

Charity number: SC047031

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**ArmstrongWatson<sup>®</sup>**  
Accountants, Business & Financial Advisers

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

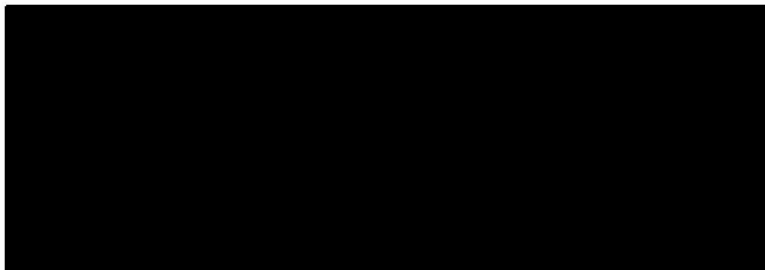
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**CAMPLE LINE**  
**(A Scottish Charitable Incorporated Organisation)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Trustees**



**Charity registered number**

SC047031

**Principal office**

Cample Mill  
Cample  
Thornhill  
Dumfriesshire  
DG3 5HD

**Accountants**

Armstrong Watson LLP  
51 Rae Street  
Dumfries  
Dumfries & Galloway  
DG1 1JD

**Bankers**

Cumberland Building Society  
Cumberland House  
Cooper Way  
Parkhouse  
Carlisle  
Cumbria  
CA3 0JF

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their annual report together with the financial statements of the Charity for the period 1 January 2024 to 31 December 2024.

CAMPLE LINE was established in 2016 as an independent contemporary arts organisation and public gallery. We are based in and serve communities that meet the definition of accessible and remote rural (Scottish Government Six-Fold Urban/Rural Classification 2020). We are located 16 miles north of Dumfries in a large, predominantly rural region with low population density - where 1 in 3 people live in communities of less than 500.

In the last 8 years, we have established a core team at CAMPLE LINE who are all locally based, and we have developed an ambitious public programme with the following aims:

- Supporting artists who are practising internationally today to make new work and bringing it into the public realm in a rural setting;
- Increasing the opportunities for those living in our rural context to access, engage with and participate in visual arts of international scope in their locality;
- Amplifying and reflecting a diversity of voices, places and communities in ways that can intersect and resonate with our rural context and give visibility to lesser or under-represented perspectives and experiences;
- Being a resource for our local communities and residents of the region and supporting the widest possible access to creative opportunities and encounters;
- Contributing to the range of good quality professional and wider achievement opportunities in our local communities, particularly for young people;
- Offering new skills developments opportunities in a workplace setting for people, including young people, living in our local communities;
- Developing as a local employer within a rural setting and rooting the production of the programme in local people, goods and services;
- Bringing further investment through the visual arts into Dumfriesshire, which can in turn bring benefits to our local communities;
- Contributing to the high-quality visual arts and cultural programming that can be accessed across our region, which can help attract people to live in or visit the region;
- Working as environmentally sustainably as we can, working towards carbon reduction.

**Objectives and activities**

**a. Policies and objectives**

The objectives of CAMPLE LINE as a charitable arts organisation are to:

- a) promote the advancement of the arts and culture by enabling and furthering access to the visual arts, film, literature and other art forms to the general public;
- b) promote the advancement of education by supporting and advancing the general public's awareness of the visual arts and culture and by working with educational institutions and community groups to encourage engagement of and participation in the arts.

**b. Strategies for achieving objectives**

CAMPLE LINE operates with the following public benefit aims:

- Supporting artists who are practising internationally today to make new work and bringing it into the public realm in a rural setting;
- Increasing the opportunities for those living in our rural context to access, engage with and participate in visual arts of international scope in their locality;
- Amplifying and reflecting a diversity of voices, places and communities in ways that can intersect and resonate with our rural context and give visibility to lesser or under-represented perspectives and experiences;

**CAMPLE LINE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Objectives and activities (continued)**

- Being a resource for our local communities and residents of the region and supporting the widest possible access to creative opportunities and encounters;
- Contributing to the range of good quality professional and wider achievement opportunities in our local communities, particularly for young people;
- Offering new skills developments opportunities in a workplace setting for people, including young people, living in our local communities;
- Developing as a local employer within a rural setting and rooting the production of the programme in local people, goods and services;
- Bringing further investment through the visual arts into Dumfriesshire, which can in turn bring benefits to our local communities;
- Contributing to the high-quality visual arts and cultural programming that can be accessed across our region, which can help attract people to live in or visit the region;
- Working as environmentally sustainably as we can, working towards carbon reduction.

