REGISTERED COMPANY NUMBER: SC281827 (Scotland)
REGISTERED CHARITY NUMBER: SC036484

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

FOR

THE BUCCLEUCH CENTRE

JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

THE BUCCLEUCH CENTRE

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THE BUCCLEUCH CENTRE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 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 31st December 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

The principal objectives of the company are:

- To develop the Buccleuch Centre as a multi-purpose civic amenity which provides high quality facilities for artistic, social, community and educational purposes;
- To improve the quality of life in Langholm through attending or participating in arts events;
- To organise an all-year-round programme of performances, events, workshops, films, talks, seminars, etc. by local and national companies;
- To encourage the youth of the Langholm area to make use of the facilities, organise and take part in classes and workshops and attend events targeted at them as an audience.

Staffing and Volunteers

During normal trading, the Centre operates with 2 managers, who job share and 3 part-time members of staff, along with a pool of bar staff who work as required. In addition, this year the Trustees are delighted to report that the Centre has secured two year's funding from the Ewe Hill 16 Community Fund, The Holywood Trust and Langholm Funders' Forum to appoint two Modern Apprentices in Business and Administration and Hospitality and Customer Service. This has enabled us to provide employment and training for two young local people.

The vast majority of activities however are supported or undertaken by our 40 Volunteers.
We are actively recruiting for volunteers, including trying to encourage youth volunteers. Volunteers perform such duties as duty management on show nights, Fire Marshall, manning the ticket office, selling ice cream, assisting front of house, table setting for pre-show suppers and other private events and coffee shop duties. The centre would simply not work at its best without the team of volunteers.

ACHIEVEMENTS AND PERFORMANCE

The charity was set up in 2005 and over £1.5M was raised to secure the development of the Buccleuch centre as a multi-purpose civic amenity.

Over the last 20 years the centre has hosted a variety of shows, performances, private functions and other community activities as well as hosting the annual Common Riding events. The centre aims to be a hub of community events in Langholm as well as attracting visitors from wider afield.
Events have been promoted via brochures but more importantly all public events are available for booking online. Programming is possible due to funding from the Crossdykes Community Fund and the Langholm Funders Forum to employ a part time Programme and Events Co-ordinator and social media support. The changes in the programme of events in 2025 and improved social media activity has seen an increase in income from tickets sold.

FINANCIAL REVIEW

Financial position

During the year, income of £275,667 was received. Expenditure totalled £340,855, which includes a depreciation charge of £75,304. Total reserves on 31st December 2025 stood at £392,018 of which £167,696 relates to unrestricted funds and £224,322 to restricted funds.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025

FINANCIAL REVIEW

Reserves policy

The trustees have targeted cash reserves in the region of £50,000, however, the cash position will fluctuate during the year. The trustees are carefully monitoring cash reserves and have seen an improved position during the last 12 months.

The management team have been tasked with cutting costs, managing waste and improving cash flow to ensure the longevity of the centre.

The cash balance is comprised of:

- Monies received in advance of performances.
- Monies held from Supporters contributions where expenditure is agreed between the Supporters and the Trustees (usually of a capital nature)
- General cash retained.

The Trustees recognise that unrestricted cash reserves are below targeted levels and are continually looking at ways to improve this position. The targeted cash reserves should allow the Centre to operate for approximately 6 months in the event the current income streams cease and are not replaced.

This will continue to be the single most principal issue for the coming year; to continue to strengthen the financial standing of the centre alongside the need to diversify the customer base.

FUTURE PLANS

The trustees will continue to encourage community involvement with the management and development of the centre through new trustees, when appropriate and volunteers. The centre will continue to be a welcoming place for all members of the community.

We are listening to our customers and engaging with them on social media and the trustees will consider feedback given whether negative or positive.

A liquor licence has been granted for the external area of the centre with beautiful river views; this will extend the seating capacity of the coffee shop and funding for additional seating and screening is being sought.

Funding from Solwaybank Community Fund and Langholm Funders Forum has been secured to redecorate the auditorium, although this cannot start until the Council fix the issue with the roof.

The North Foyer has been repainted and, together with the new furniture and crockery, provides a welcoming space for community activities and events.

The coffee shop continues to receive positive reviews, the food, both eat in and take away, is provided by our dedicated outside caterers, Castleview Catering.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are normally appointed after having served at least a year as a volunteer for the charity in order that they understand the activities of the centre and how it runs.

Organisational structure

The board of trustees is comprised of a mixture of individuals who have been involved in the centre for many years. The trustees have different strengths to bring to the management and leadership of the centre. It is important that the trustee board has strengths in the following areas:

- Operation management
- People management
- Corporate governance
- Risk
- Health & safety
- Finance
- Commercial acumen
- Marketing

The current trustee board has both commercial and soft skills required to provide strong management and leadership to the centre.

