

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of

Charity name
The Barony Players

Registered charity number

SC013109

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	June	2025	to	31	May	2026

Set out on pages

1,2,3 (remember to include the page numbers of additional sheets)

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 [other than that disclosed on the attached page*]

- 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

28/06/26

Name:

Sandra Smith

Relevant professional qualification(s) or body (if any):

Address:

5 Hilltop
Linlithgow Bridge
West Lothian
EH49 7PA

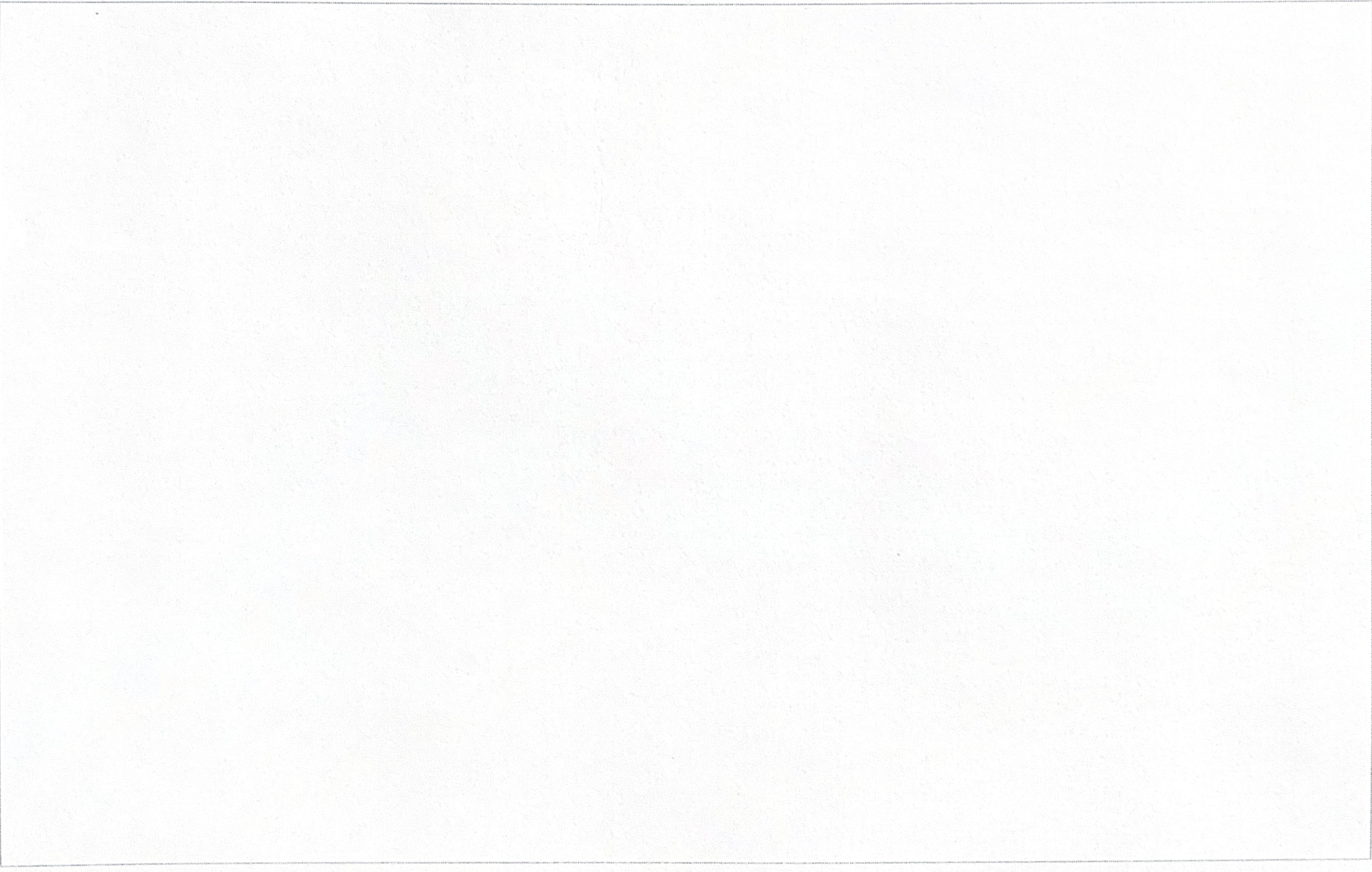
*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose



The Barony Players
Income And Expenditure Account
1st June 2025- 31st May 2026

	2026	2025
Account Balances at 1st June		
Current Account	£ 50 766 18	£ 31 066 61
Deposit	£ -	£ -
Savings Account (Redwood)	£ 34 406 01	£ 33 180 04
Cash in Hand	£ 430 00	£ 485 00

Income

Productions	£ 28 028 38	£ 40 901 70
Programmes	£ -	£ -
Memberships	£ 548 83	£ 162 28
Merchandising	£ -	£ -
5050 Raffle	£ 782 50	£ 467 50
Kitchen	£ -	£ -
Grants	£ -	£ 6 378 20
Bar	£ 25 98	£ 256 75
Hires	£ -	£ 177 88
Donations	£ 149 20	£ 1 965 09
Film Society	£ -	£ -
Youth Theatre	£ 3 467 92	£ 1 592 50
Fundraising	£ 326 04	£ 121 00
Interest	£ 1 121 69	£ 1 225 97
Repayment	£ -	£ -
Sponsorship	£ -	£ -

Sub-total £ 34 450 54 £ 53 248 87

TOTALS £ 120 052 73 £ 117 980 52

2026 2025

Expense

Rent, Rates, Insurance	£ 2 111 04	£ 2 099 44
Heat & Light	£ 2 961 36	£ 4 709 11
Repairs, Renewals & Materials	£ 29 488 72	£ 10 169 75
Admin	£ 2 273 98	£ 2 354 88
Bar	£ 530 27	£ 374 42
Royalties, Scripts & Rights	£ 186 31	£ 325 79
Publicity	£ -	£ 1 650 77
Production Costs	£ 8 680 13	£ 10 181 47
Hires	£ 514 72	£ 20 00
Sundries	£ 179 76	£ 410 80
Youth Theatre	£ 1 326 41	£ 81 90
Bank Charges	£ -	£ -
Merchandising	£ -	£ -
Articulate	£ -	£ -

Sub-total £ 48 252 70 £ 32 378 33

Current Account	£ 34 357 81	£ 50 766 18
Deposit (CAF)	£ -	£ -
Savings Account (Redwood)	£ 35 527 70	£ 34 406 01
Cash in Hand	£ 1 914 52	£ 430 00

£ 120 052 73 £ 117 980 52

Incoming Balances

Current Account	£ 50 766 18
Deposit	£ -
Savings Account	£ 34 406 01
Cash in Hand	£ 430 00
	<u>£ 85 602 19</u>

Surplus/Deficit £ (13 802 16) £ 71 800 03 £ -

Closing Balances

Current Account	£ 34 357 81
Lodgements not made	£ -
	<u>£ 34 357 81</u>
Less Cheques unrepresented	£ -
	<u>£ 34 357 81</u>

Deposit	£ -
Savings Account	£ 35 527 70
Cash in Hand	£ 1 914 52
	<u>£ 71 800 03</u>

Surplus/Deficit £ - £ 71 800 03

**The Barony Players
Income And Expenditure Account
1st June 2025 -31st May 2026**

As at
31/05/2026

	2026	2025	2024	2023	2022
Account Balances at start of year					
Current Account	£ 50 766 18	£ 31 066 61	£ 23 773 43	£ 14 674 07	£ 7 970 31
Deposit a/c (CAF)	£ -	£ -	£ -	£ -	£ 4 44
Savings Account (Redwood)	£ 34 406 01	£ 33 180 04	£ 32 012 54	£ 31 293 51	£ 30 979 21
Cash in Hand	£ 430 00	£ 485 00	£ 969 45	£ 961 75	£ 1 067 21
TOTAL funds at start of year	£ 85 602 19	£ 64 731 65	£ 56 755 42	£ 46 929 33	£ 40 021 17

