

**REGISTERED COMPANY NUMBER: SC268138 (Scotland)**  
**REGISTERED CHARITY NUMBER: SC035858**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 July 2025**  
**for**  
**A Play, A Pie and a Pint Ltd**  
**(A Company Limited by Guarantee)**

EQ Accountants Ltd  
41 Charlotte Square  
Edinburgh  
EH2 4HQ

**A Play, A Pie and a Pint Ltd**

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for the Year Ended 31 July 2025**

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**A Play, A Pie and a Pint Ltd**

**Reference and Administrative Details  
for the Year Ended 31 July 2025**

<b>TRUSTEES</b>	Mr C Beattie Mr D Anderson Mr D Hayman Mr E Crozier Ms I Whyte Ms J Cadzow Mr K O'Sullivan Ms L McFarlane Ms P Gillies Mr S King
<b>REGISTERED OFFICE</b>	731 - 735 Great Western Road Glasgow Lanarkshire G12 8QX
<b>SENIOR MANAGEMENT PERSONNEL</b>	Artistic Director and CEO: Brian Logan
<b>REGISTERED COMPANY NUMBER</b>	SC268138 (Scotland)
<b>REGISTERED CHARITY NUMBER</b>	SC035858
<b>AUDITORS</b>	EQ Accountants Ltd 41 Charlotte Square Edinburgh EH2 4HQ
<b>BANKERS</b>	Royal Bank of Scotland 339 Byres Road Glasgow G12 8PQ

**A Play, A Pie and a Pint Ltd****Report of the Trustees  
for the Year Ended 31 July 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES****Objectives and aims**

A Play, a Pie and a Pint seeks to produce and promote high quality new plays from Scotland, the UK and the rest of the world and to present them in an accessible way to the people of Scotland. We concentrate on quality writing, directing and performance. Our plays intend to entertain, educate and inform audiences by exploring a wide range of subject matters. We aim to collaborate with the best artists, co-presenters and venues in Scotland and from other parts of the UK and internationally. We support artists right through their careers, presenting work from new and mid-career artists as well as producing the work of established writers, directors and actors.

Founded in 2004 by David MacLennan and Colin Beattie, A Play, a Pie and a Pint produces the most new writing of any theatre in Europe and the Americas. Now in the twentieth year of operation, the core principles remain steadfast: to present a new play every week at lunchtime which lasts for under an hour with a pie and a pint included in the price of every ticket.

A Play, a Pie and a Pint produces 30+ new plays a year across two seasons at Oran Mor in the west end of Glasgow. We work in association with a number of other theatres from across Scotland, including The Traverse Theatre, Aberdeen Performing Arts, Dumfries and Galloway Arts Festival, Ayr Gaiety, Pitlochry Festival Theatre and The Macrobert Arts Centre in Stirling, to present our works to a variety of audiences across the country.

The objectives of the charity as set out in the Memorandum and Articles of Association are to promote, maintain, improve and advance the education of children, young people and adults particularly by the encouragement of the Arts including the Arts of drama, film, dance, music, singing, literature and visual arts.

In pursuit of this goal our governing document outlines a number of objectives that we consider core to our purpose; these include;

- To manage a producing theatre company of creative practitioners, with a view to raising the diversity and increasing the volume of dramatic productions in the UK by educating and entertaining the public.
- To present and promote works of cultural or literary merit, and to further the development of modern drama.
- To stimulate the arts of acting, directing and writers and to promote both the education and training of emerging practitioners in drama, music and other art forms.
- To work within the Oran Mor and to manage any properties necessary for the requirements of these objects.

The strategies employed to achieve the charities aims and objectives are delivered via four main areas of activity:

- Producing a year round programme of work that entertains a diverse audience here in the west end of Glasgow but also from across Scotland.
- Serving as a creative hub, by playing a central role in the artistic community and the ecology of the Scottish theatre sector
- Expanding our reach; reaching further by growing and diversifying our audiences, extending the life and the geographic footprint of our productions, ensuring our artists and our brand reaches beyond the west end of Glasgow.
- Continuous organisational development; ensuring A Play, a Pie and a Pint is sustainable, fit for purpose and thriving.