The trustees meet around every 12 weeks; the trustee chair works closely with the management team outside of these meetings and will raise any areas of concern to the Board. A member of the management team will be expected to come into the Board meeting to report on concerns and progress.

The Board establishes various sub-committees from time to time to focus on certain projects. There is a standing financial sub-committee ensuring continual oversight of the financial health of the centre.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC281827 (Scotland)

Registered Charity number

SC036484

Registered office

The Buccleuch Centre
Langholm
DG13 0AW

THE BUCCLEUCH CENTRE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2025

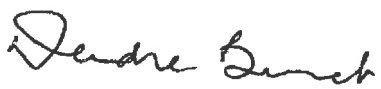
Trustees
Mrs A Bannatyne (resigned 19.3.26)
W S Young
Ms J Carruthers
G G N Cavers
Mrs J Little
Mrs J Ireland
J Fletcher
Mrs D Burnet
Ms T M Little
Ms G M Green (appointed 7.4.25)

Independent Examiner
JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

Solicitors
Turcan Connell
Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

Bankers
Royal Bank of Scotland
151 High Street
Dumfries
DG1 2RA

Approved by order of the board of trustees on 6th July 2026 and signed on its behalf by:



Mrs D Burnet - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BUCCLEUCH CENTRE

I report on the accounts for the year ended 31st December 2025 set out on pages six to nineteen.

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.

Joanne Gibson
The Institute of Chartered Accountants of Scotland

JRW Hogg & Thorburn LLP
Chartered Accountants
19 Buccleuch Street
Hawick
Roxburghshire
TD9 0HL

7th July 2026

THE BUCCLEUCH CENTRE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST DECEMBER 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	25,332	31,592	56,924	64,721
Charitable activities	5				
Operation of theatre and venue		138,503	-	138,503	117,029
Other trading activities	3	80,141	-	80,141	67,334
Investment income	4	99	-	99	234
Total		244,075	31,592	275,667	249,318
EXPENDITURE ON					
Raising funds					
Other trading activities	6	65,505	-	65,505	54,809
		65,505	-	65,505	54,809
Charitable activities	7				
Operation of theatre and venue		188,972	86,378	275,350	263,784
Total		254,477	86,378	340,855	318,593
NET INCOME/(EXPENDITURE)		(10,402)	(54,786)	(65,188)	(69,275)
RECONCILIATION OF FUNDS					
Total funds brought forward		178,098	279,108	457,206	526,481
TOTAL FUNDS CARRIED FORWARD		167,696	224,322	392,018	457,206

The notes form part of these financial statements

BALANCE SHEET
31ST DECEMBER 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	13	349,257	416,701
CURRENT ASSETS			
Stocks	14	4,072	4,270
Debtors	15	4,331	2,850
Cash at bank and in hand		56,263	53,054
		64,666	60,174
CREDITORS			
Amounts falling due within one year	16	(21,905)	(19,669)
NET CURRENT ASSETS		42,761	40,505
TOTAL ASSETS LESS CURRENT LIABILITIES		392,018	457,206
NET ASSETS		392,018	457,206
FUNDS	18		
Unrestricted funds		167,696	178,098
Restricted funds		224,322	279,108
TOTAL FUNDS		392,018	457,206

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31ST DECEMBER 2025

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 6th July 2026 and were signed on its behalf by:

D Burnet - Trustee

W S Young - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern assessment
The trustees have considered the current financial situation and continue to monitor closely. The trustees are satisfied that the Centre has a plan for growth, sufficient support from third parties and cash reserves to meet all financial obligations for the foreseeable future. The accounts have therefore been based on the going concern basis.

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.

Donations and legacies
Donations are recognised when they are received and when any conditions attached thereto have been fulfilled.

Grants receivable
Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Charitable Activities
Ticket sales are recognised when the performance has taken place. Income received in advance of a theatrical performance or provision of other specified service is deferred until the criteria for income recognition are met.

Investment income
Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

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1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities The charity identify the costs which relate to its support functions and then identify those which relate to the governance function. Having identified its governance costs, the remaining support costs together with governance are apportioned to the key charitable activities undertaken in the year.

Depreciation
Depreciation is calculated so as to write off the cost of the fixed assets less estimated residual value over their estimated useful life, commencing when the asset is brought into use.

Tenants Improvements -	over period of lease
Equipment, etc. -	20% straight line

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 corporation 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.

Donated services and facilities
Donated professional services and donated facilities are recognised as income when the charity has control over them, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. More information on volunteers contribution to the charity is detailed in the Report of the Trustees.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Financial assets
Basic financial assets, including trade and other debtors and bank balances, are initially recognised at transaction price.
At the end of each reporting period financial assets measured at cost are assessed for evidence of impairment. Any impairment loss is recognised in the Statement of Financial Activities.

