Combined Productions

# Trustees' Report and Annual Accounts

From 1 March 2025 to 28 February 2026



# Charity Information

| | |
|---|---|
| **Charity Name** | Combined Productions |
| **Registered Charity Number** | SC049821 |
| **Principal Address** | Bridgend Cottage<br>Menmuir<br>Brechin<br>Angus<br>DD9 7RW |

| | | | |
|---|---|---|---|
| **Trustees** | Teresa M.Warden | - | Chair |
| | Elizabeth Smith | - | Secretary |
| | Gordon R. Smith | - | Treasurer |
| | Lori E. McNaughton | | |
| | Kerry Ann Guthrie | | |
| | Kirsty Denoon | | |

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## Trustees Report

The trustees are pleased to present their report together with the financial statements for the year ended 28th February 2026.

## Structure, Governance and Management

### ***Type of governing document:***

The Charity was registered as a SCIO on 17th December 2019 and is administered in accordance with the terms of the charity's constitution.

### ***Trustee recruitment and appointment***

The current trustees are those who have signed charity trustee declaration forms and were deemed to have been appointed by the members as charity trustees with effect from the date of the last AGM of the organisation and represent the maximum number required.

At each AGM, the members may elect any member (unless he/she is debarred from membership) to be a charity trustee.

The Committee may at any time appoint any member (unless he/she is debarred from membership) to be a charity trustee.

At each AGM, all of the charity trustees elected/appointed shall retire from office – but shall then be eligible for re-election.

## Objectives and Activities

### ***Charitable Purposes***

The organisation's purposes are: the advancement of the arts, the organisation of recreational activities and the advancement of education with the object of improving conditions of life for the people of Brechin and surrounding area.

### ***Summary of the main activities in relation to these objects***

The objectives of the organisation are mainly achieved by:

- Staging public performances of pantomime, musicals and dance.
- Giving our members the opportunity to take part in the theatrical performances.
- Running workshops and training courses and arranging visits to the theatre and other arts facilities.
- Providing financial assistance to members for training courses through grants and bursaries.
- Providing financial support through grants and bursaries to other local clubs of a similar nature. Namely Brechin Amateur Operatic Society and Opus Theatre Club.

## Achievements and Performance

This year we had record sales figures for our pantomime accompanied by great reviews by attendees. This increase in sales has resulted in being able to purchase specific stage cloths to enhance our productions.

Our diligent production team are constantly training new and existing members in the art of stagecraft. The result of this being one of our members who is visually impaired being able to take on a leading panto role, while another has transitioned to a local adult music society. Yet another has become involved in the technical side of productions and has assisted at our local venue Brechin City Hall.

As well as providing support through grants to other local clubs, namely Brechin Amateur Operatic Society and Opus Theatre Club, we were able to sponsor one of our technical team on a stage management course run by industry professionals.

## Financial Review

Production Income totalled £23,061 which was an increase of £374 from the previous year. Unfortunately in line with general cost of living challenges expenditure amounted to £12,460 which was a substantial increase from 2025. This resulted in a reduced surplus of £10,601 for the year.

The day to day upkeep costs of our St. Ninian's property also increased to £1,609 but these costs were covered by steadfast fund-raising activities resulting in a surplus of £380.

In 2025 the organisation received a grant of £10,000 from the National Lottery Community Fund towards the renovation of St. Ninian's hall. This was supplemented during this year by donations from Brechin Amateur Operatic Society and Opus Theatre Club totalling £5,000 which covered the total bill for our roof repairs of £15,012.

The Trustees decided to make a further transfer of £4,000 to this fund from our general surplus to help finance further ongoing improvements to the building.

### ***Brief statement of the charity's policy on reserves***

The organisation aims to retain an amount of reserve funds in the region of £6,000.

From experience this amount is deemed to be sufficient to satisfy any initial costs of getting a production up and running prior to membership fees and ticket sales being received.

### ***Details of any deficit***

The organisation did not incur a deficit in the accounting period.

### ***Donated facilities and services***

The charity benefits from the receipt of volunteer services from many individuals who wish to assist in furthering the aims of the organisation.

## Independent Examiner's Report to the Trustees of Combined Productions (SCIO)

I report on the accounts of the charity for the year ended 28th February 2026 which are set out on pages 7 to 11.

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement**
My examination is 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 seeks explanations from the 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 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 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 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.

Signed: G. E. Beattie Date: 29.04.2026

Name: **GEMMA BEATTIE**

Relevant professional qualification(s) or body (if any): **FINANCIAL ADMINISTRATOR**

