

Report of the Trustees and  
Independently Examined Financial Statement For The Year Ended 1 July 2025  
For  
Glasgow Philharmonia SCIO  
Registered Charity Number: SC047789

Voluntary Action East Renfrewshire SCIO  
Linda McCullagh BA  
4D Rouken Glen Park  
Thornliebank  
East Renfrewshire  
G45 7UG

Registered Number : SC028103

**Glasgow Philharmonia SCIO  
Contents of the Financial Statements  
For the Year Ended 1 July 2025**

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**Glasgow Philharmonia SCIO**  
**Report of the Trustees**  
**For the Year Ended 1 July 2025**

**The organisation became a SCIO Registered Charity on 3rd October 2017 being governed by a constitution. It has a two tier structure.**

Glasgow Philharmonia SCIO	
<b>SC047789</b>	
42 Lothian Drive	
Clarkston	
Glasgow	
	<b>Postcode G76 7NB</b>

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>
<b>1</b>	Alasdair Tierney		Appointed 18/01/2026
<b>2</b>	Christopher Quinn		
<b>3</b>	David Frain	Co-Treasurer	Appointed 18/01/2026
<b>4</b>	Denise Rea	Co-Treasurer	Appointed 19/10/2025
<b>5</b>	Louise Waddell		Appointed 18/01/2026
<b>6</b>	Pauline Robertson		Appointed 18/01/2026
<b>7</b>	Stephen Lennox	Chair	Appointed 01/12/2024
<b>8</b>	Steve Convery		Appointed 01/12/2024
<b>9</b>	Steven Scott		Appointed 01/12/2025

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

<b>Name</b>	<b>Dates acted if not for whole year</b>
Audrey Jones	Appointed 01/12/2024, Resigned 02/03/2026
Christina McGill	Resigned
Gillian Dougall	Resigned
Julie Dynes	Appointed 01/12/2024, Resigned 08/02/2026
Ross Gunning	Appointed 03/10/2017, Resigned 27/10/2025
Billy Stevenson	Resigned 27/10/2025

**Trustee recruitment and appointment**

Discussion by all trustees at meetings – with agreement from all on the addition of a new trustee.

**Glasgow Philharmonia SCIO  
Report of the Trustees  
For the Year Ended 1 July 2025**

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**Charitable purposes**

1. The advancement of the arts, heritage, culture or science;
2. The organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.

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

Various events and concerts throughout the year

**Summary of main achievements**

The members took part in many events such as:

Les Mis - MacRobert arts Centre

Workshops with West End Stars

Theatre Royal 2025 Show

Entertainment Awards

**The charity reserve policy**

The charity held funds at 1<sup>st</sup> July 2025 of £8,363 (£21,117 in 2024). These are unrestricted funds not committed ('the free reserves')

The Board consider that the current level of free reserves is adequate but is always considering ways of achieving additional income.

**Glasgow Philharmonia SCIO  
Report of the Trustees  
For the Year Ended 1 July 2025**

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**Statement As To Disclosure Of Information To Independent Examiner**

So far as the Trustees are aware, there is no relevant information of which the Independent Examiner is unaware.

**Independent Examiner**

Independent Examiner, Linda McCullagh BA will be proposed for re-appointment at the forthcoming Annual general Meeting.

**Declaration**

**The trustees declare that they have approved the trustees' report above.**

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>	<i>Stephen Lennox</i>
<b>Full name(s)</b>	Stephen Lennox
<b>Position (e.g. Chair)</b>	Chair
<b>Date</b>	29/4/2026

## **Report of the Independent Examiner to the Trustees and Members of Glasgow Philharmonia SCIO**

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I have examined the financial statements of Glasgow Philharmonia SCIO for the year ended 1 July 2025 on pages Six to Ten.

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. 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.

Glasgow Philharmonia SCIO is a registered Scottish Charity; 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 organisation 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 accounts.

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:** 

**Date:** 29/04/2026

**Name:** Linda McCullagh BA

**Address:** 4D Rouken Glen Park  
Thornliebank  
East Renfrewshire  
G46 7UG

**Glasgow Philharmonia SCIO**  
**Statement of Receipts & Payments**  
**For the Year Ended 1 July 2025**

	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 £
<b>A1 Receipts</b>						
Donations	1,423				1,423	6,798
Sponsorship	6,490				6,490	6,160
Grants	-				-	-
Receipts from fundraising activities	43,964				43,964	30,755
Gross trading receipts					-	-
Refund	-				-	-
Loan from Trustee					-	-
Gross receipts from other charitable activities	19,715				19,715	59,404
Gift Aid					-	-
<b>A1 Sub total</b>	<b>71,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,591</b>	<b>103,117</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>71,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,591</b>	<b>103,117</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	37,448				37,448	29,852
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	46,743				46,743	52,234
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	78				78	55
Preparation of annual accounts	78				78	55
Legal costs					-	
Refund					-	4,399
<b>A3 Sub total</b>	<b>84,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,346</b>	<b>86,594</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>84,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,346</b>	<b>86,594</b>
<b>Net receipts / (payments)</b>	<b>(12,755)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,755)</b>	<b>16,522</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(12,755)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,755)</b>	<b>16,522</b>

