

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PAISLEY OPERA SCIO

I report on the accounts for the year ended 31st January 2025.

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 2006 (as amended). The charity's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with my examination, no matter has come to my attention :

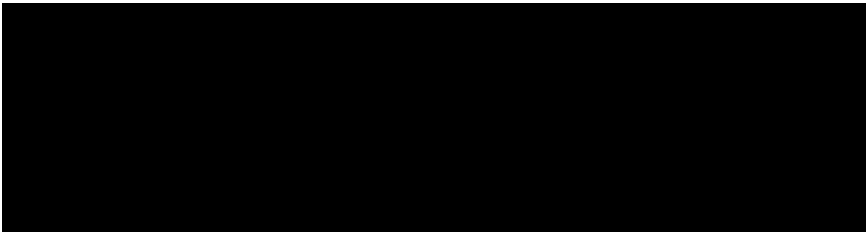
(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- 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 to 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.



Russell & Russell Business Advisers Limited
4 Royal Crescent
Glasgow
G3 7SL

Date: 29/10/25

PAISLEY OPERA SCIO				Charity No	SC050683
Annual accounts for the period					
Period start date		01/02/2024	To	Period end date	31/01/2025

Section A Statement of financial activities

Recommended categories by activity	Note	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Incoming resources					
Incoming resources from generated funds					
Donations and legacies	<i>Note 3</i>	20,344	-	20,344	7,556
Charitable activities	<i>Note 3</i>	11,342	73,352	84,694	67,965
Other trading income		1,275	-	1,275	
Investment income		-	-	-	-
Theatre tax credits		34,364		34,364	
Incoming resources from charitable activities					
		-	-	-	-
Other incoming resources					
		-	-	-	-
Total incoming resources		67,325	73,352	140,677	75,521
Resources expended					
Costs of Generating Funds					
Raising funds	<i>Note 4</i>	756	-	756	921
Charitable activities	<i>Note 4</i>	42,829	62,161	104,990	73,583
Governance costs	<i>Note 4</i>	3,000	-	3,000	60
Depreciation costs	<i>Note 6</i>	155	-	155	
Other resources expended					
			-	-	-
Total resources expended		46,740	62,161	108,901	74,564
Net movement in funds					
		20,585	11,191	31,776	957
Total funds brought forward		3,966	-	3,966	3,009
Total funds carried forward		24,551	11,191	35,742	3,966

Section B Balance sheet

		Unrestricted funds £ F01	Restricted income funds £ F02	Total this year £ F04	Total last year £ F05
Fixed assets					
Tangible assets	Note 6	974	-	974	-
		-	-	-	-
Investments		-	-	-	-
Total fixed assets		974	-	974	-
Current assets					
Stock and work in progress		-	-	-	-
Debtors		-	-	-	-
Accrued income	Note 7	-	11,191	11,191	-
Cash at bank and in hand		27,657	-	27,657	4,227
Total current assets		27,657	11,191	38,848	4,227
Creditors: amounts falling due within one year	Note 8	4,080	-	4,080	261
Net current assets/(liabilities)		23,577	11,191	34,768	3,966
Total assets less current liabilities		24,551	11,191	35,742	3,966
Creditors: amounts falling due after one year		-	-	-	-
Provisions for liabilities and charges		-	-	-	-
Net assets		24,551	11,191	35,742	3,966
Funds of the Charity					
Unrestricted funds	Note 9	24,551		24,551	3,966
	Note 9	-		-	-
Restricted income funds			11,191	11,191	-
Total funds	Note 9	24,551	11,191	35,742	3,966

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

Signature	Print name	Date of approval
		29/10/25
		29/10/25

Section C

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the accruals basis in accordance with: the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Act 2006.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies**INCOMING RESOURCES****Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Where these conditions are met but cash has not been received at the year end, income is accrued.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES**Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fitting and Equipment - 33% straight line

