

NORTH EAST OF SCOTLAND PERFORMING  
ARTS (NESPA)

SC002130

# Annual Report

## 2025

## 2025 ANNUAL REPORT

- Trustees' Annual Report
- Financial Review
- Statement of Board of Members responsibilities as Trustees
- Independent Examiner's Report
- Accounts and notes
- Governance

## OBJECTIVES

North East of Scotland Performing Arts (NESPA) was established to advance, promote and encourage generally, and by means of the Competitive Festival Movement in particular, the study and practice of the arts of Music, Dancing, Speech and Drama, Literature and Acting for the benefit of the whole community.

# TRUSTEES ANNUAL REPORT

As highlighted in last year's report, a new Board of Trustees was appointed in April 2024 with the primary objective of re-establishing the Festival of Music and Drama (the Festival) that had not taken place in 2024. This objective was achieved and commentary on the highly successful Festival is provided below.

During the year to 31 July 2025, one trustee (Mark Hindle) resigned from his position. The remaining trustees remained in office and were re-elected during the 2025 Annual General Meeting, which took place on 3 December 2025. Two new trustees were also appointed at this meeting: Emma Cameron and Fraser Wood.

## June 2025 Festival

The 2025 Festival, which was the 100<sup>th</sup> edition, was a tremendous success. Including choirs, over 1,300 people participated in an array of classes: piano, guitar, jazz, strings, concerto, vocal, choral, brass, recorder and woodwind, traditional music and speech and drama. Quite a list! It was great to return to a 'full' festival, the last of which took place in 2022 followed by a 'mini-fest' in 2023.

The feedback from our esteemed line-up of adjudicators was extremely positive and many of them will be returning in 2026. We used four venues across Aberdeen and the North-East, and our thanks go to the staff at the Cowdray Hall, Mannofield Church, Great Western Community Centre and St Andrew's Parish Church (Inverurie). Their enthusiasm for the Festival most definitely contributed to its success.

The festival ended with a celebration concert, which took place in the Cowdray Hall. Each of our adjudicators nominated participants and as a result we had a fabulous showcase of talent, which was thoroughly enjoyed by all.

The festival relies on volunteers and we would like to thank our 2025 cadre of around 30 volunteers sincerely, who between them covered around 80 volunteer 'slots' – no mean feat! The festival would not be possible without them and we are looking forward to their continued support in 2026.

It is hard to convey the spirit of the festival in a narrative report so please do visit our website ([www.nespa.scot](http://www.nespa.scot)) and Instagram page (nespa\_aberdeen) to see smiling faces in photos from the event and media coverage from STV News.

## Financial Review

The Charity's results for the year are presented on pages 7-10.

Overall, the charity had a deficit of £6,889 (2024 £998), which primarily represents a deficit on the Festival and a charitable donation to the Royal Scottish Country Dance Association on closing the Dance Festival bank account (as noted last year, the Dance Festival is no longer part of the activities of NESPA). Our primary objective in 2025 was to re-establish the Festival, which was successfully achieved and we have implemented a number of measures to reduce the deficit in 2026, including holding fund-raising activities.

### Sponsorship and funding

Gordon Bell continued to provide keyboards in the rehearsal spaces at H1, Hill of Rubislaw during the year to 31 July 2025. However, due to relocating to a different area in H1 on 1 November 2025, those pianos are no longer available.

### Future Plans

The Board is actively preparing for the 2026 Festival, which will take place in week commencing 1 June. We are looking forward to building on our experience and we hope the success of the 2025 event will result in even more participation.

# STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES AS TRUSTEES

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2025

## Independent Examiner's Report to the Trustees of NESPA

I report on the financial statements of the charity for the year ended 31 July 2025 which are set out on pages 7-10.

## Respective Responsibilities of the 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 trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanation 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 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 requirement:
  - to keep accounting records in accordance with section (44)(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations

have not been met; or

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

Fiona Niddrie CA  
105 Macaulay Drive  
Aberdeen AB15 8FL

Date: 26 April 2026



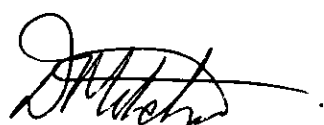
# Statement of Financial Activities for the year ended 31 July 2025

		2025	2024
	Notes	Unrestricted £	Unrestricted £
<b><u>Income</u></b>			
Donations and grants		1,050	-
Bank interest		697	689
		<u>1,747</u>	<u>689</u>
Income from Charitable activities			
Music & Drama Festival Account	4	7,627	-
<b>Total incoming resources</b>		<b>9,374</b>	<b>689</b>
<b><u>Expenditure</u></b>			
Costs of charitable activities			
Music & Drama Festival	4	(12,831)	-
Bursaries and prizes awarded		-	-
		<u>(12,831)</u>	<u>-</u>
Charitable donations			
Donation to Royal Scottish Country Dance Society	5	(1,995)	-
Governance costs			
Bank charges		(35)	(60)
Miscellaneous		-	(78)
Website and IT		(439)	(830)
Office rent, insurance & professional fee		<u>(763)</u>	<u>(719)</u>
<b>Total Expenditure</b>		<b>(16,063)</b>	<b>(1,687)</b>
<b>Net (deficit) for the year</b>		<b>(6,689)</b>	<b>(998)</b>
Reserves brought forward		<u>35,583</u>	<u>36,581</u>
Reserves carried forward		<u>28,894</u>	<u>35,583</u>

The notes on pages 9-10 form part of these financial statements.

