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	Trus	tees' Ar	inual R	eport fo	ir the pi	arlod			
	Period start date					Period end date			
	Day	Month	Year		Day	Month	Year		
From	01	11	2023	To	31	10	2024		

Office of the Scottish Charity Regulator

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

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

				Name of person
Tr	usfee name	Office (if any)	Dates acted if not for whole year	(or body) entitled to appoint trustee (if any)
1		Chairperson	17.02.2025 – present	
2		Treasurer	17.02.2025 present	
3		Secretary	17.02.2025 - present	
4		Committee Member	17.02.2025 – present	
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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
	01.11.2023 – 17.02.2025
AND A MARINE AND A	01.11.2023 – 17.02.2025
	01.11.2023 - 17.02.2025
THE RESIDENCE OF THE PROPERTY	01.11.2023 – 14.02.2024
Section and the second section of the section of th	

Structure, governance and management

Type	of a	overnina	document	Ċ

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.

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 dismantile 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 refurblshed 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 Rothlenorman 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

3

Full name(s)		
Position (e.g. Chair)		
Date	Secretary	
	126/05/25	

SC049684



Scottish Charity Regulator

Deveron Community Christmas Association

Section A Statement of re	eceipts and p	ayments				
	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	1,687				1,687	1,985
Legacies					CANADA CA	
Grants	800				800	
Receipts from fundraising activities						468
Gross trading receipts Income from investments other than land and buildings					Proceedings Comments of the Co	
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	1					
A2 Sub total		The second secon	Participation of the control of the	4		TO THE THE PROPERTY OF THE PRO
Total receipts	2,487				2,487	2,453
A3 Payments						
Expenses for fundraising activities						16
Gross trading payments					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Investment management costs					And the west of the second sec	
Payments relating directly to charitable activities	1,597				1,597	2,971
Grants and donations	ļ					
Governance costs:					Valle sale standards and sale sale sale sale sale sale sale sale	ļ
Audit / independent examination					**************************************	
Preparation of annual accounts	1					
Legal costs						
Other	<u> </u>					
Å3 Sub total	1,597		**************************************	\$ 1.00 JT 1.00	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	1,027				1,574	TJE 7 O
A4 Sub total	1,027	E DE BOET MARE			1,027	1,279
		The state of the s			2,624	4,266
Total payments						
Net receipts / (payments)	(137)				(137)	(1,813)
A5 Transfers to / (from) funds						Presidente de la
Surplus / (deficit) for year	(137)		ili.		(137)	(1,813)

