PERTH CHORAL SOCIETY

ACCOUNTS

FOR THE YEAR ENDED APRIL 30, 2026

CHARITY NO. SC011142

PERTH CHORAL SOCIETY
CHARITY NO. SC011142
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the accounts of the charity for the year-ended April 30, 2026 which are set out on pages 2 to 3.

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. The charity Trustees consider that the audit requirement of the 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 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 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.

Colin Mullins ACCA
Monteaths
Cairnfield
14 School Road
Balmullo
KY16 0BD
August 11, 2026

PERTH CHORAL SOCIETY
CHARITY NO. SC011142
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED APRIL 30, 2026

	2026	2025
	£	£
INCOME		
Subscriptions	9,473	8,590
Fundraising – 200 Club	3,005	2,890
Other Fundraising	1,062	1,850
Donations	529	462
Concert Income	17,053	19,710
Bank Interest Received	1,193	1,487
Gift Aid Refunds from HMRC	3,323	-
Grant Income	8,300	4,300
	43,938	39,289
EXPENDITURE		
Venue Hire	1,735	1,740
Administration Costs	545	570
Insurances	289	289
Fundraising Costs – 200 Club	1,477	1,445
Other Fundraising Costs	49	204
Conductor's Fee	5,752	5,557
Accompanist's Fee	2,934	2,835
Concert Costs	25,046	18,024
Clothing	129	771
Equipment & Maintenance	300	1,158
Accountancy Fee	480	450
Bank Charges	6	-
Subscriptions	427	411
	39,169	33,454
Surplus/(Deficit) for year	£ 4,769	£ 5,835

All funds are unrestricted.

PERTH CHORAL SOCIETY
CHARITY NO. SC011142
STATEMENT OF BALANCES
AS AT APRIL 30, 2026

	2026	2025
	£	£
Bank and Cash in Hand		
Treasurer's General Account – BOS	1,428	1,662
BB Inst Online Account – BOS	6,500	5,889
200 Club Account	105	151
Fixed Term Deposit Account - BOS	41,535	40,398
Petty Cash	26	25
	49,594	48,125
Reserves		
General Fund at 01.05.2025	44,725	38,890
Surplus/(Deficit) for year	4,769	5,835
Transfer from Gannochy Trust	-	-
General funds at 30.04.2026	49,494	44,725
Gannochy Trust Fund at 01.05.2025	3,400	6,700
Transfer to General Fund	(3,300)	(3,300)
Gannochy Trust Fund at 30.04.2026	100	3,400
Total Reserves at 30.04.2026	49,594	48,125

All funds are unrestricted.

FIXED ASSETS

	Value at 30.4.2026	Value at 30.04.2025
	£	£
Piano	289	321
Electric Piano	870	967
Conductor's Stand	23	26
	1,182	1,314

Depreciation at 10% p.a.
Approved by the Trustees and signed on their behalf