

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	7,875.00	5,568.80
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	9,139.70	4,732.50
Concerts Balance	- 1,264.70	836.30
Events	<u>2024</u>	<u>2023</u>
Income		
Soiree	-	90.00
Delaware Concert	-	300.00
	-	390.00
Expenditure		
Soiree	-	110.00
Delaware Concert	-	270.00
	-	380.00

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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