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1. ACCOUNTING POLICIES - continued

Financial assets
Financial assets are derecognised when the contractual rights to the cash flows from the asset expire or are settled.

Financial liabilities
Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price.
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. These are classed as current liabilities if payment is due within one year or less. If not they are presented as non-current liabilities.
Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations and grants	56,924	64,721

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Bar takings	36,638	29,462
Cafe takings	40,572	35,541
Other income	2,931	2,331
	80,141	67,334

4. INVESTMENT INCOME

	2025	2024
	£	£
Investment income	99	234

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Ticket sales	Operation of theatre and venue	95,170	80,823
Room hire	Operation of theatre and venue	43,333	36,206
		138,503	117,029

6. OTHER TRADING ACTIVITIES

	2025 £	2024 £
Purchases	28,215	23,720
Staff costs	35,039	28,426
Bar & cafe expenses	2,251	2,663
	65,505	54,809

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Operation of theatre and venue	240,240	35,110	275,350

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Operation of theatre and venue	23,685	11,425	35,110

9. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Accountancy Fee	11,425	9,900
Depreciation - owned assets	75,304	73,601

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

11. STAFF COSTS

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

	2025	2024
Average Number of Employees	12	12

No employees received emoluments in excess of £60,000.

The key management personnel of the charitable company comprise the trustees, the general manager and the programming manager. None of the trustees were remunerated for their duties as trustees during the year. The total employee benefits of the key management personnel of the charitable company during the year were £47,369 (2024, £45,264).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,253	32,468	64,721
Charitable activities			
Operation of theatre and venue	117,029	-	117,029
Other trading activities	67,334	-	67,334
Investment income	234	-	234
Total	216,850	32,468	249,318
EXPENDITURE ON			
Raising funds			
Other trading activities	54,809	-	54,809
	54,809	-	54,809
Charitable activities			
Operation of theatre and venue	162,188	101,596	263,784
Total	216,997	101,596	318,593

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(147)	(69,128)	(69,275)
RECONCILIATION OF FUNDS			
Total funds brought forward	178,245	348,236	526,481
TOTAL FUNDS CARRIED FORWARD	178,098	279,108	457,206

13. TANGIBLE FIXED ASSETS

	Tenants improvements £	Equipment, etc. £	Totals £
COST			
At 1st January 2025	1,525,254	374,360	1,899,614
Additions	-	7,860	7,860
At 31st December 2025	1,525,254	382,220	1,907,474
DEPRECIATION			
At 1st January 2025	1,126,183	356,730	1,482,913
Charge for year	65,994	9,310	75,304
At 31st December 2025	1,192,177	366,040	1,558,217
NET BOOK VALUE			
At 31st December 2025	333,077	16,180	349,257
At 31st December 2024	399,071	17,630	416,701

continued...

14. STOCKS

	2025	2024
	£	£
Stocks	4,072	4,270

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	2,888	1,638
Other debtors	1,443	1,212
	4,331	2,850

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,727	4,544
VAT	4,693	1,597
Other creditors	6,086	2,844
Ticket sales received in advance	6,399	10,684
	21,905	19,669

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	161,029	188,228	349,257	416,701
Current assets	28,572	36,094	64,666	60,174
Current liabilities	(21,905)	-	(21,905)	(19,669)
	167,696	224,322	392,018	457,206

continued...

18. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	178,098	(10,402)	167,696
Restricted funds			
Buccleuch Centre Improvements	148,592	(58,557)	90,035
The Studio	101,293	(7,278)	94,015
Sounds Brighter Project	5,487	(1,843)	3,644
Community Regeneration Fund 2	3,208	(1,324)	1,884
DECBG Funding	9,792	792	10,584
Sound & Technical Upgrade	1,841	(920)	921
The Holywood Trust	625	(625)	-
Crossdykes Community Benefits Ltd	4,721	(1,500)	3,221
BGS Cayzer Charitable Trust	3,549	(700)	2,849
Foundation Scotland	-	12,317	12,317
Co-op Local Community Fund	-	2,452	2,452
Funder's Forum	-	2,400	2,400
	279,108	(54,786)	224,322
TOTAL FUNDS	457,206	(65,188)	392,018

continued...