**Significant activities**

2024/25 was a significant year for A Play, a Pie and a Pint, which embarked on a new chapter under the leadership of its incoming artistic director & CEO, celebrated its twentieth anniversary with a series of profile-raising events, and received a substantial (if lower than requested) uplift in support from Creative Scotland as part of the industry-wide Multi-Year Funding round. It was also nominated as UK Producer of the Year in the prestigious Stage Awards. Alongside this, GLT/PPP delivered a further 32 shows across its two seasons, drawing audiences of over 24,000 at our home base in the Oran Mor, extending to approximately 40,000 including performances at our partner venues (figures not formally supplied by partner venues for 24-25).

## **A Play, A Pie and a Pint Ltd**

### **Report of the Trustees for the Year Ended 31 July 2025**

#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

During the year the charity has provided public benefit in numerous areas:

#### **PRODUCTION PROGRAMME & REACH**

Autumn 2024 saw the premiere of the David MacLennan Award-winning Jellyfish by Katy Nixon, the first show directed by our new artistic director Brian Logan. The season also included a PPP premiere by the popular writer/comedian Jonny Donahoe (Anna/Anastasia) and a rare revival, of Greg Hemphill's Poker Alice, to mark the company's 20th birthday. (Poker Alice was the second play ever staged at PPP.) In spring '25, we staged our usual 18 shows in 18 weeks, including the hugely successful Dookin' Oot by PPP favourite Eimi Quinn, smash-hit Dancing Shoes by Graeme Smith and Stephen Christopher (later revived as the Traverse Theatre's Christmas show) and the first Scots-language translation of Dario Fo and Franca Rame's Mistero Buffo (later revived at the Citizens Theatre).

This programme included a number of co-productions, whereby we pooled resources with other theatre organisations to maximise the quality, impact and reach of our work, and diversify its audiences – e.g. with Stellar Quines on the play Detained by Michelle Chantelle Hopewell, and with Birds of Paradise on the play The Sunshine Spa by Simon Jay. This year also saw a handful of PPP plays revived to enjoy a further life elsewhere – e.g. Edinburgh fringe runs for Lost Girls at Bus Stops and Faye's Red Lines as well as Dancing Shoes and Mistero Buffo, see above.

Glasgow Lunchtime Theatre team also produced two pantomimes on behalf of Oran Mor, playing to sold out audiences in the Summer and Winter runs. Our October 2024 twentieth-anniversary gala, hosted by Elaine C Smith, was a big success in the auditorium at Oran Mor; we also presented a public screening of director Elly Taylor's 2014 BBC documentary that marked ten years of A Play, a Pie and a Pint. Over the year, PPP produced 32 theatrical productions over these two seasons of work. Productions transferred to eight other venues across the year, in Edinburgh (Traverse Theatre), Aberdeen (Lemon Tree), Ayrshire (Ayr Gaiety), Dumfries and Galloway (Arts Festival, various venues), Paisley and Johnstone Town Halls (OneRen) and the island of Mull (An Tobar and Mull Theatre).

#### **CREATIVE HUB**

GLT/PPP made significant strides this year in the development of its offer to artists, whether established or emerging. Our Open Script Submission Service, administrated by Playwrights Studio Scotland, received 180+ submissions of full-length plays, considerably more than anticipated. (Six plays produced by PPP this year came to us via the previous submission window.) We also hosted open auditions, working with the Scottish Casting Workshop, and supported two placements, in stage management and marketing/social media (sponsored by the 2024-25 Santander Universities Scholarships/ Internship Programme) Additionally, we offered 17 emerging Directors the opportunity to be involved in productions as Assistant Directors.

In autumn 2024, via a bursary from the Federation of Scottish Theatres, we engaged the assistant producer Nay Dhanak to work with us on producing 20th anniversary events in the second half of our birthday year. (Nay went on to secure a permanent role with the organisation.) With Nay's help, we staged a panel discussion on 'How to write a play for PPP', which was extremely well & enthusiastically attended. We later hosted our first ever scratch night, A Slice of the Pie, a new initiative to engage writers and plays at an earlier stage of their development, and to attract a new audience to PPP.

