

OSCr

## Trustees' Annual Report for the period

| Period start date |         |      | Period end date |        |      |
|-------------------|---------|------|-----------------|--------|------|
| Day               | Month   | Year | Day             | Month  | Year |
| From 17           | January | 2024 | To 31           | August | 2024 |

Office of the Scottish Charity Regulator

## Reference and administration details

Charity name Flutes Unlimited

Other names charity is known by N/A

Registered charity number SC053066

Charity's principal address

## 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) |
|--------------|-----------------|-----------------------------------|---|
|--------------|-----------------|-----------------------------------|---|

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## 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 (two tier SCIO)

### Trustee recruitment and appointment

The minimum number of charity trustees is 3, and the maximum number of charity trustees is 8 - of which 1 must be the current Musical Director, with the remainder typically appointed from the charity's Members. A maximum of 2 maybe co-opted from outside of the charity's Members.

At each AGM, all Trustees stand down and may seek re-election. Members may elect any other Member to be a trustee at the AGM (providing they are eligible under the 2005 Act) and an election process is held.

This is with the exception of the Musical Director, who shall continue to be a charity trustee unless and until they cease (for any reason) to hold the post of Musical Director for the charity.

Clauses 64 to 102 of the charity's constitution detail the procedure for recruitment and appointment of trustees.

## Objectives and activities

### Charitable purposes

The organisation's purpose is the advancement of the arts. In furtherance of this purpose, the organisation will provide accessible opportunities for musicians of all ages to develop skills through rehearsals and performance.

**Summary of the main activities  
in relation to these objects**

Flutes Unlimited's purpose is the advancement of the arts, specifically through flute playing, performances and education, and musical collaborations with other groups. During the year, the organisation has offered regular rehearsals and workshop experiences to its members, and opened its doors to new members from the wider Glasgow and Central Scotland area. Members ages range from Primary school age to over 60s, and is open to all flute players of intermediate level and above.

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**APPENDIX 1**

**Achievements and performance**

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

Our goal is to provide opportunities to flautists with a keen interest in playing at a high level, and those who do not have access to ensemble playing through the usual channels (eg school, College etc). This year, we have put on 5 concerts, in five locations, including in North and Central England and the West of Scotland. As a group, we attended the Birmingham Flute Choir Festival which included masterclasses with experts in the field, workshops, group performances and mass choir performances. We collaborated with Kendal-based flute choir Flutes and Co, and Newton Mearns-based community choir (vocal) in joint concerts. We hosted a Come and Play day open to all local flautists interested in either joining or trying out our range of big flutes (bass and alto), and our members attended a 'Big Flutes' workshop with renowned player [REDACTED]

The group provided a supportive environment for its players to improve their individual and ensemble playing skills, a chance to perform in public and be involved in the local community, attracting audiences interested in the flute and in music. The collaborative nature of ensemble playing offers members the chance to grow friendships, meet people from a broader cross-section of society and build confidence and a sense of wellbeing through the challenge of music playing. We were able to financially assist some members to attend our outside events to enable participation.

**Financial review**

**Brief statement of the charity's policy  
on reserves**

It is the charity's policy to hold reserves of no less than three months of operational costs.

**Details of any deficit**

N/A

Donated facilities and services (if any) N/A

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## 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)

Full name(s)

