



The Tower Digital Arts Centre, Helensburgh Community Buyout

Business Plan
November 2024



Contents

1. Introduction.....	3
1.1 The Tower.....	3
1.2 Who we are	3
1.3 About this plan.....	4
2. What we plan to do	5
2.1 Vision.....	5
2.2 Services.....	5
2.3 Capacity and spaces	7
2.4 Programming	7
2.5 Timeline for reopening	11
2.6 Future development.....	13
3. Making it happen.....	14
3.1 Legal structure and governance.....	14
3.2 Division of title and management agreement.....	15
3.3 Policies and procedures	15
3.4 Licenses	15
3.5 Staffing.....	16
3.6 Volunteers.....	17
3.7 Managing risk	18
3.8 Partnership and learning	18
4. Our impact.....	18
4.1 Strategic fit.....	18
4.2 Community engagement and support	20
4.3 Non-displacement	22
4.4 Environmental impact.....	22
4.5 Outcomes.....	23
4.6 Monitoring.....	24
5. Marketing.....	26
5.1 Audiences	26
5.2 Channels	27
5.3 Marketing plan	29
6. Funding and finance.....	31
6.1 Summary of cash flow projections	31
6.2 Income streams.....	31
6.3 Operating expenses	33
6.4 VAT and corporation tax.....	36
6.5 Start-up costs.....	36
6.6 Funding strategy.....	38
Appendix 1: Director and Steering Group Bios	40
Appendix 2: Risk matrix	44
Appendix 3: Letters of support.....	49
Appendix 4: Financial projections	52

1. Introduction

1.1 The Tower

The Tower Digital Arts Centre was a cinema and arts venue operating out of part of the B-listed former St. Columba's church building in the centre of Helensburgh. It opened in 2014 and hosted regular cinema screenings, concerts, community events and training programmes. It closed for most of 2020 and 2021 due to the pandemic. Cinema screenings resumed for a time in 2022. However, in March 2023, the sole trustee of the Tower Digital Arts Centre Limited, the charity which leased and operated the venue, announced his intention to close. The building is owned by a private limited company, Visit Helensburgh Limited, of which the same individual is also the only director. The owner of Visit Helensburgh Limited has expressed interest in selling the part of the building which held the Digital Arts Centre to the community. The sale will be on a vacant possession basis (purchase of the building, not the business).

1.2 Who we are

Our steering group

A Tower Digital Arts Centre Community Buyout Steering Group came together in 2023 together to find a sustainable future for the Tower Digital Arts Centre. The 10 members of the steering group include former members of staff at the Tower Digital Arts Centre and some of its many former volunteers, who successfully ran the venue for after the current owner's decision to close in 2023. The Tower operated in this way until May 2024, when regular opening stopped to focus on efforts for the buyout. The steering group also includes individuals with relevant professional, voluntary and board experience, including entrepreneurship, project management, risk management, charity administration, HR and community engagement, as well as technical skills in projection, sound and special effects. Our bios are included in the Appendix.

The Venue @ St Columba Ltd.

A company limited by guarantee, The Venue @ St Columba (SC813270), has been registered to take forward plans for a community buyout. 7 members of the steering group have joined as directors. The founding directors of the company intend to register for charitable status by the end of 2024. Recruitment of ordinary members, who will vote on key decisions affecting the company, is ongoing.

Our community

The Venue @ St Columba has been set up to buy and operate The Tower on behalf of the community of Helensburgh, as defined by the community council boundary. Residents of this area will become voting members and have a say on key decisions. This community has a population of just over 15,000 per Census 2022. It has some very affluent areas, but also some areas classed within the 10% and 20% most deprived in Scotland, as measured by the [Scottish Index of Multiple Deprivation](#). 9% of residents have no car. It has no other cinema (the closest multiplex is in Clydebank, 20 miles away), and its many

active community groups mean that the existing venues and community spaces are often booked.

People within this area have shown strong support for the project. 1200+ people with a Helensburgh Community Council postcode responded to our survey within three weeks in September 2024, 95% of them supporting the community buyout. Over 150 people expressed interest in becoming members of The Venue @ St Columba, and member recruitment is in progress.

The Tower will also serve a wider population, as evidenced by the 800+ responses to our survey which came from the surrounding area, with a similarly high level of support. The wider Helensburgh and Lomond area includes growing communities, not least the nearby Faslane naval base where employment is set to grow by 1700. Areas within a 30-minute drive of the Tower, and without a cinema of their own, include Dunbartonshire, Alexandria and Balloch, as well as the villages along Gare Loch, Loch Long and the western side of Loch Lomond. This wider catchment area has over 45,000 households, with a total population of just under 98,000.

1.3 About this plan

This business plan covers the acquisition, launch and first five years of operation of The Tower as a community-owned cinema and arts centre.

Feasibility study

With funding from the Scottish Land Fund at Stage 1, the Steering Group commissioned Community Enterprise to support feasibility research, which included consultation with thousands of people in Helensburgh and the surrounding area, notably two community events with a combined audience of about 550, a survey with over 2000 responses, and contact with key community organisations, other local venues and the local authority. This also drew on published statistics on cinema and cultural attendance and contact with other community cinemas and multi-arts venues to learn from successes as well as recent failures. An earlier Feasibility Study Research Report (September 2024) has further detail on this research, whose findings have informed the Business Plan.

Alongside this, the Steering Group also commissioned a condition survey (Moorhouse Building Consultancy, October 1st 2024) and valuation (DM Hall, November 6th 2024) covering the relevant section of the building.

2. What we plan to do

2.1 Vision

The Tower will be a local, affordable venue for cinema, live entertainment and events, and a welcoming, safe space for people to come together around cultural activities.

It will be led by the community and responsive to local demand, with multiple ways for people in Helensburgh and beyond to get involved in shaping both the organisation's direction and our day-to-day programming.

2.2 Services

Cinema

We will show new, classic and independent cinema.

Cinema viewership, as tracked by the British Film Institute and in the Scottish Household Survey, have recovered from the all-time lows of the Covid pandemic^{1, 2}. Cinema is one of the cultural activities least affected by the rising cost of living, as it is seen as a relatively affordable option³, but it does need to compete against at-home streaming, particularly for younger audiences by offering more of an experience. During 2023, when volunteers and staff took over management of the Tower, 25,000 cinema tickets were sold (despite constraints such as limited ability to promote the cinema), and this level of attendance is expected to remain steady over the course of this business plan. The smaller screens, 2 and 3, will be used for day-to-day cinema screenings. Our main market for cinema screenings will be people in Helensburgh and nearby (Rhu, Cardross), and to a lesser extent people within 30 minutes' drive.

The survey and comments received at our second community engagement event showed that there was interest in a variety of films, with blockbusters and new releases unsurprisingly the most popular category, but also significant interest in classics, children's and family-friendly films, and independent or arthouse cinema. Tying in with the need to offer something better than a night in, many suggestions related to events making a trip to the cinema into more of a special day or evening out, such as seasonal specials, themed genre nights, singalongs, anniversary screenings and film clubs with a Q&A – these have fed into our planned events programming, described below. Film screenings will also include a continuation of the Tower Digital Arts Centre's popular Silver Screen events, with discounted tickets and a roll for older people.

Most programming will be accessed via the Indy cinema management platform, which was already in use at the Tower Digital Arts Centre (initial and ongoing fees have been built into financial projections). This provides a mix of content based on local audience

¹ [BFI Statistical Yearbook 2022](#)

² [Scottish Household Survey 2022: Key Findings \(Culture and Heritage\)](#)

³ [56 Degree Insight for Creative Scotland, Audience Intentions Survey: Impacts of rising costs of living, March 2023](#)

profiles, and reduces the burden of scheduling films and coordinating with distributors, enabling the manager and programming subgroup up to focus on events programming

Events, clubs and festivals

Alongside regular cinema screenings, we will run a programme of events. This responds to demand evidenced in our community consultation: live music, theatre, stand-up comedy, live-streamed productions were all popular suggestions (over 50% of survey respondents would attend).

We have learned from other community cinemas and arts venues that branching out beyond cinema is important to business viability: the Oban Phoenix cinema was unable to do this, and an overreliance on cinema was a factor in its closure as it could not increase revenues quickly enough to recover from the pandemic. Our events programmes will be promoted both within Helensburgh and to target audiences in our wider catchment area, as per section 5.4 Marketing plan. Wider promotion will mean we can regularly fill the larger Screen 1, which in turn will mean increased spend on bar and concessions.

Some regular programming will take the form of clubs (opera enthusiasts, book club, gamers etc.), whose members are involved in shaping upcoming programming. Each year, we will also run film and music festivals spanning multiple days, and potentially multiple venues.

Our initial programme will be developed prior to opening and will run over the first 6 months and then will be evaluated and refreshed at the end of 2025. Sample programmes are provided in section 2.4 Programming, and are based on the variety of events suggested by the community at events and via the survey.

Bar and concessions

The Tower is a fully licensed venue, and will offer bottled beer, cider, wine and prosecco, as well as soft drinks, popcorn and snacks at cinema screenings and events.

Screen hire and community screenings

All screens will be available for private, community and corporate hire. In the Tower Digital Arts Centre's former staff and volunteers' experience, interest in the larger screen 1 has historically come from schools (for end-of-term concerts and events) and local charities. However, with better promotion once the Tower's future is secure, there is potential to attract other bookings, such as corporate events. Meanwhile, the smaller screens are ideal for children's and adults private parties, and Screen 2 can also be converted to a studio setup for hire for rehearsals.

We will also host inclusive screenings for members of groups such as Helensburgh & Lomond Autism and Enable.

Given more active use all screens in-house programming, we are expecting to host 1-2 external events per screen per month.

2.3 Capacity and spaces

Under current licensing, which is constrained by the number of toilets in the building, the former St Columba's Church as a whole (including the Submarine Centre) can accommodate:

- Up to 227 people for cinema performances with alcohol.
- Up to 150 people for live events with alcohol.

There are three rooms, as follows:

	Screen 1	Screen 2	Screen 3
Seats	150-227, depending on event type (could seat up to 300 if building maximum capacity increases in future)	40	20
Usage	Live bands, comedy and theatre Live streaming theatre, opera and sports Event cinema and major releases Occasional private hire (schools, charities, corporate)	Film screenings Silver Screen group Private hire (studio or screening configuration: birthday parties, small charity events) Training programmes	Classic film screenings Film clubs Private hire (screenings: birthday parties, small charity events)



2.4 Programming

Programmes will be developed, artists and content booked in six-month blocks. After each six-month programme, the programming subgroup will review customer feedback, ticket sales and refine programming for the next cycle.

To illustrate the potential of the Tower with all spaces in use, the following samples of monthly events programming have been prepared. The first shows typical monthly events programming during years 1-2, and the second shows the more developed programme

we aim to deliver by year 3 and beyond. The range of activities is based on feedback from the survey and from our second community engagement event, where people submitted the top activities they would like to take part in at the Tower, but will continually develop.

This programming is additional to regular cinema screenings, and will primarily make use of Screen 1.

Year 1-2

Session	What	For Who	Ticket Price	Average Bar/food spend	Attendees	Gross revenue
Wednesday 1 7-10pm	Quarterly: Opera Club Live Stream	Opera Lovers; Classical Music Lovers ; 50+ ; Midweek experience seekers	£15	£5	75	£1500
Saturday 1 10-12pm	Monthly: Kids Movie Club	4-10yrs	£3.50	£1.50	100	£500
Saturday 4 8-11pm	Bi-Monthly: Comedy Club Slot	Comedy Lovers; 35+	£15	£15	150	£4500
Friday 2 7.30-11pm	Bi-Monthly: Helensburgh Film Club Their movie of choice	Movie Buffs; Experience Seekers; Empty/nearly empty nesters	£7.50	£7.50	100	£1500
Saturday 2 12-5pm	Qtrly: Navy Afternoon Fun Entertainer, Karaoke, Bingo, etc.	Navy ; Navy Families	£5	£2.50	200	£1500
Sunday 2 2-5pm	Qtrly: Helensburgh Jazz Club. Their performer of choice.	Jazz Lovers; Experience Seekers; Empty/nearly empty nesters; Bored Sunday Escapers.	£10	£10	75	£1500

Session	What	For Who	Ticket Price	Average Bar/food spend	Attendees	Gross revenue
Wednesday 3 7-10pm	Qtrly: Classical Club Live Stream	50+; Midweek experience seekers	£15	£5	75	£1500
Saturday 3 7-11pm	Bi-Monthly: Scottish Music Club Gig	Scottish Music Lovers; Empty/nearly empty nesters; Experience Seekers	£20	£10	150	£4500
Sunday 3 2-5pm	QTRLY: Young/Local Bands Set. Nurturing Local Talent.	Rock/Punk/Pop lovers; 18-55; Early Adopters; New Band Lovers; Local Band Lovers; Bored Sunday Escapers.	£5	£5	100	£1000
Saturday 4 12-5pm	Major Sports Live Stream e.g. 6 Nations	Sports Lovers	FREE	£15	100	£1500

Years 3-5

Session	What	For Who	Ticket Cost	Average Bar/food spend	Attendees	Revenue
Wednesday 1 7-10pm	Monthly: Opera Club Live Stream	Opera Lovers; Classical Music Lovers; 50+; Midweek experience seekers	£15	£5	75	£1500
Friday 1 7.30-11pm	Monthly: Top 100 Movies Night, showing of one of the Top 100 movies of all time	Movie Buffs; Experience Seekers Empty/nearly empty nesters	£7.50	£7.50	100	£1500
Saturday 1 10-12pm	Biweekly: Kids Movie Club	4-10yrs	£3.50	£1.50	100	£500

Session	What	For Who	Ticket Cost	Average Bar/food spend	Attendees	Revenue
Saturday 1 7-11pm	Monthly Rock/Punk/POP Concert.	Lovers of Rock; Experience Seekers; 35+	£20	£10	150	£4500
Sunday 1 1-5pm	Monthly: Video Game Club Video Games set-up in all 3 screens	Video Game Lovers; <25	£5	£2.50	100	£750
Wednesday 2 7-10pm	Monthly: Theatre Club Live Stream	Theatre Lovers; 50+; Midweek experience seekers	£15	£5	75	£1500
Friday 2 7.30-11pm	Monthly: Helensburgh Film Club Their movie of choice	Movie Buffs; Experience Seekers; Empty/nearly empty nesters	£7.50	£7.50	100	£1500
Saturday 2 12-5pm	Monthly: Navy Afternoon Fun: Entertainer, Karaoke, Bingo, etc.	Navy; Navy Families	£5	£2.50	200	£1500
Saturday 2 8-11pm	Monthly: Navy Night for the Adults. Band, Comedian, etc.	Navy; Navy Parents	£15	£15	150	£4500
Sunday 2 2-5pm	Monthly: Helensburgh Jazz Club. Their performer of choice.	Jazz Lovers; Experience Seekers; Empty/ nearly empty nesters; Bored Sunday Escapers.	£10	£10	75	£1500
Wednesday 3 7-10pm	Monthly: Classical Club Live Stream	50+; Midweek experience seekers	£15	£5	75	£1500
Friday 3 7-11pm	Monthly: Sing-along/Karaoke	25+; Fun Seekers ; Group Seekers	£10	£10	100	£2000
Saturday 3 10-12pm	Biweekly: Kids Movie Club	4-10yrs	£3.50	£1.50	100	£500
Saturday 3 7-11pm	Monthly: Scottish Music Club Gig	Scottish Music Lovers; Empty/nearly	£20	£10	150	£4500

