

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	05	2024	To	30	04	2025

Reference and administration details

Charity name	Carnoustie Theatre Club
Other names charity is known by	
Registered charity number	SC018376
Charity's principal address	

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

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The club was constituted in July, 2002 and is a registered Scottish charity.

Trustee recruitment and appointment

The committee is elected at the Annual General Meeting.

Objectives and activities

Charitable purposes

To promote and encourage the study, practice and knowledge of drama and the surrounding districts, and other educational and cultural purposes connected thereto.

Summary of the main activities in relation to these objects

The production and presentation of one act and full length plays and an annual pantomime. Furthermore there is a commitment to develop youth talent, and two members of the committee have a specific remit in that regard.

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Achievements and performance

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

A busy year for us, we are still ongoing to bring the theatre up to date and we have now got new computer/monitors, and camera system for stage. We are also looking to do the final upgrade for the foyer now that money has been donated.

The Sorcerer's Tale started off our year in May with a bang, from lovelorn monks to scantily clad women of ill repute, this play had them laughing in the isles. Directed meticulously by [REDACTED] it was a full house each night.

Our September play, I'll be Back Before Midnight – produced by [REDACTED] is fast pace play had us all sitting on the edge of our seats and a twist at the end left us with the WOW factor. Again full house each night.

Treasure Island, always a very welcomed Panto was just that, produced by [REDACTED] who has the highest expectations of her cast did not disappoint this time. Record sales and everyone leaving saying they are coming back next year was an absolute delight. Lots of hard work was put into this production from backstage to production – well done everyone involved. We again had one of the performances as a relaxed event and this is something we may consider to have when producing our plays.

What would we do without the youth in our club, supervised by [REDACTED] these budding youngsters showed they had potential not only on stage but through production and direction to put on this very cute play. The very young cast were led by three of our teenage members, full of enthusiasm throughout and their excitement definitely felt by the cast, put on an excellent play. We hope to see all of these youngsters audition for our Panto in 2026.

So another year ends and a new one begins.

Financial review

Brief statement of the charity's policy on reserves

Reserves are held for the benefit of the Club and to allow ongoing development of the theatre and its equipment.

Details of any deficit

There was a small deficit of £3,316 during the year which results from a slightly reduced level of income and some larger non-recurring costs.

Donated facilities and services (if any)

None.

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Other optional information

None.

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	President	Treasurer
Date	1 June 2025	1 June 2025

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	05	2024		30	04	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	163	1,000			1,163	3,602
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	986	2,150			3,136	1,598
Gross trading receipts	28,685				28,685	29,370
Income from investments other than land and buildings					-	-
Rents from land & buildings	679				679	933
Gross receipts from other charitable activities	3,333				3,333	4,151
					-	-
A1 Sub total	33,846	3,150	-	-	36,996	39,654
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	33,846	3,150	-	-	36,996	39,654
A3 Payments						
Expenses for fundraising activities	38				38	244
Gross trading payments	16,833	289			17,122	12,727
Investment management costs					-	-
Payments relating directly to charitable activities	19,473				19,473	23,085
Grants and donations	2,230				2,230	1,500
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	38,574	289	-	-	38,863	37,556
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	38,574	289	-	-	38,863	37,556
Net receipts / (payments)	(4,728)	2,861	-	-	(1,867)	2,098
A5 Transfers to / (from) funds					-	-
Surplus / (deficit) for year	(4,728)	2,861	-	-	(1,867)	2,098

Section C Notes to the Accounts

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

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	163	1,000			1,163	3,602
					-	
					-	
					-	
Total	163	1,000	-	-	1,163	3,602

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions	3,240				3,240	3,436
Murder Mystery	-				-	651
Other	93				93	64
					-	
					-	
					-	
					-	
Total	3,333	-	-	-	3,333	4,151

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Theatre Maintenance	4,608				4,608	9,994
Heat, Light and Power	2,224				2,224	3,096
Salaries	9,601				9,601	6,590
Subscriptions and Licences	1,065				1,065	964
Insurance	1,975				1,975	1,958
Murder Mystery	-				-	415
Other expenses	-				-	68
					-	-
					-	
					-	
Total	19,473	-	-	-	19,473	23,085

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	163				163	102
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	986				986	1,598
Gross trading receipts	28,685				28,685	29,370
Income from investments other than land and buildings					-	-
Rents from land & buildings	679				679	933
Gross receipts from other charitable activities	3,333				3,333	4,151
Sub total	33,846	-	-	-	33,846	36,154
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	33,846	-	-	-	33,846	36,154
Payments						
Expenses for fundraising activities	38				38	244
Gross trading payments	16,833				16,833	11,516
Investment management costs	-				-	-
Payments relating directly to charitable activities	19,473				19,473	19,585
Grants and donations	2,230				2,230	1,500
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	38,574	-	-	-	38,574	32,845
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	38,574	-	-	-	38,574	32,845
Net receipts / (payments)	(4,728)	-	-	-	(4,728)	3,309
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(4,728)	-	-	-	(4,728)	3,309
Nature and purpose of funds						

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	See Hear Signing Project	Equipment Upgrade				
Receipts						
Donations		1,000			1,000	3,500
Legacies					-	
Grants					-	
Receipts from fundraising activities		2,150			2,150	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	3,150	-	-	3,150	3,500
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	3,150	-	-	3,150	3,500
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	289				289	4,711
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	289	-	-	-	289	4,711
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	289	-	-	-	289	4,711
Net receipts / (payments)	(289)	3,150	-	-	2,861	(1,211)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(289)	3,150	-	-	2,861	(1,211)

Nature and purpose of funds

A balance of £289 remained in the See Hear Signing project at 30 April 2024 and this was put towards the funding of BSL interpreters who were present at the 2024 pantomime. £3,150 was received during the current year to allow an upgrade of theatre ventilation and other equipment, and this will be expended in accordance with those purposes during the coming year.

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Independent examiner's report on the accounts

v2

Charity name

Carnoustie Theatre Club

SC018376

Period start date

Day Month Year
01 05 2024

to

Period end date

Day Month Year
30 04 2025

1 - 10

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

In the course of my examination, no matter has come to my attention ~~[other than that disclosed on the attached page*]~~

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date:

1 June 2025

Member of the Institute of Chartered Accountants of Scotland