East Sutherland Live Arts and Entertainment

Scottish Charity : SC048833

Trustees' Annual Report

&

Receipts & Payments Accounts

1 January - 31 December 2025

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TRUSTEES' ANNUAL REPORT

The Trustees present their first annual report and financial statements for the year ended 31 December 2025, along with the independent examiner's report.

Reference and administration details

The charity is registered as East Sutherland Live Arts and Entertainment.

The charity was formed in November 2018 and registered with the Office of the Scottish Charity Regulator (OSCR) : number SC048833 on 13 November 2018

The principal office and operating address of the charity is
c/o Brora Primary School, 2 Johnstone Crescent, Brora, Sutherland, KW9 6PH

The following served as charity trustees during the year and up to the date of this report:

A Gill Chair
A Grant
John Whitfield
Catriona Whitfield
Claudia MacGregor

Other trustees who served were: L Graham, G Stephenson, Diana Royce

Structure Governance and Management

The charity is governed by a Constitution which was adopted on 13 November 2018. The charity is unincorporated. New trustees are appointed by majority vote of existing trustees.

Objectives and Activities

The object of the charity is to provide the opportunity for the East Sutherland population to experience live entertainment streamed from major theatres and venues in a community cinema environment. To introduce and encourage children of all ages to appreciate classical music, opera, ballet and theatre at a nominal cost. To assist individuals in East Sutherland to participate in live arts performances and competitions. To build a wide-ranging interest in music and theatre without the need to travel great distances, including working with other arts, music and drama organisations.

Achievements and Performance

Chairman's Report 31st December 2025

The 24/25 programme continued with six performances which were all reasonably well attended apart from the final event, Die Walkure by Wagner, this six hour performance did not attract any audience and so was cancelled.

A further 8 screenings were planned for the 2025/26 season. The first three of these took place during this financial year. Again audiences were good for the screenings during the start of the season.

My thanks go again to all the committee who help with all aspects of the events, from promotion to managing the event on the night. My thanks also go to our Treasurer, Angela Grant for keeping the financial records so diligently.

Tony Gill
Chair

Financial Review

Reserves stand at £5088. There was a small deficit of £455 but frequent Trustee meetings ensures that reserves are always available and when necessary fundraising will take place.

Approved by the Trustees on 1st September 2026 and signed on their behalf by

SIGNATURE: *Angela Grant*

PRINT NAME: ANGELA GRANT

POSITION: TREASURER

EAST SUTHERLAND LIVE ARTS and ENTERTAINMENT
SC048833

For the year from 1 January to 31 December 2025

INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the Trustees of East Sutherland Live Arts and Entertainment, registered charity number SC048833.

I report on the accounts of the charity for the year ended 31 December 2025, set out on pages 6- 7.

Respective responsibilities of trustee 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity Trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 seeks explanation from the Trustees concerning 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 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Signed Christine Ross Date 2nd September 2026

Christine Ross, VGS, Lairg Community Centre, Main Street, Lairg, IV27 4DB

EAST SUTHERLAND LIVE ARTS and ENTERTAINMENT
SC048833

For the year from 1 January to 31 December 2025

STATEMENT OF RECEIPTS & PAYMENTS

	2025	2024
	£	£
Receipts		
Entry fees	1501	2,068
Donations	391	271
Grant		500
Catering		
Total Receipts	**1,892**	**2,839**
Payments		
Trafalgar Releasing	749	976
Room hire	260	752
Advertising	149	
Accounts & membership	60	
Internet	967	
Wheelchair ramp	162	
Total Payments	**2,347**	**1,728**
Surplus/(deficit) for year	**(455)**	**1,111**

STATEMENT OF BALANCES

	2025	2024
Bank and cash in hand		
Opening balances	5543	4432
Surplus/(deficit) for year	(455)	1,111
Closing balances	**5,088**	**5,543**
Assets		
Speakers	1200	1200
Ramp	162	

These accounts were approved by the Trustees on 1st September 2026 and signed on their behalf by

SIGNATURE: *Angela Grant*

PRINT NAME: ANGELA GRANT

POSITION: TREASURER

NOTES TO THE ACCOUNTS

1 Basis of Accounting
These accounts have been prepared on the receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Trustee Remuneration and Expenses
No trustees received any remuneration or reimbursement of expenses in the year.

3 Reserves
There is £5088 in unrestricted reserves.