Charity number: SC047031

CAMPLE LINE

(A Scottish Charitable Incorporated Organisation)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

ArmstrongWatson®

Accountants, Business & Financial Advisers

CAMPLE LINE

(A Scottish Charitable Incorporated Organisation)

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CAMPLE LINE

(A Scottish Charitable Incorporated Organisation)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Sorcha Carey, Trustee David Clark, Chair Sabrina Henry, Trustee Saskia Coulson, Trustee Chloe Ackland, Trustee Alison Gordon, Trustee Zoe Roberts, Trustee Amy Marletta, Trustee (appointed 31 March 2026) Amy Winstanley, Trustee (appointed 31 March 2026)
Charity registered number	SC047031
Principal office	Cample Mill Cample Thornhill Dumfriesshire DG3 5HD
Accountants	Armstrong Watson LLP 51 Rae Street Dumfries Dumfries & Galloway DG1 1JD
Bankers	Cumberland Building Society Cumberland House Cooper Way Parkhouse Carlisle Cumbria CA3 0JF

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the period 1 January 2025 to 31 December 2025.

CAMPLE LINE was established in 2016 as an independent contemporary arts organisation and public gallery. We are based in and serve communities that meet the definition of accessible and remote rural (Scottish Government Six-Fold Urban/ Rural Classification 2020). We are located 16 miles north of Dumfries in a large, predominantly rural region with low population density - where 1 in 3 people live in communities of less than 500.

In the last 9 years, we have established a core team at CAMPLE LINE who are all locally based, and we have developed an ambitious public programme with the following aims:

- Supporting artists who are practising internationally today to make new work and bringing it into the public realm in a rural setting;
- Increasing the opportunities for those living in our rural context to access, engage with and participate in visual arts of international scope in their locality;
- Amplifying and reflecting a diversity of voices, places and communities in ways that can intersect and resonate with our rural context and give visibility to lesser or under-represented perspectives and experiences;
- Being a resource for our local communities and residents of the region and supporting the widest possible access to creative opportunities and encounters;
- Contributing to the range of good quality professional and wider achievement opportunities in our local communities, particularly for young people;
- Offering new skills developments opportunities in a workplace setting for people, including young people, living in our local communities;
- Developing as a local employer within a rural setting and rooting the production of the programme in local people, goods and services;
- Bringing further investment through the visual arts into Dumfriesshire, which can in turn bring benefits to our local communities;
- Contributing to the high-quality visual arts and cultural programming that can be accessed across our region, which can help attract people to live in or visit the region;
- Working as environmentally sustainably as we can, working towards carbon reduction.

Objectives and activities

a. Policies and objectives

The objectives of CAMPLE LINE as a charitable arts organisation are to:

a) promote the advancement of the arts and culture by enabling and furthering access to the visual arts, film, literature and other art forms to the general public;
b) promote the advancement of education by supporting and advancing the general public's awareness of the visual arts and culture and by working with educational institutions and community groups to encourage engagement of and participation in the arts.

b. Strategies for achieving objectives

CAMPLE LINE operates with the following public benefit aims:

- Supporting artists who are practising internationally today to make new work and bringing it into the public realm in a rural setting;
- Increasing the opportunities for those living in our rural context to access, engage with and participate in visual arts of international scope in their locality;
- Amplifying and reflecting a diversity of voices, places and communities in ways that can intersect and resonate with our rural context and give visibility to lesser or under-represented perspectives and experiences;

Objectives and activities (continued)

- Being a resource for our local communities and residents of the region and supporting the widest possible access to creative opportunities and encounters;
- Contributing to the range of good quality professional and wider achievement opportunities in our local communities, particularly for young people;
- Offering new skills developments opportunities in a workplace setting for people, including young people, living in our local communities;
- Developing as a local employer within a rural setting and rooting the production of the programme in local people, goods and services;
- Bringing further investment through the visual arts into Dumfriesshire, which can in turn bring benefits to our local communities;
- Contributing to the high-quality visual arts and cultural programming that can be accessed across our region, which can help attract people to live in or visit the region;
- Working as environmentally sustainably as we can, working towards carbon reduction.

c. Activities undertaken to achieve objectives

The main activities undertaken by CAMPLE LINE to further its charitable objects include:

- The commissioning of new contemporary visual art and staging of free public exhibitions
- Creation and sharing of audience development and accessibility resources
- Film screenings and programmes
- Participatory workshops
- Public talks, Q&As and readings
- Public walks and wellbeing activities
- Creative outreach activities with local schools and community organisations
- Wider achievement opportunities and mentorship of young people

Achievements and performance

a. Review of activities

Over 2025 we realised a year of ambitious, varied and diverse public programme, enabled by our receipt of Multi-Year Funding from Creative Scotland from April 2025 onwards, and by the continued support of other funders including The Holywood Trust, The Henry Moore Foundation and Dumfries and Galloway Council.

