

## APPENDIX 1

**OSCR**

Scottish Charity Regulator

Office of the Scottish Charity Regulator

**Trustees' Annual Report for the period**

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	25		31	12	25

**Reference and administration details**

Charity name

OPERA EAST LOTHIAN

Other names charity is known by

Registered charity number

SC 045912

Charity's principal address

Flat 5, Kings Knoll

24 Clifford Road

North Berwick

Postcode

EH39 4PP

**Names of the charity trustees on date of approval of Trustees' Annual Report**

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Tom Walker	Chair		
2	Nicky Walker	Secretary		
3	Christine Finlayson	Treasurer		
4	Patricia VanReenen			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name

Dates acted if not for whole year

## Structure, governance and management

Type of governing document

Constitution

Trustee recruitment and appointment

## Objectives and activities

Charitable purposes

The organisation is a singing group open to people from all backgrounds whose purpose is the advancement of the arts, particularly in the development of music learning and appreciation.

Summary of the main activities in relation to these objects

1. Providing public benefit by promoting operatic, choral and related music in local communities including Edinburgh and the Lothians
2. Providing opportunities for amateur singers and musicians to study and rehearse and publicly perform operatic and choral music and thereby develop the musical confidence and enjoyment of its members.
3. Providing opportunities for both new and established professional singers and musicians to perform publicly operatic and choral music.

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### Achievements and performance

Summary of the main achievements of the charity during the financial period

It was another successful year for Opera East Lothian marking 20 years since the choir started.

1. Our spring concert featured Vivaldi, Mondonville, Charpentier, Mozart and others.

2. Our autumn concert marked the beginning of our celebration of 20 years with an ambitious programme of crowd-pleasing operatic choral pieces combined with more modern pieces such as a medley from Les Misérables. This concert was also used as an opportunity to raise funds for a local charity, Muirfield Riding Therapy, through a bucket collection. The choir was supported by an orchestra including musicians from the Scottish Ballet amongst others.

### Financial review

Brief statement of the charity's policy on reserves

It is the policy of the charity to retain sufficient reserves to cover at least the costs of rehearsals for one concert.

Details of any deficit

None

Donated facilities and services (if any)

None

## APPENDIX 1

### Other optional information

### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)  
*OSCR will accept  
digital or typed  
signatures*

C A Finlayson

Full name(s)

Christine Finlayson

Position (e.g. Chair)

Treasurer

Date

13/02/26

Receipts and payments accounts						
For the period from				to		
	01	01	2025		31	12 2025

## Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	221				221 -	12
Legacies					-	
Grants					-	
Receipts from fundraising activities	5705				5705 -	4289
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	8381				8381 -	8673
					-	
<b>A1 Sub total</b>	14307 -	-	-	-	14307 -	12974 -
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	14307 -	-	-	-	14307 -	12974 -
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	13872				13872 -	10068
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	576				576 -	1227
					-	
<b>A3 Sub total</b>	14448 -	-	-	-	14448 -	11295 -
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	14448 -	-	-	-	14448 -	11295 -
<b>Net receipts / (payments)</b>	(141) -	-	-	-	(141) -	1679 -
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	(141) -	-	-	-	(141) -	1679 -

## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	3919				3919 -	2240
	Surplus / (deficit) shown on receipts and payments account	(141)				(141) -	1679
						-	
						-	
	Cash and bank balances at end of year	3778 -	-	-	-	3778 -	3919 -
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature\*

Print Name

Date of  
approval

C A Finlayson	Christine Finlayson	13/02/26

\* Please note - OSCR will accept digital or typed signatures

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

This image shows a blank, aged, cream-colored page, likely an endpaper or flyleaf of a book. The paper has a slightly textured appearance with some minor creases and discoloration, characteristic of old paper. The left edge of the page is bound, and the overall tone is a warm, off-white or light beige.

Type of activity or project supported	Individual / institution	Number of grants made	£
<b>Total</b>			

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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Authority under which paid	£

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	<b>X</b>
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[illegible]

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
\$				

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**Additional analysis (1)****Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	221				221 -	12
					-	
					-	
					-	
<b>Total</b>	-	-	-	-	221 -	12 -

**2 Grants**

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	-	-			-	-

**3 Gross receipts from other charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Concert proceeds	8381				8381 -	7818
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	8381 -	-	-	-	8381 -	7818 -

**4 Payments relating directly to charitable activities**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Music	373				373 -	829
Musical Director	3361				3361 -	3135
Accompanist	2305				2305 -	2323
Soloists and musicians	5420				5420 -	1709
Advertising	0				0 -	0
Programmes, posters, tickets	591				591 -	548
Performing gifts	130				130 -	117
Venues	1327				1327 -	1077
Misc	365				365 -	330
					-	
<b>Total</b>	13872 -	-	-	-	13872 -	10068 -

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## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted funds - other income of funds income	Unrestricted funds - other income of funds income	Unrestricted funds - other income of funds income	Unrestricted funds - other income of funds income	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-
<b>Nature and purpose of funds</b>						

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Part 2000-2001 Charitable income	Part 2001-2002 Charitable income	Part 2002-2003 Charitable income	Part 2003-2004 Charitable income	Part 2004-2005 Charitable income	Total restricted funds	Total restricted funds last period
<b>Receipts</b>							
Donations						-	
Legacies						-	
Grants						-	
Receipts from fundraising activities						-	
Gross trading receipts						-	
Income from investments other than land and buildings						-	
Rents from land & buildings						-	
Gross receipts from other charitable activities						-	
<b>Sub total</b>						-	
<b>Receipts from asset &amp; investment sales</b>							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
<b>Sub total</b>						-	
<b>Total receipts</b>						-	
<b>Payments</b>							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities						-	
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
<b>Sub total</b>						-	
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets						-	
Purchase of investments						-	
<b>Sub total</b>						-	
<b>Total payments</b>						-	
<b>Net receipts / (payments)</b>						-	
<b>Transfers to / (from) funds</b>						-	
<b>Surplus / (deficit) for year</b>						-	

## Nature and purpose of funds

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# APPENDIX 3



## Independent examiner's report on the accounts

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Report to the trustees/members of

Charity name

OPERA EAST LOTHIAN

Registered charity number

SC

045912

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

01

2025

to

Period end date

Day

Month

Year

31

12

2025

Set out on pages

1 - 4

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 ~~[other than that disclosed on the attached page\*]~~

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 9 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.

Signed\*\*:

Name:

ANDREW A. O. SCOTT  
C.A., C.P.F.A.

Date: 27-4-20

Relevant professional qualification(s) or body (if any):

Address:

"ABBEYGATE"  
9 GLENDORCHY ROAD  
NORTH BERWICK  
EH39 4PE

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\*OSCR will accept digital or typed signatures.

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose