

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025
FOR
THE BIRCHVALE PLAYERS


Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

THE BIRCHVALE PLAYERS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 11
Detailed Statement of Financial Activities	12

THE BIRCHVALE PLAYERS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 30 April 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

To advance the arts, heritage and culture by promoting interest in all theatrical activities; encouraging participation in theatrical activities, organising a regular programme of films, creating partnerships with other amateur and professional companies to bring a range of performances, and provision of a youth group, all within the community of Dalbeattie and its environs.

Significant activities

Continuation of local cinema project.
Continuation of youth drama club.
Continuation of adult drama club.
Encouraging participation into theatrical activities.

Volunteers

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In 2024-25, Birchvale Players continued to promote arts, heritage, and culture in Dalbeattie through a vibrant programme of theatrical productions, film screenings, and youth engagement. We strengthened partnerships with local groups, hosted the acclaimed Board Ladies, and offered affordable hires to community organisations. Our "Warm Wednesdays" provided a welcoming space during winter, and we served as an emergency hub during the storm. Our youth group thrived, fostering new talent. We're now on the final stretch of our extension project, thanks to generous support from the Rutl and Bert Dunn Trust and the Heughan Trust, helping secure our long-term vision.

FINANCIAL REVIEW

Financial position

Overall net income for the year was £80,318. Total funds carried forward are £856,546, consisting of £48,293 unrestricted funds and £807,253 restricted funds.

Reserves policy

The Birchvale Players policy is that the charity shall hold sufficient reserves (3 months) to meet all payments as they fall due as well as replacing and/or maintaining any capital items. We currently have no need for borrowing.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document the Two Tier Constitution adopted 30 January 2018 and constitutes a Scottish Charitable Incorporated Organisation (SCIO).

Previously the charity was a club and all assets of the club have been donated to the charity totalling £22,660.

Recruitment and appointment of new trustees

We recruit our Trustees from our membership, we have a maximum of 12 Trustees. This includes some parents of our youth members, 2 youth members, our building project advisor, and 7 adult members. At present we have no concern over recruiting Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC048107

THE BIRCHVALE PLAYERS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 APRIL 2025

Principal address

[REDACTED]

Trustees

[REDACTED]

Independent Examiner

Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

16/06/2025

Approved by order of the board of trustees on..... and signed on its behalf by:

[REDACTED]

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BIRCHVALE PLAYERS

I report on the accounts for the year ended 30 April 2025 set out on pages four to eleven.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.

Bell Ogilvy

Chartered Accountants
36 King Street
Castle Douglas
Dumfries & Galloway
DG7 1AF

17/06/2025

Date:

Accountants of Scotland

THE BIRCHVALE PLAYERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

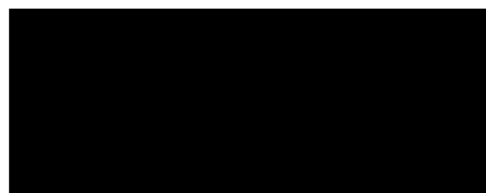
	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,099	85,199	100,298	36,306
Charitable activities					
Charitable activity		21,771	-	21,771	29,358
Other trading activities	3	3,791	-	3,791	1,389
Other income		432	-	432	582
Total		<u>41,093</u>	<u>85,199</u>	<u>126,292</u>	<u>67,635</u>
EXPENDITURE ON					
Charitable activities					
Charitable activity		34,729	3,237	37,966	43,690
Other		2,771	5,237	8,008	10,515
Total		<u>37,500</u>	<u>8,474</u>	<u>45,974</u>	<u>54,205</u>
NET INCOME					
Transfers between funds	10	3,593 (5,549)	76,725 5,549	80,318 -	13,430 -
Net movement in funds		<u>(1,956)</u>	<u>82,274</u>	<u>80,318</u>	<u>13,430</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		51,249	724,979	776,228	762,798
TOTAL FUNDS CARRIED FORWARD		<u>49,293</u>	<u>807,253</u>	<u>856,546</u>	<u>776,228</u>

The notes form part of these financial statements

THE BIRCHVALE PLAYERS**BALANCE SHEET****30 APRIL 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	6	7,843	748,956	756,799	716,079
CURRENT ASSETS					
Stocks	7	240	-	240	160
Debtors	8	4,279	-	4,279	-
Cash at bank		37,831	58,297	96,128	60,829
		<u>42,350</u>	<u>58,297</u>	<u>100,647</u>	<u>60,989</u>
CREDITORS					
Amounts falling due within one year	9	(900)	-	(900)	(840)
NET CURRENT ASSETS		<u>41,450</u>	<u>58,297</u>	<u>99,747</u>	<u>60,149</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,293</u>	<u>807,253</u>	<u>856,546</u>	<u>776,228</u>
NET ASSETS		<u>49,293</u>	<u>807,253</u>	<u>856,546</u>	<u>776,228</u>
FUNDS	10				
Unrestricted funds				49,293	51,249
Restricted funds				<u>807,253</u>	<u>724,979</u>
TOTAL FUNDS				<u>856,546</u>	<u>776,228</u>

The financial statements were approved by the Board of Trustees and authorised for issue on1..6../0..6../20..2..5.....and were signed on its behalf by:



THE BIRCHVALE PLAYERS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

TAXATION

The charity is exempt from tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

FINANCIAL INSTRUMENTS

Cash and cash equivalents comprise cash on hand and call deposits, and other short term high liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

THE BIRCHVALE PLAYERS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 APRIL 2025

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

Trade Debtors

Trade debtors are amounts due from customers for the sale of goods and services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price and represent the full value of the goods and services charged to customers, including any amounts charged on for third parties.

Trade Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Accounts payable are classified as current liabilities if the organisation does not have conditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are represented as non current liabilities.

Borrowings

Interest bearing borrowings are initially recorded at fair value, net of transaction costs. Interest bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the statement of financial activities over the period of the relevant borrowing.

Provisions and contingencies

Provisions are recognised when the organisation has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	16,348	6,169
Grants	83,950	30,137
	<u>100,298</u>	<u>36,306</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Heughan Trust	-	5,000
Dumfries & Galloway Council	1,700	5,137
Arnold Clark	750	-
Dunn Trust	80,000	-
Dalbeattie Rotary	-	5,000
Robert Barr Charitable Trust	-	15,000
Lion's Club	1,000	-
Dalbeattie Bequest	500	-
	<u>83,950</u>	<u>30,137</u>

THE BIRCHVALE PLAYERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

3. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Fundraising events	3,791	1,389

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,556	27,750	36,306
Charitable activities			
Charitable activity	29,358	-	29,358
Other trading activities	1,389	-	1,389
Other income	582	-	582
Total	39,885	27,750	67,635
EXPENDITURE ON			
Charitable activities			
Charitable activity	34,000	9,690	43,690
Other	3,531	6,984	10,515
Total	37,531	16,674	54,205
NET INCOME	2,354	11,076	13,430
Transfers between funds	(1,231)	1,231	-
Net movement in funds	1,123	12,307	13,430
RECONCILIATION OF FUNDS			
Total funds brought forward	50,126	712,672	762,798
TOTAL FUNDS CARRIED FORWARD	51,249	724,979	776,228

THE BIRCHVALE PLAYERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 May 2024	684,515	29,974	21,988	500	736,977
Additions	48,729	-	-	-	48,729
	<u>733,244</u>	<u>29,974</u>	<u>21,988</u>	<u>500</u>	<u>785,706</u>
At 30 April 2025	733,244	29,974	21,988	500	785,706
DEPRECIATION					
At 1 May 2024	-	13,003	7,583	312	20,898
Charge for year	-	4,243	3,601	165	8,009
	<u>-</u>	<u>17,246</u>	<u>11,184</u>	<u>477</u>	<u>28,907</u>
At 30 April 2025	-	17,246	11,184	477	28,907
NET BOOK VALUE					
At 30 April 2025	<u>733,244</u>	<u>12,728</u>	<u>10,804</u>	<u>23</u>	<u>756,799</u>
At 30 April 2024	<u>684,515</u>	<u>16,971</u>	<u>14,405</u>	<u>188</u>	<u>716,079</u>

7. STOCKS

	2025 £	2024 £
Stocks	<u>240</u>	<u>160</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	<u>4,279</u>	<u>-</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>900</u>	<u>840</u>

10. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	Transfers between funds £	At 30.4.25 £
Unrestricted funds				
General fund	51,249	3,593	(5,549)	49,293
Restricted funds				
St Peters Development Fund	724,979	76,153	5,549	806,681
Youth Development	-	572	-	572
	<u>724,979</u>	<u>76,725</u>	<u>5,549</u>	<u>807,253</u>
TOTAL FUNDS	<u>776,228</u>	<u>80,318</u>	<u>-</u>	<u>856,546</u>

THE BIRCHVALE PLAYERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,093	(37,500)	3,593
Restricted funds			
St Peters Development Fund	81,999	(5,846)	76,153
Warm Space	2,200	(2,200)	-
Youth Development	1,000	(428)	572
	<u>85,199</u>	<u>(8,474)</u>	<u>76,725</u>
TOTAL FUNDS	<u>126,292</u>	<u>(45,974)</u>	<u>80,318</u>

Comparatives for movement in funds

	At 1.5.23 £	Net movement in funds £	Transfers between funds £	At 30.4.24 £
Unrestricted funds				
General fund	50,126	2,354	(1,231)	51,249
Restricted funds				
St Peters Development Fund	712,672	11,076	1,231	724,979
TOTAL FUNDS	<u>762,798</u>	<u>13,430</u>	<u>-</u>	<u>776,228</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,885	(37,531)	2,354
Restricted funds			
St Peters Development Fund	24,250	(13,174)	11,076
Youth Development	1,500	(1,500)	-
Community Gala & Events	500	(500)	-
Youth Events	1,500	(1,500)	-
	<u>27,750</u>	<u>(16,674)</u>	<u>11,076</u>
TOTAL FUNDS	<u>67,635</u>	<u>(54,205)</u>	<u>13,430</u>

Purpose of Restricted Funds:

THE BIRCHVALE PLAYERS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2025

10. MOVEMENT IN FUNDS - continued

St Peters Development Fund - to develop a property in Dalbeattie for use by the community.

Youth Development - to develop Youth activities for young people aged 12-25 years old.

Youth Events - to develop events for Youths.

Community Gala & Events - towards Community Galas & Events.

Warm Wednesday - to provide a warm space for the community.

11. CAPITAL COMMITMENTS

In previous years the charity entered into a contract for the St Peters Project. £48,729 of capital expenditure on the property was incurred during this year.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 April 2025.

THE BIRCHVALE PLAYERS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,348	6,169
Grants	83,950	30,137
	<hr/> 100,298	<hr/> 36,306
Other trading activities		
Fundraising events	3,791	1,389
Charitable activities		
Memberships	251	78
Show income	14,610	24,965
Other income	6,910	4,315
	<hr/> 21,771	<hr/> 29,358
Other income		
Bank interest received	432	582
	<hr/>	<hr/>
Total incoming resources	126,292	67,635
EXPENDITURE		
Charitable activities		
Film & show expenses	9,214	18,820
Insurance	4,072	4,406
Light and heat	12,376	9,500
Telephone	1,255	1,318
Print, stationery & adverts	1,523	1,322
Licences & subscriptions	215	290
Sundries	176	852
Repairs & renewals	3,711	6,282
Warm Wednesday costs	464	-
	<hr/> 33,006	<hr/> 42,790
Support costs		
Management		
Plant and machinery	4,242	5,658
Fixtures and fittings	3,601	4,692
Computer equipment	165	165
	<hr/> 8,008	<hr/> 10,515
Governance costs		
Accountancy and legal fees	4,960	900
	<hr/>	<hr/>
Total resources expended	45,974	54,205
	<hr/>	<hr/>
Net income	80,318	13,430
	<hr/>	<hr/>

This page does not form part of the statutory financial statements