

Scottish Culture And Traditions SCIO

Scotland · Charity number SC027559

Details

Known as	SC&T;
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	1998-02-09
Register	View on the OSCR register

Contact

Address c/o The Elphinstone Institute
MacRobert Building
King Street
Aberdeen
AB24 3FX

Website www.scottishculture.org

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

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

What the charity does: The organisation's purpose is to advance the education of the public in Scottish culture and traditions by the promotion of Scottish traditional music, song and dance through learning and participation in a way that fosters enjoyment, enthusiasm and a sense of community. It does this by providing weekly classes, workshops, taste of sessions and performance opportunities for both adults and young folk.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation's purpose is to advance the education of the public in Scottish culture and traditions by the promotion of Scottish traditional music, song and dance through learning and participation in a way that fosters enjoyment, enthusiasm and a sense of community

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£196,936	£173,554	-	2
2024-06-30	£180,468	£162,127	-	0
2023-06-30	£111,035	£105,975	-	0
2022-06-30	£75,072	£72,110	-	0
2021-06-30	£40,496	£40,241	-	0

Scottish Culture And Traditions SCIO

Scotland - Charity number SC027559

Accounts

OUTHIE WARD

SOLICITORS

100 Queen Street, Glasgow G1 3JF

Telephone: 0141 226 2222

Telex: 330807 GLENGLAS G

Fax: 0141 226 2223

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**Scottish Culture and Traditions Association
(A Scottish Charitable Incorporated Organisation)**

Directors' report and financial statements

Charity number SCO27559

30 June 2025

OUTHIE WARD

SOLICITORS

100 Queen Street, Glasgow G1 3JF

Telephone: 0141 226 2222

Telex: 330807 GLENGLAS G

Fax: 0141 226 2223



Scottish Charity Regulator

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Secretary
Official address

Richard Ward
c/o The Edinburgh Institute
Mariners Building
King Street
Aberdeen
AB24 3PB

Trustee

Richard Ward

Independent examiner

Alan De'CA, CPA
30 Buccarie Green
Edinburgh
EH4 6DZ

Bankers

Unity Trust Bank



Directors' report

The Directors, who are also trustees of the charity, have pleasure in submitting their annual report and financial statements for the year to 30 June 2025.

Structure governance and management

The organisation is a Scottish Charitable Incorporated Organisation. Its principal administrative address is c/o The Elphinstone Institute, MacRobert Building, King Street, Aberdeen AB24 3FX and is managed by the board of directors who provide overall management of the activities, staff, contractors and volunteers. Specific board policies including declarations of conflicts of interest are implemented. There are no connected bodies and reference should be made to the notes to the accounts for details of related parties.

Directors' appointment and training

The trustees are the directors of the charity. In accordance with the articles of association they are invited to become members of the organisation and directors by the existing board members. The board regularly reviews the skills required to complement the skills of staff and other directors and seeks to appoint new directors who can strengthen the board.

Risk management

The directors have reviewed the major risks to which the organisation is exposed and confirmed that all possible safeguards are in place to mitigate against those risks. The procedures and safeguards are reviewed regularly to ensure systems are still operational and to amend for any new activities.

Objectives and activities

The main objects of the organisation are to advance the education of the public in Scottish culture and traditions by the promotion of Scottish traditional music, song, and dance through learning and participation in a way that fosters enjoyment, enthusiasm and a sense of community.

- Adult evening classes were run in person over 10 weeks between September and December 2024, between January and March 2025 and 6 weeks between April and June 2025.
- A singing workshop for adults was run in February 2025.
- A full programme of activities throughout the year under our youth programme- including weekly classes, taster sessions in local schools, workshops, a 5 day youth camp and public performances.

Achievement performance and financial review

The year to 30 June 2025 was the 29th year since the association and its activities commenced. This year the accounts show an overall surplus of £23,382.

We ran two terms of classes between September and December 2024 and between January and March 2025 with a participants' concert at the end of each term. The number of classes on offer and the number of participants both increased compared to the previous year. A few classes were hybrid with participants joining the in-person class via a live video link.

We also had partnerships/collaborations with several local organisations and businesses including Aberdeen Council, Aberdeen University, Stonehaven Folk Festival and others via our SC&T Youth programme.

Our booking system on the Thinkific platform continued to work well enough, but we are exploring alternatives. This platform allows for the upload of videos and other teaching materials.

We kept in touch with our supporters and participants with regular e-newsletters and social media posts.

With grant assistance from Creative Scotland, increased from the previous year, we were able to run a bigger and very successful and well-supported year-long programme for young people aged 6 to 26. We were also able to secure multi-year funding from Creative Scotland which gives us three years of guaranteed funding starting from 1st April 2025.

Directors' report (continued)

Reserves policy

Retention of sufficient reserves to enable us to fulfil our commitment to class participants for at least one term; to meet the running costs of the organisation, including staff and contractors for at least six months; and costs of winding up.

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and financial statements in accordance with applicable law.

Charity law requires the directors who are also the trustees of the charity to prepare financial statements for each financial period 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 year. In preparing these financial statements the directors are required to:

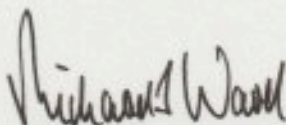
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in operation.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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 (as amended). The directors 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

Alan Gall CA, CPFA has been appointed as independent examiner for the ensuing year.

By order of the board



Richard Ward
Director

26 March 2026

**Independent examiner's report to the members of
Scottish Culture and Traditions Association (A Scottish Charitable Incorporated
Organisation)**

I report on the accounts of the charity for the year to 30 June 2025, set out on pages 5 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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) (a) to (c) 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 Accounts Regulations. 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 view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

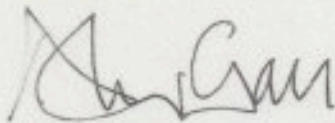
In the course of my examination, no matter has come to my attention:

(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
- to prepare accounts which accord with the accounting records and 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.



Alan Gall CA, CPFA
Independent Examiner
30 Barnton Grove
Edinburgh
EH4 6EJ

26 March 2026

**Statement of financial activities (including income and expenditure account)
For the year ended 30 June 2025**

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Incoming resources					
Income resources from generated funds					
Donations		197	19,905	20,102	10,459
Gift Aid		-	1,500	1,500	1,615
Activities for generating funds					
Sales of Song Book & Tune Book		54	-	54	40
Hire of instruments		1,178	-	1,178	725
Sale of Refreshments		2,000	-	2,000	1,591
Sale of T-shirts		654	-	654	-
Bank interest		1,586	-	1,586	1,270
Incoming resources from charitable activities					
Grants and Service Agreements	2	-	139,399	139,399	132,929
Classes and workshops		30,463	-	30,463	31,839
Total incoming resources		36,132	160,804	196,936	180,468
Resources expended					
Cost of generating funds					
Charitable costs	3	28,546	143,211	171,757	160,808
Governance costs	4	1,797	-	1,797	1,319
Total resources expended		30,343	143,211	173,554	162,127
Net incoming resources		5,789	17,593	23,382	18,341
Musical Instruments capitalised		-	-	-	-
Total funds brought forward		51,332	-	51,332	32,991
Total funds carried forward		57,121	17,593	74,714	51,332

The notes on pages 7 to 9 form part of these financial statements

**Balance sheet
 As at 30 June 2025**

	Note	2025 £	2024 £
Fixed Assets			
Musical Instruments		5,500	5,500
Current assets			
Cash at bank, in hand and amounts due		107,958	130,398
Total Current Assets		107,958	130,398
Creditors due in less than one year	7	(38,744)	(84,566)
Net current assets		69,214	45,832
Net Assets		74,714	51,332
Reserves			
Unrestricted funds	8	74,714	51,332
		<u>74,714</u>	<u>51,332</u>

Audit exemption

The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

These financial statements were authorised for issue and approved by the board on 26th March 2026 and signed on its behalf by:

Richard Ward
 Director

Notes

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of presentation

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

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

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

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The organisation is not liable to taxation in view of its charitable status.

