ABERDEEN BACH CHOIR

ANNUAL REPORT AND ACCOUNTS

30 JUNE 2026

Scottish Charity Number SC008609

Brian Miller BA CA
94 Blenheim Place
Aberdeen AB25 2DY

ABERDEEN BACH CHOIR

REPORT OF THE TRUSTEES
FOR THE YEAR TO 30 JUNE 2026

The Trustees are pleased to present their Annual Report together with the Financial Statements of the Charity for the year ended 30 June 2026.

Objectives and Activities:

Aberdeen Bach Choir, founded 1956, is one of North East Scotland's leading amateur choral societies, presenting a varied and ambitious programme of music under the direction of Dr Paul Tierney. With over 100 members, the choir brings together singers of many ages and backgrounds, reflecting the diversity of people who make Aberdeen their home. We are proud to welcome both experienced singers and those who are relatively new to choral music, offering encouragement, learning opportunities, and the enjoyment of performing together. Our membership includes people who have sung with choirs across the globe, as well as students discovering the richness of choral tradition whilst in the city.

The stated object in the Constitution is:
"The principal object shall be the study of the music of J.S. Bach and other choral works with a view to public performance."

In January 2009, the Society received a sum of money as a bequest from a former conductor Mr James Lobban. This bequest is unrestricted in any way, allowing the trustees to retain the capital amounts or to spend them towards the purposes of the Charity. The principal sources of income are subscriptions from members, receipts at concerts, and income from investments.

At a time when cutbacks in the arts are widespread, Aberdeen Bach Choir recognises the fortunate position it enjoys in being financially secure. This stability allows the society not only to sustain its work, but also to engage distinguished soloists and instrumentalists from across the UK. The choir is deeply grateful for the opportunity to collaborate with both established performers and emerging talent, offering them a platform to showcase their skills while enriching the cultural life of Aberdeen.

Achievements and Performance:

In season 2025/26 the choir performed two concerts, both held in St. Machar's Cathedral, Old Aberdeen.

- December 2025: The choir presented a programme of American music featuring Morten Lauridsen's 'Lux Aeterna' and Leonard Bernstein's 'Chichester Psalms', which celebrated its 60th anniversary in 2025. Samuel Barber's 'Reincarnations' and 'Sure on this Shining Night' also featured along with Eric Whitacre's highly original 'Leonardo Dreams of His Flying Machine' and David Del Tredici's 'Acrostic Song', based on a Lewis Carroll poem from Through the Looking Glass. The choir was accompanied on organ by Andrew Forbes, Director of Music at Glasgow Cathedral. Concert harpist Sharron Griffiths, Guest Principal Harpist at Scottish Opera, joined the choir for a second time performing in the Chichester Psalms, along with freelance percussionist Chris Overton.
- April 2026: The choir presented the first of two planned 70th anniversary concerts – a varied programme of shorter works performed by the choir over its history. The choir was accompanied by Joseph Beech, Sub-Organist at Durham Cathedral and principal accompanist to Durham Cathedral Choir. Joseph enriched the choral programme with two organ solos for the occasion. The full programme was as follows:
  Johann Sebastian Bach: "Singet dem Herrn ein neues Lied"
  Johann Sebastian Bach: "Concerto in C Major BWV 595" (Organ Solo)
  Anton Bruckner: "Locus Iste; Os Justi; Christus factus est"
  Claudio Monteverdi: "Beatus Vir"
  Benjamin Britten: "Hymn to St Cecilia"
  Gerald Finzi: "Lo, The Full, Final Sacrifice"
  William Henry Harris: "Flourish for an Occasion" (Organ Solo)
  John Ireland: "Greater love hath no man"
  C. Hubert H. Parry: "I was Glad"
- The choir wishes to acknowledge and thank Andrew Forbes, Sharron Griffiths, Chris Overton and Joseph Beech for their invaluable contributions.

Achievements and Performance (cont.):

Aberdeen Bach Choir is proud to be part of a flourishing music scene in the city, and since 2023 has supported Big Noise Torry (part of Sistema Scotland, registered charity SC039119). The choir currently makes an annual donation from investment income, directed specifically to Big Noise Torry in Aberdeen. The impact of Big Noise in Aberdeen is evident at various concerts throughout the year, showcasing the achievements of the many children and young adults who attend their before- and after-school and holiday clubs. On 24 June 2026 the findings of the latest independent evaluation of the Big Noise programme were presented in an online webinar entitled Trust the Process. The 18-month interactive study provided clear evidence of the programme's success and the significant impact of its delivery. The choir is proud to continue its support of this worthy music education and social change charity.