Position (e.g. Chair) TREASURER

CHAIR

Date 18/05/2025

18/05/2025

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|  |                                |                  |                            |                           |                            |                         |          |
|--|--------------------------------|------------------|----------------------------|---------------------------|----------------------------|-------------------------|----------|
| <div>OSCR</div> <div>Scottish Charity Regulator</div>  |                                |                  |                            |                           |                            |                         | SC053066 |
|  | Receipts and payments accounts |                  |                            |                           |                            |                         |          |
|  | For the period from            | to               |                            |                           | to                         |                         |          |
|  |                                | 17               | January                    | Year 2024                 | 31                         | August                  | 2024     |
| Section A Statement of receipts and payments           |                                |                  |                            |                           |                            |                         |          |
|  | Unrestricted funds             | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total funds current period | Total funds last period |          |
|  | to nearest £                   | to nearest £     | to nearest £               | to nearest £              | to nearest £               | to nearest £            |          |
| A1 Receipts  |                                |                  |                            |                           |                            |                         |          |
| Donations  | 5,552                          | 2,500            | - 0                        | - 0                       | 8,052                      | - 0                     |          |
| Legacies   | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Grants   | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Receipts from fundraising activities                   | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Gross trading receipts                                 | 2,065                          | - 0              | - 0                        | - 0                       | 2,065                      | - 0                     |          |
| Income from investments other than land and buildings  | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Rents from land & buildings                            | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Gross receipts from other charitable activities        | 1,847                          | - 0              | - 0                        | - 0                       | 1,847                      | - 0                     |          |
|  |                                |                  |                            |                           | - 0                        | - 0                     |          |
| A1 Sub total   | 9,464                          | 2,500            | - 0                        | - 0                       | 11,964                     | - 0                     |          |
| A2 Receipts from asset & investment sales              |                                |                  |                            |                           |                            |                         |          |
| Proceeds from sale of fixed assets                     | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Proceeds from sale of investments                      | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| A2 Sub total   | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Total receipts   | 9,464                          | 2,500            | - 0                        | - 0                       | 11,964                     | - 0                     |          |
| A3 Payments  |                                |                  |                            |                           |                            |                         |          |
| Expenses for fundraising activities                    | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Gross trading payments                                 | 1,930                          | - 0              | - 0                        | - 0                       | 1,930                      | - 0                     |          |
| Investment management costs                            | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Payments relating directly to charitable activities    | 1,598                          | - 0              | - 0                        | - 0                       | 1,598                      | - 0                     |          |
| Grants and donations                                   | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Governance costs:                                      | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Audit / independent examination                        | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Preparation of annual accounts                         | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Legal costs  | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Other  | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
|  |                                |                  |                            |                           | - 0                        | - 0                     |          |
| A3 Sub total   | 3,528                          | - 0              | - 0                        | - 0                       | 3,528                      | - 0                     |          |
| A4 Payments relating to asset and investment movements |                                |                  |                            |                           |                            |                         |          |
| Purchases of fixed assets                              | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Purchase of investments                                | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| A4 Sub total   | - 0                            | - 0              | - 0                        | - 0                       | - 0                        | - 0                     |          |
| Total payments   | 3,528                          | - 0              | - 0                        | - 0                       | 3,528                      | - 0                     |          |
| Net receipts / (payments)                              | 5,936                          | 2,500            | -                          | -                         | 8,436                      | -                       |          |
| A5 Transfers to / (from) funds                         | -                              | -                | -                          | -                         | -                          | -                       |          |
| Surplus / (deficit) for year                           | 5,936                          | 2,500            | -                          | -                         | 8,436                      | -                       |          |

**Section B Statement of balances**

| Categories  | Details  | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable endowment funds<br>to nearest £ | Permanent endowment funds<br>to nearest £ | Total current period<br>to nearest £         | Total last period<br>to nearest £ |
|---|--|------------------------------------|----------------------------------|--|---|--|-----------------------------------|
| <b>B1 Cash funds</b>  | Cash and bank balances at start of year                    | -                                  | -                                | -  | -   | -  |                                   |
|   | Surplus / (deficit) shown on receipts and payments account | 5,936                              | 2,500                            | -  | -   | 8,436  |                                   |
|   |  |                                    |                                  |  |   | -  |                                   |
|   |  |                                    |                                  |  |   | -  |                                   |
|   | Cash and bank balances at end of year                      | 5,936                              | 2,500                            | -  | -   | 8,436  | -                                 |
|   | (Agree balances with receipts and payments account(s))     |                                    |                                  |  |   |  |                                   |
|   | Details  |                                    |                                  | Fund to which asset belongs                | Market valuation<br>to nearest £          | Last year<br>to nearest £                    |                                   |
| <b>B2 Investments</b>                                       |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  | Total                                      | -   | -  |                                   |
|   | Details  |                                    |                                  | Fund to which asset belongs                | Cost (if available)<br>to nearest £       | Current value (if available)<br>to nearest £ | Last year<br>to nearest £         |
| <b>B3 Other assets</b>                                      |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  | Total                                      | -   | -  | -                                 |
|   | Details  |                                    |                                  | Fund to which liability relates            | Amount due<br>to nearest £                | Last year<br>to nearest £                    |                                   |
| <b>B4 Liabilities</b>                                       |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  | Total                                      | - 0                                       | - 0  |                                   |
|   | Details  |                                    |                                  | Fund to which liability relates            | Amount due (estimate)<br>to nearest £     | Last year<br>to nearest £                    |                                   |
| <b>B5 Contingent liabilities</b>                            |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  | Total                                      | -   | -  |                                   |
| Signed by one or two trustees on behalf of all the trustees | Signature  | Print Name                         |                                  |  |   |  | Date of approval                  |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |
|   |  |                                    |                                  |  |   |  |                                   |





