

Royal Scottish Country Dance Society
Aberdeen Branch
Receipts and Payments Account
Year ended 31 March 2026

SC024738

	31-Mar-26	31-Mar-25	
	£	£	
RECEIPTS			
Receipts from charitable activities			
Class fees	15,546	15,671	Note 2
Social events	25,541	21,976	Note 3
Other receipts			
Demonstrations	0	0	
Donations received	2,098	4,008	
Investment Income	1,096	1,264	Note 4
Miscellaneous receipts	500	626	Note 5
Receipts from goods sold	599	891	Note 6
Subscriptions collected (branch)	810	650	
Subscriptions collected (RSCDS)	3,887	3,815	
TOTAL RECEIPTS	50,077	48,901	
PAYMENTS			
Payments for charitable activities			
Payments associated with classes	15,417	20,459	Note 7
Payments associated with social events	28,461	18,677	Note 8
Donations			
Children's Fund	750	200	Note 9
Other donations	495	620	Note 10
Administration payments			
Honoraria	1,550	1,400	Note 11
Insurance	301	342	Note 12
Postage and stationery	127	10	
Website	259	307	
Other payments			
Miscellaneous payments	758	1,056	Note 13
Payments for goods purchased	18	3,532	Note 14
Subscriptions paid over (RSCDS)	3,887	3,815	
TOTAL PAYMENTS	52,023	50,418	
SURPLUS / DEFICIT(-) FOR YEAR	-1,946	-1,517	

Royal Scottish Country Dance Society
Aberdeen Branch
Statement of Balances
As at 31 March 2026

SC024738

	31-Mar-26 £	31-Mar-25 £	
<u>CURRENT ASSETS</u>			
<u>Cash Funds</u>			
Balance at start of year	35,596	37,113	
Surplus/(deficit) shown on receipts and payments account	-1,946	-1,517	
Bank balance at end of year	<u>33,650</u>	<u>35,596</u>	
<u>Cash at Bank and in Hand</u>			
United Trust Bank	27,678	26,584	
Virgin Money	5,972	9,012	
Cash	0	0	
	<u>33,650</u>	<u>35,596</u>	
Amounts due to Branch	0	0	Note 15
Stock Value	<u>2,767</u>	<u>3,168</u>	Note 16
	<u>36,417</u>	<u>38,764</u>	
<u>CURRENT LIABILITIES</u>			
Amounts due by Branch	<u>756</u>	<u>180</u>	Note 17
	<u>756</u>	<u>180</u>	
<u>NET ASSETS</u>	<u><u>35,661</u></u>	<u><u>38,584</u></u>	
<u>ASSETS HELD NOT FOR SALE</u>			
	Est. Cost £	Est. Cost	
Digital Piano	1,095	1,095	
Remote Microphone system	700	700	
CD Players & Accessories	962	962	
Coomber/Microphone & Accessories	865	865	
Miscellaneous Assets	597	530	
Card Machines	476	476	
Chain of Office	<u>7,318</u>	<u>7,318</u>	
	<u><u>12,013</u></u>	<u><u>11,946</u></u>	

All funds are unrestricted.

Approved by trustees on 31st March 2026

Fiona Taylor

Signed by treasurer

Notes to the Accounts - Year ending 31 March 2026

	31-Mar-26 £	31-Mar-25 £
1. Payments related to Trustees		
1 Class Teachers (1)	225	210
1 Summer social MCs (1)	30	30
2 Honoraria (2)	1,350	1,250
2. Class fees - (see also Appendix 1)		
Adult's Classes - Fees	14,942	14,792
Children's Classes - Fees	604	879
	15,546	15,671
3. Social Events - (see also Appendix 2)		
Receipts for entry or accommodation	25,541	21,976
4. Investment Income		
United Trust Interest	1,096	1,264
	1,096	1,264
5. Miscellaneous Receipts		
Christmas Dance Raffle	495	596
Summer Social Float	0	30
Postages	5	0
	500	626
6. Receipts from Goods Sold		
9 for 90 Books and CDs	59	5
Lets Have A Birl CDs	540	886
	599	891
7. Payments Associated with Classes - (See also Appendix 1)		
Adult's Classes	12,897	17,995
Children's Classes	2,520	2,464
	15,417	20,459
8. Payments Associated with Social Events - (see also Appendix 2)		
Refunds and Other Expenses (Catering and Other Expenses)	8,345	1,660
Hall Hire / Hotel Costs	14,519	12,241
Teachers and Musicians	5,535	4,715
Sum up	62	61
	28,461	18,677
9. Children's Fund		
AU Scottish Dance	580	200
DPA and Medal Test	170	0
	750	200