The Choir also continues to fund other young musicians at the North East of Scotland Music School (NESMS). The Aberdeen Bach Choir Scholarship covers the cost of monthly music lessons over an academic year for a scholarship recipient, selected by audition.

The University of Aberdeen's James Lobban Prize for Musicology was instituted in 2012 and is funded by the legacy left by James to Aberdeen Bach Choir. The prize is awarded annually to the student of the University of Aberdeen who achieves the highest mark in the Honours dissertation on Music.

Financial overview:

The accounts show a surplus for the year of £171,995 (2025 - deficit of £9,066) which is comprised of £6,669 arising in connection with the activities of the choir and a £165,326 gain on the revaluation of investments. Bank and cash balances at the year-end of £33,217 (2025 - £20,451). The value of our investment portfolio at the year-end was £1,030,651 (2025 - £874,573). This represents an increase in the value of investments over the year of 17.8%. There were no funds in deficit at the end of the period. The choir's investments are professionally managed in an investment portfolio, generating a moderate return by way of dividend income and capital growth.

It is the policy of the Trustees to invest any funds which are not required in the short term to generate income for the longer-term financing of the aims and activities of the charity.

Risk management:

The Trustees assess the major risks to which the charity is exposed on an ongoing basis and, as a result of this process, establish procedures to mitigate those risks that are identified. Many of the risks are covered by insurance and in relation to financial risks the Treasurer ensures that good practice is followed to achieve financial prudence.

Structure, Governance and Management:

The Constitution of the Choir was adopted on 26th June 2010 and amended on 25th June 2013, 16th August 2016, 21st March 2017, 30th October 2018, 10th March 2020, 23rd August 2022 and 27th September 2023. It states that:

"The structure of the choir shall consist of:-
(a) the MEMBERS - who have the right to attend the annual general meeting (and any special general meeting) and have important powers under the constitution; in particular, the members elect people to serve in specific capacities on the management committee and take decisions in relation to changes to the constitution itself.

(b) the MANAGEMENT COMMITTEE - who hold regular meetings during the period between annual general meetings, and generally control and supervise the activities of the choir. In particular, all voting members of the management committee (see clause 28) act as charity trustees within the meaning of section 9 of the Charities and Trustee Investment (Scotland) Act 2005."

Structure, Governance and Management (cont.):

The Constitution further states that:

"The management committee will comprise the Chair, Vice-Chair, Secretary, Treasurer, Publicity Officer, Stage Manager, Librarian and four Ordinary members. The Musical Director of the choir will be an Ex-officio member and will have no voting rights."

and that:

"(a) Office bearers will be elected for a period of three years, after which they may be re-elected for a further term of three years up to a maximum of six years in any one post. At the end of this six year period, office bearers, with the exception of a retiring office bearer who wishes to stand as Chair, will be obliged to retire from the committee. They may stand for election as Chair without a break, as an office bearer in a different post from that which they previously held after a break of one or more years, or as an office bearer in the same post after a break of three or more years.

(b) Ordinary members of the Management Committee will be elected for a period of two years plus an optional one year extension and may not be re-elected as an Ordinary member until at least one year after the end of the two (or three) year period, but may stand for election to an office bearer post without any gap."

Following receipt of the monies from a large legacy in 2009, the Committee appointed a Finance Subcommittee whose original purpose was to prepare a spending strategy, to be agreed by the Committee. More recently its remit has become that of overseeing the activities of our investment managers and has been renamed the Investment Management Subcommittee.

ABERDEEN BACH CHOIR

REPORT OF THE TRUSTEES (CONT)
FOR THE YEAR TO 30 JUNE 2026

Reference and administrative information:

Charity name:	Aberdeen Bach Choir
OSCR registration number:	SC008609
Chair:	Angela Slater (to 12/05/26) Kiran Angadi (from 12/05/26) - Acting
Vice-chair:	George Cameron (to 04/11/26) Kiran Angadi (from 04/11/25 to 12/05/26)
Secretary:	Kathleen Graham
Treasurer:	Alison Gathercole (to 18/03/26) Angela Slater (from 12/05/26) - Acting
Publicity Officer:	Pamela Hoy (to 04/11/26)
Stage Manager:	Alyson Smith (to 04/11/26) John Cook (from 04/11/26)
Librarian:	Rebecca Docea
Ordinary members:	Doreen Taylor Alice Ronsberg Margaret Macaulay Janet Wendes (to 04/11/26) Mercedes Acevedo Merino (from 04/11/26) Mark Edwards (from 04/11/26)
Principal address:	2 Pittrichie View Whiterashes Aberdeenshire, AB21 0UX
Independent Examiner:	Brian Miller BA CA MAC 94 Blenheim Place Aberdeen, AB25 2DY
Bankers:	Bank of Scotland Queens Cross Aberdeen, AB10 1YN
Solicitors:	Raeburn, Christie, Clark & Wallace 16 Albyn Place Aberdeen, AB10 1PS
Bankers:	Andrew McNeill Evelyn Partners 177 Bothwell Street Glasgow, G2 7ER

Plans for the future:

This year is the 70th anniversary year of Aberdeen Bach Choir and a special performance is planned for December in St Machar's Cathedral. Bach's Christmas Oratorio will be performed, as it was 70 years ago in December 1956, accompanied by members of Aberdeen Sinfonietta. The Choir is to be joined by four high calibre professional soloists.