We also launched a new strand of meet-and-greet networking events, Coffee and Connections, designed to make PPP, its artistic director and team more accessible to Scotland's theatre practitioners, and to create opportunities for those practitioners to meet one another too. Meanwhile, the David MacLennan Award for plays by unproduced playwrights, launched the previous October, came to fruition with the selection and later production of Katy Nixon's fantastic play Jellyfish. (The three shortlisted writers all had their plays given R&D processes by PPP.) Late in the year, we embarked on a partnership with Scottish Youth Theatre, collaborating on their Trajectories programme to support a new generation of playwrights.

#### **ORGANISATIONAL DEVELOPMENT**

A Play, a Pie and a Pint underwent substantial change within the year, with new artistic director / CEO Brian Logan coming into post in July 2024, and then after receiving an uplift in its Creative Scotland funding with the announcement of Multi-Year Funding in spring 2025. That funding uplift enabled a slight but significant expansion of the organisation, to include new assistant roles in the marketing and production departments (recruited in 2024-25 to become active in 2025-26), a new part-time Casting & Creative Associate role, and the making permanent of Laila Noble's role as associate director. The funding also enabled increases to our payment agreements with the many writers, directors and actors we work with, in dialogue with organisations including Equity and the Scottish Society of Playwrights.

**A Play, A Pie and a Pint Ltd****Report of the Trustees  
for the Year Ended 31 July 2025****OBJECTIVES AND ACTIVITIES – continued.**

In other staff changes, PPP welcomed new in-house designers in Heather Currie, Fraser Lappin (autumn 2024 only) and from spring 2025, Gillian Argo. Senior producer Li Kennedy went on maternity leave from June 2025, and our assistant producers Neve Adams and Nay Dhanak were given associate producer roles as part of the ensuing maternity-cover re-organisation. Pamela Gillies became a board member in February. Over the course of this year, PPP established a second office at our Bath St rehearsal space, which we are also now exploring for external rental use. Under the direction of our Press & Marketing Manager Calum O'Brien, we also embarked this year on a redesign and relaunch of our website, to be designed by Tim Jukes and launched in autumn '25.

**FINANCIAL REVIEW****Financial position**

Unrestricted reserves are required within the charity for contingency planning. Within any assessment of a suitable level of reserves, the Board have only considered unrestricted operational overheads and not direct project costs. Unrestricted reserves represent those reserves not tied up in designated funds and restricted funds. In this context, the Board considers that the charity's reserves should support up to six months of operations with unrestricted reserves of £432,348 carried forward.

Regular public funding received from Creative Scotland in the year amounted to £280,102 (2024: £150,000). These amounts are in alignment with the charity's forecasts.

Costs of productions and support costs for the year amounted to £ 970,036 (2024: £927,848) which resulted in a deficit in the year of (£3,139) (2024: a surplus of £45,275). As of 31 July 2025, the charity had total reserves of £432,348 (2024: £435,487)

**Reserves policy**

Unrestricted reserves are required within the charity for contingency planning. Within any assessment of a suitable level of reserves, the Board have only considered unrestricted operational overheads and not direct project costs. Unrestricted reserves represent those reserves not tied up in designated funds and restricted funds. In this context, the Board considers that the charity's reserves should support up to six months of operations with unrestricted reserves of £432,348 carried forward.

**FUTURE PLANS**

With Multi-Year Funding from Creative Scotland now in place, at a higher level than in the previous funding round, the company will continue to deliver its core offer to audience and maintain existing partnership relationships while building on new artistic and commercial opportunities, pursuing new partnerships and seeking to develop PPP's standing as one of Scotland's best loved and most essential arts organisations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Organisational structure**

The company was incorporated on 20th May 2004. It is registered as a charity with the Office of the Scottish Charity Regulator.

The Board of Trustees actively seeks out Trustees with specific skill sets in order to achieve a 'balanced' board that can best guidance and support A Play, a Pie and a Pint. Potential new board members are invited to attend performances and to observe a minimum of one board meeting before a recommendation is made to the board to elect the new Trustee. All potential new Trustees are fully informed of their legal obligations as Trustees of the Charity.

New trustees are briefed on their legal obligations under Charity Law and are given a copy of the constitution, the most recent financial statements and management information of the company.

