

# CUPAR AMATEUR MUSICAL SOCIETY

## Annual Accounts for the Year Ended 31 March 2025

(Prepared on a Receipts & Payments Basis)

### Receipts & Payments Account

#### Receipts

Category	£
<b>Income</b>	
Honorary Members (FOC)	475
Member Subscriptions	3300
Donations	1781
Ticket Sales	20115
Advert Revenue	390
Easy Fundraising Donations	130
Gift Aid	838
Merchandise	100
Misc	856
<b>Total receipts</b>	<b>27985</b>

#### Payments

Category	£
<b>Expenditure</b>	
Honarium	3835
Theatrical Rights	6811
Orchestra, lighting, scenery & sound	14531
General expenses	9920

<b>Total payments</b>	<b>35097</b>
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<b>Net Movement in Funds</b>	<b>£</b>
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27985 - 35097 =

<b>Net decrease in funds:</b>	<b>7112</b>
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<b>Statement of Balances</b>	<b>£</b>
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Opening bank balance	21318
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Net movement in year	(7112)
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Closing bank balance	14206
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The closing balance agrees with the year-end bank statement.

## **Notes to the Accounts**

### **1. Basis of Accounting**

These accounts have been prepared on a Receipts and Payments basis, as permitted by the Charities Accounts (Scotland) Regulations 2006.

Transactions are recorded when money is received or paid.

### **2. Funds**

The charity operated a single unrestricted fund during the year.

No restricted funds were held.

### **3. Receipts**

Total receipts for the year were £27,985, consisting of:

Membership subscriptions, Honorary Member donations & general donations

Ticket sales

Fundraising

Small miscellaneous receipts

Gift Aid

No grants or insurance reimbursements were received.

#### **4. Payments**

Total payments for the year were £35,097, consisting of:

Costs incurred in preparation for the 2024 May Concerts & the 2025 show, Sister Act

General operating expenditure

No trustee received remuneration or expenses.

#### **5. Trustee Remuneration and Related Parties**

- No trustee received remuneration or benefits.
- No trustee received reimbursement of expenses.
- There were no related-party transactions.

#### **6. Independent Examination**

The accounts have been independently checked by Brent Bentley.

#### **7. Summary**

The closing balance of the bank account does not reflect the level of funds that the company expect, and there are some discrepancies. These are currently being investigated.