Friends of the Byre
Accounts for the year ended
31 December 2025
Charity no: SC 008955

Friends of the Byre **Charity Reference No SC008955**

Trustees' Annual Report and accounts

For the year ended 31st December 2025

Reference and Administrative Information

Scottish Charity Number: SC008955

Contact Address: Windrush, 36 Lade Braes, St Andrews, KY16 9DA

Bankers: Bank of Scotland

Independent Examiner: Hon Chim Chiu, 1 Claybraes, St Andrews, KY16 8RS

Officers and trustees who served throughout 2025:

Denise Johnston (President)
Sylvia Donaldson
Angela Fowlis
Ketron Morrison
Claire Wang (Secretary and Interim Treasurer)
Peter Williams

Charitable Purpose

The Purpose of the Charity is to foster and promote interest in the Byre Theatre, St Andrews and, to that end, to sponsor functions, render financial assistance, organize ancillary activities for the raising of funds and to do such things as may be desirable to ensure the continuance of, and support for, the Byre Theatre, St Andrews.

Governing Document

The organisation is a charity (Scottish Charity Number SC008955) which was established on 21 January 2003 and is governed under the rules set out in its constitution dated 8 March 2017, and managed by an Executive Committee.
and extend membership.

Recruitment and Appointment of Executive Committee

The members of the Executive Committee are also charity trustees for the purposes of charity law. The office bearers of the Club are the Chairperson, Treasurer and Secretary and these, plus two additional members, constitute the Executive Committee.

The Chairperson and all committee members are elected for no more than 3 years and retire in rotation, with the exception of the Treasurer and Secretary who are elected each year.

Risk Management

Internal control risks are minimized by the implementation of procedures for authorization of all transactions and projects, as well as financial updates during our monthly committee meetings.

Reserves Policy

The charity holds modest reserves to meet the limited organizational expenses. Donations are generally made from the proceeds of functions and events.

Investment Policy

The constitution contains no specific investment powers but the trustees are authorized to invest or retain funds not immediately spent.

Statement of Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the trustees for the preparation and content of the Annual Report.

Review of the activities and achievements

During 2025 the charity received £5,675 and made payments of £2,700, producing a surplus of £2,975. Funds held at 31 December 2025 were £6,587.

During 2025, Friends of the Byre held a range of well received events in support of the Byre Theatre. These included a Question Time evening in the Studio in March, chaired by Mark Dunkerley and featuring four guest panellists; a sell-out autumn performance by The Other Guys in the Auditorium; and continued support for the talented Youth Cast in its production of Aladdin. Members also enjoyed a behind the scenes talk by writer and director Gordon Barr on his love of pantomime. The charity welcomed ten new members during the year, including two new Committee Members, and continued work to raise its profile

Approved by the Trustees and signed on their behalf on 30 September 2026 by:

Sylvia Donaldson, (President)

Friends of the Byre

Independent Examiner's Report to the Trustees of Friends of the Byre - SC008955

I report on the accounts of the charity for the year ended 31 December 2025
which are set out on pages 5 to 6.

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. The charity trustees consider that the audit requirements 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 the independent examiner's statement

My examination is carried out in accordance with Regulation 1 of the Charities Accounts (Scotland) Regulation 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 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 in the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention 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
- 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:  Date: 30-09-2026

Hon Chim Chiu

Friends of the Byre **Charity Reference No SC008955**

Accounts for Year to 31st December 2025

Notes to the Accounts

Accounting Basis

The accounts have been prepared on a receipts and payments basis. Receipts are recognised when received and payments are recognised when paid. The accounts are presented in pounds sterling and rounded to the nearest pound.

Receipts

	2025	2024
	£	£
Subscriptions	2,024	1,987
Donations	0	50
Functions	3,651	258
Total receipts	**5,675**	**2,295**

Payments

	2025	2024
	£	£
Function and event costs	1,410	450
Administration and promotion	64	266
Postage stationery and printing	0	0
Donations	0	3,900
AGM costs	0	74
Sundry expenses	0	24
Independent examiners fee	1,200	0
Bank fees	27	0
Total payments	**2,700**	**4,714**

Deficit/Surplus for year	**2,975**	**(2,419)**

Funds

All funds are unrestricted. At 31 December 2025, funds of £6,587 were represented by the charity bank account.

Friends of the Byre **Charity Reference No SC008955**

Accounts for Year to 31st December 2025

Statement of Balances

Bank Reconciliation

	2025	2024
	£	£
Cash at bank and in hand on 1 January	3,611	6,030
Deficit of the year	2,975	(2,419)
Bank balance as per statement of funds	**6,587**	**3,611**

Approved by the trustees on 30 September 2026 and signed on their behalf by:

Sylvia Donaldson, (President)