**c. Activities undertaken to achieve objectives**

The main activities undertaken by CAMPLE LINE to further its charitable objects include:

- The commissioning of new contemporary visual art and staging of free public exhibitions
- Creation and sharing of audience development and accessibility resources
- Film screenings and programmes
- Participatory workshops
- Public talks, Q&As and readings
- Public walks and wellbeing activities
- Creative outreach activities with local schools and community organisations
- Wider achievement opportunities and mentorship of young people

**Achievements and performance**

**a. Review of activities**

In 2024, CAMPLE LINE was able to

- undertake a 10-day writer/maker residency with K Morgan;
- support four artists – Gabriella Boyd, Claire Barclay, Asli Cavusoglu, Chiara Camoni - to develop solo exhibitions, which were open to the public with free entry for periods of 10-12 weeks respectively over spring, summer and autumn;
- commission new writing and produce and embed high quality audience and accessibility materials within and alongside all four exhibitions;
- support a fifth artist – Alice Myers – to present a selection of work drawn from her project with those serving time at HMP Dumfries on the outside of our building;
- continuing to develop and achieve high standards to access and accessibility;
- deliver a range of workshops and events that supported and expanded the exhibitions, and that which engage with our locality;
- deliver further screening events through our Film at Cample platform;
- continue evolving our Young Assistants programme, and include our Young Assistants directly in our access and accessibility work;
- continue developing our outreach work with our local schools and share creative resources with our local communities and explore ways that people can engage with or participate in our programme from their own homes or places.

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Achievements and performance (continued)**

Supported with funding from Creative Scotland received in autumn 2023, Glasgow-based writer K Morgan undertook a short residency at CAMPLE LINE in February 2024, staying in nearby village Gatelawbridge and walking to Cample each day. During their residency, K produced a number of drawings and works on paper, which responded to their daily walks, and produced a new limited edition titled a rogue, a gorge.

With funding from Creative Scotland, we were able to support [REDACTED] and [REDACTED] to develop solo presentations for CAMPLE LINE. Additional funding to support [REDACTED] exhibition was awarded by The Henry Moore Foundation. Three of the artists were able to produce new work for our spaces, which they showed at Cample for the first time. Both [REDACTED] made substantial new bodies of work and took forward developments that they had been considering for some time. [REDACTED] made a new group of work at Cample, which she installed alongside existing work. [REDACTED] presented a body of work that she made in 2020 commissioned by [REDACTED] in Paris.

[REDACTED]

Our team commissioned new pieces of writing for each of the exhibitions from four writers, including [REDACTED]. We produced four exhibition booklets, each featuring new photography by [REDACTED] and four exhibition films, shot and edited by coordinator [REDACTED].

Our team was also very pleased to support [REDACTED] and The Jessiefield Collective to present a selection of work on the outside of our building. The work was drawn from a project led by [REDACTED] which she co-created with a group of people imprisoned at HMP Dumfries.

With support from Dumfries and Galloway Council's Regional Art Fund, we were able to deliver a programme of participatory creative workshops that supported our exhibitions and were led by a range of artists.

With funding received from the Film Exhibition Fund in autumn 2023, we were able to take forward five film screenings between January and May. These were supported by talks with the filmmakers themselves and by specialists such as curator, writer and art historian [REDACTED].

With funding received from Book Week Scotland, we were able to host writer [REDACTED] who was in conversation with Galloway-based writer [REDACTED].

With support from The Holywood Trust, we were able to work with two groups of Young Assistants across two different year groups, who were involved in all aspects of our work at CAMPLE LINE and received mentorship in areas such as access and accessibility and engagement respectively. Over the year, the Young Assistants experienced a range of positive impacts:

- They gained insight into different artistic practices and different approaches to film programming, and gained greater confidence in attending screenings and exhibitions;
- They developed new skills and types of awareness in relation to accessibility and the barriers that can be experienced by those living with sensory loss or disability face in accessing public spaces, as well as cultural and creative opportunities;
- They gained greater confidence in speaking with members of the public, with the professional freelancers and mentors who contribute to our programme, and with artists and practitioners about their work;
- They gained greater confidence in taking creative responsibility for activities and projects, and in contributing their ideas and thoughts in a range of team situations.

