

**GREIGARIOUS CAS (COMMUNITY ARTS & SINGING) SCIO**

**CHARITY NO: SC043756**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

# **GREIGARIOUS CAS (COMMUNITY ARTS & SINGING) SCIO**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2025**

The Trustees present their report together with the financial statements and the independent examiner's report for the year ended 28<sup>th</sup> February 2025.

### **REFERENCE & ADMINISTRATIVE INFORMATION**

Charity Name: Greigarious CAS (Community Arts & Singing) SCIO  
Known as: The Clydeside Singers, Vibes, GCAS Studios and other Community Art Related Activities  
Charity No: SCO43756  
Address: [REDACTED]

Current Trustees during this year end:



All Trustees held their positions for the full financial year.

### **STRUCTURE, GOVERNANCE & MANAGEMENT**

#### **Constitution:**

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution. The organisation was incorporated and granted charitable status on 1 February 2013.

#### **Appointment of Trustees:**

The Trustees are elected at the Annual General Meeting. Under the constitution, there must be a minimum of three and not more than five elected Trustees. The Trustees are also the organisation's only members and comprise the organisation's Board.

#### **Management:**

The organisation is managed by the Board.

### **OBJECTIVES & ACTIVITIES**

#### **Objectives:**

1. To advance the arts and culture through the provision and facilitation of music and art community projects, events, exhibitions and activities;
2. To advance education by providing workshops and classes in creative arts and music as well as community capacity building;
3. To advance citizenship or community development by encouraging and supporting volunteering opportunities and participation through the provision of activities to enable capacity building and involvement.

#### Activities:

The principle activities of the organisation are provision of musical therapy to residents of local care homes and hospitals, and active support of local charitable fund-raising and community events by providing entertainment.

Our original/flagship group **The Clydeside Singers**, formed with volunteers aged over 50, continued to help older members of our community remain integrated in society and maximise their contribution to the welfare of others.

Our inter-generational singing group **WEST** (formally VIBES) , formed in 2013 to expand our repertoire and appeal to a wider audience, continued to provide entertainment at local community events.

Our **Musical Minds Inverclyde (MMI)** project run in collaboration with Alzheimer Scotland Inverclyde, continued to provide an average of over 60 local home care residents the opportunity to enjoy a monthly sing-a-long and, when the notion took them, a wee dance-a-long.

Our **GCAS Trio** was added to our list of projects in 2022, covering an eclectic array of songs including acoustic and instrumental tunes, and travel further afield in Scotland were unfortunately not able take part in much during this year.

**GCAS Clydeworks Media**, established as a multi-media design group that creates videos for various events/causes related to GCAS activities and purely online activities, did not see any activity during this year.

**ICCC (Inverclyde Carers Café Chorus)**, which began in 2023 in collaboration with Inverclyde Carers Centre Café (ICCC) to expanding our activities in the Social Prescribing arena, did not see any activity during this year.

During this financial year ending 28<sup>th</sup> February 2025, a total **76 music therapy performances took place** via our charity and groups. Unfortunately, this year a more than usual number of our venues (themselves charities e.g. Inverclyde's Larkfield Unit) were financially unable to provide a donation for our services.

#### FINANCIAL REVIEW

Up until December 2024 our main hired venue provided a discount on rental costs, which is one of the main costs we incur: unfortunately, this venue and discount became unavailable as of January 2025.

The on-going costs of providing musical and technical support on a professional basis was kept at the same rate since April 2022 when invoices were increased and remained consistent throughout this financial year.

The Trustees believe that continuing to support the need for musical and technical support has proven to be correct to date, and that the reputation of the organisation has been enhanced. But the current and on-going economic situation means pursuing the current strategy and tightly controlling costs has become more challenging.

#### RESERVES POLICY

The Trustees' policy to maintain a sufficient balance to meet their current operational requirements, became redundant this year due to circumstances. Restricted funding received from National Lottery had to be returned and no further applications will be investigated/made. Donations from venues ceased as of December 2024.

