

APPENDIX 1

OSCr

Trustees' Annual Report for the period

Period start date			Period end date				
Day	Month	Year	Day	Month	Year		
From	1	Sept	2024	To	31	August	2025

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	1/1 60 Old Castle Road Glasgow Postcode G44 5TE

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)
1	Kirsty Ball	Chair	n/a	n/a
2	Christopher Cowie	Treasurer	n/a	n/a
3	Andrea Kuypers	Musical Director	n/a	n/a
4	Paula Cleary	Secretary	From 9 March 2025	n/a
5	Marion Macdonald	n/a	n/a	n/a
6	Holly Anderson	n/a	n/a	n/a
7	Gabriela Jaros	n/a	From 9 March 2025	n/a

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
Jenny Claire Cheung	Resigned 9 March 2025
Amy McColl	Resigned 18 June 2025

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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Achievements and performance

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

Flutes Unlimited aims to offer playing and performing opportunities to intermediate and advanced flautists of all ages, with inclusivity being at the heart of our organisation. We function as an addition to school and college musical activities, and also offer a way for players to continue participating in music making beyond the usual educational settings. We provide a welcoming community where friendship and learning can flourish, and members take part in numerous concerts and workshops. The ethos is to provide support and encouragement to all musicians while aiming for high standards and exciting performances.

During September 2024 and August 2025, Flutes Unlimited organised 2 stand-alone concerts, 2 further concerts that were part of larger concert series, and 2 collaborative concerts with other flute choirs, reaching audiences in Central Scotland, the Scottish Isles and the north of England. Members attended a 'large flute' workshop, and Flutes Unlimited ran our own Come and Play Day, which attracted several new members.

We were also able to 'rent' a contrabass flute with an option to buy at the end of the term, which we will do in the next financial year. This has been a long-held ambition for the group, and has given members access to this rare instrument

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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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)

K. Ball



Full name(s)

KIRSTY BALL

CHRISTOPHER COWIE

Position (e.g. Chair)

CHAIR


TREASURER

Date

21/5/26

21/5/26

APPENDIX 2

		Enter charity name below					Enter SC No. below	
		Flutes Unlimited					SC053066	
		Receipts and payments accounts						
For the period from	Period start date			to	Period end date			
	Day	Month	Year		Day	Month	Year	
	1	September	2024		31	August	2025	
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	363				363	8,052		
Legacies					- 0	- 0		
Grants		3,000			3,000	- 0		
Receipts from fundraising activities	2,377				2,377	- 0		
Gross trading receipts	3,300				3,300	2,065		
Income from investments other than land and buildings					- 0	- 0		
Rents from land & buildings					- 0	- 0		
Gross receipts from other charitable activities	101				101	1,847		
					- 0	- 0		
A1 Sub total	6,141	3,000	- 0	- 0	9,141	11,964		
A2 Receipts from asset & investment sales								
Proceeds from sale of fixed assets					- 0	- 0		
Proceeds from sale of investments					- 0	- 0		
A2 Sub total	- 0	- 0	- 0	- 0	- 0	- 0		
Total receipts	6,141	3,000	- 0	- 0	9,141	11,964		
A3 Payments								
Expenses for fundraising activities	135				135	- 0		
Gross trading payments	488				488	1,930		
Investment management costs	- 0				- 0	- 0		
Payments relating directly to charitable activities	3,733				3,733	1,598		
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		
Other	- 0				- 0	- 0		
					- 0	- 0		
A3 Sub total	4,355	- 0	- 0	- 0	4,355	3,528		
A4 Payments relating to asset and investment movements								
Purchases of fixed assets		6,667			6,667	- 0		
Purchase of investments		- 0			- 0	- 0		
A4 Sub total	- 0	6,667	- 0	- 0	6,667	- 0		
Total payments	4,355	6,667	- 0	- 0	11,022	3,528		
Net receipts / (payments)	1,786	(3,667)	-	-	(1,881)	8,436		
A5 Transfers to / (from) funds								
	-	-	-	-	-	-		
Surplus / (deficit) for year	1,786	(3,667)	-	-	(1,881)	8,436		

