

The Mackintosh Choir

Scotland · Charity number SC049999

Details

Status	Active
Legal form	Unincorporated association
Registered	2020-03-02
Register	View on the OSCR register

Contact

Address
The Mackintosh Choir
St John's-Renfield Church
22 Beaconsfield Road
Kelvindale
Glasgow
G12 0NY

Website <https://www.mackintoshchoir.com>

Activities

Activities: 'It carries out activities or services itself'

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

What the charity does: To advance, improve, develop and maintain public education in and appreciation of the art and science of music in all its aspects, including holding two public concerts per year, providing learning tracks for choir members to improve thier musicality.

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

Objectives: to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the trustees see fit, including through the presentation of public concerts and recitals.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£26,412	£24,160	-	0
2024-07-31	£25,064	£25,351	-	0
2023-07-31	£19,580	£19,627	-	2
2022-07-31	£9,064	£12,113	-	2
2021-07-31	£12,054	£11,297	-	0

The Mackintosh Choir

Scotland - Charity number SC049999

Accounts



The Mackintosh Choir

**Trustees' Annual Report and Accounts
For the Year Ended
31 July 2025**

OSCR
Scottish Charity Regulator
www.oscr.org.uk

**Registered
Charity
SC049999**

The Mackintosh Choir

Trustees' Annual Report and Accounts For the Year Ended 31 July 2025

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The Mackintosh Choir

Trustees' Annual Report For the Year Ended 31 July 2025

The Trustees are pleased to present their report and the accounts for the year ended 31 July 2025.

Reference & Administrative Information

Principal Address: St John's-Renfield Church
22 Beaconsfield Road
Kelvindale
Glasgow
G12 0NY

Scottish Charity Number: SC049999

Trustees

The following are serving as trustees at the date of this report:

Avril Taylor	Chair
Alison Short	Secretary
Celia Richardson	Treasurer
Eunice Lancaster	
Linda Nicholl	
Zsolt Szarka	
Monica Spence	

The following also served as trustees during the financial year:

Sylvia Rossi	Resigned 23 October 2024
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Musical Director Au Arias

Patron Sir John Rutter CBE

Independent examiner: Paul M Clelland CA
Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

The Mackintosh Choir Trustees' Annual Report (continued)

Structure, Governance and Management

The Mackintosh Choir is a Scottish Charitable Incorporated Organisation (SCIO). Its activities are governed by its constitution, most recently revised in October 2019, and regulated by the Office of the Scottish Charity Regulator (OSCR).

The trustees, who meet regularly throughout the year, control the activities of the charity. Trustees are appointed from among the membership and can serve for up to a maximum of 7 years.

Objectives & Activities

The objects of The Mackintosh Choir are to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the trustees see fit, including through the presentation of public concerts and recitals.

The charity operates a community choir, based in north-west Glasgow, under the musical direction of Au Arias.

Achievements and performance

The choir performed two concerts, a Christmas one in December 2024 and a summer one in June 2025.

The December concert is a traditional carol concert and we raised £580 for the Lodging House Mission which is a charity that our venue (St John's-Renfield Church) supports.

The June concert saw the choir tackle its most difficult piece to date: Cherubini's Requiem Mass in C Minor. This was a huge achievement for a community choir and indicates the development of the choir's ability, which is one of our Charity aims. It was well received by our audience.

As the Cherubini Requiem is not often performed, we were expanding the musical experience of our audience, another one of our aims.

**The Mackintosh Choir
Trustees' Annual Report (continued)**

Financial Review

Details of receipts and payments during the year are shown on page 6. The charity generated £25,257 in income through concerts and other charitable activities (including membership subscriptions) during the year (2024: £20,700). Donation, fundraising and other income amounted to £1,155 (2024: £3,685).

Payments of £24,160 (2024: £25,352) were made in furtherance of the charity's objectives.

There were net receipts of £2,252 during the year (2024: net payments of £967). Balances carried forward consist of £14,706, all held in the charity's unrestricted general fund. This represents the charity's free reserves.

Reserves Policy

The Trustees aim to hold free reserves at a level sufficient to cover the cost of one concert and all musicians' fees for rehearsals for the concert. This amounts to approximately £8,000. This target is being achieved and the Trustees are content with the level of reserves held.

Trustee Remuneration and Expenses

Details of trustee remuneration and expenses are provided in Note 9 to the accounts.