Income	2026	2025	2024	2023	2022	Expense	2026	2025	2024	2023	2022
Productions	£ 28 028 38	£ 40 901 70	£ 26 993 18	£ 27 377 12	£ 15 925 65	Rent, Rates, Insurance	£ 2 111 04	£ 2 099 44	£ 2 034 28	£ 1 922 97	£ 1 797 61
Programmes	£ -	£ -	£ -	£ -	£ -	Heat & Light	£ 2 961 36	£ 4 709 11	£ 3 630 50	£ 4 287 70	£ 4 579 08
Memberships	£ 548 83	£ 162 28	£ 1 182 26	£ 1 324 62	£ 1 063 14	Repairs, Renewals & Materials	£ 29 488 72	£ 10 169 75	£ 7 411 14	£ 37 333 11	£ 2 153 80
Merchandising	£ -	£ -	£ -	£ -	£ -	Admin	£ 2 273 98	£ 2 354 88	£ 1 239 70	£ 520 80	£ 741 40
5050 Raffle	£ 782 50	£ 467 50	£ -	£ -	£ -	Bar	£ 530 27	£ 374 42	£ -	£ 897 29	£ -
Kitchen	£ -	£ -	£ -	£ -	£ -	Royalties, Scripts & Rights	£ 186 31	£ 325 79	£ 3 364 40	£ 399 00	£ 986 97
Grants	£ -	£ 6 378 20	£ -	£ 23 523 80	£ -	Publicity	£ -	£ 1 650 77	£ 33 60	£ 100 00	£ -
Bar	£ 25 98	£ 256 75	£ -	£ -	£ -	Production Costs	£ 8 680 13	£ 10 181 47	£ 7 061 55	£ 4 771 42	£ 2 587 72
Hires	£ -	£ 177 88	£ 2 350 00	£ 1 761 00	£ 3 424 99	Hires	£ 514 72	£ 20 00	£ -	£ -	£ -
Donations	£ 149 20	£ 1 965 09	£ 275 87	£ 5 312 44	£ 401 55	Sundries	£ 179 76	£ 410 80	£ 293 47	£ 235 83	£ 385 30
Film Society	£ -	£ -	£ 467 15	£ 650 00	£ 600 00	Youth Theatre	£ 1 326 41	£ 81 90	£ 2 589 18	£ 1 650 00	£ 3 300 00
Youth Theatre	£ 3 467 92	£ 1 592 50	£ 2 082 75	£ 713 50	£ 1 390 00	Bank Charges	£ -	£ -	£ -	£ -	£ 64 00
Fundraising	£ 326 04	£ 121 00	£ 190 34	£ 257 70	£ 384 41	Merchandising	£ -	£ -	£ -	£ 100 00	£ -
Interest	£ 1 121 69	£ 1 225 97	£ 1 167 50	£ 719 03	£ 314 30	Articulate	£ -	£ -	£ -	£ -	£ -
Repayment	£ -	£ -	£ -	£ -	£ -						
Sponsorship	£ -	£ -	£ 925 00	£ 405 00	£ -						
Total	£ 34 450 54	£ 53 248 87	£ 35 634 05	£ 62 044 21	£ 23 504 04	Total	£ 48 252 70	£ 32 378 33	£ 27 657 82	£ 52 218 12	£ 16 595 88
Surplus / Deficit for year	-£ 13 802 16	£ 20 870 54	£ 7 976 23	£ 9 826 09	£ 6 908 16						

	2026	2025	2024	2023	2022
Account Balances at end of year					
Current a/c - RBS	£ 34 357 81	£ 50 766 18	£ 31 066 61	£ 23 773 43	£ 14 674 07
Savings account (Redwood)	£ 35 527 70	£ 34 406 01	£ 33 180 04	£ 32 012 54	£ 31 293 51
Cash in Hand	£ 1 914 52	£ 430 00	£ 485 00	£ 969 45	£ 961 75
Transactions pending for month	£ -	£ -	£ -	£ -	£ -
TOTAL Funds at year end	£ 71 800 03	£ 85 602 19	£ 64 731 65	£ 56 755 42	£ 46 929 33

Opening balance + Income £120 052 73 £117 980 52 £ 92 389 47 £108 973 54 £ 63 525 21

Closing balance + Expenditure £ 120 052 73 £ 117 980 52 £ 92 389 47 £ 108 973 54 £ 63 525 21