Note 3 Analysis of incoming resources

	Analysis	This year £	Last year £
Donations and legacies	Donations	16,141	7,324
	Gift aid	4,203	232
	Total	20,344	7,556
Incoming resources from charitable activities	Grant funding	73,135	49,900
	Ticket sales	11,242	15,842
	Other	317	2,223
	Total	84,694	67,965

Note 4 Analysis of resources expended

	Analysis	This year £	Last year £
Fundraising trading costs	Fundraising	756	921
		-	-
	Total	756	921
Charitable activities	Opera Singers	23,355	-
	Musical Director & Conductor	19,559	-
	Production Costs - Stage	8,837	-
	Production Costs - Pianist, etc	29,792	-
	Hall & Venue Hire	10,600	-
	Vehicle Costs	1,715	-
	Travel & Accommodation	750	-
	Partnership & Community Development	3,675	-
	Social Media & PR	2,427	-
	Other	4,280	73,583
	Total	104,990	73,583
Governance costs	Independent Examination Fees	1,200	60
	Tax Credit Application Fees	1,800	-
	Total	3,000	60

Section C	Notes to the accounts	(cont)
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Note 5 **Details of certain items of expenditure**

5.1 Trustee expenses

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0
None	None
£0	£0

5.2 Fees for examination or audit of the accounts

Independent examiner's or auditors' fees for reporting on the accounts

Other fees paid to the independent examiner or auditor

This year £	Last year £
1,080	120

Section C**Notes to the accounts****(cont)****Note 6****Tangible fixed assets****6.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	-	-	-
Additions	-	-	-	1,129	-	1,129
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	1,129	-	1,129

6.2 Accumulated depreciation and impairment provisions

	Basis	SL or RB	SL or RB	SL or RB	SL	SL or RB
	Rate				33%	
Balance brought forward		-	-	-	-	-
Depreciation charge for year		-	-	-	155	-
Impairment provisions		-	-	-	-	-
Revaluations		-	-	-	-	-
Disposals		-	-	-	-	-
Transfers*		-	-	-	-	-
Balance carried forward		-	-	-	155	-

6.3 Net book value

Brought forward	-	-	-	-	-	-
Carried forward	-	-	-	974	-	974

Section C	Notes to the accounts	(cont)
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Note 7 Debtors and prepayments

Analysis of debtors

Trade debtors
Other debtors
Prepayments and accrued income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
11,191	-	-	-
11,191	-	-	-

Note 8 Creditors and accruals

Analysis of creditors

Trade creditors
Other creditors
Accruals and deferred income

Total

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
-	-	-	-
4,080	261	-	-
4,080	261	-	-

Section C	Notes to the accounts	(cont)
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Note 9 **Endowment and restricted income funds**

9.1 Funds held

Fund Name	Type PE, EE or R	Purpose and Restrictions
Renfrewshire Council Culture, Heritage and Events Fund	R	Used for the purpose of the production "Faust"
Renfrewshire Council Cultural Organisations Development Fund	R	Used for the purpose of the production "Faust"
Engage Renfrewshire Community Mental Health & Wellbeing Fund	R	Used to support community based initiatives that promote and develop good mental health and wellbeing and/or mitigate and protect against the impact of distress and mental health within the adult population.
Cockaigne Fund	R	Used for the purpose of the production "Faust"
The Hope Scott Trust	R	Used for the purpose of the production "Faust"
Creative Scotland	R	Used for the purpose of the production "Faust"
Local Area Panel Grant	R	Used for the purpose of the production "Faust"
Trade's House of Glasgow Commonwealth Fund	R	Used for the purpose of the production "Faust"

9.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted	3,966	67,325	(46,740)	-	-	24,551
Restricted	-	73,352	(62,161)	-	-	11,191
Total Funds	3,966	140,677	(108,901)	-	-	35,742