**CAMPLE LINE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Achievements and performance (continued)**

Over 2024, we began two new areas of work as part of an enhancement of our access and accessibility provision, with the aim of reaching and engaging those living in Dumfries and Galloway and those visiting our region who are deaf or hard of hearing, or who have additional sensory needs. This builds upon work we have been undertaking in relation to audio description and support for visitors with additional needs, including making information about our facilities available.

With funds from the Regional Cultural Fund, we began developing resources for BSL-users, which included four videos that provide a welcome to CAMPLE LINE, and information about how to reach us, how to join our events and what to expect when visiting [REDACTED] worked with deaf art guide Trudi Collier to develop the resources, and to deliver our first BSL-led exhibition tour.

The primary aim of this work was to reach and engage deaf BSL users who live in or are visiting Dumfries and Galloway and enable them to access our programme in their first or preferred language, and support people who experience sensory processing difficulties – developing resources for those with additional sensory support needs or anyone else who may prefer a more relaxed experience of our gallery spaces.

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Our programme took place in our building, in our adjacent green space, in our surrounding landscape and via our online platforms. We also placed exhibition resources, such as our exhibition booklets, audio descriptions and short exhibition films on our website for people to watch or read. We were also able to work with our local primary schools, undertaking classroom-based outreach activities with all classes at Closeburn and Penpont Primary Schools and selected primary classes at Wallace Hall. We were able to develop further access resources, including recordings of all our exhibition literature (gallery text, exhibition essay) that are also captioned, as well as tactile or handling resources.

Where activity took place in our building, grounds or local area (incl. our exhibitions, and with our participatory drop-ins and workshops), visitors and participants reached us from a wide range of places. Whilst the majority of our in-person visitors and participants live locally across Nithsdale (DG1, DG2, DG3, DG4) or are residents of the wider region (DG5, DG6, DG7, DG9, DG10, DG12, DG14), we also had visitors from across the south of Scotland including Ayr, Arran, Lanark, Biggar, and Galashiels, as well as elsewhere in Scotland including Edinburgh, Glasgow, Dundee, Fife, and Ayrshire; and from across the UK, including Cumbria, Northumberland, Lancashire, Yorkshire, Essex, London and Wales.

We worked with [REDACTED] once again on PR for our exhibitions programme. Across the year we had 55 pieces of coverage, with an estimated 693,000 unique online views.

Coverage included regional press: D&G Standard and DGWGO, DNG24 and others as well as national press (The Herald, The Scotsman), and through national outlets (Visit Scotland, The Skinny), life style print, and more specialist art press (Scottish Art News, Studio International, Apollo)

Over the course of 2024, 134,338 unique visitors accessed our website a total of 634,106 times. This is an increase on 2023, when 87,241 unique visitors viewed our website a total of 294,359 times.

In January 2024, we received notification that we had been successful with Stage One of Creative Scotland's Multi-Year Funding process, with an invitation to make a submission to Stage Two. This entailed preparing a new Strategic Development Plan for 2025-2028, which Tina Fiske undertook with support from [REDACTED]. Our Strategic Plan, finance proformas and application form were submitted in April, and in January 2025 we were notified that our application was successful. CAMPLE LINE has joined Creative Scotland's Multi-Year Funding Portfolio 2025-2028, with a three-year funding settlement for that period.

**b. Investment policy and performance**

The charity uses normal commercial banks to hold its cash reserves.

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The results for the period show a surplus of expenditure over income of £41,217. This was carried forward into the next period as restricted funds of £11,459 being project grants and a grant received towards staffing costs and £8,260 of unrestricted funds.

**Structure, governance and management**

**a. Constitution**

Cample Line is a registered charity, number SC047031, and a Scottish Charitable Incorporated Organisation being incorporated on 7 December 2016.

