution (two-tier SCIO)

Trustee recruitment and appointment

As set out by our constitution. Trustees are nominated and voted in by the members annually at the AGM.

Objectives and activities

Charitable purposes

The purpose of the organisation is to provide a display of festive lighting, festive trees and supplementary decorations annually over the Christmas period in the towns of Banff and Macduff for the purpose of encouraging community development and advancing citizenship of inhabitants of the two towns and the wider rural area.

Summary of the main activities in relation to these objects

Test, maintain and arrange the annual erection/dismantling of the various Christmas streetlamp motifs and Christmas tree displays around the towns.

Hold fundraising events to make our activities known to the local community and raise enough money annually to cover repairs, maintenance, and erection costs.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

As usual, throughout the year we arranged the testing and necessary repairs to our festive streetlamp motifs, and co-ordinated the erection and dismantling of the displays with the help of additional local volunteers and building contractors on the day(s).

In the Christmas 2023 display we continued our main Christmas Tree display in Banff Primary School's front garden area, an area which is highly visible to both pedestrian and road traffic passing through Banff's main thoroughfare.

We continued our Christmas Tree display in Macduff Primary School's front garden for the second year running, with high visibility to passing road and foot traffic on Duff Street. This tree is still currently utilising battery power although our preferred solution would be mains. We have been in discussion with both the school and a representative from SSE and hoping to have a mains power supply installed at some point although progress has been slow. Regardless, we have the tree and battery to be able to erect a battery-powered display again in future years.

We also successfully ran our design a light competition with both local Primary Schools again, an activity we have now run for 3 years and hope to continue. We collected entries from pupils and selected one winner from each school whose design was made into a real streetlamp motif and added to the town's display in time for Christmas. The announcement of these new lights gained over 50 likes on our Facebook page and the children who designed the lights were very pleased.

We are grateful to Banff and Macduff Community Council who donated £800 in March 2024 to be spent on a project of our choosing. The trustees opted to invest in 20 new pairs of Fixing Brackets at a total cost of £877.20 (the balance of £77.20 being met from reserves). These brackets have been installed onto 20 of the lampposts where we install motifs, prioritising the higher-wind areas. The brackets make motifs quicker and easier for our installation crews to erect and dismantle compared to using one-use steel banding, as well as fixing the motifs more securely particularly in high windage areas. We expect these brackets to have a useful life of at least 10 years and it is our intention to gradually fit brackets on all remaining lampposts which we erect lights on and don't yet have them, when we have funds available to purchase more.

We have continued to operate the charity on a modest budget, ensuring that existing lights are used and refurbished as much as possible to refresh our towns displays. This year we fully refurbished 8 large 'Snowflake and Star' lights which featured on Bridge Road, Banff. Shortly after Christmas, we purchased 4 more of these lights from Rothienorman Christmas Lights and plan to also refurbish these and add them to our displays.

Financial review

Brief statement of the charity's policy on reserves

The trustees manage the charity's financial position with appropriate regard for any current and future obligations the charity must meet to provide its ongoing activities. The trustees do not operate a specific policy on minimum reserves.

Details of any deficit

This year there was a deficit of £137 as our spending was £137 higher than our income. The charity started the year with cash reserves of £1026 therefore the trustees were comfortable with spending a portion of these reserves this year to further improve our displays. In the past few years we have repaired and refurbished a significant portion of our lights, meaning less repairs are expected to be required in the next few years.

Donated facilities and services (if any)

The charity receives the following services for free:
• All members and committee members/trustees/office bearers are volunteers who do not receive any remuneration for their roles
• Local building contractors and additional volunteers provide telehandlers and labour free of charge during the annual erection and dismantling of the displays
• Independent Examination of our accounts was provided free of charge by Ritsons Chartered Accountants, Banff

APPENDIX 1

Other optional information

In the receipts and payments accounts, commercial grade motifs and other PPE purchased from professional companies (eg Blachere Illuminations) have been categorised as the purchase of fixed assets as they have a multi-year lifespan and likely some resale value if ever disposed.

This year that relates to: 20 new pairs of fixing brackets, and the pre-owned Star and Snowflake lights purchased from Rothienorman Christmas Lights. The brackets have an estimated useful life of 10 years, and the Star and Snowflake lights 5 years since they are already pre-owned and have some wear to the frames.

Purchases of parts for making our own lights (school lights and duff street wraps) have been categorised as expenditure, as these lights are less likely to have any disposal value, due to their customised nature and shorter lifespan than commercially manufactured motifs.

