

ELGIN MOKTOBERFEST CIC

Company limited by guarantee

Company Registration Number:

SC 606260 (Scotland)

Unaudited micro entity accounts for the year ended 31 August 2022

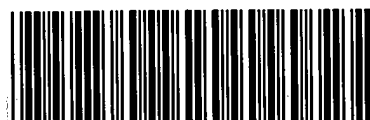
Period of accounts

Start date: 01 September 2021

End date: 31 August 2022

Page 1

SATURDAY



BCVL55H7

B24 27/01/2024 #56

COMPANIES HOUSE

SCT 31/10/2023 #27

COMPANIES HOUSE

8/30/23, 12:46 PM

Combined Accounts/Computations/Company Tax Return

Filed successfully on 30 August 2023 at 12:44 BST

Accounts
Computations
Company Tax Return

ELGIN MOKTOBERFEST CIC

Company limited by guarantee

Contents of the Financial Statements

for the Period Ended 31 August 2022

Company Information - 3

Income and Expenditure Account - 4

Balance sheet - 5

Footnotes to the Balance Sheet - 7

ELGIN MOKTOBERFEST CIC

Company limited by guarantee

Company Information

for the Period Ended 31 August 2022

Registered office:

UNIT B
COULARDBANK INDUSTRIAL ESTAT
LOSSIEMOUTH
IV31 6NG

Company Registration Number:

SC 606260 (Scotland)

ELGIN MOKTOBERFEST CIC**Company limited by guarantee****Income and Expenditure Account****for the Period Ended 31 August 2022**

	2022	2021
	£	£
Turnover	0	0
Income from coronavirus (COVID-19) business support grants	0	0
Other Income	0	0
Cost of Materials	(0)	(0)
Staff Costs	(0)	(0)
Depreciation and Writeoffs	(0)	(0)
Other charges	(172)	(450)
Tax on surplus	(0)	(839)
Surplus or (Deficit) for Period	(172)	(1,289)


ELGIN MOKTOBERFEST CIC

Company limited by guarantee

Balance sheet

As at 31 August 2022

	2022 £	2021 £
Fixed Assets:	0	0
Current assets:	9,363	9,536
Prepayments and accrued income:	0	0
Creditors: amounts falling due within one year:	(0)	(0)
Net current assets (liabilities):	9,363	9,536
Total assets less current liabilities:	9,363	9,536
Creditors: amounts falling due after more than one year:	(0)	(0)
Provision for liabilities:	(0)	(0)
Accruals and deferred income:	(0)	(0)
Total net assets (liabilities):	9,363	9,536
Reserves:	9,363	9,536


DAVID MACDONALD

Page 5

CHAIRMAN ON
BEHALF OF THE BOARD.

ELGIN MOKTOBERFEST CIC

Company limited by guarantee

Balance sheet continued

For the year ending 31 August 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions of the small companies regime applicable to micro-entities.

This report was approved by the board of directors on 16 August 2023

And Signed On Behalf Of The Board By:

Name: David MacDonald

Status: Director

The notes form part of these financial statements



DAVID MACDONALD

CHAIRMAN ON BEHALF OF THE BOARD.

ELGIN MOKTOBERFEST CIC

Company limited by guarantee

Footnotes to the Financial Statements

for the Period Ended 31 August 2022

1. Employee Information

Average number of employees: 3

ELGIN MOKTOBERFEST CIC

Company limited by guarantee

Footnotes to the Financial Statements

for the Period Ended 31 August 2022

2. Off balance sheet disclosure

No

ELGIN MOKTOBERFEST CIC

Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022

Computations

Apportionment of profits

Start date of accounts:

01 September
2021

End date of accounts:

31 August
2022

ELGIN MOKTOBERFEST CIC**Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022****Detailed profit and loss****Summary of detailed profit and loss**

	£
Gross profit or losses	
Gross profit or losses:	0
Coronavirus Job Retention Scheme income	
Total income from coronavirus (COVID-19) business support grants:	0
Other Coronavirus grants	
Other Coronavirus grants:	0
Interest received	
Interest received:	0

Trading account

Turnover	
Turnover/sales:	0
Cost of sales:	
Cost of sales:	0
Gross profit	
Gross profit:	0

ELGIN MOKTOBERFEST CIC**Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022**

Expenses	£
Directors', employees and subcontractor costs	
Legal and professional costs	
Property costs	
General administrative expenses	
Sundry expenses (use only for small miscellaneous expenses):	172
Total expenses	
Total expenses:	172