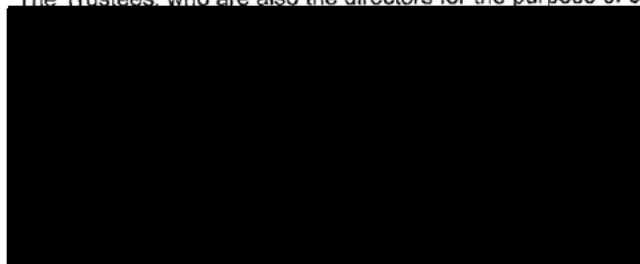
**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**c. Organisational structure and decision-making policies**

The charity is a Scottish Charitable Incorporated Organisation.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:



The structure of the organisation consists of the Charity Trustees who are also the organisation's only members and comprise the organisation's Board.

For the period December 2016 until March 2024, [REDACTED] fulfilled the role of Trustee and unpaid Director (part-time), as permitted in CAMPLE LINE's constitution (clause 23A). The Director reports directly to the Board. A Sub-committee considers matters relating to the Director's position and oversees any issues relating to conduct in post, as covered by Clause 54 of the constitution:

54A For the avoidance of doubt, the Director shall not be entitled to vote in relation to any matter connected with his/her remuneration or other terms and conditions of employment.

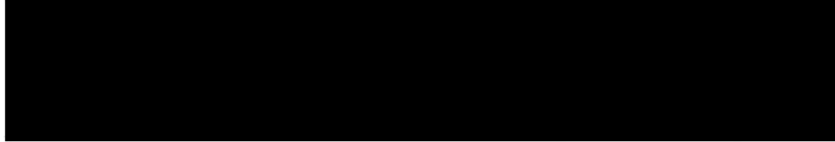
At the AGM in March 2024, Tina Fiske stepped down from the Board, remaining as Chief Executive and Programme Director (unpaid until April 2025 and in a paid capacity from May 2025 onwards). [REDACTED] was appointed as the new Chair of CAMPLE LINE.

**CAMPLE LINE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**Structure, governance and management (continued)**

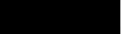
Throughout 2024, CAMPLE LINE had four paid employees:



Decision-making by the charity trustees is set out in CAMPLE LINE's constitution:  
Any charity trustee may call a meeting of the board.

- At least 7 days' notice must be given of each board meeting, unless (in the opinion of the person calling the meeting) there is a degree of urgency that makes that inappropriate.
- No valid decisions can be taken at a board meeting unless a quorum is present; the quorum for board meetings is 3 charity trustees.
- If at any time the number of charity trustees in office falls below the number stated as the quorum, the remaining charity trustee(s) will have power to fill the vacancies or call a members' meeting - but will not be able to take any other valid decisions.
- The chair of the organisation should act as chairperson of each board meeting.
- If the chair of the organisation is not present within 15 minutes after the time at which the meeting was due to start (or is not willing to act as chairperson), the charity trustees present at the meeting must elect (from among themselves) the person who will act as chairperson of that meeting.
- Every charity trustee has one vote, which must be given personally;
- All decisions at board meetings will be made by majority vote.
- If there is an equal number of votes for and against any resolution, the chairperson of the meeting will be entitled to a second (casting) vote.
- The board may, at its discretion, allow any person to attend and speak at a board meeting notwithstanding that he/she is not a charity trustee - but on the basis that he/she must not participate in decision-making.

**d. Related party relationships**

The building occupied by CAMPLE LINE is owned by Andy Goldsworthy, a close family member of . A sub-committee of Trustees is in place to oversee the terms and renewals of a commercial lease and any matters relating to the occupation of the building to ensure transparency.

Related party relationships in respect of Trustees are covered in CAMPLE LINE's constitution (Clause 53).

**e. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

In January 2025 CAMPLE LINE was successful in securing a three-year funding settlement from Creative Scotland, and as of April 2025, the organisation is part of Creative Scotland's Multi-Year Funding Portfolio.

With this new funding in place, in 2025-26 we will begin to deliver on our Strategic Development Plan 2025-2028, which sets out the vision and strategic direction for CAMPLE LINE over the next three years 2025-2028. It summarises our vision, purpose, and core values, as well as our core activities and programme model. It also outlines four Strategic Aims, which are underpinned by our integral commitments to Equalities, Diversity and Inclusion, Environmental Sustainability and Fair Work, and our plan of work over three years.