Paisley Opera SCIO

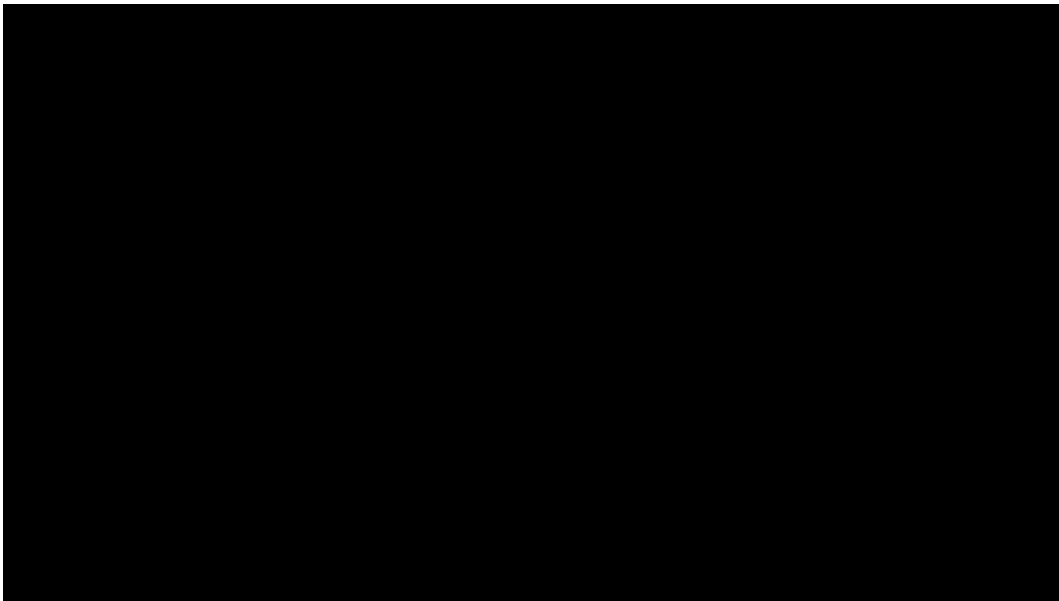
Trustees' Annual Report

1st February 2024 to 31st January 2025

Charity contact information

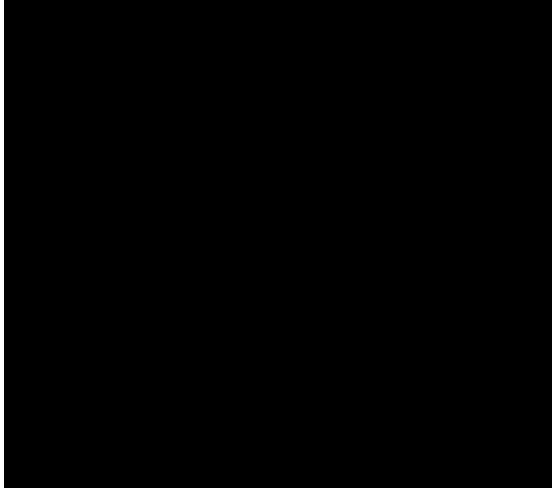
Paisley Opera SCIO

Scottish Charity Number: SC050683



Charity Trustees

Name all of your charity trustees for the period, and the date they left if they were not in post for the whole year

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Objectives and activities

The purposes of the charity as listed in the Constitution are

“the advancement of the arts, heritage, culture or science”

Paisley Opera was founded in 2017. It is an opera company with a mission to prove, contrary to deeply engrained and damaging stereotypes, that opera is indeed for everyone. It does this through presenting opportunities for people from all backgrounds to become involved in opera, primarily through a community-based chorus that works together over a number of months before presenting full scale operas, with the support of an orchestra and some key professional singers, in unusual, found spaces in the heart of the community in Paisley.

Another hallmark of Paisley Opera is to translate libretto into modern Paisley Scots spoken and known by people in Paisley, removing one of the most immediate barriers to access for those who are not fluent in a particular foreign language. The productions are also adapted/realised from a Paisley perspective.