2 Income from Grants and Service Agreements

	2025 £	2024 £
Creative Scotland Grants	120,614	99,764
Aberdeen City Council (Taster Sessions in schools)	16,499	15,518
University of Aberdeen (partnered events)	840	2,500
Aberdeen Performing Arts (Big Gig)	-	1,500
Aberdeen City Council (Big Gig)	796	-
Miscellaneous Grants/Service Agreements	-	13,647
	<u>139,399</u>	<u>132,929</u>

3 Cost of Charitable Expenditure

	2025 £	2024 £
Tutor costs	24,200	23,811
Activity costs	145,483	135,882
Marketing	1,006	-
Computer costs	1,068	1,115
	<u>171,757</u>	<u>160,808</u>

4 Governance Costs

	2025 £	2024 £
Board costs	1,498	969
Accountancy fee	300	350
	<u>1,798</u>	<u>1,319</u>

Notes (continued)

5 Net Incoming Resources

Net incoming resources is stated after charging:

	2025	2024
	£	£
Accountancy fee	300	350

6 Staff remuneration

	2025	2024
	£	£
Salaries	14,500	-

The Directors did not receive any remuneration during the period as directors (but see note 9 regarding fees paid to related parties in their capacity as tutors and performers). No individual received remuneration in excess of £60,000.

7 Creditors due within one year

	2025	2024
	£	£
Accruals and Amounts Due	38,744	11,627
Amounts received in advance	-	72,939
	<u>38,744</u>	<u>84,566</u>

8 Movement in Reserves

	Balance at 1 July 2024	Incoming Resources	Outgoing Resources	Balance at 30 June 2025
	£	£	£	£
Restricted Funds	-	160,804	143,211	17,593
Unrestricted funds	51,332	36,132	30,343	57,121
Total Funds	51,332	196,936	173,554	74,714

All funds are represented by Net Current Assets.

Unrestricted Funds

Unrestricted funds are funds that the charity holds that have no restrictions on how the monies are to be spent.

SOLICITORS

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Notes (continued)

9 Related party transactions

	2025	2024
	£	£
Lynch, Helen	1,915	1,540
Kirsty Campbell	10,270	26,395
Laura Harrington	48,843	33,366
Leonardo Mackenzie	2,611	1,561
	<u>63,639</u>	<u>62,862</u>

Scottish Culture And Traditions SCIO

Scotland - Charity number SC027559

Accounts

**Scottish Culture and Traditions Association
(A Scottish Charitable Incorporated Organisation)**

**Directors' report and unaudited
financial statements**

Charity number SCO27559

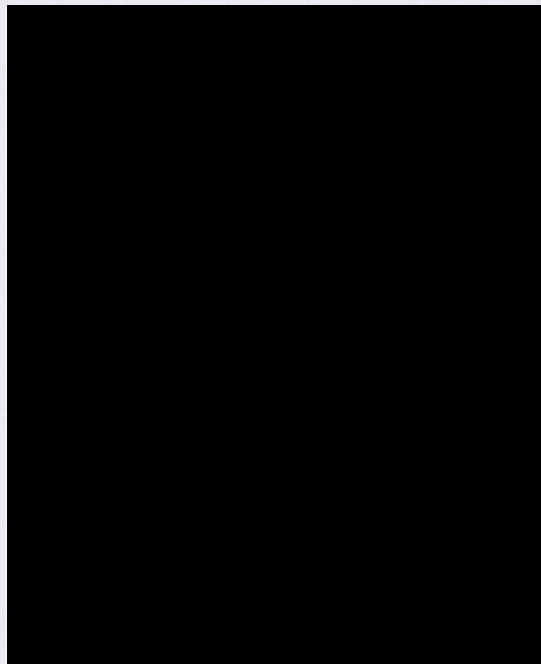
30 June 2024

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Directors

Directors who are also Trustees:



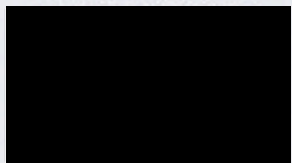
Secretary

Official address

Treasurer



Independent examiner



Bankers

Unity Trust Bank

Directors' report

The Directors, who are also trustees of the charity, have pleasure in submitting their annual report and financial statements for the year to 30 June 2024.

