

# Georgian Concert Society

Scotland · Charity number SC003740

## Details

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Status	Active
Legal form	Unincorporated association
Registered	1980-07-29
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 22 Comely Bank Grove  
Edinburgh  
EH4 1BU

Website [www.gcs.org.uk](http://www.gcs.org.uk)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of the arts, heritage, culture or science'

**What the charity does:** The GCS encourages the performance of early music in Edinburgh, where possible using musical instruments and venues appropriate to the period. It promotes 6-7 concerts per year and often uses artistes from Scotland

**Beneficiaries:** 'Other defined groups'

**Objectives:** To promote and encourage the study, practice and knowledge of the arts particularly in Edinburgh and the surrounding district, and other dramatic, literary, musical, educational and cultural purposes connected therewith.

## Geography

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- **Main operating location:** Midlothian
- **Geographical spread:** More than one local authority area in Scotland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£33,168	£28,111	-	0
2024-03-31	£28,441	£27,633	-	0
2023-03-31	£26,253	£25,620	-	0
2022-03-31	£26,869	£23,370	-	0
2021-03-31	£3,908	£4,956	-	0

**Georgian Concert Society**

Scotland - Charity number SC003740

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# Accounts

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**Georgian Concert Society**  
**Trustees' Report and**  
**Unaudited Financial Statements for the Year Ended 31 March 2025**

Gibson McKerrell Burrows Limited  
28 Rutland Square  
Edinburgh  
EH1 2BW

Contents of the Financial Statements  
for the Year Ended 31 March 2025

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## Georgian Concert Society

### Trustees' Report for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The objects of the charity are to promote interest in early music and to encourage the highest standard of performance of historically-informed playing on period instruments and period settings. The Georgian Concert Society has built up an audience base of over 600 people who attend at least one concert per season, and a core audience of over 60 subscribers. It regularly attracts capacity audiences, drawn mostly from the Central Belt, and some coming from as far away as Aberdeen, Newcastle and Dumfries.

#### ACHIEVEMENTS AND PERFORMANCE

##### Charitable activities

We continued the trial of presenting the concerts by running them for 70 minutes without an interval. We gave simple programmes away free and used a credit card reader to reduce cash handling. We also changed our publicity strategy to be more focussed on direct mailing. All these contributed to our selling 968 (2023/24 939) tickets for the season. We will continue in a similar vein in 2025/26.

#### FINANCIAL REVIEW

##### Financial review

The accounts show a surplus of £5,057 (2024 - £808) for the year. The charity held total funds of £18,058 at the year end (2024 - £13,001). The Society will continue to seek funding from various sources, including Creative Scotland and Chamber Music Scotland and corporate and individual sponsors, as well as encouraging subscriptions and donations from those who attend concerts.

The Society's funds are held in two restricted funds, the Concert Fund and the Development Fund. The Concert Fund is intended to fund the costs of running the concerts each year and is budgeted to break even annually. This fund has a surplus of £9,997 at 31 March 2025 (2024 - £4,940). The Development Fund is funded from the committee and supporters to provide funding for one concert each year but also to build up reserves which will enable the Society to provide concerts when external funding may be restricted. This reserve has been accumulated over some years, and now stands at £8,061 at 31 March 2025 (2024 - £8,061). The balance is available to support future concerts. At a committee meeting on 17 April 2025, it was agreed not to transfer any funds between the Development and Concert accounts in 2024/25. Net reserves held by the Society are therefore £18,058 at 31 March 2025 (2024 - £13,001).

##### Reserves policy

The trustees' policy in holding reserves is to accumulate sufficient funds to enable a season of concerts to be held, even though external funding may be unavailable. On present showing, the funds are sufficient for three seasons. The main risks that the Society faces are that attendances don't recover fully from the effects of Covid-19, the cost of living crisis, the age profile of the audience, and that external funding does become unavailable. The funds of the Society are carefully managed by regular monitoring of finances and maintaining contact with those funding institutions that are sympathetic to the aims of the Society.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity is an unincorporated charity and its purposes and administration arrangements are set out in its constitution.

