

REGISTERED COMPANY NUMBER: SC694912 (Scotland)
REGISTERED CHARITY NUMBER: SC051551

Report of the Trustees and
Financial Statements for the Year Ended 31st December 2025
for
Kirkcudbright Dark Space Limited

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
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DG1 3SJ

Kirkcudbright Dark Space Limited

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for the Year Ended 31st December 2025

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Kirkcudbright Dark Space Limited
Report of the Trustees
for the Year Ended 31st December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2025. 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).

The company was incorporated on 7th April 2021, initially as the trading subsidiary of a charitable parent, the Kirkcudbright Development Trust (SC046064) and published financial statements in statutory corporate format for the period ended 31 December 2021 accordingly. On 28th January 2022 Kirkcudbright Dark Space Limited was awarded charitable status on its own merits. Accordingly, these financial statements for the year ended 31 December 2022 are presented in Charities SORP format. The comparatives have been restated accordingly to equate as far as possible.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance the education for the general public, and in particular the residents of South West Scotland, by promoting awareness and understanding of science, technology and space exploration through (but not limited to):

- 1 - the establishment and operation of a permanent exhibition and planetarium
- 2 - the control, management and promotion of the visitor attraction located at The Johnston, St Mary Street, Kirkcudbright, known as Kirkcudbright Dark Space Planetarium.
- 3 - organising, promoting and supporting exhibitions and a programme of events within Kirkcudbright Dark Space Planetarium.
- 4 - giving all members of South West Scotland, including local school pupils, the opportunity to experience the Planetarium, exhibitions and events, and
- 5 - working in partnership with other organisations to achieve the company's objects and in furtherance of such objects to utilise such powers as are vested in it.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Kirkcudbright Dark Space Planetarium is a dedicated charitable organisation with a mission to inspire curiosity and understanding of space, science, and the wider universe across all age groups. Based in the historic Johnston School building and officially opened in 2021, the Planetarium offers a diverse range of experiences including interactive exhibits, immersive dome shows, innovative science-themed events, and educational programmes aligned with Scotland's Curriculum for Excellence.

Through close collaboration with academic partners, our professional team delivers high-quality learning opportunities that promote curiosity, confidence, and lifelong engagement with science - not only among schoolchildren but also within wider community groups including adults, older people, and families.

Situated within the Galloway & Southern Ayrshire UNESCO Biosphere and adjacent to the UK's first Dark Sky Park, the Planetarium provides a unique and inspiring setting for year-round scientific exploration, discovery, and public engagement with the natural world.

Future Plans

Efforts are ongoing to expand and develop the Dark Space Planetarium. The future strategy document has been under review and finalised. Its governance, policies, and procedures are being kept under review.

The strategy includes the development of STEM pathways and employability, science education and learning, commercial and marketing development, visitor experience and exhibits, event programmes, and community outreach and development. As well as these distinct aims, it is the intention to increase engagement with groups that support individuals with additional needs and to provide more opportunities for them to do planetarium visits, as well as to establish an outreach programme.

FINANCIAL REVIEW

Financial position

The financial statements show a deficit of £36,940 (2024 - £23,817) for the year under review. At year end there were £36,037 of Restricted funds (2024 - £35,960) and £184,211 of Unrestricted funds (2023 - £222,727).

The effect of the closure which was ongoing at the end of 2025 will need to be fully evaluated.

In the previous year by agreement with the board of the Kirkcudbright Development Trust (KDT), the Restricted Fund balance of £250,390 within the KDT Accounts which related to the Johnson School Dark Skies Visitors Centre has been transferred to the Kirkcudbright Dark Sky Unrestricted Funds. This is reflected in a reduction in the amount due by the subsidiary within the KDT Accounts to £133,052 in comparison to £383,442 in 2023. Thus, within the Kirkcudbright Dark Sky accounts, the amounts owed to Group Undertakings is reduced by the £250,390 funds transfer.

Kirkcudbright Dark Space Limited

Report of the Trustees
for the Year Ended 31st December 2025

FINANCIAL REVIEW

Principal funding sources

In 2025 the charitable company relied on grant funding from the Edina Trust, the Drax Foundation and ASDC. The Trustees will continue to seek further funding in support of Planetarium's activities and its strategy for the future. Nevertheless, it is the intention of the Trustees to try and reduce its dependence on grants for its operation.

Reserves policy

The Trustees policy is to keep available around £36,000 as cash, made up of both Unrestricted Fund reserves and Restricted Fund reserves, allocated to salaries. On 31 December 2025, the reserves of cash at bank were more than adequate to meet this target. The Reserves Policy will be reviewed regularly to ensure it continues to be appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its Memorandum and Articles of Association, and constitutes a company limited by shares, as defined by the Companies Act 2006.