Structure governance and management

The organisation is a Scottish Charitable Incorporated Organisation. Its principal administrative address is c/o the Secretary, [REDACTED] and is managed by the board of directors who provide overall management of the activities, staff, contractors and volunteers. Specific board policies including declarations of conflicts of interest are implemented. There are no connected bodies and reference should be made to the notes to the accounts for details of related parties.

Directors' appointment and training

The trustees are the directors of the charity. In accordance with the articles of association they are invited to become members of the organisation and directors by the existing board members. The board regularly reviews the skills required to complement the skills of staff and other directors and seeks to appoint new directors who can strengthen the board.

Risk management

The directors have reviewed the major risks to which the organisation is exposed and confirmed that all possible safeguards are in place to mitigate against those risks. The procedures and safeguards are reviewed regularly to ensure systems are still operational and to amend for any new activities.

Objectives and activities

The main objects of the organisation are to advance the education of the public in Scottish culture and traditions by the promotion of Scottish traditional music, song, and dance through learning and participation in a way that fosters enjoyment, enthusiasm and a sense of community.

- Adult evening classes were run in person over 10 weeks between September and November 2023, between January and March 2024 and 6 weeks between April and June 2024.
- Workshops were run in October 2023 ([REDACTED]), February 2024 (Spring Sing) and March 2024 (Voyage of the Hector with [REDACTED]).
- A full programme of activities throughout the year under our youth programme- including weekly classes, taster sessions, workshops, a 5 day youth camp and public performances

Achievement performance and financial review

The year to 30 June 2024 was the 28th year since the association and its activities commenced. This year the accounts show an overall surplus of £18,341.

We ran two terms of classes between September and November 2023 and between January and March 2024 with a participants' concert at the end of each term. Also a 6 weeks term between April and June 2024. The number of classes on offer and the number of participants were still below the pre-pandemic levels but increased from the classes offered in the previous year. A few classes were hybrid with participants joining the in-person class via a live video link.

There were also several well-subscribed workshops – see above.

We also had partnerships/collaborations with Aberdeenshire Council, Aberdeen University, Stonehaven Folk Festival and others via our SC&T Youth programme.

Our booking system on the Thinkific platform continued to work well. This platform allowed for the upload of videos and other teaching materials. We kept in touch with our supporters and participants with regular e-newsletters and social media posts.

With grant assistance from Creative Scotland, increased from the previous year, we were able to run a bigger and very successful and well-supported year-long programme for young people aged 6 to 26.

Directors' report (continued)

Reserves policy

Retention of sufficient reserves to enable us to fulfil our commitment to class participants for at least one term; to meet the running costs of the organisation, including staff and contractors for at least six months; and costs of winding up.

Statement of directors' responsibilities

The directors are responsible for preparing the annual report and financial statements in accordance with applicable law.

Charity law requires the directors who are also the trustees of the charity to prepare financial statements for each financial period 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 year. In preparing these financial statements the directors are required to:

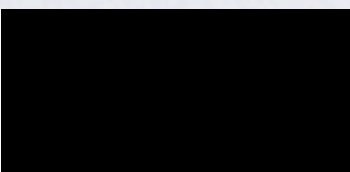
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in operation.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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 (as amended). The directors 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

Alan Gall CA, CPFA has been appointed as independent examiner for the ensuing year.

By order of the board



Director
18th March 2025

Independent examiner's report to the members of Scottish Culture and Traditions Association (A Scottish Charitable Incorporated Organisation)

I report on the accounts of the charity for the year to 30 June 2024, set out on pages 5 to 8.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT 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) (a) to (c) 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 Accounts Regulations. 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 view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of 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
- to prepare accounts which accord with the accounting records and 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.



