

Notes to the Accounts - For the Year Ended 30th June 2026

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments by basis in accordance with the Charity and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. (as amended)

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objectives of the charity. Restricted funds may only be used for specific purposes. The Club has a restricted fund for repairs and maintenance to the building.

3 Related Party Transactions

No remuneration was paid to the Trustees or any connected person during the year

4 <u>Cost of Charitable Activities</u>	Unrestricted Funds	Restricted Funds	TOTAL 2026	TOTAL 2025
Repairs and Renewals	153		153	2308
Exhibition and Sales.	4581		4581	4830
Demos/ workshops /Classes	682		682	985
Insurance	1554		1554	1503
Heat and Light	1837		1837	1233
Broadband	375		375	319
Equipment	1315		1315	1288
Admin	258		258	326
Social events	661		661	0
Tea Expenses	329		329	406
Upgrading Webb/Domain	64		64	165
Donations	0		0	0
Calanders	504		504	0
	12313	0	12313	13363

5 Governance Costs

Annual Accounts & AGM

Independant Examiners Fee	88		120	120
	12401	0	12433	13483