|  |                    |                  |                            |                           |                      |                   |
|--|--------------------|------------------|----------------------------|---------------------------|----------------------|-------------------|
|  |                    |                  |                            |                           | - 0                  | SC053066          |
| <b>Additional analysis (1)</b>                               |                    |                  |                            |                           |                      |                   |
| <b>Analysis of receipts and payments</b>                     |                    |                  |                            |                           |                      |                   |
| <b>1 Donations</b>   |                    |                  |                            |                           |                      |                   |
|  | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|  | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| Donation from Flutes Unlimited                               | 5,033              | 2,500            | - 0                        | - 0                       | 7,533                | - 0               |
| Donations received at concerts                               | 519                | - 0              | - 0                        | - 0                       | 519                  | - 0               |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
| <b>Total</b>   | <b>5,552</b>       | <b>2,500</b>     | <b>- 0</b>                 | <b>- 0</b>                | <b>8,052</b>         | <b>- 0</b>        |
|  | -                  | -                | -                          | -                         | -                    | -                 |
| <b>2 Grants</b>  |                    |                  |                            |                           |                      |                   |
|  | Unrestricted funds | Restricted funds |                            |                           | Total current period | Total last period |
|  | to nearest £       | to nearest £     |                            |                           | to nearest £         | to nearest £      |
| N/A  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
| <b>Total</b>   | <b>- 0</b>         | <b>- 0</b>       |                            |                           | <b>- 0</b>           | <b>- 0</b>        |
|  | -                  | -                |                            |                           | -                    | -                 |
| <b>3 Gross receipts from other charitable activities</b>     |                    |                  |                            |                           |                      |                   |
|  | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|  | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| Reimbursement for group purchase of merchandise              | 1,797              | - 0              | - 0                        | - 0                       | 1,797                | - 0               |
| Bank interest  | 50                 | - 0              | - 0                        | - 0                       | 50                   | - 0               |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
| <b>Total</b>   | <b>1,847</b>       | <b>- 0</b>       | <b>- 0</b>                 | <b>- 0</b>                | <b>1,847</b>         | <b>- 0</b>        |
|  | - 0                | - 0              | - 0                        | - 0                       | - 0                  | - 0               |
| <b>4 Payments relating directly to charitable activities</b> |                    |                  |                            |                           |                      |                   |
|  | Unrestricted funds | Restricted funds | Expendable endowment funds | Permanent endowment funds | Total current period | Total last period |
|  | to nearest £       | to nearest £     | to nearest £               | to nearest £              | to nearest £         | to nearest £      |
| Professional Fees paid to Musical Director                   | 1,218              | - 0              | - 0                        | - 0                       | 1,218                | - 0               |
| Hall hire  | 380                | - 0              | - 0                        | - 0                       | 380                  | - 0               |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
|  |                    |                  |                            |                           | - 0                  |                   |
| <b>Total</b>   | <b>1,598</b>       | <b>- 0</b>       | <b>- 0</b>                 | <b>- 0</b>                | <b>1,598</b>         | <b>- 0</b>        |
|  | - 0                | - 0              | - 0                        | - 0                       | - 0                  | - 0               |