In the course of 2025:

- We implemented our Strategic Development Plan 2025-2028, which articulates our vision for CAMPLE LINE as an ambitious rural space that can connect contemporary visual arts with wider audiences and that shares opportunities for engagement and participation that are accessible, inclusive, meaningful and relevant to our local communities;
- We joined Creative Scotland's Multi-Year Funding portfolio and embarked on our Year One plan of activity;
- We undertook a week-long artist/writer residency with Maria Howard
- We supported four artists – Sayan Chanda, Lotte Gertz, Bryony Rose and Amalia Pica - to develop solo presentations, which were open to the public at our venue for periods of 10-12 weeks respectively over spring, summer and autumn;
- We welcomed a wide range of speakers and contributors to our programme, offering artist talks, exhibition tours, workshops, booking readings and conversations, screenings and walks;
- We commissioned new writing and produce and embed high quality audience and accessibility materials within and alongside all four exhibitions;
- We continued to develop and achieve high standards in our approach to access and accessibility;

Achievements and performance (continued)

- We continued to evolve our Young Assistants programme, and develop our partnerships with our local schools.

Over 2025, our team staged the following exhibitions:

Sayan Chanda, Between the Two Fires, 29 March – 1 June 2025
Lotte Gertz, Layers of Silt, 29 June – 31 August 2025
Bryony Rose, Love Bites, 29 June – 31 August 2025
Amalia Pica, Keepsake, 4 October – 14 December 2025

We commissioned new pieces of writing to accompany the exhibitions from writers Fiona Jardine, Martin Clark, Laura Plant and Alejandra Aguado. We produced four exhibition booklets, each featuring new photography by Mike Bolam, and four exhibition films, shot and edited by coordinator Emma Dove.

With support from The Holywood Trust, we were able to continue working with two groups of Young Assistants from Wallace Hall Academy, who were involved in all aspects of our work and received mentorship in areas such as access and accessibility and engagement respectively. Over the year, the Young Assistants experienced a range of positive impacts:

- They gained insight into different artistic practices and different approaches to film programming, and gained greater confidence in attending screenings and exhibitions;
- They developed new skills and types of awareness in relation to accessibility and the barriers that can be experienced by those living with sensory loss or disability face in accessing public spaces, as well as cultural and creative opportunities;
- They gained greater confidence in speaking with members of the public, with the professional freelancers and mentors who contribute to our programme, and with artists and practitioners about their work;
- They gained greater confidence in taking creative responsibility for activities and projects, and in contributing their ideas and thoughts in a range of team situations.

With funds from the Regional Cultural Fund, we developed new resources for visitors with sensory processing disorders, which include the production of sensory backpacks and sensory exhibition maps.

Our programme took place in our building, in our adjacent green space, in our surrounding landscape and via our online platforms. We also placed exhibition resources, such as our exhibition booklets, audio descriptions and short exhibition films on our website for people to watch or read. We were also able to work with our local primary schools, undertaking classroom-based outreach activities with all classes at Closeburn and Penpont Primary School and selected primary classes at Wallace Hall. We were able to develop further access resources, including recordings of all our exhibition literature (gallery text, exhibition essay) that are also captioned, as well as tactile or handling resources.