Session	What	For Who	Ticket Cost	Average Bar/food spend	Attendees	Revenue
		empty nesters; Experience Seekers				
Sunday 3 2-5pm	Monthly: Young/Local Bands Set. Nurturing Local Talent.	Rock/Punk/Pop Lovers; 18-55; Early Adopters; New Band Lovers; Local Band Lovers; Bored Sunday Escapers.	£5	£5	100	£1000
Wednesday 4 7-10pm	Monthly: The meet series FANE Live Stream	35+; Empty/nearly empty nesters; Experience Seekers; Knowledge/ Wisdom seekers; Midweek experience seekers	£15	£7.50	125	£2800
Friday 4 7-11pm	Monthly: Navy Movie Night (Double Bill?)	Navy; Navy Families	£7.50	£2.50	200	£2000
Saturday 4 12-5pm	Major Sports Live Stream, e.g. 6 Nations	Sports Lovers	FREE	£15	100	£1500
Saturday 4 8-11pm	Monthly: Comedy Club Slot	Comedy Lovers; 35+	£15	£15	150	£4500
Sunday 4 2-5pm	Monthly: Book Club (organise talks, discussions, etc.)	Book Lovers; 40+; Empty/nearly empty nesters; Bored Sunday Escapers.	£2.50	£5	75	£560

2.5 Timeline for reopening

This section sets out key activities over the next year, to get the Tower open under community ownership:

November - December 2024	<ul style="list-style-type: none"> • Stage 2 application to the Scottish Land Fund. • Further funding applications: next stages of Coastal Communities (revenue) and Land Trust (capital). • Member recruitment campaign.
--------------------------	--

	<ul style="list-style-type: none"> • Application to OSCR for charity status.
January 2024- March 2025	<ul style="list-style-type: none"> • Completion of charity registration • Crowdfunding and local business sponsorship campaigns. • Launch of friends/loyalty scheme. • Further consultation with young people via events (including an upcoming local bands night featuring young talent) and focus groups. Additionally, targeted engagement with local businesses and employers. • Key funding decisions expected by March 2025: Scottish Land Fund, Coastal Communities, Architectural Heritage Fund.
March – May 2025	<ul style="list-style-type: none"> • Conveyancing process and legal advice on management agreement between The Venue @ St Columba Ltd and the Scottish Submarine Trust regarding use of shared facilities • Volunteering programme developed; induction of additional volunteers who came forward during community consultation.
May – July 2025	<ul style="list-style-type: none"> • The Venue @ St Columba takes ownership of The Tower. The management agreement with the Scottish Submarine Trust must be finalised by the time TV@SC takes ownership, if not sooner. • Suitable insurance cover beginning from date of transfer of ownership. • Start of employment of manager (dependent on funding): employment policies and procedures need to be finalised by this date. Advertising for additional posts as necessary (posts will initially be offered to past employees). • Recruitment and training of additional volunteers, among the 110 community members who have already expressed interest. • Carry out asbestos survey and urgent works as identified in condition survey, plus painting and decorating. • Negotiation with film distributors, via Indy platform, and payment of initial bonds required to screen films. • Finalise start-up and operating plan, including initial 6-month programme of events: booking artists, organising additional content as required. Marketing of this via channels detailed in Marketing Plan, including flyers and market stalls as well as social media and web.

August 2025	<ul style="list-style-type: none"> Planned relaunch date, with initial 6-month programme.
Oct-Dec 2025	<ul style="list-style-type: none"> Conduct first round of customer and community feedback. Review performance of programme and plan and promote next 6-month programme for first half of 2026.

2.6 Future development

The following developments may take place within the first five years or beyond, subject to further study and as funds allow:

- Considering removal of fixed cinema-style seating as well as the remaining pews in Screen 1, replacing these with flexible seating. This would allow the Tower to host a wider range of gigs and performances as well as potentially increasing the number of external users hiring the space. The cost of replacement seating, the options for storage and the effect on acoustics will need to be reviewed.
- Building an independent toilet block for The Tower, which would enable larger events taking place, as well as more use of Screens 2 and 3 in parallel to large events at Screen 1. Planning permission has been granted for a similar construction in the past. This has now lapsed, but past permission is a good indication of likely success if we apply again in future, and discussions with Argyll and Bute Council earlier in 2024 on this subject were positive. Additional, independent toilets would enable us to operate screen 1 at full capacity, and to run or host other events in the building simultaneously, as well as providing a better customer experience with shorter waits and less of a walk to the toilets. We will assess the cost and business case for this.
- Options appraisal on improved backstage and changing area for screen 1. Currently, one of the smaller screens is used for performers, which restricts other use during Screen 1 live events. This could increase income from parallel film screenings and/or hire of the smaller screens, particularly if the building's overall capacity can be increased as above. This may also help to attract a wider range of performers. Bringing the upper balcony seating in Screen 1 back into use, further increasing capacity of this space. This would require an additional fire escape, so would be subject to technical investigations, and again, an analysis of the cost versus potential benefits in terms of increased capacity and ticket income.



Screen 1 upper balcony

- Exploring the possibility of building an expanded café-bar area, for example by covering over all or part of the courtyard. This could allow the Tower to sell food and drink outside of cinema and events programming, and to offer more variety. However, food and drink sales outside of arts and cultural events would likely be regarded by HMRC as not directly contributing to charitable purposes. This could tip the Tower over the small trading threshold for non-primary purpose trading by charities (25% of turnover, with a maximum of £80,000). Further study is therefore required, looking into options such as setting up a trading subsidiary. If pursued, this option would also require investigation into the potential impact on other cafés and food businesses on the high street. Under the current model, where food and drink are sold only at events, there is little risk of displacing these businesses (and various opportunities for mutually beneficial partnerships, such as pre-show dinner offers), but this could change with an expanded café-bar offering. There is currently a good relationship with existing cafes in the town, e.g. The Terrace, Ginger Breadman who the Tower has partnered with in the past. The Corner Cafe is supportive to the Save the Tower bid by making monthly donations.

3. Making it happen

This section sets out how we will put our vision into practice, including the resources we have and those we need to develop.

3.1 Legal structure and governance

The Venue @ St Columba Ltd (SC813270) will own the building and manage it for the benefit of the community. The Venue @ St Columba is a company limited by guarantee formed in June 2024. It currently has 7 founding directors, whose profiles are included in the appendix, and who will be either formally elected or replaced when the company holds its first AGM.

The company's purposes are currently to benefit the community of Helensburgh, as defined by the Helensburgh Community Council area, by providing recreational facilities available to this community and the public at large and through promotion of the arts.

The Scottish Ministers have confirmed that the company's articles of association are compliant with all relevant provisions of the Land Reform (Scotland) Act 2003, so it is eligible to apply for the Community Right to Buy if required, although the group plans to negotiate a sale without initiating this process.

Directors intend to apply for charitable status by the end of 2024, which will widen the project's eligibility for funding and discounts, and will mean that Gift Aid can be claimed on qualifying donations.

The steering group (including but not limited to these directors) meets regularly, and short-term subgroups have been formed to work on specific tasks such as fundraising.

3.2 Division of title and management agreement

The Venue @ St Columba will buy only the part of the former St Columba's Church which formerly housed the Tower Digital Arts Centre. This is linked to the Scottish Submarine Centre, which will continue to be operated by the Scottish Submarine Trust and owned by Visit Helensburgh Limited, and shares toilet and food preparation facilities.

Given the shared toilets, licensing limits on the maximum capacity of the building currently apply to both parts of the site.

A key requirement for this business plan will therefore be a management agreement between The Venue @ St Columba and the Scottish Submarine Trust, covering:

- Procedure for scheduling large events
- Responsibility for upkeep of shared facilities

Legal advice will be required.

3.3 Policies and procedures

By the time of taking ownership, The Venue @ St Columba will also need to have developed (and/or updated and formalised) suitable policies, procedures and risk assessments, including but not necessarily limited to:

- Fire: the premises will require an updated fire safety risk assessment after the title to the former St Columba's Church is split.
- Health and safety policy covering the Tower.
- Staff handbook and policies..
- Policies covering volunteers: recruitment, induction, code of conduct, wellbeing, expenses and management.
- GDPR and privacy.
- Safeguarding.
- Fair Work and equal opportunities.
- Booking terms and conditions.
- Building handbook covering statutory checks and routine maintenance of building fabric and equipment.

3.4 Licenses

The following licenses must be obtained (or transferred) and kept up to date:

- **Food:** The Venue @ St Columba should [register as a food business](#) at least 28 days before opening if required. This is free and is required even when taking over premises that have previously been registered.

- **Alcohol:** A personal alcohol license covering the premises at the Tower is held under the name of a former staff member who is currently on the steering group, having been modified in 2023. The Argyll & Bute Council Licensing Officer has stated no change is needed, so the license just needs to be renewed annually at £280 a year.
- **Public Entertainment:** In Argyll and Bute, premises hosting concerts and theatrical performances require a public entertainment license. The application fee for a 3-year licence from Argyll and Bute Council from 1st July 2024 is £617⁴.
- **Cinema:** In Argyll and Bute, premises used to exhibit films to the public require a cinema license. There are exemptions for occasional or non-commercial film showings, and the Tower currently holds an exemption until 2027. Seek advice from the Argyll & Bute Council Licensing Officer as to whether this would apply following a change of ownership. Regional Screen Scotland provides [instructions on seeking a new exemption](#). Otherwise, there is a fee of £600 for new applications for a cinema license⁵.
- **Music:** Given that live and recorded music will be played at events, a music license will be required. Information on the cost of music licensing for community buildings is available at [TheMusicLicense](#) website. There is a [discount for charity and community groups](#). The cost for the Tower has previously been £299 a year.

3.5 Staffing

The following staffing will be required to run the venue as set out above. Salaries below do not include employer's National Insurance contributions, pension contributions, staff expenses or payroll software, but these have all been included in financial projections, along with a 3% cost of living increase each year.

Role	Indicative salary (annual, pro-rated for part-time work)	Duties
Technical Operations Manager - 20hr/week	£21,000.00	<ul style="list-style-type: none"> • Operation and day-to-day maintenance of projection, lighting and sound equipment. • Lighting design for large live events. • Mixing and lighting support for large live events (allowance below for overtime or additional staffing)
General Manager - 40hr/week	£35,000.00	<ul style="list-style-type: none"> • Cinema and events programming (with support from subgroup).

⁴ [Argyll & Bute Council: Public Entertainment License](#)

⁵ [Argyll & Bute Council: Cinema License](#)

		<ul style="list-style-type: none"> • Managing staff and volunteer rotas and volunteer support. • Monitoring food and bar stock. • Responsibility for health and safety (with support from subgroup) • Managing finances and reporting to directors.
Administration officer – 16hr/week from year 2	£12,480.00	<ul style="list-style-type: none"> • Administrate membership & supporters programmes, newsletters, booking, programming, invoicing, as well as dealing with PAYE and gift aid.
2 Part-time Staff, 16 hrs/week (rising to 3 from year 3)	£20,966.40 combined (meets Living Wage)	<ul style="list-style-type: none"> • Customer service duties including box office and concessions sales during cinema and events programming.
Mixing engineer for live events	£150 per big live event	<ul style="list-style-type: none"> • Sound and lighting for major live events.
Front of house staff for events	£120-200 per big live event (meeting Living Wage)	<ul style="list-style-type: none"> • Additional bar and customer service help for major events.
Cleaner 6hrs/week (rising to 12 hours from year 3)	£3,931.20 (meeting Living Wage)	<ul style="list-style-type: none"> • Cleaning toilets, kitchen and floors.
15 Front of House/Bar trained volunteers	£- (allowance in financial projections for training and expenses)	<ul style="list-style-type: none"> • Additional bar and customer service help for major events. • Assisting with specific clubs and events, such as the Silver Screen seniors screenings – includes some basic food preparation, with training and supervision.

3.6 Volunteers

As indicated above, volunteers will play a role in running The Tower. Based on directors' past experience and learnings from other community cinemas, volunteers will bring significant benefits to the project, but will require management and support, including:

- Full training and induction.
- A named staff member (the cinema manager) in charge of supervising, coordinating and supporting volunteers.
- Defined roles which volunteers can be involved in to fit their interests and personal development needs (e.g. gaining experience in front-of-house, marketing, community engagement, event planning).

- Budget for volunteer expenses.
- Perks such as free event tickets.

3.7 Managing risk

A summary of the risk register for the project is included in the appendix. The directors of The Venue @ St Columba and relevant sub-groups will regularly review and update the risk register as the project progresses.

3.8 Partnership and learning

The Venue @ St Columba has accessed support at the initial stages from the Community Ownership Support Service, the Accelerate programme delivered by Community Enterprise, Argyll and Bute Third Sector Interface and Mustard Studio, a specialist consultancy organisation in the cinema sector.

We have also reached out to other community cinemas and multi-arts venues, including the Birks, Aberfeldy as well as a trustee of the Oban Phoenix, which recently closed.

4. Our impact

4.1 Strategic fit

The following section shows how plans for the Tower Digital Arts Centre fit with national and local policy and strategy.

Planning policy

The National Planning Framework 4 (NPF4) is the long-term plan for Scotland to 2045 and sets out where development and infrastructure is needed. Within this, local Authorities must also prepare a Local Development Plan. The Argyll and Bute [Local Development Plan 2](#) was adopted in February 2024, and applies to Helensburgh. This plan “recognises the growth potential in the Helensburgh and Lomond areas” associated with growing employment at the Faslane naval base (“around 1700 new naval staff and their families by 2030”).

The LDP includes provisions on built heritage: most relevant to this project, the Council sets out its intention to “work closely with, and support, other environmental bodies and local community groups and trusts to promote conservation of our built heritage”. The LDP states that listed buildings must be protected; that Historic Environment Scotland will be consulted for listed building consent on works to category B-listed buildings (the category of The Tower). Proposals for demolition of these buildings would be accepted only if the authority is satisfied that there is no practical way of keeping them.

Under the LDP, Helensburgh Community Council has developed a [local design statement](#), which will be consulted at the stage of planning relevant external works to the St Columba building.

Council plan

[Argyll and Bute Corporate Plan 2023-27](#) is the council's overarching plan, and ties in with the Scottish Government's National Performance Framework. Within this Plan, the most relevant priority is: "we will build up and strengthen our communities as attractive, vibrant places to live, work and do business". The council states that it will seek to maximise scope for community involvement and participation. Letters of support from councillors have highlighted the project's potential in this area.

Community planning

Helensburgh Community Council, via the Visions for Helensburgh forum which it hosts, has begun consultation for a Local Place Plan. There not yet a published plan. The steering group has a positive relationship with the Community Council, and will continue to engage with them as to how the Tower project can contribute to priorities identified in this consultation.

Arts/creative industries

In Argyll and Bute Council's Economic Strategy 2019-23 (still listed as current at present), one of three key priorities is place and people: attracting skills, residents, visitors and businesses. Within this, the plan references the challenge of "creating a vibrant cultural experience and strong creative industry", and notes that the council has previously supported cultural hubs including Campbeltown cinema. External funds previously available to councils for capital developments are now very scarce, but there is an aspiration to support the growth of creative industries as resources allow.