Approved by the Trustees and signed on their behalf:

A. Taylor

**Avril Taylor
Trustee and Chair**

Date: 21/01/2026

Report of the Independent Examiner To the Trustees of The Mackintosh Choir

I report on the accounts of The Mackintosh Choir (the charity) for the year ended 31 July 2025, which are set out on pages 6 to 10.

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 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 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 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 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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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:



Date: 23rd January 2026

Paul M Clelland CA

Member of the Institute of Chartered Accountants of Scotland

Paul Clelland Accountancy
74 Norse Road
Glasgow
G14 9EF

The Mackintosh Choir

Receipts & Payments Account for the year ended 31 July 2025

		Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024 Restated
Receipts	Note	£	£	£	£
Donations	3	83	580	663	1,310
Grants	4	-	-	-	1,695
Receipts from fundraising activities	5	492	-	492	670
Gross trading receipts	6	8,624	-	8,624	7,875
Income from charitable activities	7	16,633	-	16,633	12,825
Investment income: bank interest		-	-	-	10
Total Receipts		25,832	580	26,412	24,385
Payments					
<i>Fundraising costs: 50/50 raffle prize money</i>		-	-	-	175
<i>Payments relating to charitable activities:</i>					
Professional fees		10,470	-	10,470	8,620
Hall rent		1,935	-	1,935	1,790
Training / CDs		2,717	-	2,717	3,694
Sheet music		2,004	-	2,004	801
Concert expenditure	6	5,454	-	5,454	9,140
Refreshments		-	-	-	34
Equipment / repairs		-	-	-	38
General expenses	8	344	-	344	102
Gifts		188	-	188	30
<i>Grants & donations:</i>					
Third party donations		-	580	580	605
<i>Governance and administrative costs:</i>					
Insurance		468	-	468	323
Total Payments		23,580	580	24,160	25,352
Net receipts / (payments) in year		2,252	-	2,252	(967)
Transfers to / (from) funds		-	-	-	-
Surplus / (deficit) for the year		2,252	-	2,252	(967)
Balance brought forward		12,454	-	12,454	13,421
Balance carried forward		14,706	-	14,706	12,454

**The Mackintosh Choir
Statement of Balances as at 31 July 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 Restated £
Cash funds					
Opening bank & cash balances		12,454	-	12,454	13,421
Surplus / (deficit) for the year		2,252	-	2,252	(967)
Closing bank & cash balances	2	<u>14,706</u>	<u>-</u>	<u>14,706</u>	<u>12,454</u>
Liabilities					
Accrued expenditure			Fund General	400	-

Approved by the trustees and signed on their behalf:

A Taylor

Date: 21/01/2026

Name: AVRIL TAYLOR
Trustee

Alison Speck
ALISON SPECK

21/01/26.

The Mackintosh Choir

Year Ended 31 July 2025

Notes to the Accounts

1. Accounting Policies

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee 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. The trustees maintain a single unrestricted fund for the day-to-day running 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.

2. Movements in funds

	Balance at 1.8.24 Restated	Receipts	Payments	Transfers	Balance at 31.7.25
Unrestricted Funds					
General fund	12,454	25,832	(23,580)	-	14,706
Restricted Funds					
Third party collections	-	580	(580)	-	-
Total restricted funds	-	580	(580)	-	-
Total funds	12,454	26,412	(24,160)	-	14,706

Notes on funds:

Third party collections: this fund represents the collection taken at the Christmas concert each year. In 2024, this was in aid of Lodging House Mission in Glasgow. The collection was passed on in full to that charity during the year.

3. Donations

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024 Restated
	£	£	£	£
General donations: copper jar	83	-	83	95
General donations: other	-	-	-	610
Donations for third parties	-	580	580	605
Total donations	83	580	663	1,310

4. Grants

	£	£	£	£
National Lottery for Tango Mass Premiere	-	-	-	1,695
Total grants	-	-	-	1,695

The Mackintosh Choir

Notes to the Accounts (continued)

5. Receipts from fundraising activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £ Restated
Hampers	492	-	492	320
50/50 raffle	-	-	-	350
Total receipts from fundraising activities	492	-	492	670

6. Concert Income and Expenditure

	£	£	£	£
Gross trading receipts - concert income				
Ticket sales	8,370	-	8,370	7,255
Programmes	254	-	254	620
Total gross trading receipts	8,624	-	8,624	7,875
Concert expenditure				
Professional fees - musicians	2,230	-	2,230	4,181
Hall hire	500	-	500	520
Adverts / programmes	1,000	-	1,000	927
Sound engineer	1,724	-	1,724	1,860
Concert recording	-	-	-	1,470
Other costs	-	-	-	182
	5,454	-	5,454	9,140
Concerts: net receipts / (payments)	3,170	-	3,170	(1,265)