# Balance Sheet for the year ended 31 July 2025

	Notes	2025 £	2024 £
<b>Current assets</b>			
Bank			
Music & Drama Festival current account		3,301	4,156
Scottish Country Dance account		-	1,995
Music & Drama Festival Savings account		25,375	28,122
Paypal balance		-	1,286
Petty cash		24	24
		<u>28,700</u>	<u>35,583</u>
Prepayments		194	-
<b>Net Assets</b>		<u><b>28,894</b></u>	<u><b>35,583</b></u>
<b>Represented by:</b>			
Revenue reserves	6	15,619	22,308
Prize and Bursary Fund	7	12,868	12,868
Butchart Award Reserve	6	407	407
		<u><b>28,894</b></u>	<u><b>35,583</b></u>



Debbie Mitchell  
Chair  
Date: 26 April 2026



Karen MacLennan  
Treasurer  
Date 26 April 2026



# NOTES TO THE ACCOUNTS

## Note 1: Basis of Accounting

These accounts have been prepared on the accruals basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

## Note 2: Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Association.

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

## Note 3: Related Party Transaction

The Association's insurance policy includes Trustee Indemnity Insurance for all its trustees. No remuneration was paid to the trustees or to any connected persons during the year.

No transactions between the Charity and Members of the Board or their interests took place.

## Note 4: Music & Drama Festival Account

	<b>2025</b>	<b>2024</b>
	£	£
<b>Income from charitable activities</b>		
Entry fees	4,880	-
Admission charges and programme sales	2,447	-
Advertising in programme	300	-
<b>Total income from charitable activities</b>	<u>7,627</u>	<u>-</u>
<b>Expenditure/cost of charitable activities</b>		
Adjudicators' fees and expenses	(4,734)	-
Accompanists	(259)	-
Bus hire	(220)	-
Printing and stationery	(2,447)	-
Hall rents	(4,784)	-
Software and administrative charges	(339)	-
Sundry music festival expenditure	(48)	-
<b>Total expenditure from charitable activities</b>	<u>(12,831)</u>	<u>-</u>
<b>Deficit on Music &amp; Drama Festival</b>	<u><b>(5,204)</b></u>	<u><b>-</b></u>

## Note 5: Charitable donations

The Dance Festival bank account had a balance of £1,995 at 31 July 2024. On closing the bank account, these funds were donated to the Royal Scottish Country Dance Society.

Note 6: Reserves

	Notes	2025 £	2024 £
<b>Revenue reserve</b>			
At start of year		22,308	23,306
Deficit for the year		(6,689)	(998)
At end of year		<u>15,619</u>	<u>22,308</u>
<b>Prize and Bursary Funds</b>			
At beginning and end of year	7	<u>12,868</u>	<u>12,868</u>
<b>Butchart Award Reserves</b>			
		<u>407</u>	<u>407</u>

Note 7: Prize and Bursary Fund

	2025 £
Alice Law Prizes	300
Jean Donald Prize	100
Adeline F Cheyne Prize	100
Jean Auchinachie Memorial Prizes	1,000
Anonymous Scots Vocal/Verse	81
Lena Dunn Scorgie	325
Alex Watters Bursary	5,000
Rachel Barry Bursary	4,000
Margaret Wright Memorial Prize	204
Sandy Cuthill Memorial Prizes	808
June Maclean Mozart Prize	950
	<u>12,868</u>

Note: In the past, only interest from this fund could be distributed. Due to low interest rates, a decision was made to transfer all the accumulated surplus of the various funds to Revenue Reserve. Prizes were subsequently paid from Revenue Reserve.

# GOVERNANCE

## NORTH EAST OF SCOTLAND PERFORMING ARTS

A charity registered in Scotland SC002130

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### BOARD OF TRUSTEES

Chair	Debbie Mitchell
Secretary	Linda Wood
Treasurer	Karen MacLennan
Safeguarding	Anna Hamilton

Member Trustees: Angus Cameron  
Emma Cameron (appointed December 2025)  
Mark Hindle (resigned July 2025)  
Gordon Jack  
Fraser Wood (appointed December 2025)

Honorary President June Maclean

WEBSITE: [www.nespa.scot](http://www.nespa.scot)  
MAIL: [info@nespa.scot](mailto:info@nespa.scot)

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c/o Edinburgh Print Spaces  
1st floor, H1 Building  
Hill of Rubislaw, Anderson Drive  
Aberdeen, AB15 6BL

### BANKING

Virgin Money bank. The Charities Aid Foundation (CAF) bank accounts in place at 31 July 2024 were subsequently closed and new accounts with Virgin Money bank opened.

### MANAGEMENT

The charity is an unincorporated association governed by Constitution. Management is vested in a Board of Trustees (Council) of not less than 5 and not more than 9 persons. These Trustees are elected at the Annual General Meeting, retire annually and are eligible for re-election.

### MEMBERSHIP

The charity has three types of membership:

- Management – Trustees including office bearing trustees
- Ordinary – open to those who apply and pay a fee
- Life – those appointed by the Board

All are entitled to attend and vote at all General Meetings of the Association.