

REGISTERED CHARITY NUMBER: SC038370

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2026
for
The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

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for the Year Ended 31 March 2026**

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**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Report of the Trustees
for the Year Ended 31 March 2026**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. 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 principle objective of the charity is the running of a programme of events that is designed to be fun and thus to stimulate the membership of the association and raise funds in support of Eastgate Theatre (Peebles) Limited, using means that are consistent with any relevant requirements of the law relating to charities.

Public benefit

The association is a Public Benefit Entity.

Volunteers

Volunteers are used by the association as required for fundraising events. Volunteers are usually family and friends of the trustees.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the year the charity continued to attract income in the form of subscriptions and donations. Several fundraising events were held during the course of the year which in total raised £6,101 (2025: £8,532). Donations totalling £4,532 (2025: £14,153) were made to Eastgate Theatre (Peebles) Limited.

FINANCIAL REVIEW

Financial position

The association generated a surplus of £8,469 for the year (2025: £3,250). At the year end reserves were £18,923 (2025: £10,454).

Reserves policy

The trustees believe that a minimum bank balance of £2,000 is an appropriate level of reserves to maintain.

Going concern

The trustees know of no material uncertainties relating to the associations ability to continue as a going concern.

FUTURE PLANS

The association plans to continue the range of fundraising activities they have carried out in previous years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is an unincorporated association. Its objectives and administration arrangements are set out in its Terms of Reference. The charity is affiliated to Eastgate Theatre (Peebles) Limited, a registered Scottish Charity.

Recruitment and appointment of new trustees

Trustees are appointed or reappointed at the annual general meeting.

Decision making

Decisions are made by the committee where a majority decision is needed. The chair has the casting vote.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC038370

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Report of the Trustees
for the Year Ended 31 March 2026**

Principal address

The Eastgate Theatre
Eastgate
Peebles
EH45 8AD

Trustees

A Bastock
A Fish
C Bruce
B Scott
M Daykin
M Ronald
A Newton
M Fish

Independent Examiner

Sheila Robertson CA
Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Approved by order of the board of trustees on *30 July 26* and signed on its behalf by:

A Bastock
.....

A Bastock - Trustee

**Independent Examiner's Report to the Trustees of
The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

I report on the accounts for the year ended 31 March 2026 set out on pages four to ten.

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.

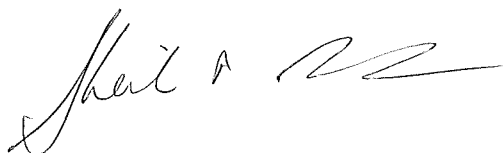
Independent examiner's statement

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.



Sheila Robertson CA
The Institute of Chartered Accountants of Scotland

Gall Robertson CA
Tweedside Park
Tweedbank
Galashiels
Selkirkshire
TD1 3TE

Date:31/7/2026.....

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Statement of Financial Activities
for the Year Ended 31 March 2026**

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		8,406	-	8,406	11,326
Other trading activities	2	6,101	-	6,101	8,532
Investment income	3	126	-	126	151
Total		<u>14,633</u>	<u>-</u>	<u>14,633</u>	<u>20,009</u>
EXPENDITURE ON					
Charitable activities					
Donations to Eastgate Theatre (Peebles) Limited		4,532	-	4,532	14,153
General		1,597	-	1,597	2,606
Defibrillator purchase		-	35	35	-
Total		<u>6,129</u>	<u>35</u>	<u>6,164</u>	<u>16,759</u>
NET INCOME/(EXPENDITURE)		8,504	(35)	8,469	3,250
RECONCILIATION OF FUNDS					
Total funds brought forward		10,419	35	10,454	7,204
TOTAL FUNDS CARRIED FORWARD		<u>18,923</u>	<u>-</u>	<u>18,923</u>	<u>10,454</u>

The notes form part of these financial statements

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Balance Sheet
31 March 2026**

	Notes	Unrestricted fund £	Restricted fund £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Cash at bank		18,923	-	18,923	10,454
NET CURRENT ASSETS		<u>18,923</u>	<u>-</u>	<u>18,923</u>	<u>10,454</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		18,923	-	18,923	10,454
NET ASSETS		<u>18,923</u>	<u>-</u>	<u>18,923</u>	<u>10,454</u>
FUNDS	8				
Unrestricted funds				18,923	10,419
Restricted funds				-	35
TOTAL FUNDS				<u>18,923</u>	<u>10,454</u>

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

30th July 2026

A Fish

.....
A Fish - Trustee

The notes form part of these financial statements

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Notes to the Financial Statements
for the Year Ended 31 March 2026**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Going Concern

The trustees have assessed a period of 12 months from the date of approval of the financial statements and consider that no material uncertainties exist that cast significant doubt about the ability of the association to continue as a going concern. Thus the trustees adopt the going concern basis of accounting in preparing the financial statements.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from 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.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in profit or loss unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised in finance costs in profit or loss in the period it arises.

