REGISTERED COMPANY NUMBER: SC794335 (Scotland)
REGISTERED CHARITY NUMBER: SC053045

Report of the Trustees and

Financial Statements for the Year Ended 31 January 2026

for

Auchterarder Picturehouse Crew

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Contents of the Financial Statements
for the Year Ended 31 January 2026

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Reference and Administrative Details
for the Year Ended 31 January 2026

TRUSTEES	P Laisen - Chairperson R A Edwards L C Hunter A Doherty
REGISTERED OFFICE	20a & 20b Townhead Auchterarder Perthshire United Kingdom PH3 1AH
REGISTERED COMPANY NUMBER	SC794335 (Scotland)
REGISTERED CHARITY NUMBER	SC053045
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	Virgin Money 154 -158 Kensington High St London W8 7RL

Report of the Trustees
for the Year Ended 31 January 2026

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 31 January 2026. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Auchterarder Picturehouse CREW exists to carry on activities which benefit the community and in particular (without limitation) to the people of Auchterarder and the surrounding community, and without prejudice to the foregoing generality the company and its activities may support:-

(a) the advancement of the arts, heritage, culture or science;

(b) the advancement of citizenship or community development;

(c) the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended; and

(d) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

To achieve these aims, the CREW:

- Run the **Book Hub**, a creative space and book shop.

- Organise **Community cinema screenings** and film festivals.

- Produce **Drama and theatre productions** involving local participants.

- Develop and deliver **Creative workshops**, open mic nights, and art sessions.

- Offer drop-in sessions to introduce and support people's Hobby's such as **Board Games, DnD and Miniature painting.**

- **Educational and family-friendly events** in partnership with local schools, artists, and organisations.

- Collaborate to restore and develop the **Auchterarder Picturehouse**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Auchterarder Picturehouse CREW is now firmly established as an active community organisation, supporting a growing network of regular participants, volunteers, performers and audiences.

The scale of this activity has become significant. Over a 12-month period, more than 200 volunteers contributed over 13,000 hours, helping the CREW deliver more than 1,000 activities, events, workshops, exhibitions and productions across its nine established groups.

These figures are particularly significant because volunteering and participation within the CREW are closely connected. People do not have to choose between being a volunteer or a participant. Someone may initially attend an activity, develop an interest or skill, help deliver an event, exhibit or perform, share their own experience with others, or become involved regularly in one of the CREW groups. Contributions can range from occasional hours to substantial weekly involvement and specialist or professional expertise.

This creates a highly participative model in which contributing is itself an opportunity for creativity, learning, social connection and personal development. It has allowed the CREW to build considerable activity from relatively modest financial resources while ensuring that the people giving their time also have opportunities to benefit from, shape and enjoy what the charity creates.

ACHIEVEMENTS AND PERFORMANCE

A Broad and Established Programme

Regular activity now spans books, drama, cinema, music, photography, art, gaming, writing, heritage and other creative interests. The Book Hub continues to provide a welcoming community space alongside its second-hand bookshop, while Stanzalone Open Mic Nights provide a regular platform for musicians, poets and performers. Creative art, gaming and miniature-painting sessions enable people to meet around shared interests, and CREW Drama provides opportunities extending well beyond performance to costume, make-up, set building, writing, production and technology.

The Auchterarder Book Festival continues to bring authors, readers, children and families together through talks, workshops, discussions and creative activity.

CREW Photography has become an established group with weekly meetings, providing opportunities for photographers to meet, develop skills and share their work. Members also exhibited as part of our Community Art & Photography Exhibition alongside artists and photographers from the wider community.

This breadth is important to the CREW model. People can engage at many different levels Ò from attending a single event or trying something new, through to regular participation, volunteering, exhibiting, performing or helping others develop their own interests.

Partnerships and Sharing Our Culture

Collaboration has continued to expand both the quality and range of what the charity can offer.

Our work with Stirling Orchestra, including Epic Hollywood, brought together community participation and live orchestral music and has developed into a further collaboration for Christmas 2026.

We continue to build our relationship with The Community School of Auchterarder (TCSoA) and other community, cultural and creative organisations, creating opportunities to share resources, expertise and experiences.

New initiatives are also allowing us to share Auchterarderís stories and culture beyond traditional events. The Auchterarder Culture Trail provides residents and visitors with a way to discover more about the town and its heritage, while the Auchterarder Picturehouse Coffee Pods provide an informal podcast platform for local conversations, experiences and stories.

Together with exhibitions, performances, screenings, workshops and festivals, these projects allow people to discover and participate in local culture in different ways.

Auchterarder Picturehouse

A major development during the year has been the increasing use of the Auchterarder Picturehouse as the working home of the CREW.

The historic auditorium is now regularly used for the charityís own programme, allowing cinema, theatre, music, exhibitions, workshops and community events to take place within the building.

