

APPENDIX 1



Office of the Scottish Charity Regulator

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

Reference and administration details

Charity name	THURSO FESTIVE LIGHTS
Other names charity is known by	N/A
Registered charity number	SC051329
Charity's principal address	27 ORKNEY VIEW
	THURSO
	CAITHNESS
	Postcode KW14 8DF

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			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
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
N/A	

Structure, governance and management

Type of governing document

SCIO CONSTITUTION

Trustee recruitment and appointment

ORIGINAL 6 TRUSTEES REMAIN IN PLACE, NO CHANGES

Objectives and activities

Charitable purposes

THE ADVANCEMENT OF CITIZENSHIP AND COMMUNITY DEVELOPMENT BY:

- A) PROVIDING ANNUAL CHRISTMAS LIGHTS
- B) ORGANISING COMMUNITY EVENTS
- C) HOLDING FUNDRAISING EVENTS
- D) BEING INCLUSIVE
- E) LIAISING WITH OTHER BODIES

Summary of the main activities in relation to these objects

ANNUAL EVENTS INCLUDE:
LIGHTS SWITCH ON EVENT, SANTA'S SITTING ROOM, TEA WITH SANTA, SANTA'S SLEIGH TOUR. THE SWITCH ON AND TOUR ARE OPEN EVENTS FOR ALL TO ATTEND WHEN FUNDA ARE RAISED VIA COLLECTIONS ON THE NIGHT.
SANTA'S SITTING ROOM AND TEA WITH SANTA ARE TICKETED EVENTS WITH LIMITED AVAILABILITY.
IN 2021 WE ALSO SOLD ACTIVITY PACKS AND LETTERS FROM SANTA WHICH WERE PRE-ORDERED.

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Achievements and performance

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

ALL EVENTS HELD WERE WELL ATTENDED AND PROMOTIONS (ACTIVITY PACKS AND LETTERS FROM SANTA) WERE WELL RECEIVED.

APPROX £10,000 WAS RAISED OVER THE COURSE OF THE YEAR FROM FUNDRAISING AND DONATIONS.

ADDED TO AND IMPROVED EXISTING LIGHTING.

Financial review

Brief statement of the charity's policy on reserves

ANY RESERVES ARE RETAINED FOR FUTURE KIGHT PROVISION, BALANCING THE UTILISATION OF FUNDS FOR NEW PURCHASES AND RETAINING A HEALTHY PORTION TO ENSURE FUNDING FOR THE FOLLOWING YEAR.

Details of any deficit

N/A

Donated facilities and services (if any)

N/A

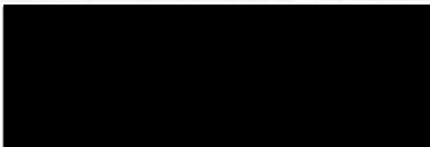
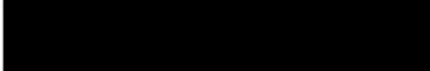
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Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	COMMITTEE MEMBER	
Date	04.07.25	

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	11	2023		31	10	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	5,610				5,610	
Legacies					-	
Grants					-	
Receipts from fundraising activities	4,758				4,758	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	10,368	-	-	-	10,368	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	10,368	-	-	-	10,368	-
A3 Payments						
Expenses for fundraising activities	1,570				1,570	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,636				1,636	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	3,206	-	-	-	3,206	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	3,206	-	-	-	3,206	-
Net receipts / (payments)	7,162	-	-	-	7,162	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	7,162	-	-	-	7,162	-

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	6,899				6,899	
	Surplus / (deficit) shown on receipts and payments account	7,162				7,162	
						-	
						-	
	Cash and bank balances at end of year	14,061	-	-	-	14,061	-
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

04 July 2025

Section C Notes to the Accounts

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

All funds used toward purchase/repair of lights and towards costs of fundraising events. In some instances Trustees make purchase or incur expenses relating to fundraising events. Reimbursement of such expenses are detailed below.

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	£
██████ - refund of various expenses	1	745
██████ - refund of various expenses	1	825

C5 Transactions with trustees and connected persons

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

C6 Other information

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 £
Miller Academy Christmas Jumper Day	210				210	
	1,500				1,500	
	3,400				3,400	
	500				500	
Total	5,610	-	-	-	5,610	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Highland Council - Approved Funding	1,500		1,500	
Halsary Bursary Funding	3,400		3,400	
Thurso Community Council Grant	500		500	
			-	
Total	5,400	-	5,400	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	
	reference error	-	-	-	reference error	

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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
	Donations (see additional notes 1) and fundraising	Existing balances transfer from TCDT	Reimbursement of Trustee Expenses	Refund from Blachere Lighting for amended order		
Receipts						
Donations	5,610				5,610	
Legacies					-	
Grants					-	
Receipts from fundraising activities	4,758				4,758	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	10,368	-	-	-	10,368	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	10,368	-	-	-	10,368	-
Payments						
Expenses for fundraising activities			1,570		1,570	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1,636				1,636	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	1,636	-	1,570	-	3,206	-
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
Sub total	-	-	-	-	-	-
Total payments	1,636	-	1,570	-	3,206	-
Net receipts / (payments)	8,732	-	(1,570)	-	7,162	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	8,732	-	(1,570)	-	7,162	-

Nature and purpose of funds

Donations - detailed in Additional Notes 1 tab.
Fundraising - from event collections, charity tins and event proceeds

APPENDIX 3



		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	THURSO FESTIVE LIGHTS							
Registered charity number		SC051329							
On the accounts of the charity for the period	Period start date	Day	Month	Year		Period end date	Day	Month	Year
		01	11	2023	to		31	10	2024
Set out on pages								(remember to include the page numbers of additional sheets)	
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) 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.								
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 that disclosed on the attached page*] - 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, 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.								
Signed:					Date:	25/07/2025			
Name:									
Relevant professional qualification(s) or body (if any):									
Address:	The Long Partnership 1 Sir John's Square Thurso								

*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.