- The Company makes it possible for people with limited or no prior experience of opera, or the ability to read music to be able to sing major works of opera
- It avoids barriers that the social environment of, say, a conventional opera house visit may present to some people by eschewing traditional venues and instead using found spaces in the heart of the community and at the heart of the town centre, thus taking opera to where the community is rather than expecting the community to come to the company.
- It recognises the power of regular community singing in terms of physical and mental health benefits and combatting isolation and sees this as being on an equal footing with striving for artistic excellence and indeed fundamental to what makes the company's work unique.

Structure, governance and management

Type of governing document

Paisley Opera was awarded charitable status on 31st January 2021 in the form of a Scottish Charitable Incorporated Organisation and is governed by a constitution which clearly sets out its purposes and how the charity is to be administered by the trustees.

Trustee recruitment and appointment

The trustees have been appointed through recommendation of existing trustees and members of the organisation and staff. All but one of our present trustees are volunteers in our community chorus.

Suitable prospective trustees in the future can be suggested to the board by existing trustees, members of the organisation or staff. The decision to accept new trustees onto the board will be made by the existing trustees.

Achievements and performance

2024/5 Saw exciting steps in building on the achievements of the previous year

Organisational development

We were fortunate once again to be supported by Renfrewshire Council's Cultural Organisations Development Fund which allowed us to fund key positions in fundraising and for the first time, to engage a Community Engagement Intern.

Thanks to Tax rebates through the Theatre Tax Credit scheme, we were able to continue funding our Digital communications and marketing post to great affect.

Partnerships

We were delighted to be able to work with [REDACTED] from Opera Bohemia as our Musical Director once again. Additionally, we were able to work with right2dance company, continuing a collaboration we'd begun on Macbeth and to work again with the Orchestra Of Scottish Opera.

Challenges

The main challenges we faced over the year were firstly funding and secondly identifying a venue.

Funding is an on-going difficulty which has got more and more challenging each year for all cultural organisations. We were again fortunate to have the support of a grant from Renfrewshire Council's Culture, Heritage and Events Fund, but finding additional funding was a major problem. This was considerably helped by adding another experienced professional to our fundraising team.

████████████████████
Finding a suitably large venue was again a challenge, but we were able to utilise the magnificent building of Paisley Central Methodist Hall at an affordable hire cost.

Achievements

Following last year's triumphant production of Macbeth, we chose to use the 'hidden gem' venue of the Methodist Central Hall in Paisley. The building was originally designed not only as a place of worship, but with regular weekly music hall performances in mind. The design has a large gallery in a horseshoe shape which seated the majority of the audience and the orchestra was placed beneath the gallery. This gave the audience a sense of being very close to the action which took place on the multi levelled stage area and floor in front of the orchestra.

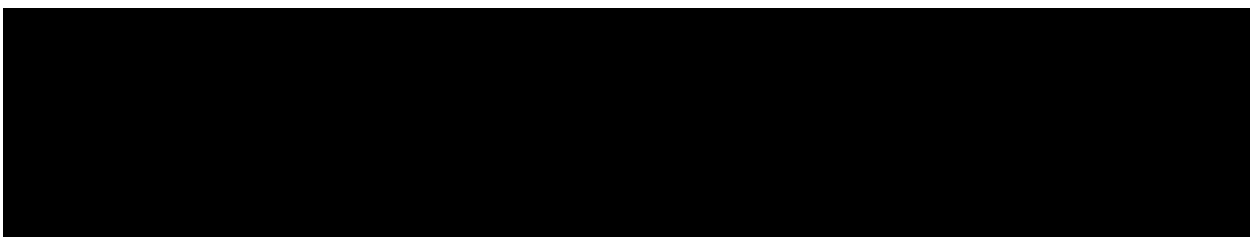
We were also very fortunate to be able to work with renowned director and performer ██████████ for the first time, as well as cementing our collaborations with right2dance and the Orchestra of Scottish Opera.

