The New Scottish Choir And Orchestra

Scotland · Charity number SC028078

Details

Known as	New Scottish Arts
Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	1998-07-06
Register	View on the OSCR register

Contact

Address	Thornbank House Forgandenny Perth PH29EF
Website	www.newscottish.org

Activities

Activities: 'It carries out activities or services itself'

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

What the charity does: NSCO has existed for 30 years and present Christian musical/arts events occasionally

Beneficiaries: 'Children or young people','Other defined groups'

Objectives: The objects for which the Company is established is the advancement of the Christian faith and the support of Christian Ministries in general

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£450	£791	-	0
2024-07-31	£468	£1,984	-	0
2023-07-31	£2,268	£1,541	-	0
2022-07-31	£2,476	£1,965	-	0
2021-07-31	£1,406	£1,654	-	0

Accounts

Scottish charity number: SC028078

Company number: SC187404

The New Scottish Choir and Orchestra

(A company limited by guarantee)

Directors’ Report and Financial Statements

For the year ended 31 July 2025

Contents of the Financial Statements for the year ended 31 July 2025

The New Scottish Choir and Orchestra

Report of the Directors for the year ended 31 July 2025

The Directors (who are also Trustees for the purposes of Charity Law) are pleased to submit their report together with the financial statements of the Charity for the year ended 31 July 2025.

Principal and registered office	**Bankers**
25 James Street	Virgin Money
Perth	30 St Vincent Place
PH2 8LZ	Glasgow
	G1 2HL

Constitution
The New Scottish Choir and Orchestra ('the Charity') (also known as New Scottish Arts or NSA) is a private company limited by guarantee (No. SC187404) and incorporated in Scotland. It is a registered Scottish Charity (No. SC028078), governed by its Memorandum and Articles of Association.

Principal activities and charitable objectives
The New Scottish Choir and Orchestra is an interdenominational ministry aiming to use quality Christian music to witness and reach out into the community, to build up the body of Christ through worship and to promote the use of Christian music in the media.

Directors
The directors who served during the year and to the date of this Report were as follows:
Jason McAuley (Company Secretary)
Frazer Ramsay
David Scott
Craig Smith

New Directors are identified by existing Directors and are appointed following an interview process and agreement by the Board.

Administrative structure
The NSA Board is responsible for the overall strategy, policy and finance of the charity. The NSA Members represent the various projects and groups and the administrative function was managed by Jason McAuley during the year.

Objective and Activities
Vision
New Scottish Arts is an arts outreach and education ministry. Our vision is to serve the Christian community in Scotland by facilitating and enabling Christians to share their faith through the creative arts.

Music, drama, dance and visual art can:

- transform and enrich lives
- encourage and unite the church
- be used to share the Gospel

Achievements and Performance
The activity of the Charity remains limited and has experienced a lull post-Covid and with the departure of staff. Jerry and Elizabeth Averill moved to Germany in January 2024 marking an end to all activity. We are thankful for their faithful work in Scotland over the last 9 years.

Future plans

It was anticipated that the charity would close this year. However, our Director David Scott has stepped up with ideas aligning to the Charity's vision and, in particular, to the use of the Station building. 1-year, 2-year and 5-year Strategic Plans will be ready soon. The Station building venue, known as 'Platform Arts', is slowly being used again. The most immediate plan is simply to cultivate usage of the venue. Discussions have also been had with regards to New Scottish Youth and exploring starting up again in 2026.

Financial Review

The Statement of Financial Activities shows net expenditure in the year of £341 (2024: net expenditure of £1,516).

Unrestricted reserves held in the General Fund (page 5) at year-end amounted to £1,303 (2024: £1,644). Restricted reserves amounted to £520 (2024: £520). Given the low level of activity this year, the directors are satisfied with the current level of reserves. We are grateful to supporters for their contributions to the work of the New Scottish Choir and Orchestra.

Statement on risk

The directors have assessed the major risks to which the charity is exposed and have basic procedures to mitigate those identified.

