CHARITY REGISTRATION NUMBER: SC034840

COMPANY REGISTRATION NUMBER: SC256473

Right Lines Productions
Company Limited by Guarantee
Unaudited Financial Statements
30th September 2025

AUDACIA LTD
Chartered Accountants
18-20 Stafford Street
Tain
Ross-shire
Scotland
IV19 1AZ

Right Lines Productions

Company Limited by Guarantee

Financial Statements

Year ended 30th September 2025

Right Lines Productions

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report)

Year ended 30th September 2025

The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30th September 2025.

Reference and administrative details

Registered charity name	Right Lines Productions
Charity registration number	SC034840
Company Registration number	SC256473
Principal office and registered office	Hill O'Greenie Alves Forres Moray IV36 2RB Scotland
The directors	**Euan Martin** David Smith Robert Kenny Alastair MacDonald Gary MacFadyen Margaret New Michelle Tyler Emma Elkerton Swan Alexander Barclay David Edgar
Company secretary	Euan Martin
Independent examiner	David J Robertson CA c/o Audacia Ltd 18 Stafford Street Tain IV19 1AZ

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 23 September 2003 and a recognised charity in Scotland.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Structure, governance and management (continued)

Recruitment and appointment of directors

The current directors may at any time appoint any member (provided they are willing to act) as a director. Any person with an interest in the objectives of the company and who possesses skills that will be donated to the company in order to accomplish the company's objectives may apply to become a member.

Objectives and activities

The objective for which the company was established is to promote the education of the public in the Highlands and Islands of Scotland in the Arts and in particular all aspects of the theatre and dramatic performance.

The principal activities to achieve this objective are:

a) To create original and innovative productions in a variety of art forms and stage events, tours and performances which are accessible to communities in the Highlands and Islands of Scotland and beyond.

b) To promote interest in and encourage the development of scriptwriting, stagecraft and all aspects of theatre and dramatic performance.

c) To plan, programme and arrange activities on the organisation's own initiative or in association with other theatrical, musical, cultural, arts and educations societies and organisations.

d) To provide or assist in the provision of opportunities for education, training and tuition in all aspects of work connected to theatre and dramatic performance.

Achievements and performance

Company Activity

For the second year in a row the company has been inactive with no productions out on tour, or in development.

Website Social Media

The Right Lines website – www.rightlines.net – is the main source of information about the company. Facebook- Rightlines Pro- is also a good source of information, photos and video clips.

Twenty First Year

Funding remains very difficult to secure but the directors remain committed resolutely to pursuing support of projects, old and new in the coming years.

Financial Review

The charity made an overall surplus this year of £2,434 , compared to a deficit of £2,692 in the previous year largely due to the sale of electrical equipment in the year.

The balance held in the unrestricted funds at the year end was £5,292. All fixed assets were disposed of during the year.

The charity remains reliant on obtaining commissions, private and/or public grant funding to operate.

Directors' Annual Report (Incorporating the Director's Report) (continued)

Year ended 30 September 2025

Structure, governance and management (continued)

Risk Management

The major risk, identified by the directors, is the lack of future funding for development and production costs. The directors are aware that future projects will be curtailed if this occurs.

Reserves Policy

The unrestricted reserves are funds for the general use of the charity. The directors consider there is a reasonable balance to enable the charity to continue in operation.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The directors' annual report was approved on 29th June 2026 and signed on behalf of the board of directors by:

David Smith

Director

Right Lines Productions

Company Limited by Guarantee

Independent Examiner's Report to the Directors of Right Lines Productions

Year ended 30th September 2025

I report to the Directors on my examination of the financial statements of Right Lines Productions ('the charity') for the year ended 30th September 2025 as set out on pages 5 -13

Responsibilities and basis of report

The charity's directors (who are also the directors of the company for the purposes of company law) 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 directors consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 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 report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts regulations. An examination includes the 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 directors 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

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of The Institute of Chartered Accountants of Scotland which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended), or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Independent Examiner

Mr David J Robertson
Chartered Accountant
C/O Audacia Ltd
18-20 Stafford Street
Tain
IV19 1AZ
29th June 2026

Right Lines Productions

Company Limited by Guarantee

Statement of Financial Activities

Including income and expenditure account)

Year ended 30th September 2025

	Note	2025 Unrestricted Funds £	Restricted funds £	**Total Funds** **£**	2024 Total Funds £
Income and endowments					
Charitable activities	5	2,938	-	**2,938**	-
Total income		2,938	-	**2,938**	-
Expenditure					
Expenditure on charitable activities	6,7	(504)	-	**(504)**	(2,692)
Total expenditure		(504)	-	**(504)**	(2,692)
Net income/(expenditure)		2,434	-	**2,434**	(2,692)
Transfers between funds		-	-	-	-
Net movement in funds		2,434	-	**2,434**	(2,692)
Reconciliation of funds					
Total funds brought forward		2,858	1,407	**4,265**	6,957
Total funds carried forward		5,292	1,407	**6,699**	4,265

The statement of financial activities includes all gains and losses recognized in the year. All income and expenditure derive from continuing activities.

