

EASTWOOD ENTERTAINERS

YEAR ENDED 30 JUNE 2025

Registered Scottish Charity No SC029377

EASTWOOD ENTERTAINERS
YEAR ENDED 30 JUNE 2025

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Independent Examiner's Report to the Trustees of Eastwood Entertainers
I report on the accounts of the charity for the year ended 30th June 2025.
Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities

Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations

to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

EASTWOOD ENTERTAINERS
REPORT OF THE COMMITTEE
YEAR ENDED 30 JUNE 2025

The committee have pleasure in submitting their report and the financial statements for the year ended 30 June 2025.

Rules

The Club is administered under its constitution.

Objects

The objects of the Club are:-

- a) To study and stage productions of music and drama.
- b) To promote fellowship amongst its members.
- c) To contribute to charity as appropriate.

Accounts

There has been an overall deficit of £5,385 (2024: surplus £12,081). The musical had a deficit of £8,233 (2024 surplus: £4,083). The panto had a surplus of £3,262 (2024 surplus: 10,202). The fundraiser had a surplus of £1,676.

Charitable Status

The club is a recognised charity. The charity number is SC 029377.

Risk Management

The committee have carried out a review of the major risks to which the Club is exposed and established systems to mitigate those risks.

Reserves

The reserves of the club are mainly represented by funds held in bank accounts.

STATEMENT OF COMMITTEE'S RESPONSIBILITIES

Legislation requires the committee to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Club and of the results of the Club for that period. In preparing those Financial Statements, the committee is required to:-

Select suitable accounting policies and apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.

The committee are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Club and to ensure that the Financial Statements comply with the appropriate legislation. They are also responsible for safeguarding the assets of the club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The committee confirms that the Financial Statements comply with the above requirements.

EASTWOOD ENTERTAINERS
COMBINED STATEMENT OF FINANCIAL ACTIVITIES AND
INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 30 JUNE 2025

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NET (OUTGOING) / INCOMING RESOURCES

<u>Income</u>	<u>2025</u>	<u>2024</u>
Subscriptions	4068	2905
Tea Money	-	46
Donations	150	-
Fund Raising and Parties	730	751
Fundraiser Income	7654	-
Panto Income	18601	22913
Musical Income	31200	32555
Gifts/Aftershow	550	573
T Shirts	1903	540
Other Income (Refund)	1203	-

<u>Total Incoming Resources</u>	<u>66059</u>	<u>60283</u>
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Outgoing

Hall Rent	3828	3094
Subscriptions	15	60
Tea Money	105	40
Fund Raising and Parties	502	-
General Expenses	1898	795
T Shirts	2470	862
Donations	-	-
Insurance	888	870
Gifts/Aftershow	953	1298
Panto Expenditure	15340	12711
Musical Expenditure	39433	28472
Fundraiser Expenditure	6012	-

<u>Total Resources Expended</u>	<u>71444</u>	<u>48202</u>
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<u>Movement in Funds</u>	<u>(5385)</u>	<u>12081</u>
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<u>Funds at 1 July 24</u>	<u>22804</u>	<u>10723</u>
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<u>Funds at 30 June 25</u>	<u>17419</u>	<u>22804</u>
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EASTWOOD ENTERTAINERS
BALANCE SHEET
AS AT 30 JUNE 2025

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FIXED ASSETS

	<u>2025</u>	<u>2024</u>
Keyboard	50	50
Equipment	50	50
Properties & Wardrobe	225	225
	<u>325</u>	<u>325</u>

CURRENT ASSETS

Debtors & Prepayments	1491	500
Bank & Cash	15603	21975
	<u>17094</u>	<u>22475</u>

NET CURRENT ASSETS

<u>17094</u>	<u>16700</u>
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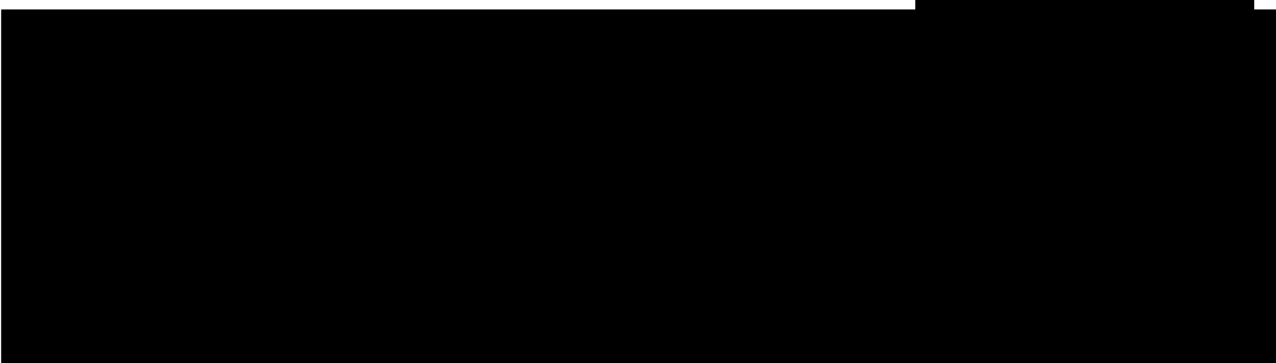
NET ASSETS

