



Carnoustie Theatre Club

SC018376

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	05	2025		30	04	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	503	2,054			2,557	1,163
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	2,645				2,645	3,136
Gross trading receipts	29,422				29,422	28,685
Income from investments other than land and buildings					-	-
Rents from land & buildings	416				416	679
Gross receipts from other charitable activities	3,040				3,040	3,333
					-	-
A1 Sub total	36,026	2,054	-	-	38,080	36,996
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	36,026	2,054	-	-	38,080	36,996
A3 Payments						
Expenses for fundraising activities	430				430	38
Gross trading payments	16,069				16,069	17,122
Investment management costs					-	-
Payments relating directly to charitable activities	21,471	3,054			24,525	19,473
Grants and donations	700				700	2,230
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	38,670	3,054	-	-	41,724	38,863
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	38,670	3,054	-	-	41,724	38,863
Net receipts / (payments)	(2,644)	(1,000)	-	-	(3,644)	(1,867)
A5 Transfers to / (from) funds						
					-	-
Surplus / (deficit) for year	(2,644)	(1,000)	-	-	(3,644)	(1,867)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	20,695	3,150			23,845	25,712
	Surplus / (deficit) shown on receipts and payments account	(2,644)	(1,000)			(3,644)	(1,867)
						-	-
						-	-
	Cash and bank balances at end of year	18,051	2,150	-	-	20,201	23,845

(Agree balances with receipts and payments account(s))



Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
	Total			

Categories	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Land and Buildings	Unrestricted	150,000	150,000	150,000
	Equipment	Unrestricted	42,603	2,286	2,689
	Costumes	Unrestricted	52,230	7,896	8,773
	Stock	Unrestricted	50	50	50
		Total		244,883	160,232

Categories	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
	Total			

Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
	Total			

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Carine Soutar	01 June 2026
	George Doherty	01 June 2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

--

C2 Grants

	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
--	---

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
---	---

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

--

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	503	2,054			2,557	1,163
					-	
					-	
Total	503	2,054	-	-	2,557	1,163

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions	3,040				3,040	3,240
Other					-	93
					-	
					-	
					-	
					-	
Total	3,040	-	-	-	3,040	3,333

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Theatre Maintenance	4,338	3,054			7,392	4,608
Heat, Light and Power	2,044				2,044	2,224
Salaries	11,526				11,526	9,601
Subscriptions and Licences	1,402				1,402	1,065
Insurance	2,089				2,089	1,975
Other expenses	72				72	
					-	
					-	
					-	
Total	21,471	3,054	-	-	24,525	19,473

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	503				503	163
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	2,645				2,645	986
Gross trading receipts	29,422				29,422	28,685
Income from investments other than land and buildings					-	-
Rents from land & buildings	416				416	679
Gross receipts from other charitable activities	3,040				3,040	3,333
Sub total	36,026	-	-	-	36,026	33,846
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	36,026	-	-	-	36,026	33,846
Payments						
Expenses for fundraising activities	430				430	38
Gross trading payments	16,069				16,069	16,833
Investment management costs					-	-
Payments relating directly to charitable activities	21,471				21,471	19,473
Grants and donations	700				700	2,230
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	38,670	-	-	-	38,670	38,574
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	38,670	-	-	-	38,670	38,574
Net receipts / (payments)	(2,644)	-	-	-	(2,644)	(4,728)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(2,644)	-	-	-	(2,644)	(4,728)

Nature and purpose of funds

--	--

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Ventilation Fund	Equipment Upgrade	Defibrillator Fund			
Receipts						
Donations		1,000	1,054		2,054	1,000
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	2,150
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	1,000	1,054	-	2,054	3,150
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	1,000	1,054	-	2,054	3,150
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities		2,000	1,054		3,054	289
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	2,000	1,054	-	3,054	289
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	2,000	1,054	-	3,054	289
Net receipts / (payments)	-	(1,000)	-	-	(1,000)	2,861
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	(1,000)	-	-	(1,000)	2,861

Nature and purpose of funds

During the course of the year £1,054 was donated to allow for the purchase of a defibrillator, and was spent in accordance with that purpose. A further £1,000 was donated for additional equipment, and this sum together with £1,000 received in the previous year, was used to fund lighting and IT/audio visual upgrades. The funds received in 2024/25 in respect of ventilation equipment upgrade (£2,150) remain unexpended, but it is anticipated that these will be committed during 2026/27.