Where activity took place in our building, grounds or local area (incl. our exhibitions, and with our participatory drop-ins and workshops), visitors and participants reached us from a wide range of places. Whilst the majority of our in-person visitors and participants live locally across Nithsdale (DG1, DG2, DG3, DG4) or are residents of the wider region (DG5, DG6, DG7, DG9, DG10, DG12, DG14), we also had visitors from across the south of Scotland including Irvine, Beith, Selkirk, Hawick and Dunbar, as well as elsewhere in Scotland including Edinburgh, Glasgow, Dundee, Dunbartonshire, Fife, Argyll and Bute, Lanarkshire, Perthshire, Hebrides and Ayrshire; from across the UK, including Northumberland, Kent, County Durham, Gloucestershire, West Midlands, Yorkshire, London and Wales; and from further afield, including The Netherlands, Denmark, Germany, Italy and the US. They learned about us through a variety of means, including local signage, local press, word of mouth, social media, our website, national press, online press, local and national listings sites, and from recommendations.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance (continued)

For our screenings, workshops and events we retained a sliding ticket scale. This enabled attendees to book for free or select one of several payment levels. Across all of our screenings, events and workshops attendees used the whole of the sliding scale range whilst booking. Whilst we continued to expand our geographic reach across the UK, the largest proportion of unique viewers (both returning and first time) was again local to Dumfries and Galloway, spread across the postcodes DG1, DG2, DG3, DG5, DG7, DG8 , DG11, DG12 and DG16. We also attracted visitors from Edinburgh (EH1, EH6, EH10, EH11, EH48, EH54), Carlisle (CA1, CA2), Glasgow (G11, G12, G41, G43, G31, G20, G61, G71), as well as from other postcodes, including PA20, PA22, KA11, KA14, E1, N1, SE1, CT9, CT20, KY10, KY15 and ML12.

W orked with Nicola Jeffs and Miriam Morris once again on PR for our exhibitions programme. We had 42 pieces of coverage, which included regional press (D&G Standard and DGWGO, DNG24 and others), national press (The Herald, The Scotsman), and other national outlets (Visit Scotland, The Skinny), life style and topical print, and more specialist art press (Scottish Art News)

Over the course of 2025, 93,779 unique visitors accessed our website a total of 205,310 times.

b. Investment policy and performance

The charity uses normal commercial banks to hold its cash reserves.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The results for the period show a surplus of £16,148 being a surplus of £16,542 of restricted funds and a deficit of £434 on unrestricted funds. This was carried forward into the next period as restricted funds of £28,041 being project grants and a grant received towards staffing costs and £7,826 of unrestricted funds.

Structure, governance and management

a. Constitution

Cample Line is a registered charity, number SC047031, and a Scottish Charitable Incorporated Organisation being incorporated on 7 December 2016.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The charity is a Scottish Charitable Incorporated Organisation.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Sorcha Carey
David Clark (Chair and Secretary)
Sabrina Henry (stepped down March 2026)
Saskia Coulson
Chloe Ackland
Zoe Roberts (Treasurer)
Alison Gordon
Amy Marletta (joined March 2026)
Amy Winstanley (joined March 2026)

The structure of the organisation consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's Board.

Throughout 2025, CAMPLE LINE had five paid employees:

Part-time CEO / director Tina Fiske (2016 ongoing, paid since May 2024)
Part-time exhibition co-ordinator Briony Anderson (2019 ongoing)
Part-time exhibition co-ordinator Emma Dove (2019 ongoing
Part-time gallery assistant Kate Mink (September 2023 ongoing)
Part-time gallery assistant Hetal Chudasama (May 2024 ongoing)

Decision-making by the charity trustees is set out in CAMPLE LINE's constitution:
Any charity trustee may call a meeting of the board.

- At least 7 days' notice must be given of each board meeting, unless (in the opinion of the person calling the meeting) there is a degree of urgency that makes that inappropriate.
- No valid decisions can be taken at a board meeting unless a quorum is present; the quorum for board meetings is 3 charity trustees.
- If at any time the number of charity trustees in office falls below the number stated as the quorum, the remaining charity trustee(s) will have power to fill the vacancies or call a members' meeting - but will not be able to take any other valid decisions.
- The chair of the organisation should act as chairperson of each board meeting.
- If the chair of the organisation is not present within 15 minutes after the time at which the meeting was due to start (or is not willing to act as chairperson), the charity trustees present at the meeting must elect (from among themselves) the person who will act as chairperson of that meeting.
- Every charity trustee has one vote, which must be given personally;
- All decisions at board meetings will be made by majority vote.
- If there is an equal number of votes for and against any resolution, the chairperson of the meeting will be entitled to a second (casting) vote.
- The board may, at its discretion, allow any person to attend and speak at a board meeting notwithstanding that he/she is not a charity trustee - but on the basis that he/she must not participate in decision-making.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management (continued)

d. Related party relationships

The building occupied by CAMPLE LINE is owned by Andy Goldsworthy (former Trustee December 2016-September 2021) and leased to CAMPLE LINE by him. As Andy Goldsworthy's partner, CEO/Director Tina Fiske is considered a 'related party'. Matters including lease renewal are overseen and actioned by David Clark as Chair.