7. Income from Charitable Activities

	£	£	£	£
Subscriptions	13,594		13,594	10,742
Training / CDs	1,292		1,292	1,314
Sheet music:				
Sheet music contributions	34		34	-
Hire of sheet music: Anstruther	400		400	-
Refreshments:				
Jam / chutney sales	735		735	-
Other	424		424	701
Sale of folders & flowers	154	-	154	68
Total income from charitable activities	16,633	-	16,633	12,825

8. General expenses

	£	£	£	£
Purchase of folders & flowers	156	-	156	68
Web hosting	188	-	188	34
Total general expenses	344	-	344	102

9. Trustee Remuneration and Expenses

No remuneration or expenses were paid to any trustees or related parties during the current or previous year.

The Mackintosh Choir

Notes to the Accounts (continued)

10. Restatement of prior year figures

The prior year accounts included a figure of £689 in receipts which was a transfer from the charity's savings account into their current account in the year. As such, this balance ought to have been shown as part of the charity's bank & cash balances at the start of the financial year rather than within receipts during the year. Prior year receipts have been adjusted to remove this figure of £689 and include £10 of bank interest earned on the savings account in the year prior to the transfer being made. The brought forward balance as at 1/8/23 has been adjusted upwards by £679, which was the balance on the savings account at that date.

Other amounts within receipts in the prior year have been reallocated between accounts headings to more accurately reflect the nature of the income.

The Mackintosh Choir

Scotland - Charity number SC049999

Accounts

The Mackintosh Choir

Year Ended 31 July 2024

Registered Scottish Charity No SC004999

The Mackintosh Choir

Year ended 31 July 2024

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Report of the Trustees

Year ended 31 July 2024

The Trustees have pleasure in submitting their report and the financial statements for the year ended 31 July 2024.

Rules

The Choir is administered under its constitution.

Charitable Objects

The charitable objects of the Choir are:-

to advance, improve, develop and maintain public education in, and appreciation of, the art and science of music in all its aspects by any means the Trustees see fit, including through the presentation of public concerts and recitals

Accounts

There has been an overall deficit of **£287.64**

Charitable Status

The club is a recognised charity. The charity number is SC004999

Risk Management

The Trustees have carried out a review of the major risks to which the Club is exposed and established systems to mitigate those risks.

Reserves

The reserves of the club are mainly represented by funds held in bank accounts.

Statement of the Trustees' responsibilities

Legislation requires the committee to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Club and of the results of the Club for that period. In preparing those Financial Statements, the Trustees are required to:-

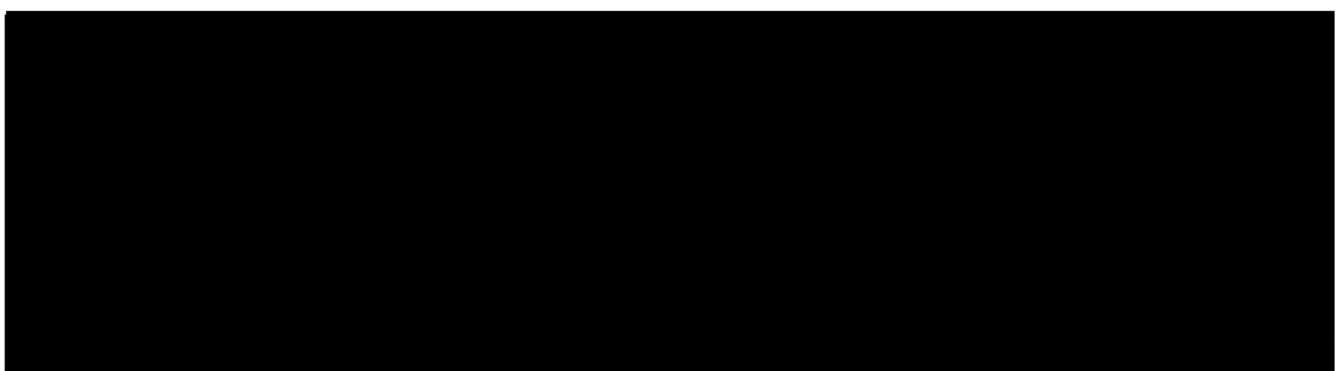
Select suitable accounting policies and apply them consistently;

Make judgements and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the Financial Statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Choir and to ensure that the Financial Statements comply with the appropriate legislation. They are also responsible for safeguarding the assets of the Choir and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that the Financial Statements comply with the above requirements.