#### PLANS FOR FUTURE PERIODS

The Trustees successfully continued to provide all our objectives throughout the majority of this financial year. **But due to changes in circumstance the majority of activities conducted by GCAS had to be suspended in January 2025.**

Approved by the Trustees on 21.9.25 and signed on their behalf by:





## **GREIGARIOUS CAS (COMMUNITY ARTS & SINGING) SCIO**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FOR THE YEAR ENDED 28<sup>TH</sup> FEBRUARY 2025**

I report on the financial statements of the charity for the year ended 28th February 2025, as set out on pages 5 to 8.

#### **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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations").

The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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, although the review carried out has been extensive, so I do not express an audit opinion on the view given by the accounts.

#### **Independent Examiner's Statement**

In connection with my examination there has been no matters that have come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
  - a. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; and
  - b. 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 a proper understanding of the accounts to be reached.

CIMA/AAT

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# GREIGARIOUS CAS (COMMUNITY ARTS & SINGING) SCIO

## STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

RECEIPTS	Note	Unrestricted Funds	Restricted Funds	Total 28/02/2025	Total 29/02/2024
Voluntary Receipts:					
Donations	4	2,608.40		2,608.40	1,546.05
Grants					
Charitable Activities:					
Performance Income		3,217.10		3,217.10	4,619.10
Subscriptions		6,600.80		6,600.80	8,445.00
CD Sales & Raffles					
Gift Aid		0		0	1,660.47
Miscellaneous					
Total Receipts		12,426.30		12,426.30	16,270.62

PAYMENTS	Note	Unrestricted Funds	Restricted Funds	Total 29/02/2024	Total 29/02/2024
Cost of Charitable Activities	5	24,124.92	0	24,124.92	23,779.00
Purchase of Equipment		586.98	0	586.98	-196.99
Total Payments		24,711.90		24,711.90	23,582.01

	Unrestricted Funds	Restricted Funds	Total 28/02/2025	Total 29/02/2024
Surplus/(Deficit)	-12,285.60	0	-12,285.60	-7,311.39
Write off/Donation of Equipment	-6,466.95		-6,466.95	
Overall Deficit	-18,752.55		-18,752.55	

The surplus/deficit section above shows total incoming less outgoing for the financial year, the section below shows the final balance at the end of the financial year was zero, confirming the charity has no outstanding debt.

The notes on pages 6 and 7 form an integral part of these accounts.

# GREIGARIOUS CAS (COMMUNITY ARTS & SINGING) SCIO

## STATEMENT OF BALANCES AT 28 FEBRUARY 2025

FUNDS RECONCILIATION	Unrestricted Funds	Restricted Funds	Total 28/02/2025	Total 29/02/2024
Opening Cash at Bank & in Hand	12,285.60	0	12,285.60	19,596.99
Surplus/(Deficit)	-12,285.60	0	-12,285.60	-7,311.39
Prior Year Adjustment				
Closing Cash at Bank & in Hand	0	0	0	12,285.60
BANK & CASH BALANCES	Unrestricted Funds	Restricted Funds	Total 28/02/2025	Total 29/02/2024
Bank	0	0	0	12,285.60
Cash in Hand				
Creditors				
Total	0	0	0	12,285.60
OTHER ASSETS			Total 28/02/2025	Total 29/02/2024
Equipment Salvage Value @28/2/2025 (See Note 6)			885.00	

The notes on pages 6 and 7 form an integral part of these accounts.

Approved by the Trustees on 21/9/25 and signed on their behalf by:





## GREIGARIOUS CAS (COMMUNITY ARTS & SINGING) SCIO

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 28 FEBRUARY 2025

#### 1 BASIS OF ACCOUNTING

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

#### 2 NATURE & 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 organisation.

During the period donations/subscriptions of £2608.40/£6600.80 were received, with a further £3217.10 in performance income.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds have been set aside by the trustees for specific purposes.

There was no restricted income brought forward from 2023-24; restricted funding of £10204.00 was received in January 2025 for the MMI Project, returned to funder the same month due to the current circumstances and necessary suspension of the main charity activities and projects.

#### 3 RELATED PARTY TRANSACTIONS

On 23 February 2015, the Charity entered into an Agreement with A&M Greig of which Mary Greig, a Trustee, is a Partner, for the continuing supply of musical direction and technical support, in accordance with the constitution.

