

ACT 1 YOUTH

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 July 2025

Registered No. SC046010

Report of Management Committee

The Management Committee has pleasure in submitting the Report and Accounts of Act 1 Youth for the year ended 31st July 2025

Status and Purpose

Act 1 Youth exists to encourage youth educational development in the theatrical arts and skills and is delivered for the benefit of the community and visitors from the outlying areas. Act 1 Youth is recognised by the Inland Revenue as a Charity, Scottish Charity Number SC046010.

Organisation

The Management Committee consists of members who are elected annually. The Office Bearers during the period were:-

President

[REDACTED]

Treasurer

[REDACTED]

Secretary

[REDACTED]

Assistant/Membership Secretary

[REDACTED]

Statement of Responsibilities of the Management Committee Members

The Management Committee members are responsible for preparing accounts for each financial period which give a true and fair view of the state of affairs of the Organisation and of the Income & Expenditure of the organisation for that period. In preparing those accounts, the Management Committee Members are required to:-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the accounts on the going concern basis unless there are indications to the contrary;

The Management Committee members are responsible for keeping proper accounting records, for safeguarding the assets of the Organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

The Organisation is exempt from Audit and [REDACTED] was appointed as Independent Examiner.

Review of the Organisation's Activities

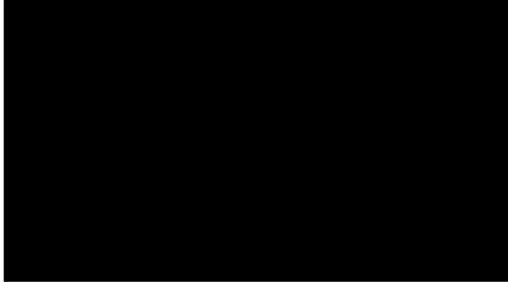
Act 1 Youth was formed on 15th June 2015 and is registered under the Protection of Vulnerable Groups (Scotland) Act 2007 in respect of regulated work with children and therefore not barred from that type of regulated work.

Act 1 Youth are grateful to all individuals/organisations who so generously donated to our Group.

Review of the Financial Position

As a result of activities this year, we are pleased to report that the Organisation had a surplus of £5,625.13 for 2025, (as opposed to a surplus of £4,404.90 for 2024) for the year giving total unrestricted funds of £42,038.08 and this is considered adequate to meet its commitments for 2025/2026.

By order of the Management Committee



Date: 21 October 2025

**INDEPENDENT EXAMINER'S REPORT TO
ACT 1 YOUTH**

Independent Examiner's Report to the Trustees of ACT 1 YOUTH Registered No. SC046010

I report on the accounts of the Charity for the year ended 31st July 2025 which are set out on pages 4 & 5.

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. 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.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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:
 - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
 - (b) 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: 22/10/25

ACT 1 YOUTH
Receipts and Payments for the year ended 31st July 2025

	2025	2024
Receipts	£	£
Weekly Sessions	3,068	3,024
Members Subscriptions	660	555
Donations	1,555	3,635
Show-Matilda	0	10,692
T Shirts	90	0
Show-Beauty and the Beast	17,434	0
Show-1514	17,078	0
Music Gifts	224	0
Fund Raising	1,974	2,424
Sundry Income	5	349
Burns Supper	341	519
Advance Brochure Income	1,630	900
Interest	<u>371</u>	<u>315</u>
	44,430	22,413
Payments		
Insurance	793	749
Hall Hire	1,490	905
Fundraising	222	1,611
Show-Matilda	0	11,894
Show-Beauty and the Beast	14,871	0
Show-1514	14,849	0
Subscriptions	317	220
Sundries	3,875	1,160
Burns Supper	89	133
Advance Production Payments	<u>2,299</u>	<u>1,336</u>
	38,805	18,008
Net Movement in Funds	<u>5,625</u>	<u>4,405</u>
All funds are unrestricted		
Statement of Balances at 31st July 2025		
Cash in Bank – Current Account	302	6,048
-- Deposit Account	<u>41,736</u>	<u>30,365</u>
	<u>42,038</u>	<u>36,413</u>
Represented by:-		
General Reserves Note 2	<u>42,038</u>	<u>36,413</u>

The Accounts were approved by the Management Committee on 21 October 2025
and were signed on its behalf by:-



ACT 1 YOUTH
NOTES TO THE ACCOUNTS
YEAR ENDED 31ST JULY 2025

1. Accounting Policies

Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with applicable Accounting Standards Accounting and Reporting by Charities: Statement of Recommended Practice: (SORP 2005), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

During the year 2025, 0 Trustees received any remuneration and five members received a refund of expenses totalling £957.76.

Reserves

General Reserve	2025	2024
	£	£
Balance as at 31 July 2024	36,413	32,008
Receipts	44,430	22,413
Payments	<u>-38,805</u>	<u>-18,008</u>
Balance as at 31 July 2025	<u>42,038</u>	<u>36,413</u>

2. Productions

Act 1 Youth performed 'Beauty and the Beast in September 2024, and '1514' in November 2024.

The Total Income for Beauty and the Beast was £17,434, with £900 advance brochure income the previous year, making the total show income £18,334.

The Total expenditure for Beauty and the Beast was £14,871, with £1,181 advance costs the previous year, making a total show cost £16,052.

Therefore Beauty and the Beast made a profit of £2,282.

The Total Income for 1514 was £17,078.

The Total expenditure for 1514 was £14,849, with £155 advance costs, making a total show cost £15,004.

Therefore 1514 made a profit of £2,074.

Dare to Dream is the Production for September 2025, and there is £2,299 advance costs, and £1,630 advance brochure income in the accounts.