The constitution provides for up to 10 members as well as the three officers (chairman, secretary and treasurer). Where there is a need for new members, those would be identified by the existing members. New members are made aware of their responsibilities and are given a copy of the previous year's accounts and a copy of the Charity Commission leaflet "The Essential Trustee: What You Need to Know". The members meet regularly with the treasurer to monitor the finances of the Society and the administration of the Society is carried out by a professional administrator who is remunerated for their services.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

SC003740

##### Principal address

20/3 Comely Bank Grove  
Edinburgh  
EH4 1BU

**Georgian Concert Society**

**Trustees' Report  
for the Year Ended 31 March 2025**

**Trustees**



**Independent Examiner**



Gibson Mckerrell Burrows Limited  
28 Rutland Square  
Edinburgh  
EH1 2BW

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

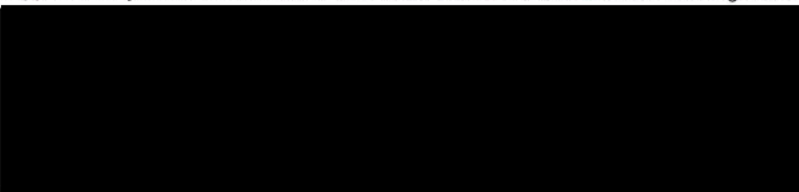
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

Approved by order of the board of trustees on 21 October 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Georgian Concert Society**

I report on the accounts for the year ended 31 March 2025 set out on pages four to nine.

**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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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.

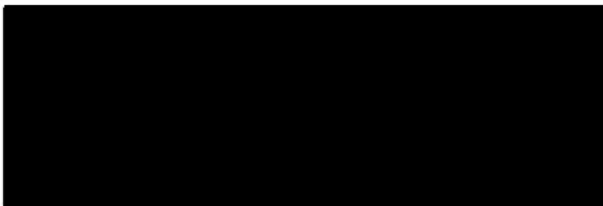
**Independent examiner's statement**

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 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 to comply with Regulation 8 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.



Gibson McKerrell Burrows Limited  
28 Rutland Square  
Edinburgh  
EH1 2BW

22 October 2025

Georgian Concert Society

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	2,400	2,400	5,875
<b>Charitable activities</b>	3				
Concert fund		-	30,768	30,768	22,566
<b>Total</b>		-	33,168	33,168	28,441
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Concert fund		-	28,111	28,111	27,633
<b>NET INCOME</b>		-	5,057	5,057	808
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		-	13,001	13,001	12,193
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	18,058	18,058	13,001

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

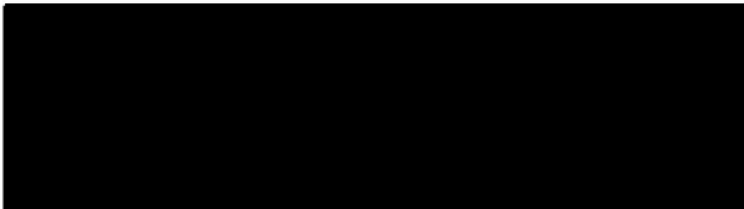
The notes form part of these financial statements

**Georgian Concert Society**

**Balance Sheet  
31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	-	2,081	2,081	888
Cash at bank		-	17,287	17,287	14,183
		-	19,368	19,368	15,071
<b>CREDITORS</b>					
Amounts falling due within one year	8	-	(1,310)	(1,310)	(2,070)
<b>NET CURRENT ASSETS</b>		-	18,058	18,058	13,001
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	18,058	18,058	13,001
<b>NET ASSETS</b>		-	18,058	18,058	13,001
<b>FUNDS</b>	9				
Restricted funds				18,058	13,001
<b>TOTAL FUNDS</b>				18,058	13,001

The financial statements were approved by the Board of Trustees and authorised for issue on 21 October 2025 and were signed on its behalf by:



**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. ACCOUNTING POLICIES**

**General information**

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 20/3 Comely Bank Grove, Edinburgh, EH4 1BU.

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' (effective 1 January 2019), (Charities SORP (FRS 102)), the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended). The charity constitutes a public benefit entity as defined by FRS 102.

**Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue, as the bank account has a healthy surplus and the supporters will continue to give financial support to keep the Society in existence.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Incoming resources**

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

All funds of the Society are restricted, and are held between the Concert Fund and the Development Fund. The Concert Fund is for the funding of five of the season's six concerts each year, and is run to break even annually, and is supported by grants and subscriptions from members. The Development Fund is the accumulation of funds generated by the supporters who run social events to pay for one concert and some extra funds that can be called upon to fund a season of concerts if the Society was unable to attract external funds/grants at a future date. It was decided that no funding would be attached to a particular concert in 2024/25.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

**Financial instruments**

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Legacies	-	2,000
Grants	2,400	3,875
	<u>2,400</u>	<u>5,875</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Chamber Music Scotland	2,400	3,000
Scottish Early Music Trust	-	875
	<u>2,400</u>	<u>3,875</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Ticket sales	13,397	11,633
Subscriptions	7,360	6,035
Gift aid	1,971	888
Supporters' sponsorships	7,929	4,010
Supporters' events	111	-
	<u>30,768</u>	<u>22,566</u>

Grants received, included in the above, are as follows:

31.3.25	31.3.24
£	£
<u>        </u>	<u>        </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Concert fund	28,111
	<u>28,111</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Georgian Concert Society****Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Legacies	-	2,000
Grants	2,400	3,875
	<u>2,400</u>	<u>5,875</u>
<b>Charitable activities</b>		
Ticket sales	13,397	11,633
Subscriptions	7,360	6,035
Gift aid	1,971	888
Supporters' sponsorships	7,929	4,010
Supporters' events	111	-
	<u>30,768</u>	<u>22,566</u>
<b>Total incoming resources</b>	<b>33,168</b>	<b>28,441</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Administrator's fees	3,600	3,600
Administration costs	2,675	2,221
Artistes	15,167	15,342
Cost of supporters' events	35	63
Hall hire	2,400	2,420
Tuning of instruments	1,110	859
Costs of brochures and programmes	2,294	2,358
Independent examiner's fee	830	770
	<u>28,111</u>	<u>27,633</u>
Total resources expended	<u>28,111</u>	<u>27,633</u>
<b>Net income</b>	<b><u>5,057</u></b>	<b><u>808</u></b>

This page does not form part of the statutory financial statements

## GEORGIAN CONCERT SOCIETY, 2024-25 SEASON: CHAIRMAN'S REPORT

I am pleased to report that the Society once again promoted a successful season of six concerts in 2024-25. Audience numbers remained buoyant with an average attendance of 163, slightly higher than those for 2023-24. Numbers ranged from 144 for the first concert to 188 for the fourth. Four concerts were again mounted in the New Town Church and two at St. Cecilia's Hall. Five were run without an interval; at the final concert interval drinks were served in the café beneath the church. The season yielded a healthy surplus of £5,100, largely due to having had three concerts wholly or partly sponsored.

To open the season, we welcomed back the Gonzaga Band in a programme of Italian songs and duets from the Age of Monteverdi. In November a young Belgian group, Musica Gloria, impressed us in music by Bach, Telemann and Janitsch. Gothic Voices gave an inspiring performance of Christmas music from 15<sup>th</sup>-century England on the 21 December. In January the Scottish-born cellist [REDACTED] gave a masterful interpretation of three of J. S. Bach's suites for solo cello for which St. Cecilia's Hall proved an ideal venue; this concert attracted the largest audience of the season. Ensemble Molière, former BBC New Generation baroque ensemble, displayed skill and musicality in classic French baroque music in February, while the Norwegian group Barokkanerne, led by Edinburgh-based violinist [REDACTED] returned in March to bring the season to a close with music by Vivaldi and the Edinburgh-based Italian emigrant Francesco Barsanti.

Brochures were distributed by Take One Media, while members of the committee distributed them outside various concert venues during September-November. The latter again proved very fruitful, and we are extremely grateful to those involved. A reception was hosted for our Supporters, before the January concert, in the basement café of the New Town Church.

We are thankful to Chamber Music Scotland for its subvention, as well as to all our Supporters whose backing allows us to continue promoting fresh and challenging programmes. We are particularly grateful to those Supporters who sponsored three of our six concerts, in whole or in part. We thank our administrator, Susan White, for her important work behind the scenes and for the calm and exacting manner in which she carried out that work. We thank our Treasurer and the other members of the Committee for all their work, including the hosting of artists and post-concert receptions.

[REDACTED]

14 October 2025