**Glasgow Philharmonia SCIO**  
**Statement of Balances**  
**For the Year Ended 1 July 2025**

Categories+A3:P36	Details	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 £	
<b>B1 Cash funds</b>	Cash and bank balances at start of year	21,117				21,117	4,595	
	Surplus / (deficit) shown on receipts and payments account	(12,755)				(12,755)	16,522	
						-	-	
						-	-	
	<b>Cash and bank balances at end of year</b>	<b>8,363</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,363</b>	<b>21,117</b>	
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	-	
	Details				Fund to which asset belongs	Market valuation	Last year	
<b>B2 Investments</b>						to nearest £	to nearest £	
						Total	-	-
	Details				Fund to which asset belongs	Cost (if available)	Current value (if available)	
<b>B3 Other assets</b>						to nearest £	to nearest £	
						Total	-	-
	Details				Fund to which liability relates	Amount due	Last year	
<b>B4 Liabilities</b>						to nearest £	to nearest £	
						Total	-	-
		Details				Fund to which liability relates	Amount due (estimate)	Last year
<b>B5 Contingent liabilities</b>						to nearest £	to nearest £	
						Total	-	-
		Signed by one or two trustees on behalf of all the trustees	Signature		Print Name		Date of approval	
		Stephen Lennox		Stephen Lennox		29 April 2026		

**Glasgow Philharmonia SCIO**  
**Notes to the accounts**  
**For the Year Ended 1 July 2025**

<b>C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)+A5:KA5:K32</b>	<p><b>Basis of accounting</b>          These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities &amp; Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)          Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.          Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity did not receive any restricted funds.</p>			
	<b>Type of activity or project supported</b>	<b>Individual / institution</b>	<b>Number of grants made</b>	<b>£</b>
<b>C2 Grants</b>				
			<b>Total</b>	-
<b>C3a Trustee remuneration</b>	If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)			
	<b>Authority under which paid</b>			<b>£</b>
<b>C3b Trustee remuneration - details</b>				
<b>C4a Trustee expenses</b>	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)			<b>x</b>
			<b>Number of trustees</b>	<b>£</b>
<b>C4b Trustee expenses - details</b>				
	<b>Nature of relationship</b>	<b>Nature of transaction</b>	<b>Transaction amount (£)</b>	<b>Balance outstanding at period end (£)</b>
<b>C5 Transactions with trustees and connected persons</b>				
<b>C6 Other information</b>	<p>The charity trustees did not receive any remuneration for carrying out their roles as charity trustees.</p>			

**Glasgow Philharmonia SCIO**  
**Analysis of receipts and payments**  
**For the Year Ended 1 July 2025**

<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 £
Miscellaneous	1,423				1,423	6,798
Sponsorships	6,490				6,490	6,160
					-	
					-	
<b>Total</b>	<b>7,913</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,913</b>	<b>12,958</b>
<b>2 Grants</b>						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</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 £
Workshops	279				279	5,240
Fees	7,785				7,785	18,024
Promotional materials	-				-	
Auditions	130				130	355
Shows	11,521				11,521	7,380
Anniversary event	-				-	28,085
Choir	-				-	320
					-	
<b>Total</b>	<b>19,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,715</b>	<b>59,404</b>
<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 £
Promotion & advertising					-	2,027
Transport	1,329				1,329	1,951
Shows	41,823				41,823	34,480
Insurance	149				149	149
Ardentinny					-	6,275
Venue/accomodation hire					-	4,059
Workshop	1,732				1,732	1,666
Website					-	315
Catering	352				352	1,312
Professional fees	1,260				1,260	
Misc	99				99	
<b>Total</b>	<b>46,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,743</b>	<b>52,234</b>

**Glasgow Philharmonia SCIO**  
**Breakdown of unrestricted funds**  
**For the Year Ended 1 July 2025**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	1,423				1,423	6,798
Sponsorship	6,490				6,490	6,160
Grants	-				-	-
Receipts from fundraising activities	43,964				43,964	30,755
Gift Aid					-	-
Refund	-				-	-
Loan from Trustee					-	-
Gross receipts from other charitable activities	19,715				19,715	59,404
<b>Sub total</b>	<b>71,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,591</b>	<b>103,117</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>71,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,591</b>	<b>103,117</b>
<b>Payments</b>						
Expenses for fundraising activities	37,448				37,448	29,852
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	46,743				46,743	52,234
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination	78				78	55
Preparation of annual accounts	78				78	55
Legal costs					-	-
Refund donation included £4000 made by mistake					-	4,399
<b>Sub total</b>	<b>84,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,346</b>	<b>86,594</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	-
Purchase of investments					-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>84,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,346</b>	<b>86,594</b>
<b>Net receipts / (payments)</b>	<b>(12,755)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,755)</b>	<b>16,522</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(12,755)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,755)</b>	<b>16,522</b>
<b>Nature and purpose of funds</b>						
All funds unrestricted						