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TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024

Plans for future periods (continued)

Our Strategic Aims are to:

- achieve the highest standards of ambition in delivering an exhibition programme, free to the public, that is of its place and at the same time locates us in the wider world;
- achieve new standards of practice in delivering inclusion, access and accessibility in a rural setting;
- materially contribute to and promote diversity and equality of opportunity, fair work and positive impacts for our most local communities, particularly for young people;
- and strengthen our organisation so that it can continue to grow and contribute to a positive rural future for Dumfries and Galloway.

Approved by order of the members of the board of Trustees and signed on their behalf by:



(Chair of Trustees)

Date: 22 September 2025

**CAMPLE LINE**  
**(A Scottish Charitable Incorporated Organisation)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

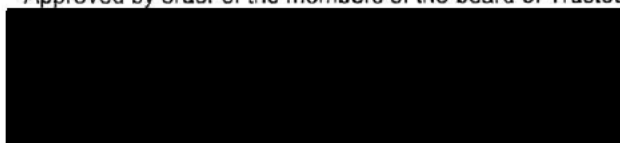
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on its behalf by:



(Chair of Trustees)

Date: 22 September 2025

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Independent examiner's report to the Trustees of Cample Line**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 11 to 24.

**Respective responsibilities of Trustees and examiner**

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act') and the Charities Accounts (Scotland) Regulation 2006 ('the Accounts Regulations'). The 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 financial statements 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 was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 the course of 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 Act and regulation 4 of the Accounts Regulations; and
  - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 

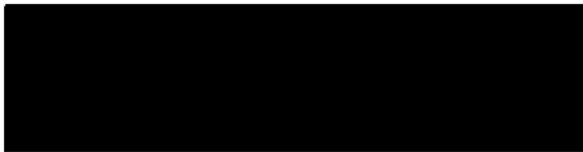
Dated: 22 September 2025

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		21,038	64,314
		<u>21,038</u>	<u>64,314</u>
Creditors: amounts falling due within one year	10	(1,319)	(3,378)
<b>Net current assets</b>		<u>19,719</u>	60,936
<b>Total net assets</b>		<u><u>19,719</u></u>	<u><u>60,936</u></u>
<b>Charity funds</b>			
Restricted funds	11	11,459	53,605
Unrestricted funds	11	8,260	7,331
<b>Total funds</b>		<u><u>19,719</u></u>	<u><u>60,936</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



(Chair of Trustees)

Date: 22 September 2025

The notes on pages 13 to 24 form part of these financial statements.

CAMPLE LINE  
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STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	39,940	6,949	46,889	96,987
Charitable activities	4	-	5,001	5,001	2,561
<b>Total income</b>		<u>39,940</u>	<u>11,950</u>	<u>51,890</u>	<u>99,548</u>
<b>Expenditure on:</b>					
Charitable activities	5	82,086	11,021	93,107	90,802
<b>Total expenditure</b>		<u>82,086</u>	<u>11,021</u>	<u>93,107</u>	<u>90,802</u>
<b>Net movement in funds</b>		<u>(42,146)</u>	<u>929</u>	<u>(41,217)</u>	<u>8,746</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		53,605	7,331	60,936	52,190
Net movement in funds		(42,146)	929	(41,217)	8,746
<b>Total funds carried forward</b>		<u>11,459</u>	<u>8,260</u>	<u>19,719</u>	<u>60,936</u>

The Statement of financial activities includes all gains and losses recognised in the year..

The notes on pages 13 to 24 form part of these financial statements.

**CAMPLE LINE**  
**(A Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. General information**

The Charity is a Scottish Charitable Incorporated Organisation registered with the Office of the Scottish Charity Regulator. The principal address of the Charity is noted in the reference and administrative information page.

These financial statements are presented in GBP and amounts are rounded to the nearest pound unless stated otherwise.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Cample Line meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**2. Accounting policies (continued)**