In 2027 the Choir's April concert will be a performance of Brahms' "Schicksalslied" and "Ein Deutsches Requiem" in Aberdeen Music Hall, accompanied again by members of Aberdeen Sinfonietta. The Choir has engaged another two very high calibre soloists for this auspicious occasion.

The scheduling of the April 2027 concert in the Music Hall follows on from the success of two previous spring concerts in Aberdeen Music Hall, in 2024 and 2025. This venue offers the choir an opportunity to grow, particularly in terms of its audience reach. A further date has been provisionally booked with the Music Hall for April 2028. The Choir's December 2027 concert will take place in St Machar's Cathedral, where the Choir enjoys and values their strong historic link.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing their Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements which give a true and fair view, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with the applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on behalf of the Trustees

Kiran Angadi, Chair

29/09/2026

ABERDEEN BACH CHOIR

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2026

	2026	2025
	£	£
Income and endowments from:		
Member subscriptions and donations (note 2)	8,267	8,130
Charitable activities (note 3)	9,358	12,643
Investment income	26,272	25,479
Total income	**43,897**	**46,252**
Expenditure on:		
Charitable activities (note 4)	28,614	41,494
Scholarships and donations (note 5)	2,800	2,950
Governance - independent examination	700	700
Investment management costs	5,114	5,036
Total expenditure	**37,228**	**50,180**
Net income/(expenditure)	6,669	(3,928)
Gain/(loss) on investments revaluation	165,326	(5,138)
Net movement in funds	**171,995**	**(9,066)**
Reconciliation of funds:		
Total funds brought forward	894,747	903,813
Total funds carried forward	**1,066,742**	**894,747**

ABERDEEN BACH CHOIR

BALANCE SHEET AS AT 30 JUNE 2026

	2026	2025
	£	£
ASSETS AND LIABILITIES		
Fixed assets		
Tangible assets (note 7)	0	0
Current assets		
Current asset investments (note 8)	1,030,651	874,574
Debtors (note 9)	3,771	580
Cash at Bank and In hand	33,217	20,451
	1,067,639	**895,605**
Current liabilities		
Creditors due within one year (note 10)	897	858
Net Current Assets	**1,066,742**	**894,747**
TOTAL NET ASSETS	**1,066,742**	**894,747**
REPRESENTED BY:		
Unrestricted Funds (note 11)	1,066,742	894,747
	1,066,742	**894,747**

Approved on behalf of the Trustees:

Angela Slater.

Angela Slater, Treasurer

Date: 29th September, 2026.

ABERDEEN BACH CHOIR

NOTES TO THE ACCOUNTS
FOR THE YEAR TO 30 JUNE 2026

1. BASIS OF PREPARATION AND ACCOUNTING POLICIES

1.1 Basis of Preparation

The Financial Statements have been prepared on a going concern basis under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), Section 1A "Small Entities" of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities SORP (FRS102) second edition issued October 2023.

Exemption is taken from the requirements of FRS 102 to prepare a Cash Flow Statement on the grounds that it is a small entity.

1.2 Accounting Policies

The principal accounting policies, which have been applied consistently, are set out below.

Charity Income
Donations and subscriptions are accounted for when received. Income from tax recovery on Gift Aid is accounted for on an accruals basis. Investment and other income is credited to the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty.

Expenditure
All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay. All costs are directly attributed to specific categories in the SOFA. Irrecoverable VAT is charged as an expense against the activity to which the expense relates.

Tangible Fixed Assets and Depreciation
Tangible fixed assets which are comprised of fixtures and fittings are initially recorded at cost. Depreciation is provided at a rate of 10% in order to write off each asset over its estimated useful life. There are currently no tangible assets which have not already been fully written off.

Investments
The significant legacy received in 2009 was invested in a portfolio of assets managed by an appointed fund manager. Investments are included at cost less purchase commission and are restated at market value annually with any revaluation gain or loss included in the SOFA.

Debtors and Creditors
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Debtors arising due to notification of funding awards are recorded in line with the award amount, whether due within or after the end of one year.