Pay and remuneration of the charity's key management personnel are set by the CEO in consultation with the board and taking into account responsibilities, performance, experience, internal equity, market conditions and benchmarking with comparable organisations. Pay and remuneration of the Artistic Director/CEO is set by the board.

A Play, A Pie and a Pint Ltd

Report of the Trustees  
for the Year Ended 31 July 2025

Risk management

The trustee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

There is a risk management strategy whereby:

The risks to the charity are regular assessed at board meetings, systems and structures are implemented to mitigate against any risks identified, should any of the risks materialise procedures designed to minimise the impact on the Charitable Company are implemented.

Looking forward, the company has begun to work towards expanding and strengthening its board and governance and continues to consider this on a regular basis.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of A Play, A Pie and a Pint Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:


- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with provisions applicable to companies entitled to the small companies exemption.

30-04-2026 | 05:55 PDT

The Trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Signed by:  
  
.....  
16B33F35740F40A.....  
Mr E Crozier  
Trustee

## **Report of the Independent Auditors to the Trustees and Members of A Play, A Pie and a Pint Ltd**

### **Opinion**

We have audited the financial statements of A Play, A Pie and a Pint Ltd (the 'charitable company') for the year ended 31 July 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 July 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.



## **Report of the Independent Auditors to the Trustees and Members of A Play, A Pie and a Pint Ltd**

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1c) of the Charities and Trustee Investment (Scotland) Act 2025 under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the laws and regulations relevant to the Charity and made enquiries of management with regard to compliance.

We focused on specific laws which may have a direct material effect on the financial statements or the operation of the charitable company, including: The Charities Accounts (Scotland) Regulations 2006, The Companies Act 2006, The Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), employment laws, health and safety regulations and compliance with the Scottish Charity Regulator (OSCR).

We assessed the extent of compliance with such laws and regulations by inspecting legal correspondence and correspondence from regulators.

## Report of the Independent Auditors to the Trustees and Members of A Play, A Pie and a Pint Ltd

We assessed the susceptibility of the financial statements to material misstatement, including an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations

To address the risk of fraud through management bias and override of controls, we:

- identified related parties
- evaluated the appropriateness of accounting policies used
- reviewed journal entries for any unusual postings
- performed analytical procedures to identify any unusual movements
- assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- setting a level of materiality at the planning stage, including the basis for determining this
- agreeing financial statement disclosures to supporting documentation
- reviewing correspondence from regulators and grant making bodies
- enquiring of management as to any actual or potential litigation or claims
- reviewing minutes of board meetings

We did not identify any key audit matters relating to irregularities, including fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with this regulation. This risk increases the more that compliance with a law or regulation is removed from events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRCs website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our audit report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:  
  
2E077950CEE46A...

Mr W. R. Paterson (Senior Statutory Auditor)  
for and on behalf of EQ Accountants Ltd  
41 Charlotte Square  
Edinburgh  
EH2 4HQ

30-04-2026 | 15:05 BST

Date: .....

**A Play, A Pie and a Pint Ltd****Statement of Financial Activities  
for the Year Ended 31 July 2025**

	Notes	Unrestricted fund £	Restricted funds £	31/7/25 Total funds £	31/7/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	4	302,901	-	302,901	198,362
<b>Charitable activities</b>					
Charitable Income	5	<u>663,996</u>	<u>-</u>	<u>663,996</u>	<u>774,761</u>
<b>Total</b>		<u>966,897</u>	<u>-</u>	<u>966,897</u>	<u>973,123</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Income	6	<u>967,628</u>	<u>2,408</u>	<u>970,036</u>	<u>927,848</u>
<b>NET INCOME/(EXPENDITURE)</b>		(731)	(2,408)	(3,139)	45,275
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>433,079</u>	<u>2,408</u>	<u>435,487</u>	<u>390,212</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>432,348</u></u>	<u><u>-</u></u>	<u><u>432,348</u></u>	<u><u>435,487</u></u>

**CONTINUING OPERATIONS**

The statement of financial activities contains all gains and losses recognised in the year.  
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**A Play, A Pie and a Pint Ltd****Balance Sheet  
31 July 2025**