Address: **WESTFIELD**
**LITTLE BRECHIN**
**BRECHIN**
**DD9 6RQ**

## Statement of Receipts and Payments for the year ended 28th February 2026

### Production Account

| 2025 | Receipts | Note | | Total |
|---|---|---|---|---|
| £ | | | | £ |
| 18,891 | Ticket Sales | | | 18,604 |
| 538 | Sale of Programmes | | | 385 |
| 1,687 | Raffle Income | | | 1,712 |
| 781 | Sale of Refreshments | | | 1,470 |
| 725 | Cast Levies | | | 830 |
| 50 | Equipment Hire | | | |
| 15 | Grants / Donations Received | 4 | | 60 |
| 22,687 | Total receipts | 5 | | 23,061 |
| | Payments | | | |
| 410 | Libretti & Royalties | | 410 | |
| 939 | Hall Hire - Rehearsals | | 1,140 | |
| 1,860 | Hall Hire – Show | | 1,932 | |
| 416 | Honoraria | | 342 | |
| 1,745 | Band Fees | | 2,148 | |
| 303 | Lighting, Sound & Pyros | | 1,302 | |
| 300 | Staging & Props | | 1,324 | |
| 352 | Costumes & Makeup | | 1,049 | |
| 164 | Printing, Stationery & Postage | | 733 | |
| 500 | First Aid Cover | | 625 | |
| 463 | Donations & Gratuities & Gifts | | 385 | |
| 271 | Insurance | | 263 | |
| 199 | NODA Membership | | 205 | |
| 359 | Miscellaneous Expenditure | | 602 | |
| 8,281 | Total payments | 5 | | 12,460 |
| 14,406 | Surplus / (Deficit) for the period | | | 10,601 |

## Statement of Receipts and Payments for the year ended 28th February 2026

### St. Ninians – Repairs and Upkeep Account

| 2025 | Receipts | Note | | Total |
|---|---|---|---|---|
| £ | | | | £ |
| 300 | Grants / Donations Received | 4 | | - |
| 2,826 | Fund-raising Activities | | 2,667 | |
| (1,398) | Fund-raising Expenses | | (678) | 1,989 |
| 1,728 | Total receipts | 6 | | 1,989 |
| | Payments | | | |
| | General Repairs and Upkeep | | | |
| 678 | Scottish Hydro | | | 1,093 |
| 489 | Property Insurance | | | 516 |
| | Miscellaneous Expenditure | | | |
| 1,167 | Total payments | 6 | | 1,609 |
| 561 | Surplus / (Deficit) for the period | | | 380 |

### St. Ninians – Property Improvements Account

| 2025 | Receipts | Note | Total |
|---|---|---|---|
| £ | | | £ |
| 10,000 | Grants / Donations Received | 4 | 5,000 |
| 10,000 | Total receipts | 6 | 5,000 |
| | Payments | | |
| | Major Property Improvements | | 14,772 |
| | Miscellaneous Expenditure | | 240 |
| | Total payments | 6 | 15,012 |
| 10,000 | Surplus / (Deficit) for the period | | (10,012) |

## Statement of Balances

### At 28th February 2026

| | Unrestricted Funds | Restricted Funds | Total |
|---|---|---|---|
| | £ | £ | £ |
| Opening cash at bank and in hand | 8,708 | 18,482 | 27,190 |
| Surplus / (Deficit) for the period | 10,601 | (9,632) | 969 |
| Transfers between Funds | (4,012) | 4,012 | |
| Donations from Surplus Funds: | | | |
| Brechin Amateur Operatic Society | (2,000) | | (2,000) |
| Opus Theatre Club | (2,000) | | (2,000) |
| Closing cash at bank and in hand | 11,297 | 12,862 | 24,159 |

### Bank and Cash Balances

| | £ |
|---|---|
| Bank current account | 25,921 |
| Unpresented Cheques | (2,087) |
| | 23,834 |
| Cash in Hand | 325 |
| Closing cash at bank and in hand | 24,159 |

Approved by the Trustees and signed on their behalf by:

Gordon R. Smith

Treasurer

19th March 2026

Teresa Warden

Chairperson

19th March 2026

**Notes to the accounts**
**for the year ended 28th February 2026**

1. **Basis of accounting**
   These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations2006 (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 objects of the charity. The trustees maintain a single unrestricted fund for staging public performances of pantomime, musicals and dance and a designated fund to support the other objectives of the organisation.

   Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. **Related party transactions**
   No remuneration was paid to the trustees or any connected persons during the period.

4. **Grants / Donations Received**

| | Unrestricted Funds | Restricted Funds | Total |
|---|---|---|---|
| | £ | £ | £ |
| Various small donations < £500 | 60 | | 60 |
| Brechin Amateur Operatic Society | | 2,000 | 2,000 |
| Opus Theatre Club | | 3,000 | 3,000 |
| | 60 | 5,000 | 5,060 |

5. **Unrestricted funds**

| | Opening Balance | Receipts | Payments | Transfers | Closing Balance |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| General funds | 8,708 | 23,061 | (12,460) | (11,012) | 8,297 |
| Designated funds: | | | | | |
| Donations | - | | (4,000) | 4,000 | - |
| Production Improvements | - | - | - | 3,000 | 3,000 |
| | 8,708 | 23,061 | (16,460) | (4,012) | 11,297 |

Purposes of designated funds:

| | |
|---|---|
| Donations from Surplus Funds - | To provide financial support through grants and bursaries to other local clubs of a similar nature. Namely Brechin Amateur Operatic Society and Opus Theatre Club. |
| Production Improvements - | a provision made from general funds towards the cost of improving future productions. |

6. **Restricted funds**

| | Opening Balance £ | Receipts £ | Payments £ | Transfers £ | Closing Balance £ |
|---|---|---|---|---|---|
| St. Ninians – Repairs and Upkeep | 8,482 | 1,989 | (1,609) | - | 8,862 |
| St. Ninians Property Improvements | 10,000 | 5,000 | (15,012) | 4,012 | 4,000 |
| | 18,482 | 6,989 | (16,621) | 4,012 | 12,862 |

Purposes of restricted funds:

St. Ninians – Repairs and Upkeep - Day to day maintenance, repairs and running costs of the property.

St. Ninians Property Improvements - Major building repairs and improvements over and above routine maintenance.