Edinburgh Music Review

Paisley Opera: Faust

Written By Donal Hurley

Paisley Methodist Central Hall, 6/10/24



Exactly a year after their production of Verdi's Macbeth, in Scots translation and Renfrewshire *mise-en-scène*, Gounod's Faust is receiving the same Paisley Opera treatment, with the sub-title 'The Devil Went Down to Paisley' in a new translation by ██████████. As with the Verdi, Gounod's sumptuous score is realised by players from the Orchestra of Scottish Opera with conductor ██████████ while visual elements are again enhanced by the Paisley-based dance troupe *right2dance*, choreographed by ██████████

[REDACTED]. The action is transformed to Paisley in 2028, with the world at war. Faust is an ageing computer scientist who believes he has wasted his life, cursing God. When the devil offers him a second chance with rejuvenation and the chance to seduce the beautiful innocent Margarita, in return for the eternal damnation of his soul at the end of his second life, he takes it. Of course, this is opera: it does not turn out well for anybody.

Paisley Opera is, at its core, a community chorus, open to all who wish to participate, from amateur beginners to seasoned professionals. They benefit from training by professionals, led this year by the wonderful [REDACTED] whose performances in RCS Opera Masters shows last year it has been my pleasure and privilege to review. Both [REDACTED] were visible performing as members of the chorus, and indeed all the professional coaches did so. In this production, the chorus represents the Paisley townsfolk, including the soldiers heading off to war, and the choral sound was phenomenal, especially in the big numbers like the drinking song and the waltz that frame Act 2 in the pub. The rejoicing at the homecoming of the soldiers in the Act 4 Soldiers' Chorus, always a favourite, was equally thrilling, but the final chorus (of angels in the original) proclaiming Margarita's salvation, even as Faust is damned, was breathtakingly beautiful. Community rallying to protect one of their own against evil. Powerful stuff.

Equally inclusive is *right2dance*, a community dance company that has been providing opportunities to engage with the world of dance in Paisley for 50 years. In this production, the 7 dancers were the Devil's minions, slithering wraiths in the form of teenage girls, personifying temptation. Their big number, dancing to the *Walpurgisnacht* music, usually in Act 5, was shifted to Act 4 to dramatise the Devil's evil predatory scheming to capture souls. Quality.

Norwegian tenor [REDACTED] as quite a catch for this production in the huge eponymous role of Faust. His is a big voice with *heldentenor* qualities but also depths that made it less of a surprise to read that he had started his career as a baritone. He played the complex, flawed and fundamentally weak and suggestible character, so easily and tragically dominated by the Devil, very convincingly. His voice blended perfectly with the other principals and the chorus, most noticeably in the Act 3 quartet with Mephistopheles, Margarita and her friend Martha.

English bass-baritone [REDACTED] who trained at the Royal Scottish Academy of Music and Drama ([REDACTED] Conservatoire of Scotland), was a fabulously irascible, malevolent and swaggering Mephistopheles. The original opera allows a lot of room for humour in the role, including the Act 3 quartet in which he endures the amorous advances of Martha, thereby distracting her from gooseberry duties

and allowing Faust a clear field to flirt with Margarita, at least initially quite ineffectually, much to Mephistopheles' chagrin. The new translation gives him a few great one-liners. For example, when he notices Faust's surprise at his first sudden appearance in response to Faust's invocation, his wry comment is: "You were expecting Bela Lugosi?" For the most part though, this is a role of purest evil and menace and it was brilliantly characterised and sung with a voice that was rich, powerful and characterful. I was particularly pleased with his delivery of Scots dialect too. A captivating performance.