It was agreed, since lockdown, to resume paying wages as lockdown measures gradually eased. Commencing with £400.00 a month from October 2021. This increased from 2022 onwards as more activities and working hours increased.

#### 4 DONATIONS

On 16<sup>th</sup> November, HM Revenue & Customs granted Greigarious CAS SCIO recognition as a charity for tax purposes from 28th February 2013, allowing the Charity to make application for the repayment of tax on all donations where the donor has made a Charity Gift Aid Declaration. A total of £1,576.99 gift aid was claimed towards the end of this financial year but received after the year end so is not included in this return.

#### 5 COST OF CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 28/02/2025	Total 29/02/2024
Fees for musical/technical support	21,865.90		21,865.90	20,781.60
Direct Expenses				67.91
Rent/Hall Hire	1,430.00		1394.00	1,632.00
Travel/Transport Costs				280.00
Insurance	159.04		159.04	159.04
Postage & Stationary				94.73
Membership/Subscriptions	187.08		187.08	187.08
Consumables	214.15		250.15	164.14
Training				
Accountancy	268.75		268.75	262.50
Miscellaneous	0			150.00
<b>Total</b>	<b>24,124.92</b>		<b>24,124.92</b>	<b>23,779.00</b>

# 6 EQUIPMENT INVENTORY WITH CURRENT SALVAGE VALUE

Equipment Description	Purchase Year	Status	Salvage Value
7 x cd/dvd recorder	2013	Working/Sellable Condition	80
2 x alto 600 watts speakers	2013	Working/Sellable Condition	50
Mac computer	2014	Not Working/Not Repairable	0
Brother Printer DCP-7055	2015	Damaged/Repairable	25
GCAS pop up Banners x3 (E75) Popup Banners	2016	Not Working/Not Repairable	0
BoseL1 portable System -	2016	Damaged/Repairable	120
Lenovo 15.6 Inch Intel Ci3 8GB 2TB Laptop plus Bag and Mouse 549/7357	2016	Not Working/Not Repairable	0
Thunderbolt Port Mini Displayport To VGA Display Port Adapter Cable for Apple	2016	Working/Sellable Condition	5
My Charity Boxes - Hand Held Plastic Collection Box. Charity Box- Money Box-	2016	Working/Sellable Condition	0
Seagate Backup Plus 4 TB USB 3.0, Portable, 2.5 inch External Hard Drive for PC	2017	Working/Sellable Condition	50
KeyBoard piano - Casio CTK- 7200 - Needs new stand , old one broken on	2017	Damaged/Repairable	30
Neewer 43x28x5.5 inches/110x28x14 centimeters Durable Speaker and Mic	2018	Working/Sellable Condition	20
BoseL1 portable System - needs repair not switching on. (Donation From HSCP)	2018	Damaged/Repairable	350
Philips 8GB GoGear Video MP4/MP3 Player. - (Glass Cracked)	2018	Damaged/Repairable	15
StuDiomaster Club XS 8 Mixing Console (not working needs repair)	2019	Not Working/Not Repairable	0
New 9.7-inch iPad has landed at Argos. - (no longer able to update)	2018	Damaged/Repairable	30
Hp Computer	2018	Not Working/Not Repairable	0
ECL 3 Light Blue Plastic Charity Money Collection Buckets with Lids, Labels and	2018	Working/Sellable Condition	5
3 Pack of Tiger Professional Black Boom Microphone Stands	2018	Working/Sellable Condition	25
Valueway Heavy Duty Orchestral Conductor Sheet Music Stand	2018	Working/Sellable Condition	15
Accu Cable 20m AC-PRO-XMXF/20 3 Pin XLR Microphone Cable	2018	Working/Sellable Condition	5
Nordell Music Gear' Premium XLR Cable (Green, 6m):	2018	Working/Sellable Condition	5
Lenovo laptops + bags x2	2019	Not Working/Not Repairable	0
Shure mic Mv7x Microphone	2022	Working/Sellable Condition	50
Mircophone Stands – Tripod x4	2022	Working/Sellable Condition	30
Mircophone Stands – Desktop x2	2022	Working/Sellable Condition	30
Laptop - Recently Purchased via Private Donation	2024	DONATED TO SINGERS	0
<b>TOTAL SALVAGE VALUE</b>			<b>835</b>