Tourism

The [Argyll & The Isles Strategic Tourism Partnership](#) is a 3-year strategy to align tourism activities around the recovery priorities from Covid-19 and to ensure the most appropriate use of partner resources. The Strategic Tourism Partnership includes Argyll & Bute Council, Visit Scotland, Argyll & Isles Tourism Cooperative and Highlands & Islands Enterprise.

Strategic priorities include extending the season and spreading visitors out beyond existing hotspots. As an indoor, year-round entertainment venue, the Tower could contribute to this. The Submarine Centre already caters to the visitor market (primarily coach tours), and an opportunity to be explored is providing evening entertainment to these groups.

The Helensburgh Waterfront development has been a key project within partnership, and its stated [aims](#) include encouraging new businesses to open in the town and contribute to an attractive and vibrant town centre, attracting residents, businesses and visitors. Retaining and reopening the Tower could be expected to contribute to similar aims.

Argyll and Bute's LDP, mentioned above, also notes that Helensburgh and the surrounding Lomond area is a potentially attractive area for growth in tourism.

Heritage

[Our Past, Our Future: The Strategy for Scotland's Historic Environment](#)

Scotland's national strategy for the historic environment for 2023-2028. Retaining a viable cinema and arts centre to keep the former St Columba's Church in community use fits all three priorities, but there is a stronger fit with the second two:

- Priority 1: Delivering the transition to net zero. Although this is not primarily a project with an environmental focus, by keeping an existing historic building in sustainable use, the project will minimise additional 'embodied carbon' that would be involved in demolition and new building on site. The [environmental impact](#) section below sets out what else we will do to reduce adverse effects on the environment.
- Priority 2: Empowering resilient and inclusive communities and places. This seeks to ensure that organisations that care for the historic environment have the right skills and are more resilient. The project involves a transition to ownership by a locally led and accountable group, and community involvement is a key priority in this business plan.
- Priority 3: Building a wellbeing economy. The strategy seeks to promote fair work, responsible contributions to Scotland's economy and increasing engagement with the historic environment, particularly through activities that enhance wellbeing. Keeping the Tower as a cinema and arts venue will sustain at least five permanent, high-quality local jobs (growing to seven by year five). Living wage has been built into all financial projections. Research by the BFI has shown that local cinemas can attract evening footfall, benefiting other businesses both from increased trade and a greater feeling of safety⁶. Consultation with local businesses is ongoing, to explore how the Tower could benefit them.

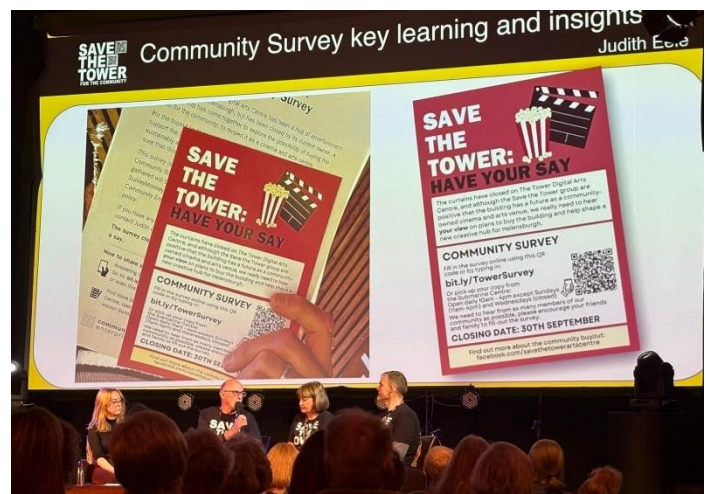
4.2 Community engagement and support

The community has shaped plans for the future of the Tower, with high levels of participation from the outset.

About 200 people attended an event in February 2024, where details of the project were shared and people were invited to get involved.

⁶ [BFI: Impact of Local Cinema](#)

In September 2024, at the start of the feasibility research, about 300 people took part in a further two community events, submitting almost 1,200 individual comments on their vision and ideas for the Tower, with the main themes being a welcoming, friendly and comfortable venue with a range of films and other events. People were also asked to submit their questions and concerns about the project, most of which focused on risks at the purchase stage, plans for funding, potential for revenue generation, potential effect on other venues, and making the community engagement as inclusive as possible.



Sharing findings from the survey at Community Engagement Event 3, October 2024

2,289 people then completed a community survey prepared by Community Enterprise and distributed by the Steering Group over the remaining part of September 2024. Within the Helensburgh Community Council area, which The Venue @ St Columba has been established to benefit, at least 1,200 people completed the survey - about 10% of the adult population of the area.

In addition to this, at least 800 people in areas around Helensburgh took the time to fill in the survey. These responses map onto communities in the Tower's wider catchment area, from Dumbarton and Alexandria to the east, Luss and Arrochar to the north and Garelochhead and Rosneath to the west.

Over 90% of all respondents had visited the Tower in the past, with the largest group having visited about every 3-6 months – but most intending to visit monthly or even more if the Tower reopens under community ownership, with a full programme of events.

Among both groups, support for community ownership was extremely high: 94% of all respondents and 95% of Helensburgh residents support a community organisation buying the Tower and operating it as a cinema and arts venue, and under 2% would not support this. People's comments on their reasoning showed that the Tower is already seen as a community asset and a vital community hub, which is particularly important to those who cannot travel far, including older people as well as families, people with disabilities and caring responsibilities. Community ownership was seen by many as a way to ensure that the venue meets the community's needs in future. Among those who were unsure or did not support the project, the reasons given related to financial viability and the perception that the building would need expensive repairs, concerns which the Steering Group addressed at the most recent community engagement events.

About 250 people attended the latest two community engagement events in October 2024. These events aimed to answer questions raised at the previous session and in the survey, by presenting an update on the research and community engagement (including

the survey as well as letters of support from other venues, covered in the next section), an overview of the business plan, a breakdown of estimated purchase and startup costs based on the Valuation and Condition Survey, and a plan for fundraising.

Following the feasibility study, the focus has now shifted to growing membership in The Venue @ St Columba. Initial member recruitment efforts are focusing on people who are residents of the Helensburgh Community Council area and can become ordinary (voting) members. We have begun by emailing people who expressed interest in membership via the survey, gave a Helensburgh postcode, left their contact details, and consented to these being passed to the Steering Group, and by putting out a call via social media. To date, 100 people have responded. Since January 2024, 180+ people have also donated to the GoFundMe page [‘Save the Helensburgh Tower Cinema and Arts Venue’](#), raising over £8,000 to date.

4.3 Non-displacement

The only venues in Helensburgh whose services overlap partially with those proposed for the Tower are the Civic Centre, owned and operated by Argyll and Bute Council, and the Victoria Halls, run by Live Argyll (an arms-length organisation of the Council). Both buildings offer large, auditorium-style event space for hire, and host occasional live events. When the Tower Digital Arts Centre operated at full capacity before the pandemic, it ran live events and there was no adverse effect on these venues.

Four Argyll and Bute Councillors have sent letters or official messages of support, including the current and former provost and the chair and depute chair of the Helensburgh and Lomond Area Committee, two of them also board members of Live Argyll. These letters, attached in Appendix 3: Letters of support, support the community-led effort to restore a landmark building and recognise the potential contribution to town centre regeneration. In all the Steering Group’s contact with Argyll and Bute Council and Live Argyll, there has been no concern raised about the effect of the Tower on these other venues.

4.4 Environmental impact

To understand and limit our impact on the environment, The Venue @ St Columba will undertake a baseline assessment of the Tower’s climate impact, such as the [climate confident scorecard](#). This will help to identify and prioritise the steps we should take, but these are likely to involve:

Facilities management

- Care for the historic building, implementing a programme of preventative maintenance to stop it from deteriorating. Demolition and new building work are carbon intensive and often result in waste to landfill.
- In the repair work already identified in the condition survey as well as other work required in future, prioritise reuse of historic materials where possible. When new construction materials must be sourced, consider the carbon footprint of these.

- Undertake an energy efficiency assessment, and based on findings from this, make improvements to insulation, heating, lighting and ventilation controls as finances allow (accessing grant or loan funding as available).

Purchasing and waste

- In large purchasing decisions, choosing more environmentally friendly options where practical.
- Providing separated recycling facilities, and encouraging their use by staff, volunteers and customers.

Staff, volunteer and customer travel

- Encouraging active travel among staff and volunteers who can walk, wheel or cycle to the Tower.
- Encouraging customers visiting from further afield to travel by public transport by providing clear directions on our website and other relevant communications.

We also recognise that the Tower will be affected by the environment and the consequences of the climate crisis. Key environmental risks have been considered in our initial Risk Register.

4.5 Outcomes

Social

- The Tower has always been a local landmark and a well-loved venue, but this venue will become truly community owned and led. Helensburgh residents will have a say on key decisions, including the election of future directors/trustees, via voting membership in The Venue @ St Columba Ltd. The company's articles of association also guarantee that Helensburgh residents will be in the majority on the board. Meanwhile, people from Helensburgh or beyond who become Friends or Supporters will influence future programming at the venue – and even its name (which is to be determined with community involvement). People who take part in regular events and clubs at the Tower will be able to build the kind of activities they want from the ground up. The Save the Tower campaign has already mobilised the community and bringing the building into community ownership will create a sense of local pride.
- The Tower will run events tailored to the specific needs of sections of the community, particularly those most at risk of being excluded from cinema and cultural events. These will build on the experience of directors and steering group members who were involved in the Tower in the past, but also what has worked at other local and community cinemas. Inclusive programming is likely to include Silver Screen events for older people, film screenings for Autism groups and child-friendly screenings. Specific events like this – alongside a general commitment to accessibility across our venue and programming - help people feel included in and

connected to their community and improve their sense of wellbeing. We will also champion the output of local creators, including and especially people who face barriers such as disability or neurodivergence.

Environmental

- A historic building will be preserved and managed in an environmentally conscious way. The Tower is currently in relatively good condition for a building of its age, as evidenced in the recent condition survey. Without a plan to keep it occupied, however, it would be at risk of the deterioration now affecting many other former church buildings not in frequent use. Finding new uses for old buildings saves on new construction materials with a high carbon footprint.
- For the 15,000 or so residents of Helensburgh (a population set to grow in future with the growing Navy presence in the area), having a local cinema and entertainment venue conveniently situated in the town centre will prevent people having to make unnecessary trips, often made by car particularly by family groups. Helensburgh station is less than 5 minutes' walk from the Tower, and we will encourage people visiting us from further afield to use public transport wherever possible.

Economic

- The Tower is in the centre of Helensburgh, near shops, pubs and also many homes. Empty and derelict buildings can have a detrimental effect on nearby businesses, making high streets feel depressed and even unsafe. Bringing the Tower into community ownership with a clear plan for its future use will prevent this.
- The Tower will relaunch as a community business with a full, varied programme of events and a marketing strategy targeting not just Helensburgh but also towns and villages in the wider area, which have limited access to cinema and cultural events. High-profile events and festivals will bring people into the town who will spend money at its restaurants, pubs and shops.
- The Tower under community ownership will create rewarding, permanent jobs in the area. It will employ 5 staff in its first year, all at Living Wage or above, and is projected to require 7 staff by year 5. Additionally, The Tower will provide opportunities for training in the creative industries, sound and lighting, event management and marketing.

4.6 Monitoring

We will gather data on our progress towards the outcomes from:

- Data from EPOS, booking and accounts software on ticket sales, customer footfall and building occupancy.
- Number of company members and supporters/friends.

- Monitoring online reviews and customer feedback surveys distributed via our mailing lists and booking platforms.
- Feedback sessions with volunteers and community groups to discuss their experience.
- On-the-spot surveys by volunteers at major events/festivals to see where people have travelled from and track visitor spend in the community.

Our first round of customer and community feedback will be gathered towards the end of 2025, to review the performance of our initial 6-month programme.

5. Marketing

This section sets out an initial marketing strategy, which will be refined as the project progresses.

The Tower's initial marketing strategy aims to:

- Raise the profile of the project while the buyout and re-launch period are in progress, supporting fundraising efforts.
- Win back people who loved and visited the Tower, while also promoting it to a wider audience.
- Build a position as a quality medium-sized venue for live events, filling the gap between Glasgow and Oban/Fort William.
- Make a clear distinction between the previous charity The Tower Digital Arts Centre Limited and the new, community-owned Tower.

5.1 Audiences

The key audiences will be:

Helensburgh residents

Helensburgh residents will make up most of the company's members and are also likely to be the most frequent customers. They will have the highest awareness of The Tower, but are also the most likely to have concerns about its past and transition into community ownership.

Residents of the wider catchment area

Although the feasibility-stage community consultation showed that many people in the wider area were interested in the Tower, there will be people who don't know the venue or wouldn't think of going to Helensburgh to see a film or event.

Families

Helensburgh has a relatively high number of families with school-aged children, including military families. Families with children were a key market segment in the past for the Tower Digital Arts Centre, and family events will feature in new programming. Specific efforts to reach out to families will include:

- Actively promoting school use of the facilities, which means that children are familiar with the building.
- Family friendly screenings and events.
- As suggested in the survey, adjusting afternoon screenings to finish before the end of the school day (for parents to attend alone or go to a toddler-friendly screening with younger children) or start afterwards (for school-age children)

Each of our regular events and clubs will have its own audience segments, and specific work will be needed to plan promotion for these. Data from our ticketing and POS systems which will help us better understand our audiences over time.

Beyond our customer base, we are also aware of the need to raise awareness of the Tower among:

Promoters, bands and touring productions

This will require a website showcasing the benefits of the Tower as a venue, with targeted messaging and imagery for the main event types.

Funders and donors

Grant funders and prospective crowdfunding donors or sponsors will need information about the project they are supporting, including basic information on the organisation, which will be provided on our website.

5.2 Channels

Onsite & print

The building is already fitted with large outdoor advertising displays which can be seen from the street, as well as a leaflet box on the gate at the street entrance. These will be used to promote upcoming events. Posters/flyers will also be displayed on other community noticeboards.

Press

The Save the Tower campaign has been covered at least 12 times in 2024 in the Helensburgh Advertiser⁷. The local paper has also covered events held at the Tower both recently and in the past.

The newspaper has a circulation of 1,663 and is a way of reaching people without access to the internet. It also boosts the project's online presence, as articles are posted on social media.

In person

During the feasibility stage, the steering group used pop-up stalls at Helensburgh's Saturday Market and at the local supermarket to raise awareness of the buyout campaign, seek feedback and get people involved.



Advertising boards visible from the street

⁷ [See Helensburgh Advertiser articles](#)

These activities will be repeated at key points in the year, e.g. to launch a 6-month programme of events or promote a festival.

Volunteers and community partners

Volunteers act as ambassadors for the Tower. Many of the people already involved as directors, steering group members and volunteers are well connected to other groups and charities. They know which of their neighbours and community members are less likely to find out about events online and can distribute information by word of mouth or put flyers through doors.

Email

500+ people requested updates about the project, left contact details via the survey and gave consent to these details being passed to the Steering Group. These will form the basis of a general mailing list, which will be kept securely and used for general project updates prior to relaunch, and what's on/promotional emails in future.

Planned programming emphasises clubs meeting regularly at the Tower for cultural activities, which will require specific mailing lists and targeted communications. The directors and steering group are currently reviewing suitable platforms.

