

Cupar Arts

SC043402



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	12	2024		30	11	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	6				6	
Legacies					-	
Grants	1,563				1,563	
Receipts from fundraising activities	1,441				1,441	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3,010	-	-	-	3,010	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3,010	-	-	-	3,010	-
A3 Payments						
Expenses for fundraising activities					2,801	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	217
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	60
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	2,801	-	-	-	2,801	277
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,801	-	-	-	2,801	277
Net receipts / (payments)	209	-	-	-	209	(277)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	209	-	-	-	209	(277)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	498				498	775
	Surplus / (deficit) shown on receipts and payments account	149				149	(277)
						-	
						-	
	Cash and bank balances at end of year	647	-	-	-	647	498
	(Agree balances with receipts and payments account(s))	- 60	-	-	-	- 60	0

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Independent Examiner's Fee	Unrestricted	60	60
		Total	60	60

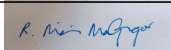
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature*

Print Name

Date of
approval

	Raonaid Mairi MacGregor	23.04.26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

Unrestricted funds cover the work of Cupar Arts including putting on events and programming.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
A series of events under the banner 'Meet the Neighbours' showcasing the work of local artists and craftpeople	University of St Andrews Community Fire Council Settlement Fund	one	1,000
Black History Month Family event including catering		one	563
Total			1,563

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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Authority under which paid £

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
Rory Fraser, brother of former trustee Kara Kincaid	Web services, hosting and maintenance	150	0

C6 Other information

Rory Fraser provides web services and hosting at 50% discount

Cupar Arts

SC043402

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Member cash donation	6				6	-
					-	
					-	
					-	
Total	6	-	-	-	6	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
St Andrews University Community Fund	1,000		1,000	-
Fife Council Settlement Fund	563		563	-
			-	
			-	
Total	1,563	-	1,563	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Adam Ross gig 14122024	600				600	
Adam Ross gig 07112025	841				841	
					-	
					-	
					-	
					-	
					-	
Total	1,441	-	-	-	1,441	-
	reference error	-	-	-	reference error	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Artists and providers	1,404				1,404	
Catering and refreshments	778				778	
Venue hire	346				346	67
Admin, publicity etc	67				67	150
Web hosting etc	150				150	
Public Liability Insurance	56				56	
					-	
					-	
					-	
Total	2,801	-	-	-	2,801	217
	reference error	-	-	-	reference error	-

SC043402

Additional analysis (2)**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations					6	
Legacies					-	
Grants					1,563	
Receipts from fundraising activities					1,441	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	3,010	-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	3,010	-
					cross ref error	
Payments						
Expenses for fundraising activities					2,801	217
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					60	60
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	-	-	-	-	2,861	277
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	2,861	277
					cross ref error	
Net receipts / (payments)	-	-	-	-	149	(277)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	149	(277)
					cross ref error	
Nature and purpose of funds						

Cupar Arts

SC043402

Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						