	Notes	Unrestricted fund £	Restricted funds £	31/7/25 Total funds £	31/7/24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	71,801	-	71,801	75,785
<b>CURRENT ASSETS</b>					
Debtors	14	492,481	-	492,481	267,102
Cash at bank and in hand		<u>96,069</u>	<u>-</u>	<u>96,069</u>	<u>242,997</u>
		588,550	-	588,550	510,099
<b>CREDITORS</b>					
Amounts falling due within one year	15	(228,003)	-	(228,003)	(141,687)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET CURRENT ASSETS</b>		<u>360,547</u>	<u>-</u>	<u>360,547</u>	<u>368,412</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		432,348	-	432,348	444,197
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	-	-	-	(8,710)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET ASSETS</b>		<u>432,348</u>	<u>-</u>	<u>432,348</u>	<u>435,487</u>
<b>FUNDS</b>	20				
Unrestricted funds				432,348	433,079
Restricted funds				<u>-</u>	<u>2,408</u>
<b>TOTAL FUNDS</b>				<u>432,348</u>	<u>435,487</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....30-04-2026.1.05:55.P.D. and were signed on its behalf by:

Signed by:



.....16B33F35740F40A.....

**Mr E Crozier**  
**Trustee**

The notes form part of these financial statements

**A Play, A Pie and a Pint Ltd****Cash Flow Statement  
for the Year Ended 31 July 2025**

	31/7/25 £	31/7/24 £
<b>Cash flows from operating activities</b>		
Net income (expenditure)	(3,139)	45,275
Adjustments for:		
Depreciation for tangible assets	9,763	8,929
Interest payable and similar charges	377	625
Accrued expenses	55,748	19,536
Changes in:		
Trade and other debtors	(225,380)	72,079
Trade and other creditors	32,131	784
Cash generated from operations	<u>(130,500)</u>	<u>147,228</u>
Net cash used in operating activities	<u>(130,500)</u>	<u>147,228</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<u>(5,779)</u>	<u>(83,570)</u>
Net cash used in investing activities	(5,779)	(85,370)
<b>Cash flows from financing activities</b>		
Repayments of borrowings	(10,649)	(10,649)
Net cash used in financing activities	<u>(10,649)</u>	<u>(10,649)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	(146,928)	53,009
<b>Cash and cash equivalents at the beginning of year</b>	<u>242,997</u>	<u>189,988</u>
<b>Cash and cash equivalents at the end of year</b>	<u>96,069</u>	<u>242,997</u>

The notes form part of these financial statements

**A Play, A Pie and a Pint Ltd****Notes to the Financial Statements  
for the Year Ended 31 July 2025****1. GENERAL INFORMATION**

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland (SC268138) and a registered charity in Scotland (SC035858). The address of the registered office is 731 Great Western Road, Glasgow, G12 8QX.

For details regarding the activities of the charity refer to the Trustees Report.

**Statement of compliance**

The financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - second edition issued October 2019, The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended), and UK Generally Accepted Practice as it applies from 1 January 2015.

**2. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements relate solely to the individual entity and have been prepared on the historical cost basis. The financial statements are prepared in the sterling which is the functional currency of the entity and are rounded to the nearest pound.

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances

The Trustees do not consider that there are any judgements they have made in the process of applying the entity's accounting policies which will have a significant effect on the amounts recognised in the financial statements.

For the purposes of claiming Theatre Tax relief certain costs need to be apportioned between the production and presentation phases of a play. The amount recorded as being due in respect of Theatre Tax relief at 31 July 2025 is £102,817. With the exception of the foregoing the Trustees do not consider that there are any key assumptions or other sources of estimation uncertainty which will have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Income**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. In relation to grants which have been awarded during the year but not yet received at the year end, where the income recognition criteria is satisfied, they are included as income for the year with a corresponding asset within accrued income.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**A Play, A Pie and a Pint Ltd****Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025****2. ACCOUNTING POLICIES - continued****Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates. As the charity is not registered for VAT expenditure is stated gross of VAT.