Statement of Directors' Responsibilities

The Directors (who are also Trustees for the purposes of charity law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors' Report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

Approved by the Board on 4 November 2025 and signed on its behalf by:

Jason McAuley
Director

Report of the Independent Examiner for the year ended 31 July 2025

I report on the accounts of the charity for the year ended 31 July 2025 which are set out on pages 4 to 8.

Respective responsibilities of Directors and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) 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. The charity 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 Independent Examiner's statement

My examination is 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 seeks explanations from the directors 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, and
   - 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.

Alison Franks CA
Director

Cornerstone Accounting Ltd
11 Erngath Road
Bo'ness
EH51 9DP

Dated: 4 November 2025

The New Scottish Choir and Orchestra

Statement of Financial Activities (incorporating Income and Expenditure Account)
For the year ended 31 July 2025

	Notes	**General fund £**	**Restricted funds £**	**2025 Total £**	General fund £	Restricted funds £	2024 Total £
Income and endowments							
Donations and legacies	**2**	**450**	**-**	**450**	370	-	370
Charitable activities	**3**	**-**	**-**	**-**	98	-	98
Total income and endowments		**450**	**-**	**450**	468	-	468
Expenditure							
Charitable activities	**4**	**791**	**-**	**791**	1,984	-	1,984
Total expenditure		**791**	**-**	**791**	1,984	-	1,984
Net (expenditure)/ income		**(341)**	**-**	**(341)**	(1,516)	-	(1,516)
Transfers between funds	**7**	**-**	**-**	**-**	-	-	-
Net movement in funds		**(341)**	**-**	**(341)**	(1,516)	-	(1,516)
Total funds brought forward		**1,644**	**520**	**2,164**	3,160	520	3,680
Total funds carried forward	**7**	**1,303**	**520**	**1,823**	1,644	520	2,164
Represented by:							
Unrestricted fund	**7**						
General		**1,303**	**-**	**1,303**	1,644	-	1,644
Restricted funds	**7**						
Youth Choir		**-**	**520**	**520**	-	520	520
Total funds		**1,303**	**520**	**1,823**	1,644	520	2,164

The notes on pages 6 to 8 form part of these financial statements.

Balance Sheet
As at 31 July 2025

	Notes	General fund £	Restricted funds £	Total 2025 £	General fund £	Restricted funds £	Total 2024 £
Fixed assets							
Tangible assets	5	-	-	-	-	-	-
Current assets							
Cash at bank and in hand		**1,603**	**520**	**2,123**	2,428	520	2,948
		1,603	**520**	**2,123**	2,428	520	2,948
Creditors: falling due within one year	6	**(300)**	-	**(300)**	(784)	-	(784)
Net current assets		**1,303**	**520**	**1,823**	1,644	520	2,164
Net assets		**1,303**	**520**	**1,823**	1,644	520	2,164
Funds of the Charity							
General fund	7	**1,303**	-	**1,303**	1,644	-	1,644
Restricted funds	7	-	**520**	**520**	-	520	520
Total charity funds		**1,303**	**520**	**1,823**	1,644	520	2,164

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Directors' responsibilities:

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of the accounts.

For the year ending 31 July 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The financial statements were approved by the Board on 4 November 2025 and signed on their behalf by:

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Jason McAuley
Director

The notes on pages 6 to 8 form part of these financial statements.

Notes to the Financial Statements for the year ended 31 July 2025

1. Accounting policies

Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with FRS 102, and in compliance with the Charities SORP (FRS 102), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

In compliance with FRS 102 1A, we have not prepared a statement of cash flows.

NSA meets the definition of a public benefit entity under FRS 102.

Company status

The charity is a private company limited by guarantee and registered in Scotland. The members of the company are Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

Basis of financial statements

The financial statements have been prepared on an accruals basis. The Trustees consider that there are no material uncertainties so the accounts have been prepared on a going concern basis.

Income and debtors

All income is included on the Statement of Financial Activities when the Company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Donated goods and services, principally the service of volunteers, have not been quantified for the purposes of the financial statements.

Debtors are valued at cost at the year-end and adjusted for any amounts considered to be irrecoverable.