Related party relationships in respect of Trustees are covered in CAMPLE LINE's constitution (Clause 53).

e. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

In January 2025 CAMPLE LINE was successful in securing a three-year funding settlement from Creative Scotland, and as of April 2025, the organisation is part of Creative Scotland's Multi-Year Funding Portfolio.

With this new funding in place, in 2025-26 we delivered Year 1 of our Strategic Development Plan 2025-2028, which sets out the vision and strategic direction for CAMPLE LINE over the next three years 2025-2028. It summarises our vision, purpose, and core values, as well as our core activities and programme model. It also outlines four Strategic Aims, which are underpinned by our integral commitments to. Equalities, Diversity and Inclusion, Environmental Sustainability and Fair Work, and our plan of work over three years.

Our Strategic Aims are to:

- achieve the highest standards of ambition in delivering an exhibition programme, free to the public, that is of its place and at the same time locates us in the wider world;
- achieve new standards of practice in delivering inclusion, access and accessibility in a rural setting;
- materially contribute to and promote diversity and equality of opportunity, fair work and positive impacts for our most local communities, particularly for young people;
- and strengthen our organisation so that it can continue to grow and contribute to a positive rural future for Dumfries and Galloway.

Approved by order of the members of the board of Trustees and signed on their behalf by:

David Clark

.....

David Clark
Chair of Trustees
Date: 24/09/2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:

David Clark

.....

David Clark
Chair of Trustees

Date: 24/09/2026

CAMPLE LINE

(A Scottish Charitable Incorporated Organisation)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of Cample Line

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 23.

Respective responsibilities of Trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The 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 financial statements 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 was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep accounting records in accordance with section 44(1)(a) of the Act and regulation 4 of the Accounts Regulations; and
   - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations

   have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: Karen Rae . Dated: 25 September 2026

Karen Rae FCCA DChA

Armstrong Watson LLP, 51 Rae Street, Dumfries, DG1 1JD

CAMPLE LINE

(A Scottish Charitable Incorporated Organisation)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	**7,951**	**117,050**	**125,001**	*46,889*
Charitable activities	4	**1,760**	**-**	**1,760**	*5,001*
Total income		**9,711**	**117,050**	**126,761**	*51,890*
Expenditure on:					
Charitable activities	5	**10,145**	**100,468**	**110,613**	*93,107*
Total expenditure		**10,145**	**100,468**	**110,613**	*93,107*
Net movement in funds		**(434)**	**16,582**	**16,148**	*(41,217)*
Reconciliation of funds:					
Total funds brought forward		**8,260**	**11,459**	**19,719**	*60,936*
Net movement in funds		**(434)**	**16,582**	**16,148**	*(41,217)*
Total funds carried forward		**7,826**	**28,041**	**35,867**	*19,719*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 23 form part of these financial statements.

CAMPLE LINE

(A Scottish Charitable Incorporated Organisation)

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024 £*
Current assets					
Debtors	10	**17,009**		-	
Cash at bank and in hand		**22,842**		*21,038*	
		39,851		*21,038*	
Current liabilities					
Creditors: amounts falling due within one year	11	**(3,984)**		*(1,319)*	
Net current assets			**35,867**		*19,719*
Total net assets			**35,867**		*19,719*
Charity funds					
Restricted funds	12		**28,041**		*11,459*
Unrestricted funds	12		**7,826**		*8,260*
Total funds			**35,867**		*19,719*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

David Clark

.....

David Clark
(Chair of Trustees)

Date: 24/09/2026

The notes on pages 12 to 23 form part of these financial statements.

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

1. General information

The Charity is a Scottish Charitable Incorporated Organisation registered with the Office of the Scottish Charity Regulator. The principal address of the Charity is noted in the reference and administrative information page.

These financial statements are presented in GBP and amounts are rounded to the nearest pound unless stated otherwise.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Cample Line meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2. Accounting policies (continued)

2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest 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 institution with whom the funds are deposited.