## APPENDIX 2

|  |  |  |  |  |                                     |   |
|--|--|--|--|--|-------------------------------------|---|
|  |  |  |  |  |                                     | SC053066  |
| <b>Additional analysis (2)</b>   |  |  |  |  |                                     |   |
| <b>5 Breakdown of unrestricted funds</b>   |  |  |  |  |                                     |   |
|  | Unrestricted fund<br>1 - enter name of<br>fund below | Unrestricted fund<br>2 - enter name of<br>fund below | Unrestricted fund<br>3 - enter name of<br>fund below | Unrestricted fund<br>4 - enter name of<br>fund below |                                     |   |
|  | <b>General Purposes<br/>Unrestricted<br/>Funds</b>   |  |  |  | <b>Total unrestricted<br/>funds</b> | <b>Total unrestricted<br/>funds last period</b> |
| <b>Receipts</b>  |  |  |  |  |                                     |   |
| Donations  | 5,552  |  |  |  | 5,552                               | - 0   |
| Legacies   | - 0  |  |  |  | - 0                                 | - 0   |
| Grants   | - 0  |  |  |  | - 0                                 | - 0   |
| Receipts from fundraising activities   | - 0  |  |  |  | - 0                                 | - 0   |
| Gross trading receipts   | 2,065  |  |  |  | 2,065                               | - 0   |
| Income from investments other than land and buildings  | - 0  |  |  |  | - 0                                 | - 0   |
| Rents from land & buildings  | - 0  |  |  |  | - 0                                 | - 0   |
| Gross receipts from other charitable activities  | 1,847  |  |  |  | 1,847                               | - 0   |
| <b>Sub total</b>   | <b>9,464</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>9,464</b>                        | <b>- 0</b>                                      |
|  |  |  |  |  | - 0                                 |   |
| <b>Receipts from asset &amp; investment sales</b>  |  |  |  |  |                                     |   |
| Proceeds from sale of fixed assets   | - 0  |  |  |  | - 0                                 |   |
| Proceeds from sale of investments  | - 0  |  |  |  | - 0                                 |   |
| <b>Sub total</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>                          | <b>- 0</b>                                      |
| <b>Total receipts</b>  | <b>9,464</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>9,464</b>                        | <b>- 0</b>                                      |
|  |  |  |  |  | -                                   |   |
| <b>Payments</b>  |  |  |  |  |                                     |   |
| Expenses for fundraising activities  | - 0  |  |  |  | - 0                                 | - 0   |
| Gross trading payments   | 1,930  |  |  |  | 1,930                               | - 0   |
| Investment management costs  | - 0  |  |  |  | - 0                                 | - 0   |
| Payments relating directly to charitable activities  | 1,598  |  |  |  | 1,598                               | - 0   |
| Grants and donations   | - 0  |  |  |  | - 0                                 | - 0   |
| Governance costs:  | - 0  |  |  |  | - 0                                 | - 0   |
| Audit / independent examination  | - 0  |  |  |  | - 0                                 | - 0   |
| Preparation of annual accounts   | - 0  |  |  |  | - 0                                 | - 0   |
| Legal costs  | - 0  |  |  |  | - 0                                 | - 0   |
|  |  |  |  |  | - 0                                 | - 0   |
|  |  |  |  |  | - 0                                 | - 0   |
| <b>Sub total</b>   | <b>3,528</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>3,528</b>                        | <b>- 0</b>                                      |
|  |  |  |  |  | -                                   |   |
| <b>Payments relating to asset and investment movements</b>   |  |  |  |  |                                     |   |
| Purchases of fixed assets  | - 0  |  |  |  | - 0                                 | - 0   |
| Purchase of investments  | - 0  |  |  |  | - 0                                 | - 0   |
| <b>Sub total</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>                          | <b>- 0</b>                                      |
|  |  |  |  |  | -                                   |   |
| <b>Total payments</b>  | <b>3,528</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>- 0</b>   | <b>3,528</b>                        | <b>- 0</b>                                      |
| <b>Net receipts / (payments)</b>   | <b>5,936</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>5,936</b>                        | <b>-</b>  |
| <b>Transfers to / (from) funds</b>   |  |  |  |  |                                     |   |
|  |  |  |  |  | -                                   |   |
| <b>Surplus / (deficit) for year</b>  | <b>5,936</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>5,936</b>                        | <b>-</b>  |
|  |  |  |  |  | -                                   |   |
| <b>Nature and purpose of funds</b>   |  |  |  |  |                                     |   |
| The 'General Purposes Unrestricted Funds' are for the purposes of carrying out the day to day charitable activity. |  |  |  |  |                                     |   |

