

THE EDUCATIONAL INSTITUTE OF SCOTLAND

STIRLING LOCAL ASSOCIATION

ACCOUNTS

31 AUGUST 2025

THE EDUCATIONAL INSTITUTE OF SCOTLAND

STIRLING LOCAL ASSOCIATION

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	2025	2024
	£	£
INCOME		
Members' Dues	14,618	14,128
Interest Receivable	1,172	1,214
Sundry Income	-	-
	<u>15,790</u>	<u>15,342</u>
EXPENDITURE		
Donations, Grants and Affiliations		
EIS Benevolent Fund	3,000	5,000
Other Donations	580	500
Affiliations	-	-
	<u>3,580</u>	<u>5,500</u>
Administration Costs and Other Expenditure		
Honoraria	5,500	5,500
Expenses of Officials and Committees	913	1,305
EIS AGM Costs	324	1,187
Room Hire and Functions	472	371
Printing, Stationery, Publicity and Campaigns	2,151	1,785
Postage and Telephone	706	696
Training	223	33
Bank Charges	61	61
Sundry Expenses	94	45
Depreciation	-	-
	<u>10,444</u>	<u>10,983</u>
Total Expenditure	<u>14,024</u>	<u>16,483</u>
SURPLUS/ (DEFICIT) FOR THE YEAR	<u>1,766</u>	<u>(1,141)</u>

THE EDUCATIONAL INSTITUTE OF SCOTLAND

STIRLING LOCAL ASSOCIATION

BALANCE SHEET AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible Fixed Assets	2	-	-
Investments		-	-
		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Sundry debtors	3	2,941	3,147
Cash at bank and on hand		52,459	53,237
		<u>55,400</u>	<u>56,384</u>
CURRENT LIABILITIES			
Sundry Creditors and Accruals	4	-	2,750
		<u>55,400</u>	<u>53,634</u>
NET CURRENT ASSETS		<u>55,400</u>	<u>53,634</u>
		<u>55,400</u>	<u>53,634</u>
MOVEMENT ON FUNDS			
Balance at 1 September 2024		53,634	54,775
Surplus/ (Deficit) for the Year		1,766	1,141
NET FUNDS AT 31 AUGUST 2025		<u>55,400</u>	<u>53,634</u>

The financial statements have been approved on behalf of the Committee.

Signature _____

Position _____

Date _____

THE EDUCATIONAL INSTITUTE OF SCOTLAND

STIRLING LOCAL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2025

1. Accounting Policies

The financial statements have been prepared in accordance with the recognition and measurement principles of United Kingdom Generally Accepted Accounting Practice.

Accounting Convention

The financial statements are prepared under the historical cost convention.

Income Recognition

Members' dues and interest receivable are accounted for on a receivables basis.

Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life.

The annual depreciation rates are as follows:

Furniture and equipment 20% straight line

2. Tangible Fixed Assets

	Furniture & Equipment	Total
	£	£
Cost		
At 1 September 2024	1,366	1,366
Additions	-	-
At 31 August 2025	<u>1,366</u>	<u>1,366</u>
Depreciation		
At 1 September 2024	1,366	1,366
Charge for the year	-	-
At 31 August 2025	<u>1,366</u>	<u>1,366</u>
Net Book Value		
At 31 August 2025	<u>-</u>	<u>-</u>
At 31 August 2024	<u>-</u>	<u>-</u>

THE EDUCATIONAL INSTITUTE OF SCOTLAND

STIRLING LOCAL ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2025

3. Sundry Debtors

	2025	2024
	£	£
Amounts due from the Educational Institute of Scotland	2,941	2,283
Other debtors	-	864
	<u>2,941</u>	<u>3,147</u>

4. Sundry Creditors

	2025	2024
	£	£
Amounts due to the Educational Institute of Scotland	-	2,750
Accruals	-	-
	<u>-</u>	<u>2,750</u>