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Grants			
Creative Scotland Open Fund	-	23,886	**23,886**
D&G Council Regional Cultural Fund	-	4,000	**4,000**
Henry Moore Foundation	-	3,000	**3,000**
D&G Council Regional Art Fund	-	400	**400**
The Holywood Trust	-	17,726	**17,726**
Film Hub Scotland	-	-	**-**
Creative Scotland Multi Year Funding	-	68,038	**68,038**
Grants	-	117,050	**117,050**
Donations	7,951	-	**7,951**
	7,951	117,050	**125,001**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Grants			
Creative Scotland Open Fund	-	*15,000*	*15,000*
D&G Council Regional Cultural Fund	-	*5,000*	*5,000*
Henry Moore Foundation	-	*3,000*	*3,000*
D&G Council Regional Art Fund	-	*2,164*	*2,164*
The Holywood Trust	-	*11,300*	*11,300*
Film Exhibition Fund	-	*2,776*	*2,776*
Book Week Scotland	-	*700*	*700*
Grants	-	*39,940*	*39,940*
Donations	*6,949*	-	*6,949*
	6,949	*39,940*	*46,889*

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

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Box office receipts	1,760	**1,760**
Hire of facilities	-	**-**
	1,760	**1,760**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Box office receipts	*2,465*	*2,465*
Hire of facilities	*2,536*	*2,536*
	5,001	*5,001*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Activities	10,145	100,468	**110,613**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total 2024 £*
Activities	*11,021*	*82,086*	*93,107*

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Activities	106,221	4,392	**110,613**

	Activities undertaken directly 2024 £	*Support costs 2024 £*	*Total funds 2024 £*
Activities	*90,662*	*2,445*	*93,107*

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £
Wages and salaries	31,125	**31,125**
Licenses	850	**850**
Transport and shipping costs	6,009	**6,009**
Fees and expenses	38,283	**38,283**
Printing and signage	3,015	**3,015**
PR costs	8,127	**8,127**
Equipment purchases	647	**647**
Production	11,479	**11,479**
Exhibition and transport insurance	3,469	**3,469**
Light and heat	467	**467**
Rent	2,750	**2,750**
	106,221	**106,221**

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

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Activities 2024 £	*Total funds 2024 £*
Wages and salaries	*26,882*	*26,882*
Licenses	*1,100*	*1,100*
Transport and shipping costs	*5,032*	*5,032*
Fees and expenses	*25,081*	*25,081*
Printing and signage	*3,130*	*3,130*
PR costs	*7,871*	*7,871*
Equipment purchases	*397*	*397*
Production	*11,468*	*11,468*
Events	*1,735*	*1,735*
Exhibition and transport insurance	*4,834*	*4,834*
Light and heat	*132*	*132*
Rent	*3,000*	*3,000*
	90,662	*90,662*

Analysis of support costs

	Activities 2025 £	**Total funds 2025 £**
Fees for accountancy	3,862	**3,862**
Insurance	530	**530**
	4,392	**4,392**

	Activities 2024 £	*Total funds 2024 £*
Fees for accountancy	*1,512*	*1,512*
Insurance	*933*	*933*
	2,445	*2,445*

7. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**1,620**	*1,512*

8. Staff costs

	2025 £	2024 £
Wages and salaries	**30,851**	*25,532*
Social security costs	**-**	*712*
Contribution to defined contribution pension schemes	**274**	*638*
	31,125	*26,882*

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Administration	**5**	*4*

No employee received remuneration amounting to more than £60,000 in either year.

The total remuneration paid to key management personnel was £3,762.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

10. Debtors

	2025 £	2024 £
Due within one year		
Prepayments and accrued income	**17,009**	-
	17,009	-

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

11. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Other creditors	2,299	-
Accruals and deferred income	1,685	*1,319*
	3,984	*1,319*

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Funds	8,260	9,711	(10,145)	7,826
Restricted funds				
Creative Scotland Open Fund	(1,470)	91,924	(71,259)	19,195
D&G Council Regional Cultural Fund	2,880	4,000	(3,833)	3,047
The Holywood Trust	5,483	17,726	(19,359)	3,850
D&G Council Regional Art Fund	112	400	(17)	495
Film Hub Scotland	898	-	-	898
Henry Moore Foundation	3,000	3,000	(6,000)	-
University of St Andrews	106	-	-	106
Glasgow Artist Moving Image	450	-	-	450
	11,459	117,050	(100,468)	28,041
Total of funds	19,719	126,761	(110,613)	35,867

