

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
ADA Scotland Festival

McDougall Johnstone Limited
280a St Vincent Street
Glasgow
G2 5RL

Contents of the Financial Statements
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4 to 7
Detailed Statement of Financial Activities	8

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC050808 (Scotland)

Registered Charity number

Registered office

Sir Alwyn Williams Building
School of Computing Science
University of Glasgow
Glasgow
G12 8RZ

Trustees

M Barr
T Scullion
Ms E Taylor-Smith

Company Secretary

Ms E Taylor-Smith

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

.....
Trustee

ADA Scotland Festival

Statement of Financial Activities
for the Year Ended 31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	7,000	6,000
Investment income	3	-	69
Total		<u>7,000</u>	<u>6,069</u>
EXPENDITURE ON			
Charitable activities			
Governance costs		600	480
Charitable Activities		<u>10,500</u>	<u>9,683</u>
Total		<u>11,100</u>	<u>10,163</u>
NET INCOME/(EXPENDITURE)		(4,100)	(4,094)
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>3,849</u>	<u>7,943</u>
TOTAL FUNDS CARRIED FORWARD		<u>(251)</u>	<u>3,849</u>

The notes form part of these financial statements

ADA Scotland Festival

Balance Sheet
31 March 2025

		2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS	Notes		
Cash at bank		349	3,849
CREDITORS			
Amounts falling due within one year	6	(600)	-
NET CURRENT ASSETS/(LIABILITIES)		<u>(251)</u>	<u>3,849</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(251)</u>	<u>3,849</u>
NET ASSETS		<u>(251)</u>	<u>3,849</u>
FUNDS	7		
Unrestricted funds		<u>(251)</u>	<u>3,849</u>
TOTAL FUNDS		<u>(251)</u>	<u>3,849</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

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

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

.....
Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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 corporation 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.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sponsorships	7,000	6,000
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable - trading	-	69
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Other trading activities	6,000
Investment income	69
Total	<u>6,069</u>
EXPENDITURE ON	
Charitable activities	
Governance costs	480
Charitable Activities	9,683
Total	<u>10,163</u>
NET INCOME/(EXPENDITURE)	(4,094)
RECONCILIATION OF FUNDS	
Total funds brought forward	7,943
TOTAL FUNDS CARRIED FORWARD	<u><u>3,849</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	<u>600</u>	<u>-</u>

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	3,849	(4,100)	(251)
TOTAL FUNDS	<u><u>3,849</u></u>	<u><u>(4,100)</u></u>	<u><u>(251)</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,000	(11,100)	(4,100)
TOTAL FUNDS	<u><u>7,000</u></u>	<u><u>(11,100)</u></u>	<u><u>(4,100)</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

7. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	7,943	(4,094)	3,849
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>7,943</u>	<u>(4,094)</u>	<u>3,849</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,069	(10,163)	(4,094)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>6,069</u>	<u>(10,163)</u>	<u>(4,094)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	7,943	(8,194)	(251)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>7,943</u>	<u>(8,194)</u>	<u>(251)</u>

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	13,069	(21,263)	(8,194)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>13,069</u>	<u>(21,263)</u>	<u>(8,194)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

ADA Scotland Festival

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Other trading activities		
Sponsorships	7,000	6,000
Investment income		
Interest receivable - trading	-	69
Total incoming resources	7,000	6,069
EXPENDITURE		
Charitable activities		
Administration fee	5,000	5,500
Event hire costs	1,569	1,007
Printing and stationery	329	231
Merchandise	1,111	1,161
Postage	28	102
Advertising	316	561
Sundries	266	303
Travel costs	1,840	818
	10,459	9,683
Support costs		
Finance		
Bank charges	41	-
Governance costs		
Accountancy and legal fees	600	480
Total resources expended	11,100	10,163
Net expenditure	(4,100)	(4,094)

This page does not form part of the statutory financial statements