

# **The Scottish Recorder Course**

**Statement of Accounts for the year ended  
December 31st 2025**

**Scottish Charity No: SC054340**

## **Reference and Administrative Information**

**Charity Name:** The Scottish Recorder Course  
**Registration Number:** SC054340

**Contact Address:** 45 Red Deer Road  
Cambuslang  
Glasgow  
G72 6PY

**Trustees** Stuart Forrester  
Irene Henery  
Euphan Stewart

## **Principal Office-bearers**

**Chair/ Course Director** Stuart Forrester  
**Secretary** Euphan Stewart

**Treasurer** Euphan Stewart

**Independent Examiner** David Lipowski  
8 Greystone Gardens  
Strathaven  
South Lanarkshire  
ML10 6FT

**Bankers** Bank of Scotland

The Trustees have pleasure in presenting their annual report together with the financial statements and the independent examiner's report for the year ended 31<sup>st</sup> December 2025.

### **Achievements and Performance**

The 2025 course was attended by 28 participants aged 18 to 92. The programme included ensemble sessions, technique workshops, and a final performance. Feedback was overwhelmingly positive.

#### **Tutors**

Stuart Forrester  
Lynne Hope  
Ed Friday  
Tony Baldwin

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The Course is organised and runs in accordance with its constitution.

#### **Recruitment and Appointment of Trustees**

The Trustees are selected and appointed in accordance with the constitution.

#### **Remuneration of Trustees**

The Trustees do not receive any remuneration for their role in the course. Stuart Forrester, one of the named trustees, did receive remuneration in his capacity as Course Director and Tutor.

#### **Charity Trustee Induction and Training**

New Trustees are normally recruited from within the organisation and are provided with information and guidance on the additional responsibilities of being a trustee.

#### **Organisational Structure**

The Trustees are responsible for the running of the course. It runs annually over a weekend (Friday evening to Sunday afternoon) in August.

#### **Reserves Policy**

The charity aims to maintain reserves equivalent to one year's venue deposit and essential running costs.

## **OBJECTIVES**

The objectives of The Scottish Recorder Course are:

- To provide an educational event for the recorder, targeting all age groups, including children, youths, adults, and older people.
- To organise and run an annual event to promote and celebrate the recorder as an instrument in Scotland and beyond.
- To offer training and professional development for teachers, musicians, and other individuals involved in music education, with a special focus on the recorder.
- To collaborate with other cultural, educational, and musical organisations, locally and internationally, to further The Scottish Recorder Course's aims.
- To engage in research and development related to the history, techniques, and pedagogy of recorder playing and early music.

The Scottish Recorder Course operates on a non-profit basis, and any income or property is used solely for the furtherance of The Scottish Recorder Course's charitable objectives, namely, to ensure that no-one faces any barriers affecting their ability to attend the event.

## **Trustees' Responsibilities in Relation to the Financial Statements**

The trustees are responsible for keeping proper accounting records and preparing Receipts and Payments Accounts in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Approved by the Trustees and signed on their behalf,

*Stuart Forrester*

**Stuart Forrester**  
**Trustee**

**6<sup>th</sup> April 2026**

**Receipts and Payments**

<b>Category</b>	<b>Total Funds</b>
RECEIPTS	
Membership fees	2,800
Course Fees	5,500
Transfer of funds from pre-registration group	3,045
Bank interest	0
TOTAL RECEIPTS	11,345
PAYMENTS	
Venue hire	7,689
Music tutors / workshop leaders	1,600
TOTAL PAYMENTS	9,289
SURPLUS / (DEFICIT)	2,056

## Statement of Balances

Description	Total Funds
Opening cash balance	0
Surplus / (deficit) for the year- Including Cash Transfer	2,056
Closing cash balance	2,056

## Bank & Cash Balances

Cash at bank	2,056
Cash in hand	0
Total cash	2,056

Other Assets	Value	Notes
None		

Liabilities	Value	Notes
None		

## Notes

### 1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis, as permitted for non-company charities with income below £250,000.

### 2. Nature and Purpose of Funds

There are currently only unrestricted funds in the organisation.

### 3. Trustee Remuneration and Expenses

Stuart Forrester received a total of £600 in his role as Tutor/ Course Director.

### 4. Related Party Transactions

None.

Transfer of funds: Prior to registration, the organisation operated informally as a community group. On becoming a Scottish Charitable Incorporated Organisation (SCIO) / registered charity, the remaining bank balance of £3,045 was transferred into the charity's bank account. These funds are unrestricted.

# **Independent Examiner's Report to the Trustees of The Scottish Recorder Course**

## **Year ended 31<sup>st</sup> December 2025**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 6.

### **Respective responsibilities of Independent 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 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 independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

*David Lipowski*

**David Lipowski ACMA CGMA**

**20<sup>th</sup> April 2026**