18 March 2025

**Statement of financial activities (including income and expenditure account)
For the year ended 30 June 2024**

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Incoming resources					
Income resources from generated funds					
Donations		10,459	-	10,459	3,774
Activities for generating funds					
Sales of Song Book & Tune Book		40	-	40	171
Hire of instruments		725	-	725	75
Bank interest		1,270	-	1,270	697
Incoming resources from charitable activities					
Grants	2		131,757	131,757	83,349
Classes and workshops		36,217	-	36,217	22,969
Total incoming resources		<u>48,711</u>	<u>131,757</u>	<u>180,468</u>	<u>111,035</u>
Resources expended					
Cost of generating funds					
Charitable costs	3	29,051	131,757	160,808	105,033
Governance costs	4	1,319	-	1,319	942
Total resources expended		<u>30,370</u>	<u>131,757</u>	<u>162,127</u>	<u>105,975</u>
Net incoming resources		18,341	-	18,341	5,060
Musical Instruments capitalised		-	-	-	1,500
Total funds brought forward		<u>32,991</u>	<u>-</u>	<u>32,991</u>	<u>26,431</u>
Total funds carried forward		<u>51,332</u>	<u>-</u>	<u>51,332</u>	<u>32,991</u>

The notes on pages 7 to 8 form part of these financial statements

**Balance sheet
As at 30 June 2024**

	Note	2024	2023
	£	£	£
Fixed Assets			
Musical Instruments		5,500	6,460
Current assets			
Cash at bank, in hand and amounts due		130,398	117,329
Total Current Assets		<u>130,398</u>	<u>117,329</u>
Creditors due in less than one year	7	(84,566)	(90,798)
Net current assets		<u>45,832</u>	<u>26,531</u>
Net Assets		<u>51,332</u>	<u>32,991</u>
Reserves			
Unrestricted funds	8	51,332	32,991
		<u>51,332</u>	<u>32,991</u>

Audit exemption

The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

These financial statements were authorised for issue and approved by the board on Date 2025 and signed on its behalf by:


Director

Notes

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of presentation

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

Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

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

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The organisation is not liable to taxation in view of its charitable status.

2 Income from grants

	2024 £	2023 £
Creative Scotland	131,757	83,349
	<u>131,757</u>	<u>83,349</u>

3 Cost of Charitable Expenditure

	2024 £	2023 £
Tutor costs	23,811	18,838
Activity costs	135,094	84,020
Marketing	-	927
Computer costs	1,115	860
Administration costs	788	388
	<u>160,808</u>	<u>105,033</u>

4 Governance Costs

	2024 £	2023 £
Board costs	969	592
Accountancy fee	350	350
	<u>1,319</u>	<u>942</u>

Notes (continued)

5 Net Incoming Resources

Net incoming resources is stated after charging:

	2024	2023
	£	£
Accountancy fee	350	350
	<u> </u>	<u> </u>

6 Staff remuneration

	2024	2023
	£	£
Salaries	-	-
	<u> </u>	<u> </u>

The Directors did not receive any remuneration during the period as directors (but see note 9 regarding fees paid to related parties in their capacity as tutors and performers). No individual received remuneration in excess of £60,000.

7 Creditors due within one year

	2024	2023
	£	£
Accruals	11,627	13,657
Amounts received in advance	72,939	77,141
	<u>84,566</u>	<u>90,798</u>

8 Movement in Reserves

	Balance at 1 July 2023	Incoming Resources	Outgoing Resources	Balance at 30 June 2024
	£	£	£	£
Unrestricted funds				
General Reserve	32,991	180,468	162,127	51,332
Total Funds	<u>32,991</u>	<u>180,468</u>	<u>162,127</u>	<u>51,332</u>

All funds are represented by Net Current Assets.

Unrestricted Funds

Unrestricted funds are funds that the charity holds that have no restrictions on how the monies are to be spent.

9 Related party transactions

	2024	2023
	1,540	1,400
	26,395	23,019
	33,366	21,998
	1,561	-
	<u>62,862</u>	<u>46,417</u>