**2.3 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.8 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**3. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Grants</b>			
Creative Scotland Open Fund	15,000	-	15,000
D&G Council Regional Cultural Fund	5,000	-	5,000
Henry Moore Foundation	3,000	-	3,000
D&G Council Regional Art Fund	2,164	-	2,164
The Holywood Trust	11,300	-	11,300
Film Hub Scotland	2,776	-	2,776
Book Week Scotland	700	-	700
	<hr/>	<hr/>	<hr/>
<b>Grants</b>	<b>39,940</b>	<b>-</b>	<b>39,940</b>
Donations	-	6,949	6,949
	<hr/>	<hr/>	<hr/>
	<b>39,940</b>	<b>6,949</b>	<b>46,889</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
<b>Grants</b>			
Creative Scotland Open Fund	70,408	-	70,408
D&G Council Regional Art Fund	2,256	-	2,256
The Holywood Trust	9,994	-	9,994
Film Exhibition Fund	3,600	-	3,600
Film Hub Scotland Pitch Pots	902	-	902
Book Week Scotland	730	-	730
	<hr/>	<hr/>	<hr/>
<b>Grants</b>	<b>87,890</b>	<b>-</b>	<b>87,890</b>
Donations	-	9,097	9,097
	<hr/>	<hr/>	<hr/>
	<b>87,890</b>	<b>9,097</b>	<b>96,987</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CAMPLE LINE  
(A Scottish Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Box office receipts	2,465	2,465
Hire of facilities	2,536	2,536
	5,001	5,001
	5,001	5,001

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Box office receipts	1,868	1,868
Hire of facilities	693	693
	2,561	2,561
	2,561	2,561

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Activities	82,086	11,021	93,107
	82,086	11,021	93,107
	82,086	11,021	93,107

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Activities	81,077	9,725	90,802
	81,077	9,725	90,802
	81,077	9,725	90,802

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
Activities	90,662	2,445	<b>93,107</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Activities	88,634	2,168	<b>90,802</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Analysis of direct costs**

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>
Wages and salaries	26,882	<b>26,882</b>
Licences	1,100	<b>1,100</b>
Transport and shipping costs	5,032	<b>5,032</b>
Fees and expenses	25,081	<b>25,081</b>
Printing and signage	3,130	<b>3,130</b>
PR costs	7,871	<b>7,871</b>
Equipment purchases	397	<b>397</b>
Production	11,468	<b>11,468</b>
Events costs	1,735	<b>1,735</b>
Exhibition and transport insurance	4,834	<b>4,834</b>
Light and heat	132	<b>132</b>
Rent	3,000	<b>3,000</b>
	<hr/> <hr/>	<hr/> <hr/>
	90,662	<b>90,662</b>
	<hr/> <hr/>	<hr/> <hr/>

CAMPLE LINE  
(A Scottish Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Activities Restated 2023 £</i>	<i>Total funds Restated 2023 £</i>
Wages and salaries	23,420	23,420
Licences	1,606	1,606
Transport and shipping costs	6,023	6,023
Fees and expenses	30,501	30,501
Printing and signage	3,151	3,151
PR costs	8,568	8,568
Equipment purchases	1,135	1,135
Production	9,755	9,755
Exhibition and transport insurance	1,475	1,475
Rent	3,000	3,000
	88,634	88,634
	88,634	88,634

Analysis of support costs

	<i>Activities 2024 £</i>	<i>Total funds 2024 £</i>
Fees for accountancy	1,512	1,512
Insurance	933	933
	2,445	2,445
	2,445	2,445

	<i>Activities Restated 2023 £</i>	<i>Total funds Restated 2023 £</i>
Fees for accountancy	1,235	1,235
Insurance	933	933
	2,168	2,168
	2,168	2,168

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

Exhibition and transport insurance of £1,475 has been restated to direct costs from support costs as these are costs directly incurred in the activity of exhibition-making.

**7. Independent examiner's remuneration**

	<b>2024</b>	<b>2023</b>
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>1,512</b>	<b>1,235</b>

**8. Staff costs**

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	<b>25,532</b>	<b>23,420</b>
Social security costs	<b>712</b>	-
Contribution to defined contribution pension schemes	<b>638</b>	-
	<b>26,882</b>	<b>23,420</b>

The average number of persons employed by the Charity during the year was as follows:

	<b>2024</b>	<b>2023</b>
	No.	No.
Administration	<b>4</b>	<b>4</b>

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

CAMPLE LINE  
(A Scottish Charitable Incorporated Organisation)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	-	2,143
Accruals and deferred income	1,319	1,235
	1,319	3,378
	1,319	3,378