Related parties

The charitable company is a fully owned subsidiary of the Kirkcudbright Development Trust.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC694912 (Scotland)

Registered Charity number

SC051551

Registered office

The Johnston
St Mary Street
Kirkcudbright
DG6 4EG

Trustees

Mrs L Garbutt
Prof G D Hammond
Dr R W Hoyle
J W Johnson
Dr C G MacLaine
Mrs R S McMorran
C B Walker
Mrs H J Mitchell
B W Thomson
C J Reeve (resigned 24.10.25)
Mrs J A Reeve (resigned 24.10.25)
R Haslam-Jones (appointed 25.6.25)
C Hodgkinson (appointed 25.6.25)

Company Secretary

Mrs R S McMorran

Independent Examiner

Rodney Palmer, BA CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Kirkcudbright Dark Space Limited

Report of the Trustees
for the Year Ended 31st December 2025

Approved by order of the board of trustees on 17th September 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'R Haslam-Jones', written in a cursive style.

R Haslam-Jones - Trustee

**Independent Examiner's Report to the Trustees of
Kirkcudbright Dark Space Limited**

I report on the accounts for the year ended 31st December 2025 set out on pages five to thirteen.

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.



Rodney Palmer, BA CA
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

17th September 2026

Kirkcudbright Dark Space Limited

Statement of Financial Activities
for the Year Ended 31st December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,071	55,310	61,381	66,174
Charitable activities					
Planetarium		68,248	-	68,248	76,677
Other trading activities	3	7,011	-	7,011	7,185
Other income		<u>175</u>	<u>-</u>	<u>175</u>	<u>30</u>
Total		<u>81,505</u>	<u>55,310</u>	<u>136,815</u>	<u>150,066</u>
EXPENDITURE ON					
Raising funds	4	5,147	3,926	9,073	8,349
Charitable activities					
Planetarium		<u>114,467</u>	<u>50,215</u>	<u>164,682</u>	<u>168,034</u>
Total		<u>119,614</u>	<u>54,141</u>	<u>173,755</u>	<u>176,383</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(38,109) <u>2,092</u>	1,169 <u>(2,092)</u>	(36,940) <u>-</u>	(26,317) <u>250,390</u>
Net movement in funds		(36,017)	(923)	(36,940)	224,073
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>220,227</u>	<u>35,960</u>	<u>256,187</u>	<u>32,114</u>
TOTAL FUNDS CARRIED FORWARD		<u>184,210</u>	<u>35,037</u>	<u>219,247</u>	<u>256,187</u>

The notes form part of these financial statements

Kirkcudbright Dark Space Limited

Balance Sheet
31st December 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	8	-	-	-	6,890
Tangible assets	9	<u>287,630</u>	<u>570</u>	<u>288,200</u>	<u>302,105</u>
		287,630	570	288,200	308,995
CURRENT ASSETS					
Debtors	10	5,297	839	6,136	7,655
Cash at bank and in hand		<u>28,566</u>	<u>37,134</u>	<u>65,700</u>	<u>78,321</u>
		33,863	37,973	71,836	85,976
CREDITORS					
Amounts falling due within one year	11	(137,282)	(3,507)	(140,789)	(138,784)
NET CURRENT ASSETS		<u>(103,419)</u>	<u>34,466</u>	<u>(68,953)</u>	<u>(52,808)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>184,211</u>	<u>35,036</u>	<u>219,247</u>	<u>256,187</u>
NET ASSETS		<u>184,211</u>	<u>35,036</u>	<u>219,247</u>	<u>256,187</u>
FUNDS	12				
Unrestricted funds				184,211	220,227
Restricted funds				<u>35,036</u>	<u>35,960</u>
TOTAL FUNDS				<u>219,247</u>	<u>256,187</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17th September 2026 and were signed on its behalf by:



R Haslam-Jones - Trustee

The notes form part of these financial statements

Kirkcudbright Dark Space Limited

Notes to the Financial Statements
for the Year Ended 31st December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

There are no critical accounting judgements or key sources of estimation uncertainty included.

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.

Intangible assets - software

Software is amortised on a straight line basis over 4 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Plant and machinery	- 15% on reducing balance

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period.

Taxation

The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

Cash and bank

Cash and bank comprises cash on hand and call deposits.

Trade debtors

Trade debtors are amounts due from customers in the ordinary course of activities.

Kirkcudbright Dark Space Limited

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

Trade debtors are recognised initially at the transaction price and represent the full value of the services charged to customers, including any amounts charged on for third parties.