Per our constitution, our trustees step down annually at the AGM but in most cases are eligible for re-election. At our AGM in February 2025, our remaining 3 longstanding trustees expressed a desire to retire from their roles, after each serving for more than 6 years as trustees in a variety of office positions (both in Banff and Macduff Christmas Lights Association in 2018-2019 prior to our conversion to a SCIO, and in Deveron Community Christmas Association since its incorporation in 2019). At this AGM, we elected 4 new trustees willing to take the charity forward and continue the festive displays we erect around the towns every Christmas. The previous trustees have agreed to remain in the charity as members, to provide guidance when required and help with continuity during the handover period.

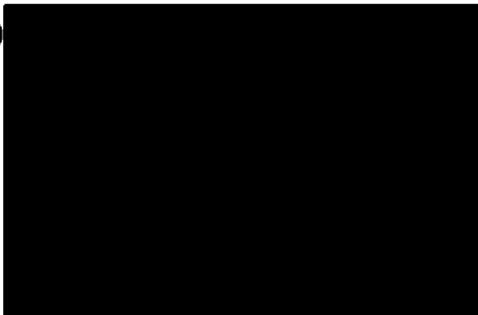
Note that the above change took place after this financial year end (31st October 2024) but as the Trustees Report for the y/e 31 Oct 2024 has been prepared in May 2025, it has been included as relevant information.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



26/05/25

Full name(s)



Position (e.g. Chair)

~~Secretary~~
Secretary

Date

26/05/25

Deveron Community Christmas Association

SC049684



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	Nov	2023		31	Oct	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,687				1,687	1,985
Legacies					-	
Grants	800				800	
Receipts from fundraising activities					-	468
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
A1 Sub total	2,487				2,487	2,453
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total						
Total receipts	2,487				2,487	2,453
A3 Payments						
Expenses for fundraising activities					-	16
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,597				1,597	2,971
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	1,597				1,597	2,987
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	1,027				1,027	1,279
Purchase of investments					-	
A4 Sub total	1,027				1,027	1,279
Total payments	2,624				2,624	4,266
Net receipts / (payments)	(137)				(137)	(1,813)
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(137)				(137)	(1,813)

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Cash Donations	1,687				1,687	1,985
					-	
					-	
Total	1,687				1,687	1,985

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Grant from Banff and Macduff Community Council	800		800	-
			-	
			-	
Total	800		800	

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
					-	
					-	
Total						

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Expenditure on Banff/Macduff Primary School displays (Christmas Trees and kids lights)	561				561	492
Insurance for Christmas Lights Displays (2024)	96				96	708
Safety Equipment for Lights Installation					-	192
Expenditure on Duff Street Fairy Light Wraps	84				84	435
Electrical parts and consumables for general lights repairs and installation	719				719	1,069
Fuel allowance for collection of Lantern Lights					-	75
Lights containers - storage and maintenance	137				137	
					-	
					-	
Total	1,597				1,597	2,971

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,687				1,687	1,985
Legacies					-	
Grants	800				800	
Receipts from fundraising activities					-	468
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,487	-	-	-	2,487	2,453
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,487	-	-	-	2,487	2,453
Payments						
Expenses for fundraising activities					-	16
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,597				1,597	2,971
Grants and donations					-	
Governance costs:					-	
Audit / Independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	1,597	-	-	-	1,597	2,987
Payments relating to asset and investment movements						
Purchases of fixed assets	1,027				1,027	1,279
Purchase of investments					-	
Sub total	1,027	-	-	-	1,027	1,279
Total payments	2,624	-	-	-	2,624	4,266
Net receipts / (payments)	(137)	-	-	-	(137)	(1,813)
Transfers to / (from) funds						
Surplus / (deficit) for year	(137)	-	-	-	(137)	(1,813)

Nature and purpose of funds						
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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total						
Total receipts						
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / Independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total						
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total						
Total payments						
Net receipts / (payments)						
Transfers to / (from) funds						
Surplus / (deficit) for year						

Nature and purpose of funds

APPENDIX 3



		Independent examiner's report on the accounts							v2
Report to the trustees/members of	Charity name	Deveron Community Christmas Association							
Registered charity number		SC049684							
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year	to	Day	Month	Year		
	01	11	2023		31	10	2024		
Set out on pages								(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.</p>								
Basis of independent examiner's statement	<p>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 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.</p>								
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • 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 comply with Regulation 9 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 reached. 								
Signed**:					Date:	30/7/2025			
Name:									
Relevant professional qualification(s) or body (if any):	ICAS								
Address:									

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.
 ** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

A large, empty rectangular box with a thin black border, intended for the user to provide details of items to be disclosed. The box is currently blank.

Independent Examiner's Report to the Trustees of Deveron Community Christmas Association

I report on the accounts of the charity for the year ended 31 October 2024.

Respective responsibilities of trustees and examiner

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 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 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 my examination, no matter has come to my attention [other than disclosed below*]

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 accounts which accord with the accounting records and comply with Regulation 9 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.

Signed:

Name:

ICAS – Chartered Accountant

Address:

Date: 30th July 2025