Scottish soprano [REDACTED] whose Cio-cio San and Susanna for Opera Bohemia, and more recently Pamina for the Scots Opera Project's 'Magic Flute' at this year's Perth Festival, were praised in my reviews, delivered again in the role of Margarita. There was a sense of *déjà vu* when her image appeared on the screens of Faust's computers in Act 1 as an enticement to selling his soul; in Perth, the Queen of the Night had used the same trick to inveigle Tamino into a quest to 'rescue' Pamina. Chaste, modest and demure by nature, she is flattered by Faust's attention and the box of jewels which Mephistopheles conjures to aid the seduction. The Act 3 'Jewel Song' got well-deserved applause. But it is to the declarations of love that she eventually succumbs. In the Paisley libretto, the townspeople stand by her when she falls pregnant; only her brother Valentine condemns her. In a departure from the original, she suffers a miscarriage and is gravely ill. Faust is sent by the Devil to persuade her to forsake her faith in return for prolonging her life but supported by the community she stands firm. The Devil is thwarted, Faust is damned, but Margarita's salvation is assured as she dies in the arms of her best friend Martha. [REDACTED] played the role sympathetically with the perfect mix of innocence, vulnerability and inner strength.

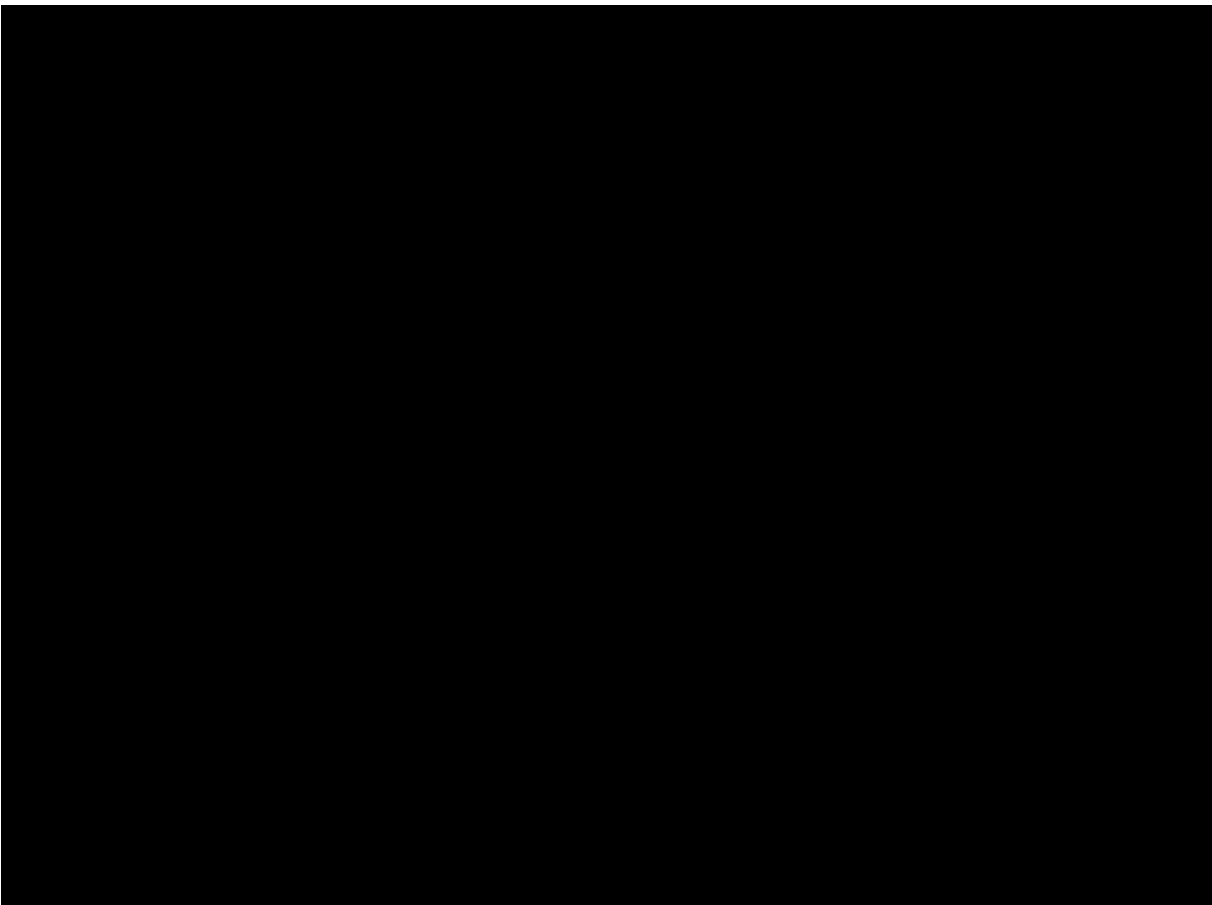
Scottish bass-baritone [REDACTED] completed a Law degree at the University of Aberdeen before studying at the RCS. A career in opera and choral singing was interrupted by the pandemic and his principal occupation is now 'whisky auctioneer' – I'm honestly not making this up. He played Valentine, Margarita's brother and officer of the army corps that heads off to war in Act 2, to a rousing send-off from the townspeople. He attempts to tackle the boorish swaggering Mephistopheles in the pub scene, but the latter's magic neutralises his efforts, alerting the townspeople to the Devil's true nature. When he returns in Act 4 and discovers that Faust has impregnated his sister, he attempts to duel with him, but again the Devil's magic weakens him and he is killed by Faust, cursing his sister as he dies. Not a sympathetic role, but he dramatised the bravery and bitterness with equal skill and stage presence and delivered a top vocal performance.

