

CUPAR AMATEUR MUSICAL SOCIETY

Annual Accounts for the Year Ended 31 March 2026

(Prepared on a Receipts & Payments Basis)

Receipts & Payments Account

Receipts

Category	£
Income	
Honorary Members (FOC)	315
Member Subscriptions	3825
Donations	1840
Ticket Sales	17438
Advert Revenue	350
Easy Fundraising Donations	131
Gift Aid	836
Merchandise	156
Quiz	62
Misc	615
Total receipts	25568

Payments

Category	£
Expenditure	
Honorarium	4105
Theatrical Rights	6448
Orchestra, lighting, scenery & sound	14823

General expenses	8909
Total payments	34285

Net Movement in Funds £

25568 - 34285 =

Net decrease in funds: **8717**

Statement of Balances £

Opening bank balance 14206

Net movement in year (8717)

Closing bank balance 5489

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 £25,568, consisting of:

Membership subscriptions, Honorary Member donations & general donations

Ticket sales

Fundraising

Small miscellaneous receipts

Gift Aid

Quiz Night

No grants or insurance reimbursements were received.

4. Payments

Total payments for the year were £34,285, consisting of:

Costs incurred in preparation for the 2025 May Concerts & the 2026 show, My Fair Lady

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.