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General Funds	7,331	11,950	(11,021)	8,260
	7,331	11,950	(11,021)	8,260
<b>Restricted funds</b>				
Creative Scotland Open Fund	45,959	15,000	(62,429)	(1,470)
D&G Council Regional Cultural Fund	-	5,000	(2,120)	2,880
The Holywood Trust	4,326	11,300	(10,143)	5,483
D&G Council Regional Art Fund	476	2,164	(2,528)	112
Film Hub Scotland	1,558	2,776	(3,436)	898
Henry Moore Foundation	-	3,000	-	3,000
University of St Andrews	106	-	-	106
Glasgow Artist Moving Image	450	-	-	450
Book Week Scotland	730	700	(1,430)	-
	53,605	39,940	(82,086)	11,459
	53,605	39,940	(82,086)	11,459
<b>Total of funds</b>	60,936	51,890	(93,107)	19,719

**CAMPLE LINE**  
**(A Scottish Charitable Incorporated Organisation)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**11. Statement of funds (continued)**

**Creative Scotland Open Fund:** Over this reporting period, CAMPLE LINE's exhibition and engagement programme was supported by Open Fund funding awarded in September 2023, which closed in January 2025. This funding supported a writing residency with K Morgan and exhibitions by Jumana Emil Abboud, Gabriella Boyd, Claire Barclay, Asli Cavusoglu and Chiara Camoni.

A second Creative Scotland Open Fund grant, awarded in November 2024, supported programme activity related to a writing residency (Maria Howard, February 2025) and an exhibition by artist Sayan Chanda (March-June 2025). Both awards supported the commissioning of new work, and covered the artist's fees and expenses, the costs of materials, specialist fees relating to the production and installation of the works, the promotion and documentation of the exhibitions, associated costs (e.g. transportation, exhibition insurance) in the staging of the exhibitions, and participatory and outreach engagement activities. The outstanding balance of the award (25%) was received in April 2025.

**The Holywood Trust:** Funding was awarded to CAMPLE LINE in September 2023 to support the ongoing development of its Young Assistants programme over the academic year 23/24. The 22/23 award was closed in 2023. Additional funding to support a further group of Young Assistants over the academic year 24/25 was awarded to CAMPLE LINE in September 2024. Both grants enabled a group of young people in each academic year to support the development and delivery of the public programme at CAMPLE LINE and to receive mentorship and experience.

**Dumfries & Galloway Council Regional Art Fund 24-25:** This funding was awarded in March 2024 to support a series of participatory workshops to be offered by CAMPLE LINE as part of the continuing development of its engagement programme. Reporting was completed in 2025.

**Film Hub Scotland / BFI Film Audience Network:** The funding was awarded from the Film Exhibition Fund in August 2023 for a programme of screenings October 2023-June 2024.

**The Henry Moore Foundation:** This funding was awarded in April 2024 to support costs towards Chiara Camoni's exhibition October- December 2024. The funds supported the production of new work for the exhibition.

**Book Week Scotland:** this funding was awarded in July 2024 to support a public reading and new writing commission as part of Book Week Scotland in November 2024.

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**11. Statement of funds (continued)**

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
<b>Unrestricted funds</b>				
General Funds	5,398	11,658	(9,725)	7,331
<b>Restricted funds</b>				
Creative Scotland Open Fund	28,707	70,408	(53,156)	45,959
The Holywood Trust	5,743	9,994	(11,411)	4,326
D&G Council Regional Art Fund	495	2,256	(2,275)	476
Film Hub Scotland	-	3,600	(2,042)	1,558
Henry Moore Foundation	3,000	-	(3,000)	-
Covid Recovery Fund	4,078	-	(4,078)	-
University of St Andrews	106	-	-	106
The Hugh Fraser Foundation	4,213	-	(4,213)	-
Glasgow Artist Moving Image	450	-	-	450
Film Hub Scotland Pitch Pots	-	902	(902)	-
Book Week Scotland	-	730	-	730
	<u>46,792</u>	<u>87,890</u>	<u>(81,077)</u>	<u>53,605</u>
<b>Total of funds</b>	<u><u>52,190</u></u>	<u><u>99,548</u></u>	<u><u>(90,802)</u></u>	<u><u>60,936</u></u>

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**12. Summary of funds**

**Summary of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
General funds	7,331	11,950	(11,021)	8,260
Restricted funds	53,605	39,940	(82,086)	11,459
	<u>60,936</u>	<u>51,890</u>	<u>(93,107)</u>	<u>19,719</u>