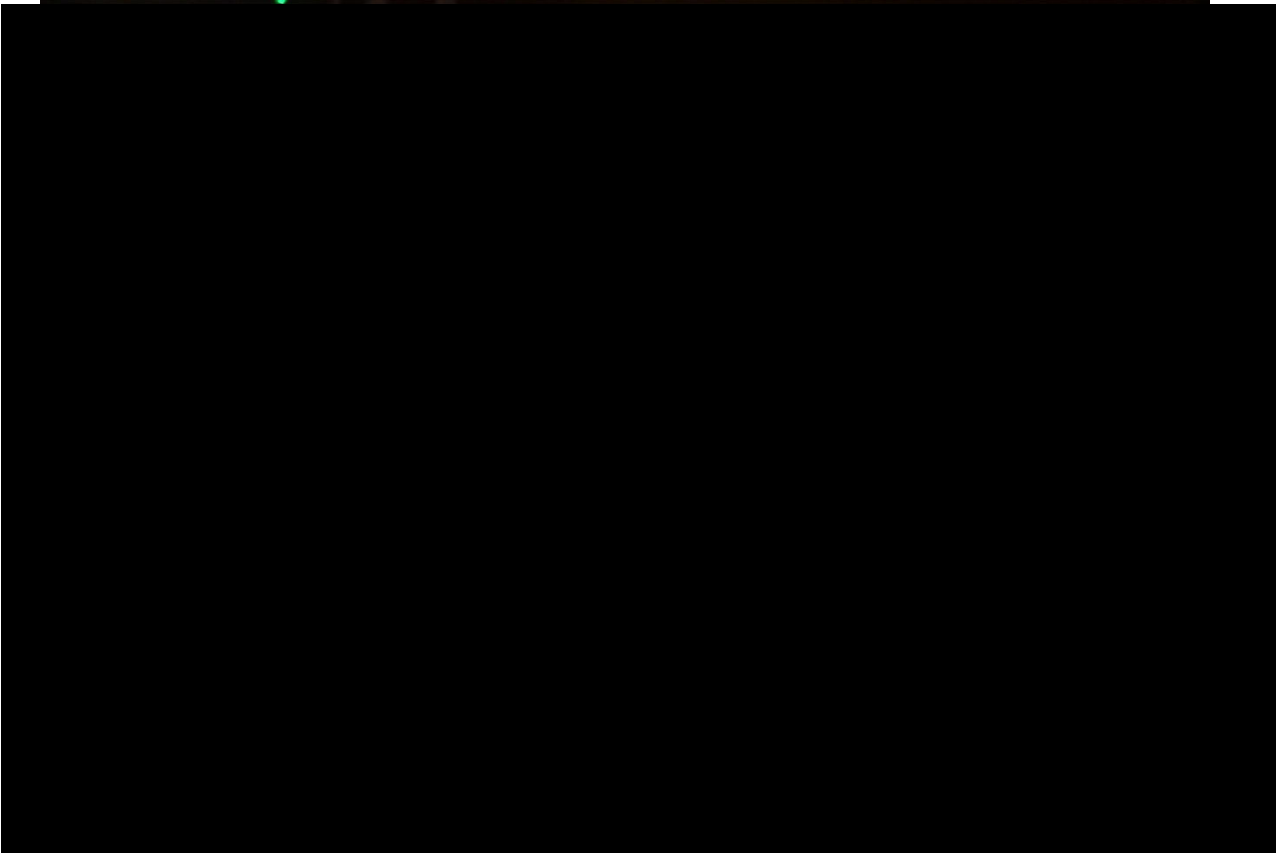
Scottish mezzo [REDACTED] a super Cherubino in Opera Bohemia's 'Marriage of Figaro' in August 2022, and a charismatic Annina, Violetta's devoted maid, in Scottish Opera's 'Traviata' earlier this year, was an excellent Martha, combining