Expenditure and creditors

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. Support costs are those costs incurred directly in support of expenditure on the objects of the company.

Creditors are valued at cost at the year-end and split between amounts due in less than one year and amounts due in more than one year.

Taxation

The company has charitable status and is exempt from taxation.

Tangible fixed assets

Tangible fixed assets over £500 are capitalised and are stated at cost less depreciation. Where appropriate, depreciation is calculated to write off the cost of each tangible fixed asset over its estimated useful life by equal annual instalments, at the following rate:

- Office equipment and music equipment Over 3 years

Cash at bank

Cash at bank represents all immediate access bank accounts held by the Charity.

Funds

General funds - these funds represent unallocated income received for the general purposes of the charity.

Restricted funds - these funds represent monies received for funding specific initiatives.

Notes to the financial statements
For the year ended 31 July 2025

2. Donations and legacies

	General fund £	**Restricted funds £**	**Total 2025 £**	General fund £	Restricted funds £	Total 2024 £
Regular donations	**450**	**-**	**450**	370	-	370
	450	**-**	**450**	370	-	370

3. Income from charitable activities

	General fund £	**Restricted funds £**	**Total 2025 £**	General fund £	Restricted funds £	Total 2024 £
Music streaming income	**-**	**-**	**-**	98	-	98
	-	**-**	**-**	98	-	98

4. Expenditure on charitable activities

	General fund £	**Restricted funds £**	**Total 2025 £**	General fund £	Restricted funds £	Total 2024 £
Platform Art expenses	**300**	**-**	**300**	1,200	-	1,200
Website and other IT costs	**41**	**-**	**41**	484	-	484
Independent Examiner's fees	**300**	**-**	**300**	300	-	300
Companies House fee	**150**	**-**	**150**	-	-	-
	791	**-**	**791**	1,984	-	1,984

Support costs have not been separately identified as there is only one charitable activity.

5. Tangible fixed assets

	Office equipment £	Music equipment £	Total £
Cost			
At 1 August 2024	500	3,971	4,471
Disposals	-	-	-
At 31 July 2025	500	3,971	4,471
Depreciation			
At 1 August 2024	500	3,971	4,471
Eliminated on disposals	-	-	-
At 31 July 2025	500	3,971	4,471
Net book value			
At 31 July 2025 and 2024	-	-	-

Notes to the financial statements
For the year ended 31 July 2025

6. Creditors: falling due within one year

	General fund £	**Restricted funds £**	**Total 2025 £**	General fund £	Restricted funds £	Total 2024 £
Accruals - IE fee	**300**	**-**	**300**	300	-	300
Accruals - web hosting	**-**	-	**-**	484	-	-
	300	**-**	**300**	784	-	300

7. Funds analysis

Current year

	Balance at 01.08.24 £	**Income £**	**Expenditure £**	**Transfers £**	**Balance at 31.07.25 £**
General fund	1,644	450	(791)	-	**1,303**
Total unrestricted funds	1,644	450	(791)	-	**1,303**
Youth Choir	520	-	-	-	**520**
Total restricted funds	**520**	**-**	-	-	**520**

Prior year

	Balance at 01.08.23 £	*Income £*	*Expenditure £*	*Transfers £*	*Balance at 31.07.24 £*
General fund	*3,160*	*468*	*(1,984)*	*-*	*1,644*
Total unrestricted funds	*3,160*	*468*	*(1,984)*	*-*	*1,644*
Youth Choir	*520*	*-*	*-*	*-*	*520*
Total restricted funds	*520*	*-*	*-*	*-*	*520*

Explanation of funds

The General fund represents all income and expenditure of the charity which is not restricted.

The Youth Choir fund represents monies received for the purpose of creating youth choirs in Glasgow. No work has been undertaken in this area.

8. Liability of Members

The company is limited by guarantee, with the liability of each member limited to £10. There were 4 (2024: 4) members at the year end.

9. Trustee remuneration and expenses

The Trustees received no remuneration during the year in their capacity as Trustees (2024: nil).

No Directors received expenses in the year (2024: nil).

10. Related party transactions

There were no related party transactions during the year (2024: nil).