Web and social media

The Save the Tower campaign has existing social media pages with a significant following, particularly Facebook. These will be developed into profiles for the new venue:

- Facebook: 984 followers
- Instagram: 136 followers
- X/Twitter: 46 followers

Profiles, social media groups or messaging platforms such as WhatsApp 'communities' may also be developed for sub-groups within the audience, such as Friends and clubs.

5.3 Marketing plan

	Purchase & pre-launch	Operation
Onsite & print	<ul style="list-style-type: none"> • ‘Save the Tower’ advertising already in place on building – refresh once building is under community ownership. 	<ul style="list-style-type: none"> • ‘What’s on’ flyers produced for each new programme launch and for major festivals or seasonal campaigns.
In person	<ul style="list-style-type: none"> • Pop-up stalls to launch first events programme. 	<ul style="list-style-type: none"> • Pop-up stalls to launch events programmes, festivals and seasonal campaigns.
Press	<ul style="list-style-type: none"> • Continued updates to Helensburgh Advertiser & other local/regional press on buyout campaign; invitation to fundraising events. 	<ul style="list-style-type: none"> • Periodic updates on programming, major events, etc. • Identify any local press contacts in other population centres within 30 minutes’ drive & include in press releases.
Volunteers & community partners	<ul style="list-style-type: none"> • Map director, steering group and volunteer contacts and identify any gaps (e.g. military families). • Continued engagement with local community groups, businesses and employers. 	<ul style="list-style-type: none"> • What’s on flyers to volunteers & community partners. • Develop joint promotional campaigns with local businesses – e.g. partnering with a pub or restaurant to promote a whole night out in Helensburgh.
Email	<ul style="list-style-type: none"> • Identify suitable membership & mailing software, which must be able to cope with multiple lists (company members, supporters, members of opera club, etc.) • Relevant emails out to interim lists built from survey – willing volunteers, potential members, potential friends and general updates. 	<ul style="list-style-type: none"> • Periodic email updates customised by interest
Web and social media	<ul style="list-style-type: none"> • Commission new website integrating with Indy ticket booking platform. Should include pages on getting to the 	<ul style="list-style-type: none"> • All events added to website & promoted on social media.

	Purchase & pre-launch	Operation
	<p>Tower, access, membership & supporter programmes, alongside programming.</p> <ul style="list-style-type: none"> • Update Maps profiles for relaunch, with new opening hours, contact details and refreshed photography if possible (aim to get this donated). • Regular social media updates on fundraising, charity status, purchase progress, refurbishments & relaunch date. 	<ul style="list-style-type: none"> • Define geographic targeting for social media & online ads, making use of free search advertising for charities + small budget for paid ads. To include both Helensburgh and population centres within 30 minutes' drive. • Creation of accessibility guide on website plus printable resource, and listing on sites catering to people with disabilities such as Euan's Guide.

6. Funding and finance

6.1 Summary of cash flow projections

A 5-year cash flow projection has been produced for the Tower under community ownership. This is based on The Venue @ St Columba taking ownership in spring 2025 and relaunching during the summer, with a diverse programme of events as outlined at section 2.4 Programming, in addition to regular cinema screenings. As shown in the table below, the Tower will generate income as soon as it reopens, although fundraising is required during year 1 to provide working capital in preparation to reopen. Annual surpluses will enable The Venue @ St Columba to build up reserves to cover any unexpected costs, such as future major building repairs.

Cash flow projection	2025 Y1	2026 Y2	2027 Y3	2028 Y4	2029 Y5
Trading operating profit	£148,479	£409,166	£459,209	£466,022	£468,429
Grants & fundraising	£313,538	£8,784	£8,784	£8,784	£8,784
Total income	£462,017	£417,950	£467,993	£474,806	£477,213
Capital expenditure	£271,860	£11,433	£8,275	£-	£-
Staffing costs	£52,752	£131,045	£163,098	£167,991	£173,031
Other operating expenditure	£119,788	£185,316	£191,217	£194,608	£198,161
VAT paid to HMRC	£8,410	£51,721	£61,380	£64,046	£64,327
Total expenditure	£452,811	£379,515	£423,970	£426,645	£435,519
Net cash surplus (deficit)	£9,206	£38,435	£44,022	£48,161	£41,694
Opening balance	£8,000	£17,206	£55,641	£99,663	£147,825
Closing balance	£17,206	£55,641	£99,663	£147,825	£189,518

More detail can be found in the appendix. The sections below detail the key assumptions that have fed into our financial projections.

6.2 Income streams

This section sets out income streams, pricing and estimated income, based on market research.

Live performances, clubs and events

Research into other local and community cinemas (both successful and unsuccessful) has shown that diverse income streams are key to a resilient business model. The

Steering Group have developed sample programming, with a mix of live music, comedy, theatre, themed film clubs, live event and sports streaming, mainly making use of Screen 1. Ticket pricing has been estimated for each event type, from £3.50 to £20 per ticket, and income from events in the cash flow projection is based on this sample programming.

Cinema ticket sales

Tickets for regular cinema screenings will initially be priced as follows:

- **Adult - £10**
- **Concession - £7**
- **Young person 12-18 - £6.50**
- **Child under 12 - £5**

This pricing is in line with our customers' expected spend (38% of survey respondents would spend £11-15 on a cinema ticket plus snacks and drinks), and is cheaper than most city centre cinemas, as well as all nearby cinemas (outside of specific promotions). Numbers of cinemagoers are projected to remain steady at 2023 levels of about 25,000 a year after year 1, with the average customer ticket pricing (taking into account concessions and any discounts offered to friends and/or members) at £6.50.

Food and drink sales

The Tower will sell popcorn, confectionery, soft drinks and alcoholic drinks. After changes to the Tower's food and drink offering led by volunteers and staff in 2023, each film attendee spent on average £3 on food and drink, and financial projections are based on maintaining this (food and drink income from events has been separately estimated).

We will monitor demand and ensure that there are always some affordable options available, which discourages people bringing in food from elsewhere.

Supplies will be purchased via a wholesaler, delivered weekly, or from supermarkets or discount retailers when cheaper. The average gross margin on food and drink in our projections is 50%, which is in line with former staff and volunteer experience at the Tower, along with the Independent Cinema Office's guide to cinema costs⁸.

Screen hire

Screen hire will be offered at £300 a day for the smaller screens, and £500 a day for Screen 1, similar to past pricing at the Tower.

Hire levels are low in financial projections: two monthly hires of each of the small screens for events such as private screenings, and one monthly hire of Screen 1 for larger private events. In-house events programming will keep Screen 1 in more regular use, and at

⁸ Independent Cinema Office: ["How to start a cinema" guide, chapter 10: "The economics of the operation"](#).

present, maximum building capacity prevents the use of the other screens while large events are taking place in Screen 1.

If an additional toilet block is developed, there would be potential to increase this income.

Advertising and sponsorship

The steering group estimate that a deal with an advertising agency to screen a monthly package of ads before each film screening would generate around £8,000-£9,000 a year, net of agency fees – a new income stream for the Tower.

There is also potential to pursue local business sponsorship opportunities, such as branding on fire curtains (visible to the audience before and after a performance). It will need to be determined whether the focus for a business sponsorship campaign would be one-off contributions to help cover start-up costs, or ongoing (e.g. annual) sponsorship.

Merchandise

Along with food and drink, the Tower will stock a small line of branded merchandise such as T-shirts and reusable cups, for sale online and onsite. Sales of £2,000-£3,000 are projected, based on 1 in 200 Tower visitors making a purchase of £15. Gross margin on these goods is estimated at 30%.

Grants, supporter scheme and donations

Grant income is included in year 1 only, covering start-up costs.

Financial projections include a “supporters” scheme with 600 members paying £3 a month. There was interest in this in the community survey: 19% would be likely to join and 35% somewhat likely, and at £10, the average amount suggested in the survey was higher. The smaller sum included here is comparable to other venues’ supporter schemes, which offer some perks (such as exclusive pre-sales) but are essentially a donation, on which The Venue @ St Columba, once registered as a charity, would likely be able to claim Gift Aid.

6.3 Operating expenses

This section sets out estimated operating costs, based on the experience of former staff and volunteers who know the building, comparison to the Tower Digital Arts Centre Ltd’s most recent annual accounts (from 2019) where relevant⁹, and information gathered during the feasibility study.

Staffing

Total staffing costs are estimated at just over £106,500 in the first full year of operations with 5 employees (2.5 FTE), rising to just under £132,500 by year 5 with a staff of 7 (3.5

⁹ [Companies House](#) Accounts have not been published for The Tower Digital Arts Centre Ltd since those from 2019.

FTE). Staffing costs also include an allowance for additional front-of-house hours and a mixing engineer for larger events.

All staff in this model are paid at least the Real Living Wage, currently £12 (with a 3% annual cost of living adjustment applied in later years).

The financial projections are based on trained volunteers continuing to contribute in front-of-house roles. The Tower benefited from a willing and skilled pool of volunteers under previous ownership, and another 122 people have expressed interest in volunteering via the survey. An allowance for volunteer expenses and training has been built into the financial projections.

We are aware that there is a risk in relying on volunteer availability. Sensitivity analysis shows that the Tower could double levels of front-of-house staffing and still operate at a small annual surplus, but would be slower to build up reserves, which are important for long-term care of a historic building.

Utilities

Based on bills available in 2023, heat and lighting has been estimated at around £50,000 a year initially, with increases built into the financial projections for increased use and inflation. It may be possible to improve this tariff or improve energy efficiency.

Business rates

Rateable value listed for The Tower Digital Arts Centre is £49,250¹⁰. With no relief, this would result in total non-domestic rates of £24,526.50 a year¹¹. The property as currently valued is not eligible for rates relief as a small business, which applies to properties with a rateable value of less than £20,000¹².

However, although the listing with the Scottish Assessors is under the name of the Tower Digital Arts Centre, it appears to apply to the whole of the former St Columba's Church, as there is no separate listing for the Submarine Centre. If this is the case, the property will need to be reassessed as distinct units when the title is split.

Once The Venue @ St Columba obtains charity status, it will qualify for 80% mandatory rates relief, with potential for an additional 20% discretionary relief. The property being licensed to sell alcohol can affect the amount of relief available, however, so financial projections are based on mandatory rates relief of 80% only.

Given the above, it is not possible to calculate the exact amount due in non-domestic rates. An estimate of £3,443 has been used for the financial projections, assuming a new rateable value of 70% of the current value. Further discussion with Argyll and Bute Council will be required.

¹⁰ [Scottish Assessors' Portal, accessed 27/08/2024](#)

¹¹ [Scottish Government: How your rateable value and rates are calculated](#)

¹² [Argyll & Bute Council: Help with business rates](#) – assuming the Tower is the only property occupied.

Water rates & rubbish collection

Charities may qualify for reduced water and sewerage charges through the Water and Sewerage Charges Exemption Scheme¹³, but only if:

- There is no permanent alcohol license for the premises.
- Income is below £300,000 per year.

Given that the Tower is currently licensed, and the Venue @ St Columba intends to continue hosting events for which a permanent license is beneficial, we can assume that there will be no exemption even with charitable status. An **estimate of £4,880** is used in financial projections (comparable to previous years for which financial data is available).

Insurance

In accounts from 2019, insurance for the Tower was £19,176 a year. This is more than double the £8,000 in the ICO guide. As another point of comparison, the Birks Aberfeldy paid just over £5,000 in the last financial year. A higher insurance cost may be partly to do with this being a historic building and the wider range of events potentially hosted at the Tower. An estimate of £10,000 is used in financial projections, and the Steering Group will seek various quotes before taking ownership.

IT costs, including software for cinema management, content, programming and ticketing

Under previous ownership, the Tower used Indy, a cinema management tool which is widely used in the industry. Indy books films from distributors according to audience data, schedules films, and provides a ticketing and subscription platform, at a cost of around £12,000 a year. Provisions are also made for internet in the building, for accounting and payroll software and for the upkeep of a website.

Repair & maintenance

Based on estimated costs of annual tasks required, building repair and maintenance (outside of planned spend on identified repairs from condition survey) is projected to be around £10,000 a year.

Equipment repair, maintenance and replacement

The Steering group have obtained a quote for a routine maintenance contract from Omnex, a company which has previously repaired the projectors at the Tower at £3,144 a year. An allowance of £50 a month for minor breakages and consumables is also included.

Licenses

As described in section 3.4 Licenses, annual renewals of alcohol, PRS and public entertainment licenses, assuming a continued exemption to cinema licensing, add up to £1,255 a year.

¹³ Scottish Water: [Charities Exemption Scheme](#)

Advertising and marketing

In line with the marketing activities outlined in section 5.3 Marketing plan, estimated costs of regular online and print advertising are included in financial projections, with marketing spend totalling £6,400 a year.

Stock, supplies, postage etc.

Estimate of £3,870 a year, covering postage of physical media and sundry costs.

6.4 VAT and corporation tax

The Venue @ St Columba Ltd is not currently VAT registered but once open its income will soon surpass the VAT threshold (£85,000). This means that the organisation must charge VAT on relevant services, such as cinema tickets, but will also be able to reclaim input VAT, including the VAT on repair work carried out on the Tower prior to reopening. VAT liability has been estimated in the financial projections, but specialist VAT advice will be needed.

Once registered as a charity, The Venue @ St Columba Ltd will only be subject to corporation tax on profits from activities which do not directly contribute to its charitable purposes, if these exceed the Charities Small Trading Tax Exemption: 25% of total income, with a minimum of £8,000 and a maximum of £80,000.

Most activities are likely to be viewed as contributing directly to The Venue @ St Columba's future charitable purposes of providing recreational facilities and promoting the arts, and income from other, non-charitable activities (advertising and merchandise sales) is not expected to surpass the small trading threshold above. This will, however, be closely monitored.