the comedy gold of her irrepressible flirtation with the Devil himself with the compassionate tenderness of her cradling of the dying Margarita at the end, symbolising the love of the whole community.

Stephen (Siebel in the original), a teenage lad besotted with Margarita and entrusted by Valentine to watch over her while he is away at war, is a trouser role and it was played convincingly by Scottish *mezzo* [REDACTED] In Act 3, Stephen brings flowers for her which he leaves without meeting her. They are trumped by Faust's Mephistophelian jewels, of course [REDACTED] rendition of Stephen's *Cavatina* in praise of Margarita's chaste virtue was very lovely. The jovial role of Rob (Wagner in the original), pub owner and comrade of Valentine, whose death in battle is foretold by the Devil's sinister prophecy in Act 2, was warmly played by Irish baritone [REDACTED]

Shining through the music-making and creative work of this company is a sense of immense civic pride, celebration of diversity and affirmation of the life-enriching power of community. What's not to like? There is one more performance on Wednesday 9th. Highly recommended.





Future Projects

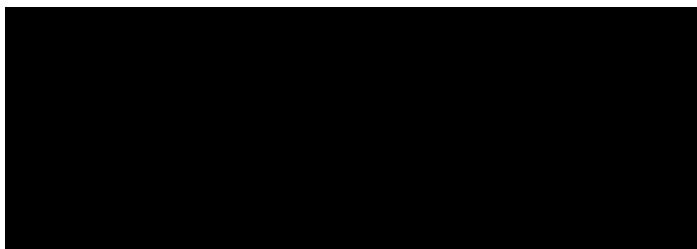
Plans for 2025/26 include re-establishing Paisley Opera's community connections through community 'pop-up' performances and workshops, collaborating with right2dance on schools workshops, and working with the community in Ferguslie Park towards a major production to be staged at the Tannahill Community Centre in May 2026.

Governance

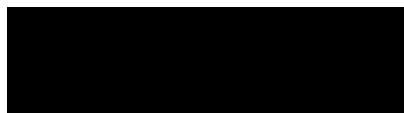
Towards the end of the year, the board looked at ways in which we could make the charity even more open, and it was decided to do everything we could to encourage more of our chorus members to become members of the charity as well. The board will be writing to each of our existing chorus members to invite them to become members of the charity and to explain what this means. The board intends to hold an afternoon of workshops for all interested in becoming members to explore the values of Paisley Opera. This will be followed by the AGM on 29th March 2025.

Declaration

Signed on behalf of the charity trustees:



Print name



Designation

Artistic Director

Date

26/10/2025