**Summary of funds - prior year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	5,398	11,658	(9,725)	7,331
Restricted funds	46,792	87,890	(81,077)	53,605
	<u>52,190</u>	<u>99,548</u>	<u>(90,802)</u>	<u>60,936</u>

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	11,459	9,579	21,038
Creditors due within one year	-	(1,319)	(1,319)
<b>Total</b>	<u>11,459</u>	<u>8,260</u>	<u>19,719</u>

**CAMPLE LINE**  
(A Scottish Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. Analysis of net assets between funds (continued)**

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	55,748	8,566	64,314
Creditors due within one year	(2,143)	(1,235)	(3,378)
<b>Total</b>	<b>53,605</b>	<b>7,331</b>	<b>60,936</b>

**14. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £Nil (2023 - £203). There were no amounts payable to the fund at the balance sheet date.

**15. Related party transactions**

The building occupied by CAMPLE LINE is owned by [REDACTED] a close family member of [REDACTED]

A charge is made for the rent and utilities are provided free of charge. A sub-committee of Trustees is in place to oversee the management of a commercial lease to ensure transparency with this transaction.

The Trustees  
Cample Line  
Cample Mill  
Cample  
Dumfriesshire  
DG3 5HD

Date: 22 September 2025

Please ask for: [REDACTED]

Our Ref: 671/17(58435)

Your Ref:

T: 01387 955900

e: [REDACTED]

Dear Sirs

During the course of the preparation of your accounts for the period ending 31 December 2024, the following representations were made to us by the management and Trustees. Please read these representations carefully and if you agree with our understanding please sign and return a copy of this letter to ourselves as confirmation of this.

### Financial Statements

- 1 You have fulfilled your responsibility as Trustees, as set out in the terms of our engagement letter dated 24 April 2024, under the Charities and Trustee Investment (Scotland) Act 2005 (the Act) for preparing financial statements in accordance with the Act and the Statement Of Recommended Practice for Charities which we have drafted on your behalf, which give a true and fair view of the financial position of the charity as of 31 December 2024 and of the results of its operations for the year then ended and for making accurate representations to us.
- 2 Significant assumptions used by you in making accounting estimates, including those measured at fair value, are reasonable.
- 3 You have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
- 4 You have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
- 5 Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards. You confirm that the related party relationships and transactions on the attached sheet are a complete list of such relationships and transactions and that you are not aware of any further related parties or transactions.

51 Rae Street  
Dumfries  
DG1 1JD  
T: 01387 955900  
F: 01387 955901

[www.armstrongwatson.co.uk](http://www.armstrongwatson.co.uk)  
[www.armstrongwatsonfp.co.uk](http://www.armstrongwatsonfp.co.uk)



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- 6 All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
- 7 You confirm that the financial statements are free from material misstatements, including omissions. You believe that those uncorrected misstatements identified during the preparation of the financial statements are immaterial both individually and in aggregate to the financial statements as a whole.
- 8 You confirm that, having considered your expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. You confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for your consideration that the financial statements should be drawn up on a going concern basis.

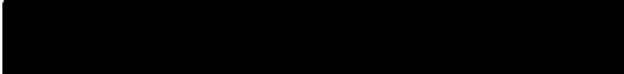
**Information provided**

- 9 All accounting records and relevant information have been made available to us for the purpose of our preparation of the financial statements. You have provided to us all other information requested and given unrestricted access to persons within the charity from whom we have deemed it necessary to request information.
- 10 All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
- 11 You confirm that you are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
- 12 You confirm that you have disclosed to us the identity of the charity's related parties and all related party relationships and transactions relevant to the charity that you are aware of.
- 13 The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
- 14 There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
- 15 The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

You confirm to the best of your knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that you can properly make each of the above representations to us.

We should be grateful if you would kindly acknowledge your agreement with this letter by signing the duplicate where indicated and returning it to us.

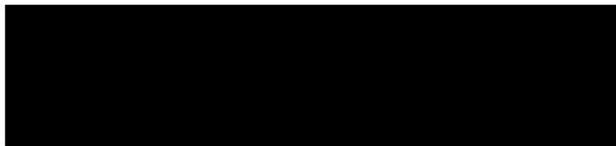
Yours faithfully



**Armstrong Watson LLP**

We confirm that we have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the Trustees during the course of preparing the charity's accounts.

Signed on behalf of the Board of Trustees by:



(Signature)

22 September 2015 (Date)