Trade creditors

Trade creditors are obligations to pay for services that have been acquired in the ordinary course of activity from suppliers.

Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date they are presented as non current liabilities.

Provisions and contingencies

Provisions are recognised when the company has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	983	354
Gift aid	5,088	5,549
Grants	<u>55,310</u>	<u>60,271</u>
	<u>61,381</u>	<u>66,174</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Holywood Trust	-	19,000
D&G Council - Summer Programme Fund	-	909
Edina Trust	9,810	2,850
Drax Foundation	45,200	37,512
Assosiation of Science & Discovery Centres	<u>300</u>	<u>-</u>
	<u>55,310</u>	<u>60,271</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	276	315
Shop income	<u>6,735</u>	<u>6,870</u>
	<u>7,011</u>	<u>7,185</u>

Kirkcudbright Dark Space Limited

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	<u>-</u>	<u>2,500</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	16,108	17,699
Other operating leases	8,715	9,738
Computer software amortisation	<u>6,890</u>	<u>12,065</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2025 nor for the year ended 31st December 2024.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,903	60,271	66,174
Charitable activities			
Planetarium	76,677	-	76,677
Other trading activities	7,184	1	7,185
Other income	<u>30</u>	<u>-</u>	<u>30</u>
Total	<u>89,794</u>	<u>60,272</u>	<u>150,066</u>
EXPENDITURE ON			
Raising funds	7,296	1,053	8,349
Charitable activities			
Planetarium	<u>111,732</u>	<u>56,302</u>	<u>168,034</u>
Total	<u>119,028</u>	<u>57,355</u>	<u>176,383</u>
NET INCOME/(EXPENDITURE)	(29,234)	2,917	(26,317)
Transfers between funds	<u>253,658</u>	<u>(3,268)</u>	<u>250,390</u>
Net movement in funds	224,424	(351)	224,073
RECONCILIATION OF FUNDS			
Total funds brought forward	(4,198)	36,312	32,114

Kirkcudbright Dark Space Limited

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>220,226</u>	<u>35,961</u>	<u>256,187</u>
8. INTANGIBLE FIXED ASSETS			
			Computer software £
COST			
At 1st January 2025 and 31st December 2025			<u>48,283</u>
AMORTISATION			
At 1st January 2025			41,393
Charge for year			<u>6,890</u>
At 31st December 2025			<u>48,283</u>
NET BOOK VALUE			
At 31st December 2025			<u>-</u>
At 31st December 2024			<u>6,890</u>
9. TANGIBLE FIXED ASSETS			
	Freehold property £	Plant and machinery £	Totals £
COST			
At 1st January 2025	244,104	118,346	362,450
Additions	<u>-</u>	<u>2,203</u>	<u>2,203</u>
At 31st December 2025	<u>244,104</u>	<u>120,549</u>	<u>364,653</u>
DEPRECIATION			
At 1st January 2025	14,644	45,701	60,345
Charge for year	<u>4,880</u>	<u>11,228</u>	<u>16,108</u>
At 31st December 2025	<u>19,524</u>	<u>56,929</u>	<u>76,453</u>
NET BOOK VALUE			
At 31st December 2025	<u>224,580</u>	<u>63,620</u>	<u>288,200</u>
At 31st December 2024	<u>229,460</u>	<u>72,645</u>	<u>302,105</u>

Kirkcudbright Dark Space Limited

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	1,828	607
Prepayments	<u>4,308</u>	<u>7,048</u>
	<u>6,136</u>	<u>7,655</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,868	329
Amounts owed to group undertakings	133,052	133,052
Social security and other taxes	-	504
Accrued expenses	<u>4,869</u>	<u>4,899</u>
	<u>140,789</u>	<u>138,784</u>

12. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	220,227	(38,108)	2,092	184,211
Restricted funds				
Edina Trust	1,515	5,320	-	6,835
Gaia	14,728	(5,879)	-	8,849
Stem Education Programme	5,529	(5,529)	-	-
Meteorite	1,220	-	-	1,220
Drax Foundation	11,773	8,451	(2,092)	18,132
Hollywood Trust	<u>1,195</u>	<u>(1,195)</u>	<u>-</u>	<u>-</u>
	<u>35,960</u>	<u>1,168</u>	<u>(2,092)</u>	<u>35,036</u>
TOTAL FUNDS	<u>256,187</u>	<u>(36,940)</u>	<u>-</u>	<u>219,247</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	81,505	(119,613)	(38,108)
Restricted funds			
Edina Trust	9,810	(4,490)	5,320
Gaia	1	(5,880)	(5,879)
Stem Education Programme	-	(5,529)	(5,529)
Drax Foundation	45,199	(36,748)	8,451
Hollywood Trust	-	(1,195)	(1,195)
Association of Science and Discovery Centres	<u>300</u>	<u>(300)</u>	<u>-</u>
	<u>55,310</u>	<u>(54,142)</u>	<u>1,168</u>
TOTAL FUNDS	<u>136,815</u>	<u>(173,755)</u>	<u>(36,940)</u>