Notes to the Accounts - Year ending 31 March 2026

	31-Mar-26 £	31-Mar-25 £
10. Donations		
Miscellaneous	0	0
Christmas Dance Raffle	495	620
	<u>495</u>	<u>620</u>
11. Honoraria		
Independent Examiner	200	150
Secretary	800	750
Treasurer	550	500
	<u>1,550</u>	<u>1,400</u>
12. Insurance		
Public Liability	160	160
Equipment	0	50
Chain of Office	141	132
	<u>301</u>	<u>342</u>
13. Miscellaneous Payments		
AGM Expenses	63	8
Hall - Meetings of Committees	346	132
Sundries	173	531
Newsletters	19	6
PAT Testing	0	0
Sale of C/D's	0	1
Sum up Machines	0	214
Branch membership-sum up	18	19
Purchase of Vacuum Flasks	67	0
Archiving	72	145
	<u>758</u>	<u>1,056</u>
14. Payments for Goods Purchased		
9 for 90 books & CDs	0	0
Book 54 books & CDs	18	0
Let's have a Birl CD	0	3,532
Miscellaneous	0	0
	<u>18</u>	<u>3,532</u>
15. Amounts due to Branch		
	0	0
	<u>0</u>	<u>0</u>
16. Stock Value		
6 Book 90 @ £7.56 (15 Book 90 @£7.56)	45	113
10 Cds for Book 90 @£1.76 (19 CD's for Book 90 @£1.76)	18	33
383 Lets Have a birl CDs@ £7.06 (428 Lets Have a birl CDs@ £	2,704	3,022
	<u>2,767</u>	<u>3,168</u>
17. Amounts due by Branch		
Class Hall Fees	732	180
Meeting of Committee	24	0
	<u>756</u>	<u>180</u>

Appendices to the Accounts - Year Ending 31 March 2026

Appendix 2 - Analysis of Receipts and Payments for Events

This analysis includes payments due to us and liabilities owing in order to better reflect the viability of the events

<u>Social Events</u>	Christmas Dance	Spring Dance	Centenary Ceilidh	Summer Socials	Away Weekend 2025	Away Weekend 2026
<u>Receipts</u>	£	£	£	£	£	£
Tickets / Entry / Accom	1,202.00	1,202.00	0.00	4,110.00	10,668.00	1,025.00
<u>Payments</u>						
Refunds & Other Expenses	185.51	100.27	308.45	65.58	387.02	51.65
Hall Hire / Hotel	300.00	330.00	0.00	1,938.00	9,507.60	0.00
Teacher / Musician	760.00	675.00	0.00	1,430.00	1,150.00	0.00
Sum up	4.40	5.91	0.00	45.15	0.00	0.00
Total Payments	1,249.91	1,111.18	308.45	3,478.73	11,044.62	51.65
Surplus / Deficit (-)	-47.91	90.82	-308.45	631.27	-376.62	973.35

<u>Social Events (continued)</u>	100th Ball	Burns Dance	Nice and Easy Dance	Cowdray Hall	100th Afternoon Tea	100th Dance
<u>Receipts</u>		£	£			
Tickets / Entry / Accom	4,737.00	307.00	152.00	100.00	870.00	1,168.00
<u>Payments</u>						
Refunds & Other Expenses	5,590.76	99.25	19.50	140.00	62.60	1,334.64
Hall Hire / Hotel	350.00	37.50	37.50	0.00	1,718.50	300.00
Teacher / Musician	800.00	60.00	60.00	0.00	0.00	600.00
Sum up	1.40	3.14	1.37	0.00	0.00	0.64
Total Payments	6,742.16	199.89	118.37	140.00	1,781.10	2,235.28
Surplus / Deficit (-)	-2,005.16	107.11	33.63	-40.00	-911.10	-1,067.28

31-Mar-26 Totals £	31-Mar-25 Totals £
25,541.00	£21,975.90
8,345.23	£1,659.65
14,519.10	£12,241.40
5,535.00	£4,715.00
62.01	£60.80
28,461.34	£18,676.85
-2,920.34	3,299.05

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	ROYAL SCOTTISH COUNTRY DANCE SOCIETY, ABERDEEN BRANCH					
	Registered charity number	SC 024738					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	04	2025		31	03	2026
Set out on pages							(remember to include the page numbers of additional sheets)
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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts Regulations. 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 explanations from the 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 [other than that disclosed on the attached page*] - 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed**:	Ruth M. Housden				Date:	22nd April 2026	
Name:	RUTH M. HOUSDEN						
Relevant professional qualification(s) or body (if any):	ACCA						
Address:	GREYSTONES LOGIE COLDSTONE ABOYNE ABERDEENSHIRE AB34 5LX						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.