Practical improvements have continued to increase the buildingís usefulness and capability. Rather than making progress dependent upon major grants or public funding, the charity has continued to develop the Picturehouse incrementally, making improvements where resources allow and where they directly enable additional charitable activity.

Major funding opportunities continue to be explored, but this approach means the building can continue to evolve alongside the activities taking place within it.

The result is increasingly a relationship between place and participation: as the Picturehouse becomes more capable, the CREW can deliver more; and as participation grows, it creates new ideas and opportunities for how the building can be used.

ACHIEVEMENTS AND PERFORMANCE

Acknowledgements

The Trustees wish to thank the extraordinary community of volunteers, participants, audience members, performers and visitors who make the Auchterarder Picturehouse CREW possible.

We also thank our supporters, partners and like-minded people and organisations who contribute expertise, encouragement, resources and opportunities to our work.

The scale of what is now being achieved is a reflection of many people contributing in many different ways. Whether someone gives a few hours, participates regularly, shares a specialist skill, performs, creates, organises or simply supports an event, each contribution helps strengthen the whole.

Together, we are continuing to build an active community around Auchterarderís historic Picturehouse Ò creating opportunities for creativity, culture, heritage, participation and connection while securing a meaningful future for this unique place.

FINANCIAL REVIEW

Financial position

Income during the year was generated from:
- Donations.
- Income generated through services delivered to other organisations.

Expenditure has focused primarily on:
- Equipment and materials for productions, activities and workshops.
- Event and programme delivery costs.
- Licensing, insurance and other necessary compliance costs.
- Practical improvements which directly support the charitable use of the Auchterarder Picturehouse.

The charity is 100% volunteer-led and has no paid staff. This allows an exceptionally high proportion of its modest income to be directed towards charitable delivery.

The Trustees seek to ensure that every available £1 is used to achieve charitable outcomes. Expenditure not directly associated with delivery is therefore kept to a minimum and principally relates to mandatory or essential requirements such as accountancy, insurance, licensing and compliance.

The Trustees continue to monitor budgets closely to ensure sustainability and value for money.

The charity generated a net surplus of £6,805 for the period ended 31 January 2026 (2025: £1,210).

At 31 January 2026, total reserves stood at £8,015 with all of these being unrestricted general reserves (2025: £1,210).

Reserves policy

The Trustees aim to maintain reserves sufficient to cover at least three months' core operating costs, ensuring the charity can continue to function in the event of funding delays or unexpected expenditure.

For the period ended 31 January 2026, three months core running costs equalled £4,935. At 31 January 2026, unrestricted free reserves stood at £8,015, therefore the board are satisfied that this policy is being met and the trustees are focusing on increasing the reserves to further develop the charity.

FUTURE PLANS

Having established a broad and regular programme of activity, the priority for the coming year is to build upon this foundation and increase the opportunities available to the community.

The charity intends to:
- Continue developing the Auchterarder Picturehouse, increasing its capabilities and flexibility as a community venue.
- Explore the development and use of the grounds and wider footprint of the Picturehouse to support additional events and activities.
- Support and expand the programmes delivered through the nine established CREW groups, encouraging further participation and new creative opportunities.
- Strengthen partnerships with The Community School of Auchterarder (TCSoA), Stirling Orchestra and other like-minded community, cultural and creative organisations.
- Continue developing ways of recording and sharing local heritage, culture and community stories, including the Auchterarder Culture Trail and Auchterarder Picturehouse Coffee Pods.
- Pursue appropriate funding and collaborative opportunities which can accelerate development while maintaining the charityís ability to progress through its own activity and resources.

The aim is to continue increasing both the breadth and depth of participation Ò creating opportunities for people to discover interests, develop skills, contribute their own experience and become actively involved in the cultural life of the community.

As the charity develops, the same principle will continue to guide its financial decisions: every £1 available should work as hard as possible in delivering charitable outcomes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by articles of associations and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with the constitution, and induction is provided for all new trustees to ensure they understand their responsibilities and the charity's objectives.

Organisational structure

The charity is governed by a constitution adopted on 8th January 2024, which sets out the aims, powers and membership arrangements of the organisation. The work of the charity is overseen by a Board of Trustees, who meet regularly to review progress, manage finances, and plan future activities.

Key management remuneration

The management of the Trust is undertaken by the trustees, who do so on a voluntary basis and so are of the opinion there was no remuneration paid to key management personnel in the period to 31 January 2026.

Approved by order of the board of trustees on 31 October 2026 and signed on its behalf by:



.....
P Laisen - Trustee

Independent Examiner's Report to the Trustees of
Auchterarder Picturehouse Crew

I report on the accounts for the year ended 31 January 2026 set out on pages seven to fourteen.

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.