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- support costs are those costs incurred to facilitate an activity and include governance costs. Support costs relating to a specific activity are allocated directly to that activity. Governance costs are the costs associated with the governance arrangements of the charity, including external audit, legal advice for trustees and costs associated with constitutional and statutory requirements.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Tangible fixed assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value over the useful economic life of that asset as follows:

Computer Equipment	-	3 years straight line
Tenant's Improvements	-	10 years straight line

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Operating Leases**

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

**A Play, A Pie and a Pint Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025**

**2. ACCOUNTING POLICIES - continued**

**Financial instruments**

The charity only has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

**Debtors**

Debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and in hand consists of short term highly liquid bank deposits none of which have a notice period exceeding 7 days.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Going Concern**

The Trustees believe that the charity has the ability to continue as a going concern for the foreseeable future.

**3. Limited by guarantee**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.



**A Play, A Pie and a Pint Ltd****Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025****4. DONATIONS AND LEGACIES**

	31/7/25	31/7/24
	£	£
Donations	17,799	6,362
Grants	280,102	172,000
Sponsorship	5,000	20,000
	<u>302,901</u>	<u>198,362</u>

Included in the above figures is a grant of £280,102 (2024 - £150,000) received from Creative Scotland. Included in the previous years was a Made In Scotland grant for £22,000.

The above income all relates to Unrestricted funds (2024: £25,000 was classed as Restricted funds).

**5. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31/7/25	31/7/24
		£	£
Theatre Productions	Charitable Income	558,816	623,913
Theatre tax relief	Charitable Income	102,817	147,117
other income	Charitable Income	2,363	3,731
		<u>663,996</u>	<u>774,761</u>

The above income all relates to Unrestricted funds

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Charitable Income	<u>924,130</u>	<u>45,906</u>	<u>970,036</u>

**7. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31/7/25	31/7/24
	£	£
Insurance	10,609	9,730
Sound & Light	16,474	16,669
Posters & Printing	833	51
Marketing & Advertising	43,220	33,091
Theatre Hire	89,187	89,072
Food & Drink	85,245	95,586
Actors Fees	156,877	186,776
Art Directors & production fee	186,068	156,763
Travel costs	32,329	17,511
Rehearsal rooms	10,646	9,444
Writers & Composers Fees	80,178	86,170
Set Design	87,509	70,381
Photographers	9,600	10,150
Production Co-ordinator	34,264	34,499
Other production costs	10,130	11,869
Co-presenters TTR Share	30,357	51,136
Stage manager	9,363	-
Casting and creative	22,415	-
Depreciation	8,826	8,357
Included in the above figures is £2,406 of expenditure relating to Restricted Funds (2024: £27,051).	<u>924,130</u>	<u>887,255</u>

continued...

**A Play, A Pie and a Pint Ltd****Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025****8. SUPPORT COSTS**

	Finance £	Information technology £	Other £	Governance costs £	Totals £
Charitable Income	<u>12,051</u>	<u>6,940</u>	<u>19,118</u>	<u>7,797</u>	<u>45,906</u>

Support costs, included in the above, are as follows:

**Finance**

	31/7/25 Charitable Income £	31/7/24 Total activities £
Bank charges	663	545
Accountancy & Finance Support	11,011	6,600
Bank interest	<u>377</u>	<u>625</u>
	<u>12,051</u>	<u>7,770</u>

**Information technology**

	31/7/25 Charitable Income £	31/7/24 Total activities £
Computers & IT	6,003	4,100
Depreciation of tangible fixed assets	<u>937</u>	<u>572</u>
	<u>6,940</u>	<u>4,672</u>

**Other**

	31/7/25 Charitable Income £	31/7/24 Total activities £
Leasing	426	678
Sundries	<u>18,692</u>	<u>13,870</u>
	<u>19,118</u>	<u>14,548</u>

**Governance costs**

	31/7/25 Charitable Income £	31/7/24 Total activities £
Auditors' remuneration	7,500	9,710
Professional and Legal fees	<u>297</u>	<u>3,893</u>
	<u>7,797</u>	<u>13,603</u>

**A Play, A Pie and a Pint Ltd****Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025****9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31/7/25	31/7/24
	£	£
Audit Fees	7,500	9,710
Depreciation - owned assets	9,763	8,929
Other operating leases	<u>426</u>	<u>678</u>

**10. AUDITOR'S REMUNERATION**

	31/7/25	31/7/24
	£	£
Fees payable for the audit of the financial statements	7,500	9,710

In addition to the audit fee £5,395 (2024 - £3,711) was payable to the auditor for other services

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There was no remuneration or other benefits paid to Trustees for acting in the capacity of trustee (2024 - £0) see note 21 regarding transactions with the Trustees.