6.5 Start-up costs

To reach the point where the Tower can operate sustainably, the following start-up costs need to be covered:

	Cost excl. VAT	VAT (if applicable)	Cost incl. VAT	Notes
Capital:				
Purchase of building at market valuation	£240,000	-	£240,000	DM Hall valuation November 2024
LBBT (stamp duty)	£900	-	£900	
Immediate repairs to building	£4,000	£800	£4,800	Repairs identified in condition survey, minus work already undertaken by owner and work phased to after reopening and Y2/Y3

	Cost excl. VAT	VAT (if applicable)	Cost incl. VAT	Notes
Purchase of equipment	10,000	£2,000	£12,000	Estimates by steering group, including former technical director of the Tower
Subtotal capital	£254,900	£2,800	£257,700	
Revenue:				
Legal fees (title split, conveyancing and management agreement)	£3,000	£600	£4,800	Estimate (quotes being sought, verbal indication provided)
VAT assessment	£3,000	£600	£3600	Estimate
Initial staffing	£27,617	-	-	4 months, covering gap between taking ownership and full relaunch. Incl. employer's NIC & pension.
1 st year insurance and licenses	£11,856	-	-	Insurance figure is an estimate based on comparable multi-arts venues. Licensing includes PRS (music), public entertainment, alcohol and cinema (if no exemption)
Opening stock	£4,302	£860	£5,163	Based on projected cost of goods sold & 1 st month's sales
Marketing and content, including new website and initial bonds for film distributors	£12,200	£2,440	£14,640	Distributor bonds around £10,000+VAT, plus estimate of web design and domain purchase, photography.
Subtotal revenue	£61,915	£4,560	£66,475	
TOTAL	£316,815	£7,360	£324,175	

6.6 Funding strategy

The table below sets out how funds will be raised to cover startup costs:

	Amount	Application for	Expected decision date	Status
Grants and trusts:				
Scottish Land Fund	TBC	Contribution to purchase, stamp duty, insurance, licensing and health & safety repairs	By March 2025	Application submitted November 2024
Crown Estate Coastal Communities	£50,000	First year salary costs, potentially VAT advice	By March 2025	Eol submitted; invited to proceed to full application. Depending on timing of decisions, final award may be contingent on a positive decision from SLF.
Architectural Heritage Fund (Development Grant)	£10,000	Legal fees, asbestos survey	March 2024	On guidance from staff, application for Development Grant around time of expected building purchase
Barcapel Foundation	£25,000		November 2024	Application submitted
LandTrust	£41,600		January 2025	Eol submitted
HEART (Helensburgh local fund)	£1,500			Secured
Helensburgh Community Council	£500		December 2024	
Scotmid Foundation	£500			Application submitted
Fundraising, crowdfunding, sponsorship:				
Go-Fund Me balance	£8,000	Match funding for Scottish	--	Secured to date

	Amount	Application for	Expected decision date	Status
Additional fundraising, crowdfunding and	£50,000	Land Fund and general start-up costs, particularly costs such as opening stock which grants are less likely to cover.	By date of transfer – estimate April 2025	Fundraising strategy to be implemented
TOTAL	£58,000			

Community fundraising, crowdfunding and sponsorship

The funding strategy above includes a component of community fundraising, building on the success of Go Fund Me page. Further fundraising activity is planned:

- 8 events from November 2024 to February 2025, which as well as being a taster for the Tower's future, will raise funds towards startup costs. This includes 4 film screenings, which are free (funded through the BFI's escapes programme), but with bar, snack and raffle sales to support the buyout, 2 gigs, a big screen singalong and a quiz night.
- Save the Tower T-shirts for sale, priced at £18.
- Pre-launch of the loyalty programme, through which supporters of the Tower pay a small monthly fee, and gain a chance to influence programming as well as potentially other perks, to be launched in late 2024.
- Continued crowdfunding via Go Fund Me or similar.
- Donation reward schemes such as an 'adopt-a-seat' campaign where people pay an upfront donation to put a message of their choice on a seat.
- Approaches to local businesses for advertising, tie-ins such as product launches, in-kind support and sponsorship.

Appendix 1: Director and Steering Group Bios

The 7 initial directors of The Venue @ St Columba Ltd are:

Brian Sayer, chair

My working life was in the Whisky/drinks business, beginning in Product Quality management, ultimately moving into Risk Management - project managing implementation of ISO 9000 QMS across multi sites in UK and Brazil for J&B Scotland/Diageo. Following retirement, I volunteered with Citizens Advice for 4 years.

I have lived in Helensburgh for 32 years, moving from Edinburgh for a job opportunity. During lockdown, I volunteered at the Tower, helping with renovation work during its closure. I became involved as a Board member during the successful community buyout of the Helensburgh Community Hub and am currently a Trustee there. I loved performing with local musical theatre groups over 20 years, hence the motivation to help bring cinema and performing arts to a great home in Helensburgh.

Colin Mackenzie, director

I am a Regional Package Manager within Subsea7, a subsea engineering, construction and services company serving the offshore energy industry. I have 18 years' experience in Project Management and am a Chartered Project Professional (ChPP).

I currently live in the neighbouring village of Rhu and have been involved with the Tower as a volunteer in the cinema since January 2024, and on the buy-out steering committee since April 2024.

Working with the Tower has been my first experience of volunteering, but I spent time working in cinemas in Glasgow in 1999-2004 and am also a keen supporter of live music and will use my experiences to influence the project's progress and direction.

I will also employ my Project Management skills to support the group with task management, events planning and funding applications.

Donna Hicks, vice chair

After a 22 year long career in Social Work (latterly as a service manager with responsibility for significant budgets and over 300 staff), I retired in 2017 following a cancer diagnosis. I reside in Helensburgh. My involvement in The Tower is as follows:

2018 - began volunteering (front of house mainly)

2021 - part-time employee plus many volunteering hours as volunteer co-ordinator, schools liaison plus running Silver Screen with other volunteers.

2023 - part-time manager with remit for community links, supervision of volunteers, front-of-house, customer service, bookings, events & alcohol licensee for the premises. This was during the period prior to the owner closing the business.

I've always been involved in community events in the local area through various volunteering activities including children's panel member, volunteering in charity shops, volunteering in church coffee shop, helping at a youth group in the secondary school, former parent council chair, organiser of the entertainment for the Helensburgh Christmas Lights Switch-on & The Tower (which I'm most passionate about). I've successfully built up a network within the local area and have great links with Argyll & Bute Licensing Department, Scottish Fire & Rescue and Police Scotland.

Helen Ewing, acting treasurer

Helensburgh born and bred, I lived in Glasgow for several years but returned, as many people do in our lovely town. I worked in emergency planning and resilience management across the public sector for around 30 years. This included contingency planning, policy making and risk assessment, together with event and meeting management.

After leaving full-time work, I began volunteering at The Tower and eventually became co-manager. This gave me knowledge of day to day running of the venue, operation of equipment and front of house skills. I have good relationships with the customer base, suppliers and key partners. I also have some technical knowledge regarding ingestion & scheduling of films. In addition, I handled finance, accounts and administration.

Henry Boswell, director

On leaving university, I joined Procter & Gamble's R&D organisation in the South-East of England. I worked for P&G for 25 years in innovation, before retiring in 2017. During my P&G career I led teams and organisations tasked with developing new innovations, products and businesses. I led teams in Singapore, India, Germany, UK and the USA. The last 9 years of my career were spent in the USA at P&G headquarters, where as well as developing new innovations and new products I took on the role of Chief of Staff for the Business Unit's Presidents & Vice Presidents. This largely involved defining the BU 5yr innovation strategy and then ensuring it was successfully operationalised (right skills, resources, funding, success measures & decisions) and updated as progress was made. On retirement I moved back to the UK to settle in the Helensburgh area with my wife and family. Since retiring I have followed a passion I caught in the States, craft brewing, starting-up my own community focused brewery business based in Dumbarton – now in its 2nd year. I have also immersed myself in the local community - involved in numerous community activities including Rotary, Plastic Free Helensburgh, Helensburgh Event and Re-Investment Trust (HEART – a local charity which raises funds for local causes through events) and of course the most important local initiative of them all Save The Tower.

Hilary Hennessy

I started life in Glasgow, leaving in my twenties when work took me to the south of England where I lived for many years before moving to Helensburgh in 2020. I have spent most of my working life in the public sector as a Housing Manager, managing tenancies, community engagement and customer service teams. I was a volunteer at the Tower before joining the Tower Steering Group in May. I am also a board member of a housing association based in West Dunbartonshire. As we work on our proposals for the Venue @ St Columba I will use my experience of developing public services to ensure it is a fully inclusive venue both in terms of access to the building and the programme of activities on offer.

James Traynor

I run my own IT consultancy and software development company, based in Helensburgh, with a focus on independent schools. I have over 20 years of experience working with schools having been the Head of Computer Services of one of the top day schools in the country for over 12 years.

Before IT, I initially started as a theatre/events lighting designer and worked in theatre and TV as well as live events as conferences. While focused on lighting, this also covered projection, sound and special effects and anything technical. It was this interest that led me to volunteer at the Tower. Which then led to helping with the Steering Group with the motivation to get this great venue open and sold-out again.

As well as the company directors, the steering group also benefits from the experience and involvement of:

Dave Dunbar, steering group member

With over 25 years of experience in the broadcast industry as a camera operator and editor, I am currently the Technical and Creative Content Director at award winning Submarine Centre in Helensburgh, where we showcase a real X-Craft Submarine and utilise large scale immersive 360-degree projections.

I previously served as the technical and creative director at The Tower from its inception, where I helped lead in its design and creative vision, transforming it from an empty church into a vibrant cinema and arts centre. I also have a strong background in professional audio production and performance.

I've been a Helensburgh resident for 23 years, and through my roles at The Tower and The Submarine Centre, I've built valuable relationships with local businesses and charities and bring a wealth of experience to the project.

Karen McGourlay, steering group member

My early career was in banking, and I worked in various managerial roles. I then made a move to the third sector and for the last 23 years I have worked for Enable Scotland. My role is Regional Administration Manager, Argyll & Bute. I work with people with learning

disabilities and believe passionately in a fully inclusive society. I have lived in Helensburgh for the last 27 years and my Enable office is in the town centre.

I have been a regular attendee at the Tower since it opened and started to volunteer when it reopened after lockdown. I love that we can have a cinema and arts centre in Helensburgh that will be accessible to all.

Michael Doyle, steering group member

I am a senior Programme Manager for a telecoms company. We deliver the largest full fibre broadband wholesale platform in the UK. I have also a lot of experience with HR and Payroll Systems. I have lived in Helensburgh for 7 years or so and I was a frequent visitor of the tower and joined the Steering committee in April 2024.

I am a member of the Helensburgh Savoy Musical society and a keen theatre goer and music lover. I see so much potential in this project and I want to help develop it into a venue that enables and promotes local theatre and young musicians as well as a hub for our community. I bring project management and event management experience to the efforts.

Appendix 2: Risk matrix

Below is a summary of the risk register being maintained by the directors and steering group.

Period	Risk	Severity	Likelihood	Mitigation measures already in place	Mitigation measures required	Responsibility
Purchase	Owner refuses to sell to TV@SC at market valuation, resulting in delay or no sale.	High	Low	Verbal commitment from owner.	Consider requesting written letter of comfort/intent.	Directors
Purchase	Major funding strategy components unsuccessful or delayed.	Medium	Medium	All grants/trusts in funding strategy are at application stage, following eligibility checks and in some cases a successful EoI.	Put community & crowdfunding strategy into action in winter 2024-25. Review of loan funding as a contingency plan.	Funding subgroup
Purchase	No agreement by Scottish Submarine Trust to agreement covering use of shared facilities (incl. toilets) and management of whole building capacity.	High	Low	Verbal commitment from owner (the owner of the building via Visit Helensburgh Ltd is also a trustee of the SST)	Secure legal advice and include in discussions with owner from an early stage.	Directors

Period	Risk	Severity	Likelihood	Mitigation measures already in place	Mitigation measures required	Responsibility
Pre-launch	Equipment or building repair costs higher than expected, which could delay reopening.	Medium	Low	Recent condition survey carried out on building by a suitably experienced firm.	Careful consideration of phasing of repairs. Consider a pre-arranged bridging loan during the pre-launch period.	Directors
Operation	Demand for any income stream lower than projected.	Medium	Low	Diverse income streams avoid overreliance on any single stream.	Close monitoring of sales figures; regular customer and community feedback - adjust offering to demand.	Manager, reporting to programming subgroup
Operation	Difficulty recruiting or retaining suitably experienced staff and directors.	Medium	Low	Former staff of the Tower have remained involved as steering group members/directors	Thorough succession planning to avoid one person having sole knowledge of key systems, procedures or information. Consider a staff/volunteer wellbeing programme, such as through Argyll TSI	Directors

Period	Risk	Severity	Likelihood	Mitigation measures already in place	Mitigation measures required	Responsibility
Operation	Unexpected, expensive repairs to the historic building or cinema projection equipment impacting finances and/or business continuity.	Medium	Medium	Recent condition survey carried out on building by a suitably experienced firm.	Develop a programme of preventative maintenance, checks and servicing. Servicing contract for projectors. Establish a suitable reserves policy and consider designating funds for repair once reserves allow.	Directors
Operation	Number of available, willing and capable volunteers is lower than usual, resulting in increased need for staff.	Medium	Medium	Volunteers currently involved, including past Tower volunteers plus those who joined during the community buyout. 80+ new contacts via community consultation.	Adequate induction, training, support, supervision and recognition of volunteers (budgets built into financial projections). Consider a staff/volunteer wellbeing programme, such as through Argyll TSI.	Manager, reporting to directors

Period	Risk	Severity	Likelihood	Mitigation measures already in place	Mitigation measures required	Responsibility
Operation	Covid-type event causing disruption to cultural events in general.	High	Low		Establish a suitable reserves policy to be able to get through short-term business disruption.	Directors
Operation	<p>Flooding to the building or surroundings resulting in damage and/or business disruption.</p> <p>East King Street alongside the adjoining Submarine Centre is currently at high risk (10%/year) of surface water flooding within a 50-metre radius (drains and watercourses temporarily unable to cope with heavy rainfall).</p> <p>In SEPA's future flood mapping, Helensburgh's coast is projected to have a medium (0.5%/year) risk of coastal flooding by the</p>	Low	Low		Adequate buildings and contents insurance	Directors

Period	Risk	Severity	Likelihood	Mitigation measures already in place	Mitigation measures required	Responsibility
	2080s, but the site sits above the affected area ¹⁴ .					

¹⁴ [SEPA Flood Risk Information](#)

Appendix 3: Letters of support

To date, letters of support have been received from:

- Douglas Philand, the provost of Argyll and Bute Council
- Maurice Corry TD MBA, councillor and former provost of Argyll and Bute Council and current Live Argyll board member
- Mark Irvine, councillor for Lomond North, chair of Helensburgh and Lomond area committee
- Fiona Howard, councillor for Helensburgh Central, depute chair of Helensburgh and Lomond Area Committee and Live Argyll board member

These have highlighted:

- The value that the Tower had in its previous life for the Helensburgh community and wider area.
- The landmark status of the building.
- The high level of community participation in and support for the Save the Tower campaign.
- The potential to contribute to the regeneration of the town.
- The importance of a community-led approach to saving the St Columba building, given constraints on council funding.

Letters and messages of support are attached below.

From: **Corry, Maurice** <Maurice.Corry@argyll-bute.gov.uk>
Date: Wed, 9 Oct 2024 at 20:48
Subject: Ref:- Tower Cinema
To: donna.towercinema@gmail.com <donna.towercinema@gmail.com>

Classification: OFFICIAL

Dear Donna,

I am delighted to strongly support your efforts to get the Tower Cinema up and running again. I know the value it brings to our community and I wish you all success.

Kind regards,

Maurice

Maurice Corry TD MBA
Councillor
Former Provost

10/10/2024

To whom it may Concern,

I am writing in support of the initiative for the community of Helensburgh to purchase the Tower Cinema.

The cinema has been supported by the local community and is an important attraction to the town. It helps support the regeneration of the town and the fact that the local community are working hard to bring it into their ownership is evidence that the attraction is one they wish to keep and promote.

I would like to lend my support to the organisers of the buy out and hope that their endeavours will also be supported by potential funders in order that the town can continue to enjoy an attraction which is clearly what residents wish to continue and enjoy.

I do look forward to the continuation of the Cinema and thank you for any assistance you can give to such a vital project.

Yours sincerely

A handwritten signature in black ink, appearing to read "Angus Philp".

Provost Argyll and Bute Council

October 2024
Helensburgh

Save the Tower Campaign

The Tower Cinema, Arts and Entertainment Centre has become a mainstay of Helensburgh community life since it opened and to lose it would be a real sadness for the town, and indeed, for the rest of Helensburgh and Lomond.

Housed as it is in a landmark building of historical importance to the town we feel that the Save the Tower project will be of double service to the community should the team be able to go ahead with the purchase of the building.