ELGIN MOKTOBERFEST CIC

Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022

Coronavirus (COVID-19) business support grants	£
Coronavirus Job Retention Scheme (CJRS) and Eat Out to Help Out scheme (EOTH)	
CJRS Received:	0
CJRS Entitlement:	0
CJRS overpayments already assessed or voluntary disclosed:	0
Coronavirus support schemes overpayment now due:	0
Other coronavirus grants	
Amount received from other coronavirus grants:	0

ELGIN MOKTOBERFEST CIC

Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022

Car purchases

ELGIN MOKTOBERFEST CIC

Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022

Machinery and plant

	£
First Year Allowance (FYA)	
Cars qualifying for FYA:	0
FYA expenditure - other than cars:	
Total expenditure qualifying for FYA:	0
FYA claimed:	0
Annual Investment Allowance (AIA)	
Expenditure qualifying for AIA:	0
AIA claimed:	0
Main pool	
Written down value of the main rate pool brought forward:	0
Cars qualifying for writing down allowance at main rate:	0
Expenditure qualifying for writing down allowance from main pool - not including cars:	0
FYA not claimed:	0
AIA not claimed:	0
Total expenditure qualifying for main rate:	0
Proceeds from disposals from main pool:	0
Writing down allowance claimed from main pool:	0
Main pool written down value carried forward:	0
Special rate pool	
Written down value of the special rate pool brought forward:	0
Cars qualifying for writing down allowance at special rate:	0
Total expenditure qualifying for special rate:	0
Proceeds from disposals from special rate pool:	0
Writing down allowance claimed for cars that qualify for special rate pool:	0
Special rate pool written down value carried forward:	0
Super-Deduction	
Expenditure qualifying for super-deduction allowance:	0
Super-deduction claimed:	0

8/30/23, 12:46 PM

Combined Accounts/Computations/Company Tax Return

Proceeds from the disposal of super-deduction assets:

0

Super-deduction balancing charge:

0

Net super-deduction claim:

0

ELGIN MOKTOBERFEST CIC

Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022

Structures and buildings Allowance

ELGIN MOKTOBERFEST CIC**Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022****Summary totals****Capital allowances****Net allowances****Trade net allowances:****£****0**

ELGIN MOKTOBERFEST CIC**Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022****Adjustments**

	£
Loss before tax:	(172)
Additions	
Net loss on sale of fixed assets:	0
Deductions	
Non-trade interest received:	0
Net capital allowances:	0
Adjusted profit/loss	
Adjusted trading loss for the period:	172

ELGIN MOKTOBERFEST CIC**Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022****Summary**

	£
Trading losses	
Losses arising in this period:	172
Total losses carried forward:	172
Qualifying Expenditure	
Qualifying expenditure on machinery and plant on other assets:	0

ELGIN MOKTOBERFEST CIC**Utr: 6673824615 | Accounting Period: 01/09/2021 - 31/08/2022****Summary: figures transferred to CT600**

	£
Profits and gains from non-trading loan relationships:	0
Income from a property business:	0
Qualifying donations:	0
Trading losses:	172

000001/£15

"000003"/15

CIC 34

Community Interest Company Report

For official use
(Please leave blank)

--

*Please
complete in
typescript, or
in bold black
capitals.*

**Company Name in
full**

Elgin Moktoberfest CIC

Company Number

SC606260

Year Ending

(31/08/22)

(The date format is required in full)

Please ensure the company name is consistent with the company name entered on the accounts.

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

Elgin Moktoberfest is a beer festival organised by founders of Spey Valley Brewery and Windswept Brewing Company. The committee includes other local business people and the purpose is to showcase local musicians, celebrate local food and drink produce while donating all profits to local good causes.

During this financial year we began planning for the 2023 Elgin Moktoberfest beer and music festival.

Only basic web hosting costs were incurred.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

The stakeholders are local residents of Moray who attend the festival as patrons, the organising committee who put the program of events together as well as local food and drink producers and musicians.

We extensively use social media to consult with stakeholders and invite feedback on how to improve the festival.

So far feedback has extended only to beer variety and music style which we have considered and will factor at future events.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

"There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed"

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

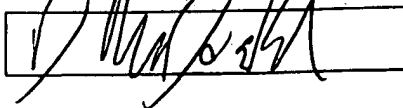
"no transfer of assets other than for full consideration has been made"

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY (Please note this must be a live signature)

The original report must be signed by a director or secretary of the company

Signed



(DD/MM/YY)

Date

17/10/23

Please note that it is a legal requirement for the date format to be provided in full throughout the CIC34 report.

Applications will be rejected if this information is incorrect.

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Director

Tel 07780655199

DX Number

DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

(N.B. Please enclose a cheque for £15 payable to Companies House)