Kirkcudbright Dark Space Limited

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted fund	(4,198)	(29,233)	253,658	220,227
Restricted funds				
Edina Trust	4,663	(3,148)	-	1,515
Gaia	15,000	(272)	-	14,728
Stem Education Programme	15,429	(7,400)	(2,500)	5,529
Meteorite	1,220	-	-	1,220
Drax Foundation	-	12,541	(768)	11,773
Hollywood Trust	-	1,195	-	1,195
	<u>36,312</u>	<u>2,916</u>	<u>(3,268)</u>	<u>35,960</u>
TOTAL FUNDS	<u>32,114</u>	<u>(26,317)</u>	<u>250,390</u>	<u>256,187</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	89,794	(119,027)	(29,233)
Restricted funds			
Summer Programme	909	(909)	-
Edina Trust	2,850	(5,998)	(3,148)
Gaia	-	(272)	(272)
Stem Education Programme	-	(7,400)	(7,400)
Drax Foundation	37,513	(24,972)	12,541
Hollywood Trust	19,000	(17,805)	1,195
	<u>60,272</u>	<u>(57,356)</u>	<u>2,916</u>
TOTAL FUNDS	<u>150,066</u>	<u>(176,383)</u>	<u>(26,317)</u>

Edina Trust

This fund is to provide transport subsidies for visiting schools.

Gaia

This fund, funded by Solway Firth Robin Rigg Partnership, was established to create a large earth structure. This had not been started in the year.

Stem Education Programme & Drax Foundation

This fund is for the creation of a STEM Education Programme, assisting with wages costs and enabling reduced charges for school trips.

Meteorite

This fund is to assist in purchasing a meteorite, this has not yet been purchased.

Hollywood Trust

The fund is to cover staffing and training costs associated with the Outreach Plan and other events, including school visits.

Kirkcudbright Dark Space Limited

Notes to the Financial Statements - continued
for the Year Ended 31st December 2025

12. **MOVEMENT IN FUNDS - continued**

Assosiation of Science and Discovery Centres

A mini grant was given to fund time spent gathering data to assisit the ASDC.

13. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2025.

Kirkcudbright Dark Space Limited

Detailed Statement of Financial Activities
for the Year Ended 31st December 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	983	354
Gift aid	5,088	5,549
Grants	<u>55,310</u>	<u>60,271</u>
	61,381	66,174
Other trading activities		
Fundraising events	276	315
Shop income	<u>6,735</u>	<u>6,870</u>
	7,011	7,185
Charitable activities		
Ticket sales	68,248	76,677
Other income		
Sundry receipts	<u>175</u>	<u>30</u>
Total incoming resources	136,815	150,066
EXPENDITURE		
Other trading activities		
Purchases	3,969	3,978
Event costs	<u>5,104</u>	<u>1,871</u>
	9,073	5,849
Charitable activities		
Wages	80,551	77,790
Social security	-	1,111
Pensions	1,031	-
Other operating leases	8,715	9,738
Rates and water	953	372
Insurance	3,484	3,218
Light and heat	4,450	4,506
Advertising	3,079	4,394
Repairs & renewals	6,575	6,690
Cleaning	1,003	2,704
Training	70	1,144
Credit card	1,884	1,757
Bank charges	203	166
Computer software	6,890	12,065
Freehold property	4,880	4,880
Plant and machinery	<u>11,228</u>	<u>12,819</u>
	134,996	143,354
Support costs		

This page does not form part of the statutory financial statements

Kirkcudbright Dark Space Limited

Detailed Statement of Financial Activities
for the Year Ended 31st December 2025

	2025 £	2024 £
Support costs		
Management		
Telephone	2,361	1,395
Postage and stationery	630	178
Sundries	3,369	2,390
Travel	4,490	6,116
Licences	3,635	8,423
Computer & software	<u>8,636</u>	<u>5,523</u>
	23,121	24,025
Governance costs		
Accountancy fees	3,000	3,000
Professional fees	<u>3,565</u>	<u>155</u>
	<u>6,565</u>	<u>3,155</u>
Total resources expended	<u>173,755</u>	<u>176,383</u>
Net expenditure	<u>(36,940)</u>	<u>(26,317)</u>

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