This is a project which has gripped the imagination of a whole community and people of all ages have turned out in their hundreds to attend the progress meetings held by the campaign organisers offering help and support as well as signing the petition.

As elected members of Argyll and Bute Council we are only too aware of the financial situation faced by all Scottish Local Authorities which means that this exciting community-led project offers a way of preserving the Tower which the council would be unable to fund.

We would therefore like to offer our whole-hearted support for this campaign and have given our promise to support the group in every way we can.

Mark Irvine
Councillor Lomond North
Chair of Helensburgh & Lomond Area Committee
Policy Lead – Community Planning & Corporate Service

and

Fiona Howard
Councillor Helensburgh Central
Depute Chair - Helensburgh & Lomond Area Committee
Depute Policy Lead - Education

Appendix 4: Financial projections

Cash flow projection	2025		2026		2027		2028		2029	
	Y1		Y2		Y3		Y4		Y5	
Trading operating profit	£	148,479	£	409,166	£	459,209	£	466,022	£	468,429
Grants & fundraising	£	313,538	£	8,784	£	8,784	£	8,784	£	8,784
Total income	£	462,017	£	417,950	£	467,993	£	474,806	£	477,213
Capital expenditure	£	271,860	£	11,433	£	8,275	£	-	£	-
Staffing costs	£	52,752	£	131,045	£	163,098	£	167,991	£	173,031
Other operating expenditure	£	119,788	£	185,316	£	191,217	£	194,608	£	198,161
VAT paid to HMRC	£	5,189	£	51,721	£	61,380	£	64,046	£	64,327
Total expenditure	£	449,590	£	379,515	£	423,970	£	426,645	£	435,519
Net cash surplus (deficit)	£	12,427	£	38,435	£	44,022	£	48,161	£	41,694
Opening balance	£	8,000	£	20,427	£	58,862	£	102,884	£	151,045
Closing balance	£	20,427	£	58,862	£	102,884	£	151,045	£	192,739
Other metrics:										
Total Tower attendees		15287.5		25000		52600		53200		53500
Main events space occupancy		12%		16%		27%		28%		28%
Income from grants & fundraisi		68%		2%		2%		2%		2%

Profit & loss projection	2025	2026	2027	2028	2029
	Y1	Y2	Y3	Y4	Y5
Trading operating profit	£ 148,479	£ 409,166	£ 459,209	£ 466,022	£ 468,429
Grants & fundraising	£ 313,538	£ 8,784	£ 8,784	£ 8,784	£ 8,784
Total income	£ 462,017	£ 417,950	£ 467,993	£ 474,806	£ 477,213
Capital expenditure	£ 271,860	£ 11,433	£ 8,275	£ -	£ -
Staffing costs	£ 52,752	£ 131,045	£ 163,098	£ 167,991	£ 173,031
Other operating expenditure	£ 119,788	£ 185,316	£ 191,217	£ 194,608	£ 198,161
VAT due to HMRC	£ 10,297	£ 53,567	£ 62,041	£ 64,112	£ 64,309
Depreciation (10% on equipment)	£ 1,000	£ 1,000	£ 1,000	£ 1,000	£ 1,000
Total expenditure	£ 455,697	£ 382,361	£ 425,631	£ 427,711	£ 436,501
Operating profit after tax & depreciation	£ 6,319	£ 35,589	£ 42,362	£ 47,095	£ 40,712
Accumulated profit/loss brought forward	£ -	£ 6,319	£ 41,908	£ 84,270	£ 131,365
Accumulated profit/loss carried forward	£ 6,319	£ 41,908	£ 84,270	£ 131,365	£ 172,077

Year 1 - 2025. Tower reopening from July. Second half of the year ramps up to Henry's 'starting scope' scenario

	See note	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cinema attendees	1	0	0	0	0	0	0	0	2000	2000	1500	2000	2500	10000
Big live events: Screen 1	2	0	0	0	0	0	0	0	3	5	5	5	5	23
Number of hires: Screen 1	3	0	0	0	0	0	0	0	0	1	1	1	1	4
Occupancy: Screen 1 (events & hire)		0	0	0	0	0	0	0	12%	16%	16%	16%	16%	12%
Number of hires: Screen 2	3	0	0	0	0	0	0	0	0	1	1	1	1	4
Number of hires: Screen 3	3	0	0	0	0	0	0	0	0	1	1	1	1	4
Number of attendees live events		0	0	0	0	0	0	0	788	1125	1125	1125	1125	5288
Total Tower attendees		0	0	0	0	0	0	0	2788	3125	2625	3125	3625	15287.5
TRADING INCOME														
Box office sales	4	0	0	0	0	0	0	0	13000	13000	9750	13000	16250	£65,000
Live events ticket sales	5	0	0	0	0	0	0	0	5425	7595	10850	10850	10850	£45,570
Cinema food and drink	6	0	0	0	0	0	0	0	6000	6000	4500	6000	7500	£30,000
Live event food and drink	7	0	0	0	0	0	0	0	4325	6055	8650	8650	8650	£36,330
Advertising income	8	0	0	0	0	0	0	0	0	0	0	0	0	£0
Rental income: Screen 1	9	0	0	0	0	0	0	0	0	500	500	500	500	£2,000
Rental income: Screen 2	9	0	0	0	0	0	0	0	0	300	300	300	300	£1,200
Rental income: Screen 3	9	0	0	0	0	0	0	0	0	300	300	300	300	£1,200
Merchandise	10	0	0	0	0	0	0	0	209	234	197	234	272	£1,147
TOTAL TRADING INCOME		£0	£0	£0	£0	£0	£0	£0	£28,959	£33,984	£35,047	£39,834	£44,622	£182,447
COST OF GOODS SOLD														
Food and drink	11	0	0	0	0	0	0	0	5162.5	6027.5	6575	7325	8075	£33,165
Merchandise		0	0	0	0	0	0	0	146	164	138	164	190	£803
TOTAL COST OF GOODS SOLD		£0	£0	£0	£0	£0	£0	£0	£5,309	£6,192	£6,713	£7,489	£8,265	£33,968
GRANTS & FUNDRAISING														
Supporters	12	450	450	450	450	600	600	600	600	600	600	600	600	£6,600
Crowdfunding		£29,218	0	0	0	0	0	0	0	0	0	0	0	£29,218
Gift Aid		0	0	0	0	0	0	0	0	0	0	0	0	£0
Grants		10000	25000	50000	192720	£0	£0	£0	£0	£0	£0	£0	£0	£277,720
TOTAL GRANTS & FUNDRAISING		£39,668	£25,450	£50,450	£193,170	£600	£600	£600	£600	£600	£600	£600	£600	£313,538
CAPITAL EXPENDITURE														
Works & equipment	13	0	0	0	0	15840	0	0	0	0	7560	7560	0	£30,960
Building purchase		0	0	0	240900	0	0	0	0	0	0	0	0	£240,900
TOTAL CAPITAL EXPENDITURE		0	0	0	240900	15840	0	0	0	0	7560	7560	0	£271,860
OPERATING EXPENDITURE														
Technical fees		0	0	0	960	3600	0	0	0	0	0	0	0	£4,560
Staff costs (incl ERNI, pension, exp	14	0	0	0	0	0	3421	3421	8700	9303	9303	9303	9303	£52,752
Live events performer & content c	15	0	0	0	0	0	0	0	2712.5	3797.5	5425	5425	5425	£22,785
Website	16	0	2200	25	25	25	25	25	25	25	25	25	25	£2,450
Advertising & marketing	17	0	0	0	475	0	0	0	0	0	500	0	0	£975
Non domestic rates	18	0	0	0	0	343.36	343.36	343.36	343.36	343.36	343.36	343.36	343.36	£2,747
Water rates & waste collection	19	0	0	0	0	407	407	407	407	407	407	407	407	£3,253
Insurance	20	0	0	0	0	10000	0	0	0	0	0	0	0	£10,000
Heat & light	21	0	0	0	0	3000	3500	4000	4000	4500	5000	5000	5000	£34,000
Routine property repair & mainter	22	0	0	0	0	1219	1219	1219	1219	1219	1219	1219	1219	£9,750
Phone & internet	23	0	0	0	0	250	250	250	250	250	250	250	250	£2,000
IT & software costs	24	0	0	0	0	0	£13,232	1232	1232	1232	1232	1232	1232	£20,624
Equipment repairs & maintenance	25	0	0	0	0	0	50	50	50	50	50	50	50	£350
Licenses	26	0	0	0	0	0	£1,856	0	0	0	0	0	0	£1,856
Sundry expenses	27	0	0	0	0	0	0	323	323	323	323	323	323	£1,938
Accountancy/independent examir	28	0	0	0	0	0	0	0	0	0	0	0	2500	£2,500
TOTAL OPERATING EXPENDITURE		£0	£2,200	£25	£1,460	£18,844	£24,302	£11,270	£19,262	£21,449	£24,076	£23,576	£26,076	£172,540
OPERATING PROFIT/LOSS EXCL. VAT		£39,668	£23,250	£50,425	-£49,190	-£34,084	-£23,702	-£10,670	£4,989	£6,944	-£2,702	£1,809	£10,880	£17,616
VAT LIABILITY	29	£0	£0	£0	£0	£0	£0	£0	-£4,121	£3,704	£2,427	£3,179	£5,108	£10,297
PROFIT/LOSS MINUS VAT LIABILITY		£39,668	£23,250	£50,425	-£49,190	-£34,084	-£23,702	-£6,549	£1,285	£3,240	-£5,130	-£1,370	£5,773	£3,615
OPENING BALANCE	30	£8,000	£47,668	£70,918	£121,343	£72,153	£38,069	£14,366	£7,818	£9,102	£12,342	£7,213	£5,842	£11,615
CLOSING BALANCE		£47,668	£70,918	#####	£72,153	£38,069	£14,366	£7,818	£9,102	£12,342	£7,213	£5,842	£11,615	
VATtable income		£0	£0	£0	£0	£0	£0	£0	£28,959	£32,884	£33,947	£38,734	£43,522	
Cumulative VATtable income (for VAT thresho		£0	£0	£0	£0	£0	£0	£0	£28,959	£61,843	£95,790	£134,525	£178,047	

Non primary purpose trading estimate (assuming food & drink sales are only during arts/cultural events, i.e. ancillary to charitable purposes)

0%

Year 2 - 2026. As per 'starting scope' scenario

	See note	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cinema attendees	1	1500	1500	1500	1500	2000	2000	3000	3000	2000	1500	2500	3000	25000
Big live events: Screen 1	2	5	5	5	5	5	5	5	5	5	5	5	5	60
Number of hires: Screen 1	3	1	1	1	1	1	1	1	1	1	1	1	1	12
Occupancy: Screen 1		16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%	16%
Number of hires: Screen 2	3	1	1	2	2	2	2	2	2	2	2	2	2	22
Number of hires: Screen 3	3	1	1	2	2	2	2	2	2	2	2	2	2	22
Number of attendees live events		1125	1125	1125	1125	1125	1125	1125	1125	1125	1125	1125	1125	13500
Total Tower attendees		2625	2625	2625	2625	3125	3125	4125	4125	3125	2625	3625	4125	38500
TRADING INCOME														
Box office sales	4	9750	9750	9750	9750	13000	13000	19500	19500	13000	9750	16250	19500	£162,500
Live ticket sales	5	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	£130,200
Cinema food and drink	6	4500	4500	4500	4500	6000	6000	9000	9000	6000	4500	7500	9000	£75,000
Live event food and drink	7	8650	8650	8650	8650	8650	8650	8650	8650	8650	8650	8650	8650	£103,800
Advertising income	8	0	0	0	0	0	0	0	0	0	0	0	7000	£7,000
Rental income: Screen 1	9	500	500	500	500	500	500	500	500	500	500	500	500	£6,000
Rental income: Screen 2	9	300	300	600	600	600	600	600	600	600	600	600	600	£6,600
Rental income: Screen 3	9	300	300	600	600	600	600	600	600	600	600	600	600	£6,600
Merchandise	10	197	197	197	197	234	234	309	309	234	197	272	309	£2,888
TOTAL TRADING INCOME		£35,047	£35,047	£35,647	£35,647	£40,434	£40,434	£50,009	£50,009	£40,434	£35,647	£45,222	£57,009	£500,588
COST OF GOODS SOLD														
Food and drink	11	6575	6575	6575	6575	7325	7325	8825	8825	7325	6575	8075	8825	£89,400
Merchandise		138	138	138	138	164	164	217	217	164	138	190	217	£2,021
TOTAL COST OF GOODS SOLD		£6,713	£6,713	£6,713	£6,713	£7,489	£7,489	£9,042	£9,042	£7,489	£6,713	£8,265	£9,042	£91,421
GRANTS & FUNDRAISING														
Supporters	12	600	600	600	600	600	600	600	600	600	600	600	600	£7,200
Crowdfunding		0	0	0	0	0	0	0	0	0	0	0	0	£0
Gift Aid		132	132	132	132	132	132	132	132	132	132	132	132	£1,584
Grants		0	0	0	0	0	0	0	0	0	0	0	0	£0
TOTAL GRANTS & FUNDRAISING		£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£8,784
CAPITAL EXPENDITURE														
Works & equipment	13	0	0	0	0	0	0	0	0	11433	0	0	0	£11,433
TOTAL CAPITAL EXPENDITURE		0	0	0	0	0	0	0	0	11433	0	0	0	£11,433
OPERATING EXPENDITURE														
Staff costs (incl ERNI, pension, exp	14	10920	10920	10920	10920	10920	10920	10920	10920	10920	10920	10920	10920	£131,045
Live events performer & content c	15	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	£65,100
Website	16	25	25	25	25	25	25	25	25	25	25	25	25	£300
Advertising & marketing	17	533	533	533	533	533	533	533	533	533	533	533	533	£6,400
Non domestic rates	18	0	0	343	343	343	343	343	343	343	343	343	343	£3,434
Water rates & waste collection	19	407	407	407	407	407	407	407	407	407	407	407	407	£4,880
Insurance	20	0	0	0	0	10000	0	0	0	0	0	0	0	£10,000
Heat & light	21	5000	5000	5000	5000	4500	4000	4000	4000	4500	5000	5000	5000	£56,000
Routine property repair & mainte	22	837	837	837	837	837	837	837	837	837	837	837	837	£10,043
Phone & internet	23	250	250	250	250	250	250	250	250	250	250	250	250	£3,000
IT & software costs	24	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	£14,784
Equipment repairs & maintenance	25	3194	50	50	50	50	50	50	50	50	50	50	50	£3,744
Licenses	26	1255.8	0	0	0	0	0	0	0	0	0	0	0	£1,256
Sundry expenses	27	323	323	323	323	323	323	323	323	323	323	323	323	£3,876
Accountancy/independent examir	28	0	0	0	0	0	0	0	0	0	0	0	2500	£2,500
TOTAL OPERATING EXPENDITURE		£29,402	£25,002	£25,346	£25,346	£34,846	£24,346	£24,346	£24,346	£24,846	£25,346	£25,346	£27,846	£316,361
OPERATING PROFIT/LOSS EXCL. VAT		-£336	£4,064	£4,320	£4,320	-£1,168	£9,332	£17,354	£17,354	-£2,601	£4,320	£12,343	£20,854	£90,157
VAT LIABILITY	29	£3,244	£3,768	£3,768	£3,768	£4,465	£4,489	£5,835	£5,835	£2,559	£3,768	£5,114	£6,954	£53,567
PROFIT/LOSS MINUS VAT LIABILITY		-£3,580	£296	£552	£552	-£5,633	£4,843	£11,520	£11,520	-£5,161	£552	£7,229	£13,901	£36,589
OPENING BALANCE		£11,615	£8,035	£8,330	£8,883	£9,435	£3,801	£8,644	£20,164	£31,684	£26,523	£27,075	£34,304	
CLOSING BALANCE		£8,035	£8,330	£8,883	£9,435	£3,801	£8,644	£20,164	£31,684	£26,523	£27,075	£34,304	£48,204	