Deveron Community Christmas Association

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Cash and bank balances at and of year (Ayes blances with recipios and payments anounts) Debatic Deba		payments account	(137)					(1,813)
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Details Details Details Found to which seet belongs Cost (if evaluation) to namest £ t			1					
Details Details Details Found to which seet belongs Cost (if evaluation) to namest £ t]					
B3 Other assets Various Christmas Light Motife, Fairy Cipita, Accessories List year List year					****	Total		
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Asseta purchased 2023 (depr. over 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,279 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,279 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,151 1,279 1,151 1,	B3 Other assets					-		9,401
Mot's - Snowfiakes, Lanterns Brackets purchased March 2024 Used anolyflake lights purchased Jan 2024 Used anolyflake lights purchased Jan 2024 Used anolyflake lights purchased 2024 (depr. over 10 years) Total Details Pund to which liability relates Dotails Pund to which liability relates Dotails Pund to which liability relates Dotails Dotail		Lights, Accessories				1,279	1,151	1,279
Brackets purchased March 2024 Used answirlake lighte purchased Jan 2024 (dept. over 10 years) Total 2,306 Details Details Fund to which liability relates Total Total Details Fund to which liability relates Fund to which liability relates Fund to which liability relates Signed by one or two trustees on behalf of all the trustoes Date of approval		Motifs - Snowflakes, Lanterns		10 y	ears)	077	077	
Details Dotails Pund to which liability relates Dotails Pund to which liability relates Dotails Pund to which liability relates Total Dotails Pund to which liability relates Total Dotails Pund to which liability relates Total Dotails Dotails Pund to which liability relates Total Dotails Pund to which liability relates Signed by one or two trustees on behalf of all the trustees Date of approval		Brackets purchased March 2024				977	911	
B4 Liabilities Fund to which liability relates Amount due to nearest £				Used lights purch	nased 2024 (depr.	150	150	-
B4 Liabilities Fund to which liability relates Amount due to nearest £			-				<u> </u>	-
B4 Liabilities Fund to which liability relates Amount due to nearest £							\vdash	
B4 Liabilities Fund to which liability relates Amount due to nearest £]					
B4 Liabilities Fund to which liability relates Amount due to nearest £					T-4-1	2 306	40.226	10.690
B4 Liabilities Total							10,236	10,660
B4 Liabilities Total Pund to which liabilities B5 Contingent liabilities Total Total Date of on behalf of all the trustees		Dotalis			Fund to which i	listility relates		-
B5 Contingent liabilities Pund to which liability relates (estimate) to nearest £ Total Date of approval	B4 Liabilities							
B5 Contingent liabilities Pund to which liability relates (estimate) to nearest £ Total Date of approval								<u> </u>
B5 Contingent liabilities Pund to which liability relates (estimate) to nearest £ Total Date of approval		•	-				 	
B5 Contingent liabilities Pund to which liability relates (estimate) to nearest £ Total Date of approval								
B5 Contingent liabilities Total Date of approval			1		lu-	Total		-
Signed by one or two trustees on behalf of all the trustees Date of approval		Details			Fund to which	liabliity relates	(estimate)	-
Signed by one or two trustees On behalf of all the trustees approval	B5 Contingent liabilities						to hearest z	TO REALEST E.
Signed by one or two trustees On behalf of all the trustees approval								
Signed by one or two trustees On behalf of all the trustees approval								
on behalf of all the trustees approval						Total		<u> </u>
26/5/28	Signed by one or two trustees on behalf of all the trustees							
								26/5/28

2

Deveron Community Christmas Association

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Section C Notes to the	Accounts				
C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)					
		20.50			
C2 Grants	Type of activity or project	supported	Individual / institution	Number of grants made	£
				Total	
C3a Trustee remuneration	If no remuneration was paid during trustee cross this box (otherwise con	he period to any charit	y trustee or person	connected to a	х
001 7	Auti	ority under which pa	id		£
C3b Trustee remuneration - details					
C4a Trustee expenses	If no expenses were paid to any cha (otherwise complete section 4b)	rity trustee during the p	period then cross th	nis box	x
C4b Trustee expenses - details				Number of trustees	£
	Nature of relationship	Nature of tra	nsaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons					period end (£)
C6 Other information					

	Deveron C	ommunity C	hristmas As	sociation		SC049684
Additional analysis (1)						l
Analysis of receipts and payments						
1 Donations						
,	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
1 = =	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Cash Donations	1,687				1,687	1,985
			-		-	
					-	
Total	1,687	Russian in Land			1,687	1,985
	-	-	-	-	-	-
2 Grants						
	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current neriod 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						
3 Gross receipts from other charitable activities			Expendable	Permanent		
	Unrestricted funds	Restricted funds	endowment	endowment	Total current period	Total last period
	to nearest £	to nearest £	funds to nearest £	funds to nearest £	to nearest £	to nearest £
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Total	#	-	[] () () () () () () () () () (AND THE PROPERTY OF		
	-	-		-	-	
4 Payments relating directly to charitable activi	ties					
	Unrestricted funds	Restricted funds	Expendable endowment	Permanent endowment	Total current period	Total last period
	to nearest £	to nearest £	funds to nearest £	funds to nearest £	to nearest £	to nearest £
Expenditure on Banff/Macduff Primary School displays (Christmas Trees and kids lights)	561				561	400
Insurance for Christmas Lights Displays (2024)	96				96	492 708
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					-	
Lights containers - storage and maintenance	137				137	75

