

Northmavine Up Helly Aa SCIO

Scottish Charity Number: SC053074

Annual Report and Financial Statements

For the year end 31 December 2025

Trustees' Annual Report

For year ended 31st December 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31st December 2025

Reference and Administrative Information

Charity Name

Northmavine Up Helly Aa SCIO

Charity Number

SC053074

Address

Heradel
Hillswick
Shetland
ZE2 9RW

Current Trustees

Full Name	Office in the SCIO	Date of appointment
Ewan Magnus Mowat	Chair	23/01/2024
Ivor Francis Duncan	Vice Chair	23/01/2024
Robert Derek Robertson	Joint Secretary	23/01/2024
Lindsay James Angus	Joint Secretary	23/01/2024
Neil Doull	Treasurer	23/01/2024
Alistair James Williamson		23/01/2024
Willie Brown		23/01/2024
John William Jamieson		23/01/2024
Adam Thomas Doull		23/01/2024
George Robertson		23/01/2024
Angus Sandison		23/01/2024
Ivor William Hughson		23/01/2024
Brydon Robert John Anderson		23/01/2024
Mark Roy Kearney		23/01/2024
Magnus A L Nicolson		23/01/2024
James Hewartson Titcomb		23/01/2024
Liam Bouchan Doull		23/01/2024
David Christopher Brown		23/01/2024
Kevin Gordan Jamieson		23/01/2024
William Fraser Anderson		23/01/2024
Robin James Andrew Sinclair		23/01/2024
Alan Doull		23/01/2024
John William Stephen		23/01/2024
Stuart Leslie Johnson		23/01/2024
Colin Douglas Johnston		23/01/2024
Adam William Duncan		21/03/2024
Tommy Robertson		13/03/2025
Andrew Francis Stephen		12/03/2026

Structure, Governance and Management

Constitution

The Charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 23 January 2024. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO on the 23 January 2024. It has a single tier structure and as such the trustees are members of the charity.

Appointment of trustees

Trustees are recruited to the Organisation following a vote held at a public meeting to elect the future Jarl (chief guizer) from a rotating nominated district of Northmavine.

As per the Constitution:

“The board may at any time appoint any person who has been a former Jarl of the Northmavine Up Helly Aa festival or is elected to be a future Jarl of the Northmavine Up Helly Aa festival (subject to clause 15 and providing they are not debarred under clause 17) to be a charity trustee - by way of a resolution passed by majority vote at a board meeting.”

Trustees are elected at the annual general meeting. There must be a minimum of twenty and a maximum of forty trustees.

Objectives and Activities

Charitable Purposes

To promote the culture and heritage of Northmavine, Shetland through organising recreational activities and events including an annual community festival Fire Festival known as Northmavine Up Helly Aa. The roots to the festival go back several centuries and involve fancy dress, a torch-lit procession and burning of a galley ship, which echoes Norse rituals and reflects Shetland's connections to its Viking past.

Activities

The charity organises the annual fire festival called Northmavine Up Helly Aa which takes place each February. The event includes visits to the local primary schools, village halls and a torchlit procession followed by the burning of galley ship. This is followed by dancing to live music and a variety of “skits” performed by squads made up from members of the local community. The charity also organises the Hop Night and Guizers’ Return in February each year and the Handover Night in September each year, which are all ticketed events with local bands providing musical entertainment.

Achievements and Performance

The charity successfully ran four key traditional events within Northmavine this year including the Northmavine Up Helly Aa across Northmavine, Northmavine Up Helly Aa Hop in the Hillswick

Hall, Northmavine Up Helly Aa Guizers' Return in the Ollaberry Hall and the Northmavine Up Helly Aa Handover in the Galley Shed.

The Mass Meeting was also held in early February with one local standing for election to be the Guizer Jarl in 2030.

Financial review

The charities' main source of funding is ticket sales from the various events held throughout the year. This year there was another hall opened due to the demand for tickets in 2024. It was another sell out year and the committee will continue to keep the four halls open on Up Helly Aa night.

Reserves Policy

The trustees' policy is to retain 12 months' worth of normal running costs in order to meet commitments and to cover any unexpected expenditure. Twelve months expenditure stands at £13,200 and reserves are more than double at £40,861 The trustees will continue to monitor the reserves.

Plans for future period

The trustees intend to continue to develop the events put on annually. During 2025 there were four halls open and it worked very well. The trustees will continue to have the four halls open.

**Statement of Receipts and Payments for the year ended
31 December 2025**

	Unrestricted Funds £	Restricted Funds £	Year ended 31/12/25 £	Year ended 31/12/24 £
Receipts				
Donations	-	-	-	-
Grants	-	-	-	3,236
Receipts from fundraising activities	3,585	-	3,585	3,923
Gross trading receipts	15,909	-	15,909	14,002
Bank Interest	331	-	331	372
Receipts from other charitable activities - Electricity refund	-	-	-	12,929
Total receipts	19,825	-	19,825	34,462
Payments				
Fundraising costs	500	-	500	550
Gross trading payments	9,247	-	9,247	11,141
Payments relating directly to charitable activities	1,724	-	1,724	5,086
Governance costs: Legal costs	1,599	-	1,599	1,200
Independent examination	140	-	140	-
Total Payments	13,210	-	13,210	17,977
Surplus/(Deficit) for the year	6,615	-	6,615	16,485
Transfers between funds	-	-	-	-
Surplus/(Deficit) for the year	6,615	-	6,615	16,485

**Statement of Balances for the year ended
31 December 2025**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Opening cash at bank and in hand	34,246	-	34,246	17,761
Surplus/(Deficit) for the year	6,615	-	6,615	16,485
Closing cash at bank and in hand	<u>40,861</u>	<u>-</u>	<u>40,861</u>	<u>34,246</u>
Bank and Cash Balances				
Bank current account	39,704	-	39,704	33,390
Cash	1,158	-	1,158	856
	<u>40,861</u>	<u>-</u>	<u>40,861</u>	<u>34,246</u>
Other assets – unrestricted fund				
Galley shed			75,000	75,000
Tools (estimated value)			5,500	5,500
			<u>80,500</u>	<u>80,500</u>

**Notes to the accounts for the year ended
31 December 2025**

1. Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the organization.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Related party transactions

The charities insurance policy includes Trustee Indemnity Insurance for all its trustees. No other remuneration was paid to the trustees or connection person during the year (2024:Nil).

4. Donations

No donations were received in the 2025 accounting period.

5. Grants received

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Shetland Community Benefit Fund	-	-	-	3,236

6. Cost of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Insurance	1,471	-	1,471	1,352
Repair and Tools	253	-	253	-
Electricity	-	-	-	3,734
	<u>1,724</u>	<u>-</u>	<u>1,724</u>	<u>5,086</u>

7. Governance costs

The Northmavine Up Helly Aa Committee had governance costs of £1,599 for fees relating to transfer of land into the Northmavine Up Helly Aa SCIO.

8. Transfers between funds

There were no transfers between funds during the 2025 period.

Signed:

Lindsay Angus

Joint Secretary, Northmavine Up Helly Aa SCIO

28th September 2026