18. 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	244,075	(254,477)	(10,402)
Restricted funds			
Buccleuch Centre Improvements	-	(58,557)	(58,557)
The Studio	-	(7,278)	(7,278)
Sounds Brighter Project	-	(1,843)	(1,843)
Community Regeneration Fund 2	-	(1,324)	(1,324)
DECBG Funding	4,740	(3,948)	792
Sound & Technical Upgrade	-	(920)	(920)
The Holywood Trust	-	(625)	(625)
Crossdykes Community Benefits Ltd	-	(1,500)	(1,500)
BGS Cayzer Charitable Trust	-	(700)	(700)
Foundation Scotland	22,000	(9,683)	12,317
Co-op Local Community Fund	2,452	-	2,452
Funder's Forum	2,400	-	2,400
	31,592	(86,378)	(54,786)
TOTAL FUNDS	275,667	(340,855)	(65,188)

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	178,245	(147)	178,098
Restricted funds			
Buccleuch Centre Improvements	207,149	(58,557)	148,592
The Studio	108,571	(7,278)	101,293
Sounds Brighter Project	13,077	(7,590)	5,487
Community Regeneration Fund 2	8,412	(5,204)	3,208
DECBG Funding	-	9,792	9,792
Sound & Technical Upgrade	2,761	(920)	1,841
The Holywood Trust	500	125	625
Crossdykes Community Benefits Ltd	4,961	(240)	4,721
BGS Cayzer Charitable Trust	2,805	744	3,549
	348,236	(69,128)	279,108
TOTAL FUNDS	526,481	(69,275)	457,206

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	216,850	(216,997)	(147)
Restricted funds			
Buccleuch Centre Improvements	-	(58,557)	(58,557)
The Studio	-	(7,278)	(7,278)
Sounds Brighter Project	-	(7,590)	(7,590)
Community Regeneration Fund 2	-	(5,204)	(5,204)
DECBG Funding	9,792	-	9,792
Sound & Technical Upgrade	-	(920)	(920)
The Holywood Trust	12,676	(12,551)	125
Crossdykes Community Benefits Ltd	-	(240)	(240)
BGS Cayzer Charitable Trust	10,000	(9,256)	744
	32,468	(101,596)	(69,128)
TOTAL FUNDS	249,318	(318,593)	(69,275)

continued...

18. MOVEMENT IN FUNDS - continued

Buccleuch Centre Improvements, The Studio and Sounds Brighter Project funds all relate to grants received in respect of capital projects.

Community Regeneration Fund 2 - to support various centre costs following post COVID lockdown period.

DECBG - awarded to support the purchase of new furniture in the cafe.

Sound and Technical Upgrade - relates to the supply and installation of new audio equipment.

The Holywood Trust - awarded to support marketing budget and employment of a marketing co-ordinator.

Crossdykes Community Benefits Ltd - awarded to purchase new equipment for the centre.

BGS Cayzer Charitable Trust - awarded towards the cost of installation of new CCTV system and also, in the current year, towards FESE, brochure printing etc.

Foundation Scotland and Funder's Forum - to contribute towards the costs of a three person staff team who will work to increase the Centre's capacity to put on frequent and diverse programming resulting in a more tailored programmin g and an increase in the Centre attendees.

Co-op Local Community Fund - to contribute towards the Old & Young Project

19. OTHER FINANCIAL COMMITMENTS

The company entered into a 25 year lease for The Buccleuch Centre at Buccleuch Place, Langholm with Dumfries & Galloway Council which commenced March 2005.

The company entered into a 25 year lease for the Studio at Maxwell Place, Langholm with Eskvale Properties Limited which commenced March 2013.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

THE BUCCLEUCH CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and grants	56,924	64,721
Other trading activities		
Bar takings	36,638	29,462
Cafe takings	40,572	35,541
Other income	2,931	2,331
	80,141	67,334
Investment income		
Investment income	99	234
Charitable activities		
Ticket sales	95,170	80,823
Room hire	43,333	36,206
	138,503	117,029
Total incoming resources	275,667	249,318
EXPENDITURE		
Other trading activities		
Purchases	28,215	23,720
Bar & cafe wages	35,039	28,426
Bar & cafe expenses	2,251	2,663
	65,505	54,809
Charitable activities		
Wages	42,779	44,648
Performance costs	78,073	69,834
Advertising	6,781	3,627
Stationery & printing	1,088	3,690
Postage & carriage	3,210	2,916
Insurance	4,420	3,940
Repairs & maintenance	10,963	15,042
Water charges	2,060	1,966
Cleaning costs	2,807	3,903
Carried forward	152,181	149,566

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025

	2025 £	2024 £
Charitable activities		
Brought forward	152,181	149,566
Telephone	1,056	1,159
Depreciation	75,304	73,601
Other costs	4,419	3,312
Credit card charges	7,280	3,614
	240,240	231,252
Support costs		
Management		
Wages	23,685	22,632
Governance costs		
Accountancy Fee	11,425	9,900
Total resources expended	340,855	318,593
Net expenditure	(65,188)	(69,275)