<u>17419</u>	<u>22800</u>
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GENERAL FUND

Balance at start of year	22804	10723
Surplus/Deficit for year	(5 385)	12081
	<u>17419</u>	<u>22804</u>

The Financial Statements were approved by the Committee on:



EASTWOOD ENTERTAINERS
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

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ACCOUNTING POLICIES

- (a) The accounts have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and Statement of Recommended Practice – Accounting and Reporting by Charities.
- (b) Incoming and outgoing resources are incorporated in the accounts on the accruals basis.
- (c) Keyboard and Equipment and Wardrobe have been fully depreciated to their estimated Net Realisable Value
- (d) The general fund represents the amount set aside to ensure the continuing activities of the club.

EASTWOOD ENTERTAINERS
FUNDRAISER ACCOUNT
YEAR ENDED 30 JUNE 2025

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	<u>2025</u>	<u>2024</u>
<u>Income</u>		
Fundraiser Ticket Sales	4601	-
Fundraiser FOH	3053	-
Fundraiser Printing & Advertising	-	-
	<u>7654</u>	<u>-</u>
<u>Expenditure</u>		
Fundraiser Ticket Sales	-	-
Fundraiser FOH	2728	-
Fundraiser Wardrobe	78	-
Fundraiser Theatre Hire	1117	-
Fundraiser Light & Sound	1176	-
Fundraiser Director	-	-
Fundraiser Choreographer	-	-
Fundraiser M.D & Band	-	-
Fundraiser Printing & Advertising	105	-
Fundraiser Licences, Royalties & Scripts	10	-
Fundraiser Props	-	-
Fundraiser Set & Stage Costs	764	-
Fundraiser Filming	-	-
	<u>5978</u>	<u>-</u>
<u>Surplus</u>	<u>1676</u>	<u>-</u>

EASTWOOD ENTERTAINERS
PANTOMIME ACCOUNT
YEAR ENDED 30 JUNE 2025

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2025 2024

Income

Panto Ticket Sales	15372	19060
Panto FOH	3080	3528
Panto Printing & Advertising	150	325
	<u>18601</u>	<u>22913</u>

Expenditure

Competition Winner	-	80
Panto Ticket Sales	-	-
Panto FOH	1018	1336
Panto Wardrobe	1973	1790
Panto Theatre Hire	2633	2610
Panto Light & Sound	3180	1103
Panto Director	1000	1000
Panto Choreographer	800	1000
Panto M.D & Band	1000	1125
Panto Printing & Advertising	651	438
Panto Licences, Royalties & Scripts	360	386
Panto Props	196	62
Panto Set & Stage Costs	2528	1781
Panto Filming	-	-
	<u>15340</u>	<u>12711</u>

Surplus

3262 10202

EASTWOOD ENTERTAINERS
MUSICAL/CONCERT ACCOUNT
YEAR ENDED 30 JUNE 2025

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	<u>2025</u>	<u>2024</u>
<u>Income</u>		
Musical Ticket Sales	28273	30444
Musical FOH	2082	125
Musical Printing & Advertising	175	1986
Musical Filming	80	-
Musical Wardrobe	70	-
Musical Props	520	-
	<u>31200</u>	<u>32555</u>
<u>Expenditure</u>		
Musical Ticket Sales	368	329
Musical Wardrobe	5582	2677
Musical Make Up & Wigs	1218	-
Musical FOH	-	-
Musical Theatre Hire	6825	6756
Musical Light & Sound	2964	1971
Musical Director	1200	1500
Musical Choreographer	1000	1000
Musical M.D & Band	6050	4520
Musical Printing & Advertising	642	922
Musical Licences, Royalties & Scripts	6211	4761
Musical Props	743	-
Musical Set & Staging Costs	4956	2678
Musical Box Office 6%	1223	1358
Musical Filming	450	-
	<u>39433</u>	<u>28472</u>
<u>Surplus</u>	<u>(8233)</u>	<u>4083</u>