12. Statement of funds (continued)

The Holywood Trust: Funding was awarded to CAMPLE LINE in September 2024 to support the ongoing development of its Young Assistants programme over the academic year 24/25. Additional funding to support a further group of Young Assistants over the academic year 25/26 was awarded to CAMPLE LINE in September 2025. Both grants enabled a group of young people in each academic year to support the development and delivery of the public programme at CAMPLE LINE and to receive mentorship and experience.

Creative Scotland: In this reporting period, CAMPLE LINE's exhibition and engagement programme was supported by two Open Fund grants, and by the first year of Multi-Year Funding 2025-2026. The first open fund grant was awarded in September 2023 to support 15 months of activity and closed in March 2025. The second was awarded in November 2024 and closed in July 2025. We received our first Multi-Year funding in April 2025.

Regional Cultural Fund: In this reporting period, CAMPLE LINE's access and accessibility work was supported by two awards form the Regional Cultural Fund. The first was awarded in September 2024 and closed at the end of February 2025. The second was awarded in November 2025 and closed at the end of February 2026.

The Henry Moore Foundation: In this reporting period, CAMPLE LINE's exhibition programme was supported by two awards from the HMF. The first was awarded in April 2024 to support costs towards Chiara Camoni's exhibition October- December 2024. The second was awarded in June 2025 to support costs towards Amalia Pica's exhibition October- December 2025.

Dumfries & Galloway Council Regional Arts Fund 24-25: This funding was awarded in March 2024 to support a series of participatory workshops to be offered by CAMPLE LINE as part of the continuing development of its engagement programme. Reporting was completed in 2025.

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

12. Statement of funds (continued)

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Balance at 31 December 2024* £
Unrestricted funds				
General Funds	*7,331*	*11,950*	*(11,021)*	*8,260*
Restricted funds				
Creative Scotland Open Fund	*45,959*	*15,000*	*(62,429)*	*(1,470)*
D&G Council Regional Cultural Fund	-	*5,000*	*(2,120)*	*2,880*
The Holywood Trust	*4,326*	*11,300*	*(10,143)*	*5,483*
D&G Council Regional Art Fund	*476*	*2,164*	*(2,528)*	*112*
Film Hub Scotland	*1,558*	*2,776*	*(3,436)*	*898*
Henry Moore Foundation	-	*3,000*	-	*3,000*
University of St Andrews	*106*	-	-	*106*
Glasgow Artist Moving Image	*450*	-	-	*450*
Book Week Scotland	*730*	*700*	*(1,430)*	-
	53,605	*39,940*	*(82,086)*	*11,459*
Total of funds	*60,936*	*51,890*	*(93,107)*	*19,719*

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

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
General funds	**8,260**	**9,711**	**(10,145)**	**7,826**
Restricted funds	**11,459**	**117,050**	**(100,468)**	**28,041**
	19,719	**126,761**	**(110,613)**	**35,867**

Summary of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Balance at 31 December 2024 £*
General funds	*7,331*	*11,950*	*(11,021)*	*8,260*
Restricted funds	*53,605*	*39,940*	*(82,086)*	*11,459*
	60,936	*51,890*	*(93,107)*	*19,719*

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	11,810	28,041	**39,851**
Creditors due within one year	(3,984)	-	**(3,984)**
Total	7,826	28,041	**35,867**

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

14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024* £	*Unrestricted funds 2024* £	*Total funds 2024* £
Current assets	-	*11,459*	*9,579*	*21,038*
Creditors due within one year	-	-	*(1,319)*	*(1,319)*
Total	-	*11,459*	*8,260*	*19,719*

15. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £Nil (2024 - £Nil). There were no amounts payable to the fund at the balance sheet date.

16. Related party transactions

The building occupied by CAMPLE LINE is owned by Andy Goldsworthy, a close family member of Tina Fiske, previously a Trustee (until March 2024) and now Chief Executive (from March 2024 onwards). A charge is made for the rent and utilities are provided free of charge. A sub-committee of Trustees is in place to oversee the management of a commercial lease to ensure transparency with this transaction.