Fund Accounting
For the purpose of the Statement of Financial Activities, funds are defined as follows:
Unrestricted funds comprise grants and other income received for the objectives of the Charity without further specified purpose and are available to be used at the discretion of the Trustees.
Restricted funds comprise grants and other income which has been received for the objectives of the Charity for a purpose specified by the donor within these objectives and must only be applied for the purpose specified. There are currently no restricted funds.

Taxation
Aberdeen Bach Choir is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to tax on its charitable activities. The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

1.2 Accounting Policies (contd)

Donated Services and Facilities
Donated services and facilities are recognised as income when the charity has control over them and related conditions have been met. They are recognised on the basis of the value to the charity being the amount the charity would have been willing to pay for services or facilities of equivalent economic benefit. A corresponding amount is recognised as expenditure in the period of receipt. In accordance with Charities SORP (FRS102), general volunteer time of choir members is not recognised.

2. INCOME FROM SUBSCRIPTIONS AND DONATIONS

	2026	2025
	£	£
Member subscriptions	6,845	6,645
Donations	-	205
Gift Aid recoverable	1,422	1,280
	8,267	**8,130**

3. INCOME FROM CHARITABLE ACTIVITIES

	2026	2025
	£	£
Music purchases	3,536	2,573
Programmes and ticket sales	5,822	10,070
	9,358	**12,643**

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	2026	2025
	£	£
Concert venue	1,079	3,258
Insurance	289	286
Music	3,931	3,844
Orchestra & soloists	2,252	14,121
Professional fees	9,050	8,791
Publicity & programmes	544	594
Rehearsal accommodation	3,420	3,489
Storage & transportation	5,255	3,104
Travel & accommodation	737	3,089
Sundries	2,056	918
	28,614	**41,494**

5. SCHOLARSHIPS AND DONATIONS

	2026	2025
	£	£
Big Noise Torry - Social change and music education programme in Aberdeen	2,000	2,200
NESMS - The Aberdeen Bach Choir Scholarship	500	450
UoA - James Lobban Musicology Prize	300	300
	2,800	**2,950**

6. TRUSTEES REMUNERATION AND BENEFITS

Expenses of £221 were paid to Alison Gathercole and expenses of £31 were paid to Angela Slater. No remuneration or expenses was paid to any of the other trustees.

7. TANGIBLE FIXED ASSETS

The choir owns music, shelving and staging. As it is highly unlikely that these assets will be realised for cash, no attempt has been made to put a value on them. However, they are insured for up to £50,000 and detailed records are kept for insurance purposes.

8. CURRENT ASSET INVESTMENTS

	2026	2025
	£	£
Market value at 1st July	874,574	879,995
Add: cost of purchases	330,678	49,364
Less: market value of disposals	(339,927)	(49,647)
Unrealised gain/(loss) on investments	165,326	(5,138)
Market value at 30th June	**1,030,651**	**874,574**
Investments at cost	**714,406**	**585,378**

Investments are stated at market value

9. DEBTORS

	2026	2025
	£	£
Gift Aid recoverable	1,422	-
Prepaid expenses	458	580
Accrued income	1,891	-
	3,771	**580**

10. CREDITORS

	2026	2025
	£	£
Accrued expenses	897	858
	897	**858**

11. FUNDS

	Balance at 01.07.25	Income	Expenditure	Revaluation	Balance at 30.06.26
	£	£	£	£	£
General fund	894,747	43,897	(37,228)	165,326	1,066,742
	894,747	**43,897**	**(37,228)**	**165,326**	**1,066,742**

Explanation of funds
The General Fund comprises all income and expenditure relating to the primary focus activities of the charity, other than those for which any restricted funding is received.

12. RECONCILIATION OF 2025 NET MOVEMENT IN FUNDS TO RECEIPTS AND PAYMENTS DEFICIT PREVIOUSLY REPORTED FOR THE YEAR

	2025 £
Receipts and payments deficit reported	**(4,096)**
Add back: cost of investment purchases	49,364
Less: proceeds of investment sales	(49,647)
Surplus relating to revenue activities	**(4,379)**
Add: change in expenditure prepayments	118
Add: change in expenditure accruals	334
Less: loss on investment revaluation	(5,139)
Net movement in funds	**(9,066)**

ABERDEEN BACH CHOIR

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES
FOR THE YEAR TO 30 JUNE 2026

I report on the accounts of the charity for year ended 30 June 2026 which are set out on pages 7 to 12.

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 Charity 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. 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 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.

Brian Miller

Brian Miller BA CA
94 Blenheim Place
ABERDEEN
AB25 2DY

Date: 06/10/26