Right Lines Productions

Company Limited by Guarantee

Statement of Financial Position

30th September 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	**13**	**-**	**-**	1,053
Current assets				
Debtors	**14**	**-**		-
Cash at bank and in hand		**7,059**		4,762
Creditors: amounts falling due within one year	**15**	**(360)**		(1,550)
Net current assets			**6,699**	3,212
Total assets less current liabilities			**6,699**	4,265
Creditors: amounts falling due after more than one year			**-**	-
Net assets			**6,699**	4,265
Funds of the charity				
Restricted funds			**1,407**	1,407
Unrestricted funds			**5,292**	2,858
Total charity funds	**16**		**6,699**	4,265

These financial statements were approved by the board of directors and authorised for issue on 29th June 2026, and are signed on behalf of the board by:

David Smith
Director

The notes on pages 8 to 13 form part of these financial statements.

Notes to the Financial Statements

Year ended 30th September 2025

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland.

The address of the registered office is: Hill O'Greenie. Alves. Forres. Moray IV36 2RB

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, *The Financial Reporting Standard applicable in the UK and Republic of Ireland*, the 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) (Charities SORP (FRS 102)), and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are presented in sterling, which is the functional currency of the charity. Amounts included in the financial statements have been rounded to the nearest pound.

The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The charity's ability to continue in operation is dependent upon obtaining the funding required.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund Accounting

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitments.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor.

3. Accounting policies (continued)

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 with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional upon the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income from charitable trading activity is accounted for when earned.
- Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration through its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, whilst other costs are apportioned on an appropriate basis.

Tangible Fixed Assets

Tangible fixed assets are initially recorded at cost and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the estimated useful economic life of the asset as follows:

Asset	**Depreciation Policy**
Equipment	15% Reducing Balance

3. Accounting policies (continued)

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

4. Limited by Guarantee

The company is limited by guarantee and has no share capital.

5. Charitable Activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
Gains/loss on disposal of Capital Equipment	947	947	-	-
Gift Aid Recovered	1,991	1,991	-	-
	2,938	2,938	-	-

6. Expenditure on charitable activities by fund type

	Unrestricted funds £	Restricted funds £	**Total funds 2025 £**
Support Costs	504	-	**504**

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
General writing and performances	693	450	1,143
Support Costs	1,549	-	1,549
	2,242	**450**	**2,692**

Notes to Financial Statements *(continued)*

Year ended 30th September 2025

7. Expenditure on charitable activities by fund type

	Unrestricted funds £	Restricted funds £	**Total funds 2025 £**
Charitable activity	-	-	**-**
Support costs	504	-	**504**
	504	-	**504**

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
General Writing and Performances	693	450	1,143
Support costs	1,549	-	1,549
	2,242	450	2,692

8. Net Expenditure

Net expenditure is stated after charging/crediting	**2025 £**	2024 £
Depreciation of tangible fixed assets	**-**	185
	-	185

9. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
Premises	-	**-**	-
Accounting Services	360	**360**	1,549
	360	**360**	1,549

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	**360**	1069

11. Staff Costs

No salaries or wages have been paid to employees, including the directors, during the current and previous year.

There were no employees therefore no employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Directors' Remuneration, Expenses and Related Party Transactions

No remuneration or other benefits from employment with the charity or a related entity were received by the directors.

13. Tangible fixed assets

	Equipment £	**Total £**
Cost		
At 1st October 2024	**6,586**	**6,586**
Additions	-	-
Disposals	**(6,586)**	**(6,586)**
At 30th September 2025	-	-
Depreciation		
At 1 January	**5,533**	**5,533**
Charge for the year	-	-
Written off on disposal	(5,533)	(5,533)
Carrying amount		
At 30th September 2025	-	-
At 30th September 2024	1,053	1,053

14. Debtors and Prepayments

	2025 £	2024 £
Trade debtors	-	-
Prepayments	-	-
	-	-

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	480
Accruals and deferred income	**360**	1,070
	360	1,550

16. Analysis of charitable funds

Unrestricted funds

	Balance at 1 October 2024	Income	Expenditure	Transfers	Gains and losses	**At 30 Sept 2025**
	£	£	£	£	£	**£**
General Fund	2,858	2,938	504	-	-	**5,292**
	2,858	2,938	504	-	-	**5,292**

Restricted funds

	Balance at 1 October 2024	Income	Expenditure	Transfers	Gains and losses	**Balance at 30th Sept 2025**
	£	£	£	£	£	**£**
Boob Cruise	1,407	-	-	-	-	**1,407**
	1,407	-	-	-	-	**1,407**

17. Analysis of net assets between funds

	Unrestricted Funds 2025	Restricted Funds 2025	**Total Funds 2025**	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
	£	£	**£**	£	£	£
Tangible fixed assets	-	-	-	1,053	-	1,053
Current assets	5,652	1,407	**7,059**	3,355	1,407	4,762
Creditors less than 1 year	(360)	-	**(360)**	(1.550)	-	(1.550)
Creditors greater than 1 year	-	-	-	-	-	-
Net assets	5,292	1,407	**6,699**	2,858	1,407	4,265