David Nicholls, FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 31 October 2026

Auchterarder Picturehouse Crew

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 January 2026

	Notes	Year Ended 31/1/26 Unrestricted fund £	Period 8/1/24 to 31/1/25 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	28,023	3,200
Investment income	4	21	-
Total		28,044	3,200
EXPENDITURE ON			
Raising funds	5	7,284	-
Charitable activities	6		
The advancement of the arts, heritage, culture or science		13,955	1,990
Total		21,239	1,990
NET INCOME		6,805	1,210
RECONCILIATION OF FUNDS			
Total funds brought forward		1,210	-
TOTAL FUNDS CARRIED FORWARD		8,015	1,210

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in Note 10.

Balance Sheet
31 January 2026

	Notes	2026 Unrestricted fund £	2025 Total funds £
CURRENT ASSETS			
Debtors	11	-	116
Cash at bank		12,515	2,594
		12,515	2,710
CREDITORS			
Amounts falling due within one year	12	(4,500)	(1,500)
NET CURRENT ASSETS		8,015	1,210
TOTAL ASSETS LESS CURRENT LIABILITIES		8,015	1,210
NET ASSETS		8,015	1,210
FUNDS	13		
Unrestricted funds:			
General fund		8,015	1,210
TOTAL FUNDS		8,015	1,210

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2026 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 31 October 2026 and were signed on its behalf by:



.....
L Hunter - Trustee

1. GENERAL INFORMATION

Auchterarder Picturehouse Crew ("the charity") is a Scottish company limited by guarantee and governed by its articles of association. It was registered as a charity in Scotland (registered number SC053045) on 8 January 2024. It's registered address is 20A & 20B Townhead, Auchterarder, Perthshire, PH3 1AH.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:
- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity 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.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash 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.

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

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2. 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 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.

Taxation
Auchterarder Picturehouse Crew is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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.

3. DONATIONS AND LEGACIES

	Year Ended 31/1/26	Period 8/1/24 to 31/1/25
	£	£
Donations	28,023	200
Grants	-	3,000
	28,023	3,200

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

	Year Ended 31/1/26	Period 8/1/24 to 31/1/25
	£	£
The Wood Foundation	-	3,000

continued...

4. INVESTMENT INCOME

	Year Ended 31/1/26 £	Period 8/1/24 to 31/1/25 £
Bank interest	21	-

5. RAISING FUNDS

Raising donations and legacies

	Year Ended 31/1/26 £	Period 8/1/24 to 31/1/25 £
Fundraising	4,293	-
Events Hires & Rentals	2,991	-
	7,284	-

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
The advancement of the arts, heritage, culture or science	12,455	1,500	13,955

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31/1/26 £	Period 8/1/24 to 31/1/25 £
Marketing	3,893	450
Subscriptions	-	40
Office Costs	2,525	-
Utilities	1,313	-
Repairs & Renewals	1,258	-
Insurance	381	-
Sundry	388	-
Bank Charges	120	-
Legal Fees	34	-
Artwork	2,543	-
	12,455	490

continued...

8. SUPPORT COSTS

	Year Ended 31/1/26 £	Period 8/1/24 to 31/1/25 £
Preparation and Independent Examination of Accounts	1,500	1,500

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2026 nor for the period ended 31 January 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2026 nor for the period ended 31 January 2025.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,200
EXPENDITURE ON	
Charitable activities	
The advancement of the arts, heritage, culture or science	1,990
NET INCOME	1,210
TOTAL FUNDS CARRIED FORWARD	1,210

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11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Accrued income	-	116

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Deferred income	3,000	-
Accrued expenses	1,500	1,500
	4,500	1,500

Deferred income comprises income received for projects which commenced in 2026/27 and to which the charity was not entitled in the year.

	2026	2025
	£	£
At 1 January	-	-
Deferred in year	3,000	-
Released in year	-	-
At 31December	3,000	-

13. MOVEMENT IN FUNDS

	At 1/2/25	Net movement in funds	At 31/1/26
	£	£	£
Unrestricted funds			
General fund	1,210	6,805	8,015
TOTAL FUNDS	1,210	6,805	8,015

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,044	(21,239)	6,805
TOTAL FUNDS	28,044	(21,239)	6,805

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31/1/25 £
Unrestricted fund	1,210	1,210
TOTAL FUNDS	1,210	1,210

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	3,200	(1,990)	1,210
TOTAL FUNDS	3,200	(1,990)	1,210

14. RELATED PARTY DISCLOSURES

The charity is supported significantly by free of charge use of equipment, materials, facilities and services provided by Auchterarder Picturehouse Limited, a company 100% owned by Peter Laisen who is a trustee of the charity.

There were no other related party transactions during the period.

15. PURPOSE OF FUNDS

General Funds - The unrestricted, free reserves of the charity.