Combined Statement of Financial Activities and Income and Expenditure

	<u>2024</u>	<u>2023</u>	
<u>Incoming Resources</u>		£	
Subscriptions	10,742.00	11,078.00	
Training /CDs	1,314.00	1,112.00	
Income general	68.00	77.00	Note 1
Refreshments	700.76	744.61	
Fundraising	3,070.47	-	Note 2
Donations (for Lodging House Mission)	605.00	610.00	
Concert Income	7,875.00	5,568.80	
Events Income	-	390.00	
RBS Transfer	689.09	-	Note 3
<u>Total Incoming Resources</u>	<u>25,064.32</u>	<u>19,580.41</u>	
<u>Resources Expended</u>			
Professional fees	8,620.00	8,500.00	
Hall Rent	1,790.00	1,920.00	
Training/CDs	3,694.00	1,934.80	
Sheet Music	801.35	727.83	
General expenses	101.68	300.22	Note 1
Refreshments	34.24	35.05	
Fundraising	175.00	-	Note 2
Donations (to Lodging House Mission)	605.00	610.00	
Equipment/repairs	37.99	61.91	
Insurance	323.00	239.00	
Gifts	30.00	186.39	
Concert Expenditure	9,139.70	4,732.50	
Events Expenditure	-	380.00	
<u>Total Resources Expended</u>	<u>25,351.96</u>	<u>19,627.70</u>	
<u>Net incoming resources and net movement in funds</u>	- 287.64	- 47.29	
Funds at 1 August 2023	12,741.66		
Funds at 31 July 2024	12,454.02		
Bank	12,434.02	12,741.66	
Cash	20.00	-	
	<u>12,454.02</u>	<u>12,741.66</u>	

I have examined the financial records of the Mackintosh Choir for the year ended 31 July 2024 and confirm that the Income and Expenditure and funding position are in accordance therein.



Independent Examiner's Report to The Trustees of The Mackintosh Char

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages one to seven.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) 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 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 explanation 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 Regulation
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met.

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 26 August 2024

Notes to the accounts**Note 1****Income general**

Purchase and sale of folders, flowers	68.00
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Expenditure general

Purchase of folders, flowers	67.50
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Annual fee for website hosting	34.18
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	101.68
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Note 2**Fundraising income**

Income includes:-

50/50 raffle	350.00
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Copper jar	95.47
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Hampers	320.00
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Lottery grant	1,695.00
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Donations	610.00
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	3,070.47
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Fundraising expenditure

50/50 prize money	175.00
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Note 3**RBS Transfer**

Account closed 19 July 2024 and money transferred to current account	681.89
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Concerts and Events Income and Expenditure

Concerts	<u>2024</u>	<u>2023</u>
Income Concerts		
Ticket sales	7,255.00	5,220.00
Programmes	620.00	348.80
Total	<u>7,875.00</u>	<u>5,568.80</u>
Expenses Concerts		
Professional fees	4,181.00	1,980.00
Hall hire	520.00	400.00
Adverts/programmes	926.70	1,032.50
Additional Cost	182.00	-
Sound engineer	1,860.00	1,320.00
Concert recording	1,470.00	-
Total	<u>9,139.70</u>	<u>4,732.50</u>
Concerts Balance	- 1,264.70	836.30
Events		
	<u>2024</u>	<u>2023</u>
Income		
Soiree	-	90.00
Delaware Concert	-	300.00
	<u>-</u>	<u>390.00</u>
Expenditure		
Soiree	-	110.00
Delaware Concert	-	270.00
	<u>-</u>	<u>380.00</u>

Business Reserve Account

The funds in this account were reserved for the Choir Tour

The monies were initially raised by choir fundraising activities in 2019-20

	<u>2024</u>	<u>2023</u>
Fundraising		
income	-	-
Expenditure	-	-
Balance	<u>-</u>	<u>-</u>

Business Reserve Account

	<u>2024</u>	<u>2023</u>
Opening balance	679.50	674.17
Interest	9.59	5.33
Funds at 19 July 2024	<u>689.09</u>	<u>679.50</u>

Funds transferred to current account 19 July 2024

Funds at 31 July	<u>-</u>
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