Non primary purpose trading

2%

Year 3 - 2027. As per 'rocking it' scenario

	See note	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cinema attendees	1	1500	1500	1500	1500	2000	2000	3000	3000	2000	1500	2500	3000	25000
Big live events: Screen 1	2	8	8	8	8	8	8	8	8	8	8	8	8	96
Number of hires: Screen 1	3	1	1	1	1	1	1	1	1	1	1	1	1	12
Occupancy: Screen 1		27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%	27%
Number of hires: Screen 2	3	2	2	2	2	2	2	2	2	2	2	2	2	24
Number of hires: Screen 3	3	2	2	2	2	2	2	2	2	2	2	2	2	24
Number of attendees live events		2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	27600
Total Tower attendees		3800	3800	3800	3800	4300	4300	5300	5300	4300	3800	4800	5300	52600
TRADING INCOME														
Box office sales	4	9750	9750	9750	9750	13000	13000	19500	19500	13000	9750	16250	19500	£162,500
Live ticket sales	5	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	£130,200
Cinema food and drink	6	4500	4500	4500	4500	6000	6000	9000	9000	6000	4500	7500	9000	£75,000
Live event food and drink	7	16738	16738	16738	16738	16738	16738	16738	16738	16738	16738	16738	16738	£200,850
Advertising income	8	0	0	0	0	0	0	0	0	0	0	0	7000	£7,000
Rental income: Screen 1	9	500	500	500	500	500	500	500	500	500	500	500	500	£6,000
Rental income: Screen 2	9	600	600	600	600	600	600	600	600	600	600	600	600	£7,200
Rental income: Screen 3	9	600	600	600	600	600	600	600	600	600	600	600	600	£7,200
Merchandise	10	285	285	285	285	322.5	322.5	397.5	397.5	322.5	285	360	397.5	£3,945
TOTAL TRADING INCOME		£43,823	£43,823	£43,823	£43,823	£48,610	£48,610	£58,185	£58,185	£48,610	£43,823	£53,398	£65,185	£599,895
COST OF GOODS SOLD														
Food and drink	11	10619	10619	10619	10619	11369	11369	12869	12869	11369	10619	12119	12869	£137,925
Merchandise		200	200	200	200	226	226	278	278	226	200	252	278	£2,762
TOTAL COST OF GOODS SOLD		£10,818	£10,818	£10,818	£10,818	£11,595	£11,595	£13,147	£13,147	£11,595	£10,818	£12,371	£13,147	£140,687
GRANTS & FUNDRAISING														
Supporters	12	600	600	600	600	600	600	600	600	600	600	600	600	£7,200
Crowdfunding		0	0	0	0	0	0	0	0	0	0	0	0	£0
Gift Aid		132	132	132	132	132	132	132	132	132	132	132	132	£1,584
Grants		0	0	0	0	0	0	0	0	0	0	0	0	£0
TOTAL GRANTS & FUNDRAISING		£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£8,784
CAPITAL EXPENDITURE														
Works & equipment	13	0	0	0	0	0	0	0	0	0	8275	0	0	£8,275
TOTAL CAPITAL EXPENDITURE		0	0	0	0	0	0	0	0	0	8275	0	0	£8,275
OPERATING EXPENDITURE														
Staff costs (incl ERNI, pension, exp	14	13592	13592	13592	13592	13592	13592	13592	13592	13592	13592	13592	13592	£163,098
Live events performer & content c	15	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	£65,100
Website	16	25	25	25	25	25	25	25	25	25	25	25	25	£300
Advertising & marketing	17	533	533	533	533	533	533	533	533	533	533	533	533	£6,400
Non domestic rates	18	0	0	343	343	343	343	343	343	343	343	343	343	£3,434
Water rates & waste collection	19	407	407	407	407	407	407	407	407	407	407	407	407	£4,880
Insurance	20	0	0	0	0	10000	0	0	0	0	0	0	0	£10,000
Heat & light	21	5500	5500	5500	5500	4950	4400	4400	4400	4950	5500	5500	5500	£61,600
Routine property repair & mainte	22	862	862	862	862	862	862	862	862	862	862	862	862	£10,344
Phone & internet	23	250	250	250	250	250	250	250	250	250	250	250	250	£3,000
IT & software costs	24	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	£14,784
Equipment repairs & maintenance	25	3194	50	50	50	50	50	50	50	50	50	50	50	£3,744
Licenses	26	1255.8	0	0	0	0	0	0	0	0	0	0	0	£1,256
Sundry expenses	27	323	323	323	323	323	323	323	323	323	323	323	323	£3,876
Accountancy/independent examir	28	0	0	0	0	0	0	0	0	0	0	0	2500	£2,500
TOTAL OPERATING EXPENDITURE		£32,598	£28,542	£28,542	£28,542	£37,992	£27,442	£27,442	£27,442	£27,992	£28,542	£28,542	£31,042	£354,315
OPERATING PROFIT/LOSS EXCL. VAT		£1,138	£5,538	£5,194	£5,194	-£244	£10,306	£18,328	£18,328	£9,756	-£3,081	£13,217	£21,728	£105,402
VAT LIABILITY	29	£3,905	£4,429	£4,429	£4,429	£5,128	£5,154	£6,500	£6,500	£5,128	£3,050	£5,775	£7,614	£62,041
PROFIT/LOSS MINUS VAT LIABILITY		-£2,767	£1,109	£765	£765	-£5,372	£5,151	£11,828	£11,828	£4,628	-£6,130	£7,442	£14,114	£43,362
OPENING BALANCE		£48,204	£45,437	£46,546	£47,312	£48,077	£42,705	£47,856	£59,684	£71,513	£76,140	£70,010	£77,452	
CLOSING BALANCE		£45,437	£46,546	£47,312	£48,077	£42,705	£47,856	£59,684	£71,513	£76,140	£70,010	£77,452	£91,566	

Non primary purpose trading

2%

Year 4 - 2028. As per 'rocking it' scenario															25600
	See note	January	February	March	April	May	June	July	August	September	October	November	December	Total	
Cinema attendees	1	1500	1500	1700	1700	2000	2000	3000	3000	2000	1700	2500	3000	25600	
Big live events: Screen 1	2	8	8	8	8	8	8	8	8	8	8	8	8	96	
Number of hires: Screen 1	3	1	1	1	1	1	1	2	2	1	1	1	2	15	
Occupancy: Screen 1		27%	27%	27%	27%	27%	27%	31%	31%	27%	27%	27%	31%	28%	
Number of hires: Screen 2	3	2	2	2	2	2	2	2	2	2	2	2	2	24	
Number of hires: Screen 3	3	2	2	2	2	2	2	2	2	2	2	2	2	24	
Number of attendees live events		2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	27600	
Total Tower attendees		3800	3800	4000	4000	4300	4300	5300	5300	4300	4000	4800	5300	53200	
TRADING INCOME															
Box office sales	4	9750	9750	11050	11050	13000	13000	19500	19500	13000	11050	16250	19500	£166,400	
Live ticket sales	5	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	£130,200	
Cinema food and drink	6	4500	4500	5100	5100	6000	6000	9000	9000	6000	5100	7500	9000	£76,800	
Live event food and drink	7	16738	16738	16738	16738	16738	16738	16738	16738	16738	16738	16738	16738	£200,850	
Advertising income	8	0	0	0	0	0	0	0	0	0	0	0	7500	£7,500	
Rental income: Screen 1	9	500	500	500	500	500	500	1000	1000	500	500	500	1000	£7,500	
Rental income: Screen 2	9	600	600	600	600	600	600	600	600	600	600	600	600	£7,200	
Rental income: Screen 3	9	600	600	600	600	600	600	600	600	600	600	600	600	£7,200	
Merchandise	10	285	285	300	300	322.5	322.5	397.5	397.5	322.5	300	360	397.5	£3,990	
TOTAL TRADING INCOME		£43,823	£43,823	£45,738	£45,738	£48,610	£48,610	£58,685	£58,685	£48,610	£45,738	£53,398	£66,185	£607,640	
COST OF GOODS SOLD															
Food and drink	11	10618.75	10618.75	10918.8	10918.8	11368.8	11368.8	12868.8	12868.8	11368.75	10918.75	12118.75	12868.75	£138,825	
Merchandise		199.5	199.5	210	210	225.75	225.75	278.25	278.25	225.75	210	252	278.25	£2,793	
TOTAL COST OF GOODS SOLD		£10,818	£10,818	£11,129	£11,129	£11,595	£11,595	£13,147	£13,147	£11,595	£11,129	£12,371	£13,147	£141,618	
GRANTS & FUNDRAISING															
Supporters	12	600	600	600	600	600	600	600	600	600	600	600	600	£7,200	
Crowdfunding		0	0	0	0	0	0	0	0	0	0	0	0	£0	
Gift Aid		132	132	132	132	132	132	132	132	132	132	132	132	£1,584	
Grants		0	0	0	0	0	0	0	0	0	0	0	0	£0	
TOTAL GRANTS & FUNDRAISING		£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£8,784	
OPERATING EXPENDITURE															
Staff costs (incl ERNI, pension, exp	14	13999	13999	13999	13999	13999	13999	13999	13999	13999	13999	13999	13999	£167,991	
Live events performer & content c	15	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	£65,100	
Website	16	25	25	25	25	25	25	25	25	25	25	25	25	£300	
Advertising & marketing	17	533	533	533	533	533	533	533	533	533	533	533	533	£6,400	
Non domestic rates	18	0	0	343.36	343.36	343.36	343.36	343.36	343.36	343.36	343.36	343.36	343.36	£3,434	
Water rates & waste collection	19	407	407	407	407	407	407	407	407	407	407	407	407	£4,880	
Insurance	20	0	0	0	0	10000	0	0	0	0	0	0	0	£10,000	
Heat & light	21	5775	5775	5775	5775	5198	4620	4620	4620	5198	5775	5775	5775	£64,680	
Routine property repair & mainter	22	888	888	888	888	888	888	888	888	888	888	888	888	£10,654	
Phone & internet	23	250	250	250	250	250	250	250	250	250	250	250	250	£3,000	
IT & software costs	24	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	£14,784	
Equipment repairs & maintenance	25	3194	50	50	50	50	50	50	50	50	50	50	50	£3,744	
Licenses	26	1255.8	0	0	0	0	0	0	0	0	0	0	0	£1,256	
Sundry expenses	27	323	323	323	323	323	323	323	323	323	323	323	323	£3,876	
Accountancy/independent examin	28	0	0	0	0	0	0	0	0	0	0	0	2500	£2,500	
TOTAL OPERATING EXPENDITURE		£33,307	£28,907	£29,250	£29,250	£38,673	£28,095	£28,095	£28,095	£28,673	£29,250	£29,250	£31,750	£362,599	
OPERATING PROFIT/LOSS EXCL. VAT		£429	£4,829	£6,090	£6,090	£-925	£9,652	£18,175	£18,175	£9,075	£6,090	£12,508	£22,020	£112,207	
VAT LIABILITY	29	£3,887	£4,411	£4,681	£4,681	£5,112	£5,139	£6,485	£6,485	£5,112	£4,681	£5,757	£7,680	£64,112	
PROFIT/LOSS MINUS VAT LIABILITY		£-3,458	£418	£1,410	£1,410	£-6,037	£4,513	£11,689	£11,689	£3,963	£1,410	£6,751	£14,339	£48,095	
OPENING BALANCE		£91,566	£88,108	£88,525	£89,935	£91,345	£85,307	£89,820	£101,509	£113,198	£117,161	£118,571	£125,322		
CLOSING BALANCE		£88,108	£88,525	£89,935	£91,345	£85,307	£89,820	£101,509	£113,198	£117,161	£118,571	£125,322	£139,661		

Non primary purpose trading

2%

Year 5 - 2029. As per 'rocking it' scenario

	See note	January	February	March	April	May	June	July	August	September	October	November	December	Total
Cinema attendees	1	1500	1500	1700	1700	2100	2100	3000	3000	2100	1700	2500	3000	25900
Big live events: Screen 1	2	8	8	8	8	8	8	8	8	8	8	8	8	96
Number of hires: Screen 1	3	1	1	1	1	1	1	2	2	1	1	1	2	15
Occupancy: Screen 1		27%	27%	27%	27%	27%	27%	31%	31%	27%	27%	27%	31%	28%
Number of hires: Screen 2	3	2	2	2	2	2	2	2	2	2	2	2	2	24
Number of hires: Screen 3	3	2	2	2	2	2	2	2	2	2	2	2	2	24
Number of attendees live events		2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	2300	27600
Total Tower attendees		3800	3800	4000	4000	4400	4400	5300	5300	4400	4000	4800	5300	53500
TRADING INCOME														
Box office sales	4	9750	9750	11050	11050	13650	13650	19500	19500	13650	11050	16250	19500	£168,350
Live ticket sales	5	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	10850	£130,200
Cinema food and drink	6	4500	4500	5100	5100	6300	6300	9000	9000	6300	5100	7500	9000	£77,700
Live event food and drink	7	16738	16738	16738	16738	16738	16738	16738	16738	16738	16738	16738	16738	£200,850
Advertising income	8	0	0	0	0	0	0	0	0	0	0	0	7500	£7,500
Rental income: Screen 1	9	500	500	500	500	500	500	1000	1000	500	500	500	1000	£7,500
Rental income: Screen 2	9	600	600	600	600	600	600	600	600	600	600	600	600	£7,200
Rental income: Screen 3	9	600	600	600	600	600	600	600	600	600	600	600	600	£7,200
Merchandise	10	285	285	300	300	330	330	398	398	330	300	360	398	£4,013
TOTAL TRADING INCOME		£43,823	£43,823	£45,738	£45,738	£49,568	£49,568	£58,685	£58,685	£49,568	£45,738	£53,398	£66,185	£610,513
COST OF GOODS SOLD														
Food and drink	11	10619	10619	10919	10919	11519	11519	12869	12869	11519	10919	12119	12869	£139,275
Merchandise		200	200	210	210	231	231	278	278	231	210	252	278	£2,809
TOTAL COST OF GOODS SOLD		£10,818	£10,818	£11,129	£11,129	£11,750	£11,750	£13,147	£13,147	£11,750	£11,129	£12,371	£13,147	£142,084
GRANTS & FUNDRAISING														
Supporters	12	600	600	600	600	600	600	600	600	600	600	600	600	£7,200
Crowdfunding		0	0	0	0	0	0	0	0	0	0	0	0	£0
Gift Aid		132	132	132	132	132	132	132	132	132	132	132	132	£1,584
Grants		0	0	0	0	0	0	0	0	0	0	0	0	£0
TOTAL GRANTS & FUNDRAISING		£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£732	£8,784
OPERATING EXPENDITURE														
Staff costs (incl ERNI, pension, exp	14	14419	14419	14419	14419	14419	14419	14419	14419	14419	14419	14419	14419	£173,031
Live events performer & content c	15	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	5425	£65,100
Website	16	25	25	25	25	25	25	25	25	25	25	25	25	£300
Advertising & marketing	17	533	533	533	533	533	533	533	533	533	533	533	533	£6,400
Non domestic rates	18	0	0	343	343	343	343	343	343	343	343	343	343	£3,434
Water rates & waste collection	19	407	407	407	407	407	407	407	407	407	407	407	407	£4,880
Insurance	20	0	0	0	0	10000	0	0	0	0	0	0	0	£10,000
Heat & light	21	6064	6064	6064	6064	5457	4851	4851	4851	5457	6064	6064	6064	£67,914
Routine property repair & mainter	22	914	914	914	914	914	914	914	914	914	914	914	914	£10,974
Phone & internet	23	250	250	250	250	250	250	250	250	250	250	250	250	£3,000
IT & software costs	24	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	1232	£14,784
Equipment repairs & maintenance	25	3194	50	50	50	50	50	50	50	50	50	50	50	£3,744
Licenses	26	1255.8	0	0	0	0	0	0	0	0	0	0	0	£1,256
Sundry expenses	27	323	323	323	323	323	323	323	323	323	323	323	323	£3,876
Accountancy/independent examin	28	0	0	0	0	0	0	0	0	0	0	0	2500	£2,500
TOTAL OPERATING EXPENDITURE		£34,042	£29,642	£29,986	£29,986	£39,379	£28,773	£28,773	£28,773	£29,379	£29,986	£29,986	£32,486	£371,192
OPERATING PROFIT/LOSS EXCL. VAT		-£306	£4,094	£5,355	£5,355	-£830	£9,777	£17,497	£17,497	£9,170	£5,355	£11,773	£21,284	£106,021
VAT LIABILITY	29	£3,869	£4,393	£4,662	£4,662	£5,230	£5,259	£6,470	£6,470	£5,230	£4,662	£5,739	£7,662	£64,309
PROFIT/LOSS MINUS VAT LIABILITY		-£4,175	-£300	£692	£692	-£6,059	£4,518	£11,027	£11,027	£3,941	£692	£6,034	£13,622	£41,712
OPENING BALANCE		£139,661	£135,486	#####	£135,879	£136,571	#####	£135,030	£146,057	£157,084	£161,025	£161,717	£167,751	
CLOSING BALANCE		£135,486	£135,186	#####	£136,571	£130,512	#####	£146,057	£157,084	£161,025	£161,717	£167,751	£181,373	

Non primary purpose trading

2%

Notes, assumptions and sources

- 1 Attendees and seasonality For comparison, when staff and volunteers (incl. current SG members) operated the tower, box office sales were 27K over 12 months
Cinema box office peaks during school holidays, per previous experience of ex Tower staff/volunteers.

- 2 Big live events: Events requiring additional FoH staffing - e.g. gigs, comedy shows. Based on sample occupancy.

- 3 Frequency of hire Similar to past levels, compatible with other usage of screens for programming

- 4 Box office sales: **£6.50** average admission taking into account concessions

- 5 Live event sales: See 'Sample programme' tab for example of monthly programming during Y1-2 and Y3 onwards

- 6 Food and drink sales: **£3.00** average spend per head at cinema, per recent experience of ex Tower staff/volunteers (after taking over stock)
- 7 Live event food & drink: Spend per head varies by type of event - see 'Sample programme' tab
- 8 Advertising: **7000** Contract with agency to screen monthly package of pre-film ads. Excludes local sponsorship. Assume annual payment.
None in Y1 as it may take time to agree a deal

- 9 Hire: **£500.00** Day hire rate screen 1
£300.00 Day hire rate screen 2
£300.00 Day hire rate screen 3

- 10 Merchandise: **0.5%** of Tower visitors buy something
£15.00 average price

- 11 Cost of goods sold: **50%** On food and drink (incl events bar) per recent experience of ex staff & volunteers
70% On merchandise - e.g. hoodies, reusable cups

- 12 Grants & fundraising: **200** supporters by end Y1 (survey indicates plenty of interest)
£3.00 Survey average was £10, but this is less assuming minimal material perks. Comparison to Birks = £2.50 mth
Crowdfunding effort gives way to supporter scheme in Y1
Notes on grant income on cells in Y1
Grant income tails off after Y1
Gift aid is 25% on eligible donations from UK taxpayers who have provided details. 22% used here to cover some missing details and/or non taxpayers.
No Gift Aid in Y1 as this resources for admin may be limited

- 13 See Startup Costs tab for itemisation of equipment purchase costs in Y1

See Building Repair Costs tab for itemisation of these costs in Y1 - Y3
Figures in annual projections include VAT & allowance for inflation

14 Staff costs: See Staffing tab. NB this figure includes sessional staffing for 'big live' events - e.g. gigs and comedy shows with 100+ attending.

15 Live events performer & content fees
50% on average. In reality, this varies - bands & comedians typically 50%-60%; lower for event screening

16 Website:
£150.00 hosting (year)
£150.00 domain (year)

17 Marketing:
From Y2
0 [VisitScotland listing](#)
0 [Destination Helensburgh listing](#)
1000 Targeted ads - e.g. key population areas within catchment area
1500 Print large format posters - £15 * 100 events per year
2400 What's on flyer runs - £400 * 6 per year
1500 Small annual budget for fees/consultancy/freelancers
£6,400.00

18 Rates:
£3,433.64 Assuming new rateable value of 70% of current value (Tower + Sub Centre) - estimate.
Rates relief of 80% - may be up to 100% but this is less common for licensed venues

19 Water rates & waste collection:
£4,880.00 From 2023 - based on volunteer knowledge of bills

20 Insurance:
£10,000.00 £19,176 in 2019 accounts. This may cover other activity in the building. £10K included is more comparable to similar sites, e.g. the Birks.

21 Heat & light: On basis of 2023 bills +~10% increase for higher usage (year 1-2); may be able to improve tariff & secure funding for efficiency upgrades

22 Property repair & maintenance:
A maintenance schedule should be developed, but below are estimate annual tasks & costings
£3,000.00 Minor repairs - roof tiles etc.
£750.00 Gutter and drain maintenance
£250.00 Boiler checks & maintenance

£1,500.00 Repainting & refinishing
£250.00 Electrical checks
£4,000.00 Allowance for sinking fund for major repairs
£9,750.00 Total

23 Phone & internet based on past costs

24 IT & software:

£12,108.00 Indy (cinema management, programming, ticketing etc)
£1,812.00 Zen internet
£864.00 Accounting & payroll

25 Equipment repairs & maintenance:

£3,144.00 Omnex projector maintenance contract (2023 quote), Y2 onwards
£50.00 monthly allowance for breakages, consumables etc

26 Licenses

£280.00 alcohol
£358.80 PRS
£0.00 cinema (after exemption)
£617.00 public entertainment

27 Sundry expenses:

Stock, admin sundries, Royal Mail Film Transport (2023)

Accountancy/independent

28 examiner's fees:

Estimate from small Glasgow firm (2023)

[NB if total income exceeds £500K \(not currently projected, but Y5 is close\), an audit may be required - closer to £5K](#)

29 VAT liability:

Estimate only. Specialist VAT advice should be sought.

Assuming VAT charged on:	Input VAT reclaimed on:
Cinema tickets	Food & drink supplies
All live events*	Website, marketing, software & IT
Food and drink including events bar sales(confectionery, alcohol etc.)	Water rates & waste
Advertising income	Heat, light (5%)
Merchandise	Phone & internet
	Capital spend Y1, and repair & maintenance

*in reality live events are complicated - depends on music or theatre, whether streaming is live or not.

30 Opening balance Y1 = current crowdfunding balance

Staffing		Subsequent years with 3% annual CoL uplift										Notes
Regular staffing	Gross salary before	Numb	Actual Salaries Y1	Employer's NI	Pension 3%	Expenses	Salary+costs Y1	Y2	Y3	Y4	Y5	
Technical Operations Manager - 20hr/week	£42,000.00	0.5	£21,000.00	£2,400.00	£630.00	£200.00	£24,230.00	£24,956.90	£25,705.61	£26,476.78	£27,271.08	Technical Expertise to operate, maintain & develop the capability
General Manager - 40hr/week	£35,000.00	1	£35,000.00	£4,500.00	£1,050.00	£500.00	£41,050.00	£42,281.50	£43,549.95	£44,856.44	£46,202.14	ave salary for Cinema Manager in the UK is £28,000. Scope here is bigger than average Cinema
2 Part-time Staff - 16 hrs/week ea	£10,483.20	2	£20,966.40	£2,394.96	£628.99	£240.00	£24,230.35	£24,957.26	£25,705.98	£26,477.16	£27,271.47	Living wage £12.60 16 hrs a week
1 additional from Y3	£10,483.20	1	£10,483.20	£822.48	£314.50	£120.00	£0.00	£0.00	£12,455.15	£12,828.81	£13,213.67	
Admin officer - 16 hrs/week from Y2	£31,200.00	0.4	£12,480.00	£1,122.00	£374.40	£120.00	£0.00	£14,519.29	£14,954.87	£15,403.52	£15,865.62	£15.00 16 hrs a week
Cleaner (Scope: Toilets, Kitchen & Floors)		0.1	£3,931.20	£0.00	£117.94	0	£4,049.14	£4,170.61	£8,459.16	£8,712.93	£8,974.32	Living wage £12.60 6 hrs a week initially 12 yr3 on
15 Front of House/Bar trained volunteers	£0.00	15	£0.00	£0.00		£1,500.00	£0.00	£1,545.00	£1,591.35	£1,639.09	£1,688.26	Currently have 8. Allowance for expenses: training, travel, t-shirts etc.
Total regular staffing (annual)			£103,860.80		£3,115.82		£93,559.49	£112,430.56	£132,422.06	£136,394.72	£140,486.57	

Casual & events staffing

	Pay per event					
Mixing engineer for live events	£150.00					
Front of house/bar	£151.20					
Total (per event)	£301.20	£310.24	£319.54	£329.13	£339.00	Living wage £12.60 12 hrs per live event

Totals:

5 staff / 2.6 FTE in Y1

6 staff / 3.1 FTE in Y2

7 staff / 3.7 FTE in Y3

Startup costs

	Estimate Net	+VAT	Total incl VAT	Info. Source	Funding source
Capital					
Purchase of building	£240,000	0	£240,000	DM Hall Valuation	SLF + fundraising
Stamp duty	£900	0	£900	DM Hall Valuation	SLF
Immediate building repairs	£4,000	£800	£4,800	Condition survey, based on immediate safety repairs required pre-opening as identified in prioritisation	SLF + other grants
Immediate equipment purchase & repair	£10,000	£2,000	£12,000	See list below	
Subtotal capital	£254,900	£2,800	£257,700		
Revenue					
Legal fees	£3,000	£600	£3,600	Estimate, based on verbal quote from local firm	SLF
VAT assessment	£3,000	£600	£3,600	Estimate based on recent quotes seen by CE	Coastal Communities
Initial staffing	£24,845	£0	£24,845	Covers 4 months of all staff, prior to and immediately post opening	Coastal Communities - NB they may prefer to fund a single staff post for longer.
1st year insurance	£10,000	£0	£10,000	See notes	
Opening stock	£0	£0	£0	From cost of sale in cash flow projection	
Licenses:					
Alcohol 1st year	£280	£0	£280	A&BC willing for current license to remain in place	
PRS 1st year	£299	£60	£359	Previous quote	
				Scottish Government exemption, expiring 2027. Check whether this can transfer, or consider requesting another. Template letter available at regionalsscreenscotland.org/?faqs=seeking-an-exemption-from-the-requirement-to-hold-a-cinema-license-for-your-premises .	
Cinema (application fee)	£600	0	£600		
Public Entertainment (application fee, 3 years)	£617	0	£617	https://www.argyll-bute.gov.uk/licences/public-entertainment-licence	
Film distributor initial bonds	£10,000	£2,000.0	£12,000	Worst case. Offer of support to negotiate from INDY.	
Web domain purchase	£200	£40.0	£240	Estimate - depends on the domain	
				Estimate - assuming add-on of room hire, events, membership & volunteering pages	
Web design	£2,000	£400.0	£2,400		
Photography for room hire	£0	£0.0	£0	Work under assumption you get this donated	
Subtotal revenue	£54,841	£3,700	£58,540		
TOTAL	£309,741	£6,500	£316,240		

Of which;

Equipment repair & replacement

Replacement board for Screen 1 projector	£2,500		Immediate safety repairs	
Replace Screen 1 AMP	£4,000		Immediate works for safety and water-tight	
			Replace missing roof tiles.	£1,000
Replace Screen 1 Matrix Splitter	£700		Remove all vegetation growth from around the property.	£750
Contingency	£2,800		Asbestos Survey.	£800
Subtotal	£10,000		Overhaul fire doors.	£750
			Re-fix timber floorboards.	£250
			Re-set loose flags.	£150
			Remove vegetation growth from boundary walls.	£300
			Subtotal	£4,000

Phasing of building repair costs

Phase	Job	Cost ex VAT	Subtotals per phase:	Ex VAT	VAT	Incl VAT	Incl allowance for inflation
pre-opening	Replace missing roof tiles.	1000	pre-opening	£ 4,000.00	£ 800.00	£ 4,800.00	
pre-opening	Remove all vegetation growth from around th	750	Yr1	£12,600.00	£ 2,520.00	£15,120.00	
Yr1	Re-seal all guttering.	2000	Yr2	£ 9,250.00	£ 1,850.00	£11,100.00	£11,433.00
Yr1	Full redecoration of guttering.	3500	Yr3	£ 6,500.00	£ 1,300.00	£ 7,800.00	£ 8,275.02
Yr2	New flat roof.	4000	Dependant on opening upstairs	£ 6,250.00	£ 1,250.00	£ 7,500.00	TBC depending on timescale
Completed	New roof covering to original bell tower.	6000	Completed	-£ 6,000.00	-£ 1,200.00	-£ 7,200.00	
Yr3	Repoint rear elevation.	2500	Overall total	£38,600.00	£ 6,520.00	£39,120.00	
Yr1	Re-seal all windows and point around reveals.	4000					
Yr3	Install additional projections where indicated.	500					
Yr1	Replace decayed timberwork.	250					
Yr3	Hack back render.	1000					
pre-opening	Asbestos Survey.	800					
Yr1	Clear out rear lead gutters.	100					
Yr1	Re-align valley gutters to rear.	750					
Yr1	Re-route downpipes where indicated.	800					
Yr1	Add films to windows.	500					
Dependant on opening upstairs	Re-plaster and redecorate stairwell.	4000					
Dependant on opening upstairs	New floor coverings to stairwell.	2250					
Yr1	Drainage investigation survey.	500					
Yr3	New paths to rear courtyard.	2500					
pre-opening	Overhaul fire doors.	750					
pre-opening	Re-fix timber floorboards.	250					
Yr1	Replace drainage cover.	200					
pre-opening	Re-set loose flags.	150					
pre-opening	Remove vegetation growth from boundary wa	300					
Yr2	Re-plaster cinema in single storey.	750					
Yr2	Replace and redecorate dislodged grates.	500					
Yr2	Patch repairs to ornate stonework.	4000					
		44600					