1,597

Total

SC049684

Additional analysis (2)						
5 Breakdown of unrestricted funds						
	Unrestricted fund 1 - enter	Unrestricted fund 2 - enter	Unrestricted fund 3 - enter	Unreculcied fund 4 - enter		
	name of fund	narse of funti	name of fund	name of fund		
	balow	below	below	\$040\$494	Total	Total
					unrestricted funds	unrestricted funds last period
Receipts					111111	initia in parion
Donations	1,687				1,687	1,985
Legacles					-	1,000
Grants	800				800	
Receipts from fundraising activities						468
Gross trading receipts					<u> </u>	
buildings						
Rents from land & bulldings						
Gross receipts from other charitable activities					-	
Sub total	2,487			- 1	2,487	2,453
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments						
Sub total				ELISTING CONTRACTOR	1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	200210525105
Total receipts	2,487			TERRET SECTION	2,487	2,453
Payments						
Expenses for fundraising activities Gross trading payments	 					16
Investment management costs	 			\vdash	<u>-</u> _	-
Payments relating directly to charitable activities	1,597			 	1,597	2.074
Grants and donations	1,351				1,091	2,971
Governance costs:			-			<u> </u>
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	1,021				1,021	1,275
Sub total	1,027				1,027	1,279
Total payments	2,624		***************************************	7. T.	2,624	4,286
Net receipts / (payments)	(137)	Karana arang karang		3090.000 000<u>0</u>000	(137)	(1,813)
						E-common and the second
Transfers to / (from) funds	2121C-10-1110C-11				Control of the second of the s	
Surplus / (deficit) for year	(137)				(137)	(1,813)
Nature and purpose of funds						
					•	

Deveron Community Christmas Association

SC049684

Additional analysis (3)						
6 Breakdown of restricted funds						
	Restricted find 1 - ander resons of	Rushricted fund Z - enter nume of	Restricted fund 3 - anter name of	Restricted functi 4 - enter name of		
	fund below	heed below	ford below	tund below		
					Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants						
Receipts from fundralsing activities					-	
Gross trading receipts Income from investments other than land and buildings					н	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total			and and otherwise #			ga sa sa sa A
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of Investments					-	***************************************
Sub total						*
Total receipts	Henoraniana Joseph		200 (iriotta)		1. (1.7)	
					•	
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					-	
i.egal costs					-	
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					-	
Sub total	in the salve by the salve by		**************************************	<u>.</u>		77. Francisco
Payments relating to asset and investment movements						
Purchases of fixed assets					н	
Purchase of investments					F	
Sub total	, was a superior of the				. urvin in i	
Total payments						orden de la seconda de la s La seconda de la seconda d
Net receipts / (payments)		#				
Transfers to / (from) funds	A A A A A A A A A A A A A A A A A A A	E-10270 3240 632				7/2011(12011)7/10/2012 10/11/11/11/11/2017/2012 10/11/11/11/11/11/11/11/11/11/11/11/11/1
Surplus / (deficit) for year					•	
Nature and purpose of funds						
						·



	Ind	ependen	t exami	ner's rep	ort on th	e accoun	its v2	
Report to the	Charity name							
trustees/members of	Charity name Deveron Community Christmas Association							
Registered charity number	SC049684							
On the accounts of the	P	eriod start da	ite		Period end date			
charity for the period	Day	Month	Year		Day	Month	Year	
, .	01	11	2023	to	31	10	2024	
Set out on nages	(remember to includ						clude the page	

Respective responsibilities of trustees and examiner

Set out on pages

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.

numbers of additional sheets)

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*]

- 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, 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

Signed**: Name: Relevant professional qualification(s) or body

Address:

(if any):

^{*}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

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						

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