**Trustees' expenses**

Travel expenses of £124 to one Trustee (2024 -£13 to one Trustee) were paid.

**12. STAFF COSTS**

	2025	2024
	£	£
Wages and salaries	196,923	182,570
Social security costs	12,391	11,592
Employer pension contributions	<u>4,554</u>	<u>3,576</u>
	<u>213,868</u>	<u>197,738</u>

The average monthly number of employees during the year was as follows:

	31/7/25	31/7/24
	<u>9</u>	<u>7</u>
Staff		

No employee received employee benefits of more than £60,000 during the year (2024: nil)

The key management personnel are the Artistic Director and the Trustees. Remuneration in the year to the former was £43,546 (2024: £24,656) and the latter nil.

**A Play, A Pie and a Pint Ltd****Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025****13. TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 August 2024	83,570	1,716	85,286
Additions	<u>4,685</u>	<u>1,094</u>	<u>5,779</u>
At 31 July 2025	<u>88,255</u>	<u>2,810</u>	<u>91,065</u>
<b>DEPRECIATION</b>			
At 1 August 2024	8,357	1,144	9,501
Charge for year	<u>8,826</u>	<u>937</u>	<u>9,763</u>
At 31 July 2025	<u>17,183</u>	<u>2,081</u>	<u>19,264</u>
<b>NET BOOK VALUE</b>			
At 31 July 2025	<u>71,072</u>	<u>729</u>	<u>71,801</u>
At 31 July 2024	<u>75,213</u>	<u>572</u>	<u>75,785</u>

The "tenant's improvements" as noted above relate to improvements to the property that the company has a 10 year licence to occupy as disclosed in note 21.

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/7/25 £	31/7/24 £
Trade debtors	14,941	26,038
Other debtors	140,051	75,000
Tax	297,356	146,509
Prepayments and accrued income	<u>40,133</u>	<u>19,555</u>
	<u>492,481</u>	<u>267,102</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/7/25 £	31/7/24 £
Bank loans and overdrafts (see note 16)	8,737	10,298
Trade creditors	34,133	7
Social security and other taxes	3,441	5,009
Other creditors	1,499	1,928
Accruals and deferred income	<u>180,193</u>	<u>124,445</u>
	<u>228,003</u>	<u>141,687</u>

**A Play, A Pie and a Pint Ltd****Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025****16. LOANS**

An analysis of the maturity of loans is given below:

	31/7/25 £	31/7/24 £
Amounts falling due within one year on demand:		
Bank loans	<u>8,737</u>	<u>10,298</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>-</u>	<u>8,710</u>

**17. DEFERRED INCOME**

	31/7/25 £	31/7/24 £
Balance at 1 August 2024	5,024	25,789
Amount released to incoming resources	(5,024)	(25,789)
Amount deferred in year	<u>5,947</u>	<u>5,024</u>
Balance at 31 July 2025	5,947	5,024

Deferred income at 31 July 2025 relates to unredeemed gift vouchers.

**18. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/7/25 £	31/7/24 £
Within one year	504	504
Between one and five years	<u>756</u>	<u>1,260</u>
	<u>1,260</u>	<u>1,764</u>

**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

In the current year, there were no unrestricted funds and so the entire net assets were unrestricted. In the prior year, the split of net assets by fund were as follows:

	£	£	31/7/24 £
	Unrestricted funds	Restricted funds	Total funds
Tangible fixed assets	75,785	-	75,785
Current assets	507,691	2,408	510,099
Creditors less than 1 year	(141,667)	-	(141,667)
Creditors greater than 1 year	<u>(8,710)</u>	<u>-</u>	<u>(8,710)</u>
	433,079	2,408	435,487

**A Play, A Pie and a Pint Ltd****Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025****20. MOVEMENT IN FUNDS**

	At 1/8/24 £	Net movement in funds £	At 31/7/25 £
<b>Unrestricted funds</b>			
General fund	433,079	(731)	432,348
<b>Restricted funds</b>			
20th Anniversary Publication	2,408	(2,408)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>435,487</u>	<u>(3,139)</u>	<u>432,348</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	966,897	(967,628)	(731)
<b>Restricted funds</b>			
20th Anniversary Publication	-	(2,408)	(2,408)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>966,897</u>	<u>(970,036)</u>	<u>(3,139)</u>