APPENDIX 2

|   |   |   |   |   |                        |                                    |
|---|---|---|---|---|------------------------|------------------------------------|
|   |   |   |   |   | - 0                    | SC053066                           |
| <b>Additional analysis (3)</b>  |   |   |   |   |                        |                                    |
| <b>6 Breakdown of restricted funds</b>  |   |   |   |   |                        |                                    |
|   | Restricted fund 1<br>enter name of fund below | Restricted fund 2<br>enter name of fund below | Restricted fund 3<br>enter name of fund below | Restricted fund 4<br>enter name of fund below |                        |                                    |
|   | Contrabass Flute                              |   |   |   | Total restricted funds | Total restricted funds last period |
| <b>Receipts</b>   |   |   |   |   |                        |                                    |
| Donations   | 2,500   |   |   |   | 2,500                  | - 0                                |
| Legacies  | - 0   |   |   |   | - 0                    | - 0                                |
| Grants  | - 0   |   |   |   | - 0                    | - 0                                |
| Receipts from fundraising activities  | - 0   |   |   |   | - 0                    | - 0                                |
| Gross trading receipts  | - 0   |   |   |   | - 0                    | - 0                                |
|   | - 0   |   |   |   | - 0                    | - 0                                |
| Income from investments other than land and buildings   |   |   |   |   | - 0                    |                                    |
| Rents from land & buildings   | - 0   |   |   |   | - 0                    | - 0                                |
| Gross receipts from other charitable activities   | - 0   |   |   |   | - 0                    | - 0                                |
| <b>Sub total</b>  | <b>2,500</b>                                  | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>2,500</b>           | <b>- 0</b>                         |
|   |   |   |   |   | -                      |                                    |
| <b>Receipts from asset &amp; investment sales</b>   |   |   |   |   |                        |                                    |
| Proceeds from sale of fixed assets  | - 0   |   |   |   | - 0                    | - 0                                |
| Proceeds from sale of investments   | - 0   |   |   |   | - 0                    | - 0                                |
| <b>Sub total</b>  | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>             | <b>- 0</b>                         |
| <b>Total receipts</b>   | <b>2,500</b>                                  | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>2,500</b>           | <b>- 0</b>                         |
|   |   |   |   |   | -                      |                                    |
| <b>Payments</b>   |   |   |   |   |                        |                                    |
| Expenses for fundraising activities   | - 0   |   |   |   | - 0                    | - 0                                |
| Gross trading payments  | - 0   |   |   |   | - 0                    | - 0                                |
| Investment management costs   | - 0   |   |   |   | - 0                    | - 0                                |
| Payments relating directly to charitable activities   | - 0   |   |   |   | - 0                    | - 0                                |
| Grants and donations  | - 0   |   |   |   | - 0                    | - 0                                |
| Governance costs:   | - 0   |   |   |   | - 0                    | - 0                                |
| Audit / independent examination   | - 0   |   |   |   | - 0                    | - 0                                |
| Preparation of annual accounts  | - 0   |   |   |   | - 0                    | - 0                                |
| Legal costs   | - 0   |   |   |   | - 0                    | - 0                                |
|   |   |   |   |   | - 0                    |                                    |
|   |   |   |   |   | - 0                    |                                    |
| <b>Sub total</b>  | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>             | <b>- 0</b>                         |
|   |   |   |   |   | -                      |                                    |
| <b>Payments relating to asset and investment movements</b>  |   |   |   |   |                        |                                    |
| Purchases of fixed assets   | - 0   |   |   |   | - 0                    | - 0                                |
| Purchase of investments   | - 0   |   |   |   | - 0                    | - 0                                |
| <b>Sub total</b>  | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>             | <b>- 0</b>                         |
|   |   |   |   |   | -                      |                                    |
| <b>Total payments</b>   | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>                                    | <b>- 0</b>             | <b>- 0</b>                         |
|   |   |   |   |   | -                      |                                    |
| <b>Net receipts / (payments)</b>  | <b>2,500</b>                                  | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                      | <b>2,500</b>           | <b>-</b>                           |
|   |   |   |   |   | -                      |                                    |
| <b>Transfers to / (from) funds</b>  |   |   |   |   |                        |                                    |
|   |   |   |   |   | -                      |                                    |
| <b>Surplus / (deficit) for year</b>   | <b>2,500</b>                                  | <b>-</b>                                      | <b>-</b>                                      | <b>-</b>                                      | <b>2,500</b>           | <b>-</b>                           |
|   |   |   |   |   | -                      |                                    |
| <b>Nature and purpose of funds</b>  |   |   |   |   |                        |                                    |
| The 'Contrabass Flute' restricted fund is held for the purpose of purchasing new musical instruments for the charity. |   |   |   |   |                        |                                    |

# APPENDIX 3



## Independent examiner's report on the accounts

v2

Report to the trustees/  
members of **Flutes Unlimited**

Registered charity  
number **SC053066**

On the accounts of the  
charity for the period

Period start date

Period end date

| Day | Month   | Year |    | Day | Month  | Year |
|-----|---------|------|----|-----|--------|------|
| 17  | January | 2024 | to | 31  | August | 2024 |

Set out on pages **1 to 10**

(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.

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:

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

Address

14 Mar 2025