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

2. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Fundraising events	6,101	8,532
	<u>6,101</u>	<u>8,532</u>

3. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	126	151
	<u>126</u>	<u>151</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,326	-	11,326
Other trading activities	8,532	-	8,532
Investment income	151	-	151
	<u>20,009</u>	<u>-</u>	<u>20,009</u>
Total			
	20,009	-	20,009
EXPENDITURE ON			
Charitable activities			
Donations to Eastgate Theatre (Peebles)			
Limited	14,153	-	14,153
General	2,606	-	2,606
	<u>16,759</u>	<u>-</u>	<u>16,759</u>
Total			
	16,759	-	16,759
NET INCOME	3,250	-	3,250
RECONCILIATION OF FUNDS			
Total funds brought forward	7,169	35	7,204
	<u>7,169</u>	<u>35</u>	<u>7,204</u>
TOTAL FUNDS CARRIED FORWARD	10,419	35	10,454
	<u>10,419</u>	<u>35</u>	<u>10,454</u>

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

6. FUNDRAISING EVENTS

Income generated from fundraising events during the year totalled £6,101 (2025: £8,532) and was made up of the following:

	2026	2025
Haylodge hoolie	101	
Variety show	1,556	
Ceilidh	646	
Disco	575	
Raffle	1,770	3,019
Car Boot Sale		329
Race Night		2,585
Lottery	580	490
Film Night		989
Gin Tasting		-
Quiz Night	675	860
Friends Sharing Food	45	-
Garden Party	153	260
Xmas Market		-
	6,101	8,532

7. DONATIONS TO EASTGATE THEATRE (PEEBLES) LIMITED

Donations to Eastgate Theatre (Peebles) Limited during the year totalled £4,532 (2025: £14,153) and were made up of the following:

	2026	2025
Public lighting upgrade certification	3,480	-
Evacuation chair	872	-
Marketing charge for eastgate brochure	180	-
Roof repairs	-	2,880
Poster frames and panels	-	273
Core funding	-	11,000
	4,532	14,153

8. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	10,419	8,504	18,923
Restricted funds			
Defibrillator purchase	35	(35)	-
TOTAL FUNDS	10,454	8,469	18,923

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

8. 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	14,633	(6,129)	8,504
Restricted funds			
Defibrillator purchase	-	(35)	(35)
TOTAL FUNDS	<u>14,633</u>	<u>(6,164)</u>	<u>8,469</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	7,169	3,250	10,419
Restricted funds			
Defibrillator purchase	35	-	35
TOTAL FUNDS	<u>7,204</u>	<u>3,250</u>	<u>10,454</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,009	(16,759)	3,250
TOTAL FUNDS	<u>20,009</u>	<u>(16,759)</u>	<u>3,250</u>

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2026**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	7,169	11,754	18,923
Restricted funds			
Defibrillator purchase	35	(35)	-
TOTAL FUNDS	<u>7,204</u>	<u>11,719</u>	<u>18,923</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,642	(22,888)	11,754
Restricted funds			
Defibrillator purchase	-	(35)	(35)
TOTAL FUNDS	<u>34,642</u>	<u>(22,923)</u>	<u>11,719</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

**The Association Of Friends Of
The Eastgate Theatre And Arts Centre**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2026**

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,709	1,880
Gift aid	312	416
Subscriptions	6,385	9,030
	8,406	11,326
Other trading activities		
Fundraising events	6,101	8,532
Investment income		
Deposit account interest	126	151
Total incoming resources	14,633	20,009
EXPENDITURE		
Charitable activities		
Fundraising events outlays	741	1,812
Grants to institutions	4,532	14,153
	5,273	15,965
Support costs		
Management		
Insurance	582	565
Office and admin costs	309	229
	891	794
Total resources expended	6,164	16,759
Net income	8,469	3,250

This page does not form part of the statutory financial statements