**Comparatives for movement in funds**

	At 1/8/23 £	Net movement in funds £	At 31/7/24 £
<b>Unrestricted funds</b>			
General fund	385,753	47,326	433,079
<b>Restricted funds</b>			
20th Anniversary Publication	4,459	(2,051)	2,408
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>390,212</u>	<u>45,275</u>	<u>435,487</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	948,123	(900,797)	47,326
<b>Restricted funds</b>			
20th Anniversary Publication	-	(2,051)	(2,051)
David MacLennan Award	3,000	(3,000)	-
Made In Scotland	22,000	(22,000)	-
	<u>25,000</u>	<u>(27,051)</u>	<u>(2,051)</u>
<b>TOTAL FUNDS</b>	<u>973,123</u>	<u>(927,848)</u>	<u>45,275</u>

**A Play, A Pie and a Pint Ltd****Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025****20. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/23 £	Net movement in funds £	At 31/7/25 £
<b>Unrestricted funds</b>			
General fund	385,753	46,595	432,348
<b>Restricted funds</b>			
20th Anniversary Publication	4,459	(4,459)	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>390,212</u>	<u>42,136</u>	<u>432,348</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,915,020	(1,868,425)	46,595
<b>Restricted funds</b>			
20th Anniversary Publication	-	(4,459)	(4,459)
David MacLennan Award	3,000	(3,000)	-
Made In Scotland	<u>22,000</u>	<u>(22,000)</u>	<u>-</u>
	<u>25,000</u>	<u>(29,459)</u>	<u>(4,459)</u>
<b>TOTAL FUNDS</b>	<u>1,940,020</u>	<u>(1,897,884)</u>	<u>42,136</u>

**21. EMPLOYEE BENEFIT OBLIGATIONS**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,554 (2024 - £3,576).

**22. OTHER FINANCIAL COMMITMENTS**

The company has financial commitments under separate licences to occupy two premises as undernoted:

1. A licence which runs for a 10 year period from 8 January 2024. Commitments are to pay, during the duration of the licence, £670 per month, that figure rising each year inline with the CPI.
2. A licence which runs for a 4 year period from 30 September 2022. There are 3 components of the payment of the licence. Commitments are to make the undernoted payments during the duration of the licence.
3. Base licence of £2,200 per week.
4. Utilities contribution of £511.50 per week.
5. Turnover licence fee based on the number of attendees multiplied by the turnover sum. The turnover sum being £2.50 for the year.

The licence fee is only payable for 8 months of the year: currently 1 February to 30 June and 1 September to 30 November.

**A Play, A Pie and a Pint Ltd**

**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025**

**23. RELATED PARTY DISCLOSURES**

The undernoted related party transactions accrued during the year. See also the separate note regarding trustee remuneration and reimbursement of expenses:

1. A number of directors of Glasgow Lunchtime Theatre Ltd (GLT) are, or have been, in the three years to 31 July 2025, also Directors of Skerryvore Ltd - company no SC198826. In addition one of the Directors of GLT - Mr S King appointed 3 June 2024 - was also a director of Scotsman Group plc throughout that period. The undernoted transactions are reported in GLT's accounts for the year.

Included in expenditure is the combined amount of £158,910 (2024: £160,845) pertaining to transactions with Skerryvore Ltd and the Scotsman Group plc. As at 31 July 2025 included in creditors is the combined amount £0 (2024 - £2,960) due to Skerryvore Ltd and the Scotsman Group plc.

- Included in income is the combined amount of £155,526 (2024: £50,858) pertaining to transactions with Skerryvore Ltd and the Scotsman Group plc. As at 31 July 2025 included in debtors is the combined amount of £2,500 (2024: £34,238) due by Skerryvore Ltd and the Scotsman Group plc.

2. Payments totalling £200 were made to Mr Anderson (2024: £nil).

Payments totalling £970 (2024 - £1,340) were made to the spouse of Mr Anderson for filming and box office services.