Flutes Unlimited			SC053066	
Section C Notes to the Accounts				
C1 Nature and purpose of funds <i>(may be stated on analysis of funds worksheets)</i>	Stated on analysis of funds worksheets.			
C2 Grants	Type of activity or project supported	Individual / institution	Number of grants made	£
	N/A			
			Total	- 0
C3a Trustee remuneration	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)			
C3b Trustee remuneration - details	Authority under which paid			£
	Andrea Kuypers - for the purposes of carrying out Musical Director duties, as permitted under clauses 95-100 of the charity's Constitution, and in compliance with the conditions of Section 67 of the 2005 Act.			2,673
C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)			X
C4b Trustee expenses - details			Number of trustees	£
C5 Transactions with trustees and connected persons	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
	Trustees	Payment of Membership fees to the Charity	1,020	0
C6 Other information	<p>The principal activity of the Charity is creating musical opportunities for the community through rehearsals and performances throughout the year. Trading activity, typically, involves the collection of Membership Fees from members, and the payment of Professional Fees to the Musical Director and the hire of a rehearsal venue. There are also ancillary costs such as the purchase of new sheet music, insurance and subscriptions.</p> <p>We also fundraise towards the purchase of musical instruments from time to time, which seeks out grants from trusts and foundations - although none were received in the part-year to which these accounts refer.</p> <p>Charity Trustees, with the exception of the Musical Director, are active participants in the Charity's activities and are, therefore, subject to the same requirement to pay full membership fees to the group. This is expressed collectively in Note C5.</p>			

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Flutes Unlimited						SC053066
Additional analysis (1)						
Analysis of receipts and payments						
1 Donations						
	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	- 0	- 0	- 0	- 0	- 0	5,033
Donations received at concerts (individuals)	363	- 0	- 0	- 0	363	519
					- 0	
					- 0	
Total	363	- 0	- 0	- 0	363	5,552
	-	-	-	-	-	reference
2 Grants						
	Unrestricted funds	Restricted funds			Total current period	Total last period
	to nearest £	to nearest £			to nearest £	to nearest £
JTH Charitable Trust		500			500	
The Hugh Fraser Foundation		2,500			2,500	
					- 0	
					- 0	
Total	- 0	3,000			3,000	- 0
	-	-			-	-
3 Gross receipts from other charitable activities						
	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	- 0	- 0	- 0	- 0	- 0	1,797
Bank interest	61	- 0	- 0	- 0	61	50
Compensation	40	- 0	- 0	- 0	40	- 0
					- 0	
					- 0	
					- 0	
					- 0	
Total	101	- 0	- 0	- 0	101	1,847
	- 0	- 0	- 0	- 0	- 0	- 0
4 Payments relating directly to charitable activities						
	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	2,673	- 0	- 0	- 0	2,673	1,218
Hall hire	979	- 0	- 0	- 0	979	380
Sheet music	81	- 0	- 0	- 0	81	- 0
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
					- 0	
Total	3,733	- 0	- 0	- 0	3,733	1,598
	- 0	- 0	- 0	- 0	- 0	- 0

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	Flutes Unlimited				SC053066	
Additional analysis (2)						
5 Breakdown of unrestricted funds						
	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		
	General Purposes Unrestricted Funds				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	363				363	5,552
Legacies					- 0	- 0
Grants					- 0	- 0
Receipts from fundraising activities	2,377				2,377	- 0
Gross trading receipts	3,300				3,300	2,065
Income from investments other than land and buildings					- 0	- 0
Rents from land & buildings					- 0	- 0
Gross receipts from other charitable activities	101				101	1,847
Sub total	6,141	- 0	- 0	- 0	6,141	9,464
					- 0	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	- 0				- 0	- 0
Proceeds from sale of investments	- 0				- 0	- 0
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total receipts	6,141	- 0	- 0	- 0	6,141	9,464
					-	
Payments						
Expenses for fundraising activities	135				135	- 0
Gross trading payments	488				488	1,930
Investment management costs	- 0				- 0	- 0
Payments relating directly to charitable activities	3,733				3,733	1,598
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
Sub total	4,355	- 0	- 0	- 0	4,355	3,528
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					- 0	- 0
Purchase of investments					- 0	- 0
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
					-	
Total payments	4,355	- 0	- 0	- 0	4,355	3,528
					-	
Net receipts / (payments)	1,786	-	-	-	1,786	5,936
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	1,786	-	-	-	1,786	5,936
					-	
Nature and purpose of funds						
The 'General Purposes Unrestricted Funds' are for the purposes of carrying out the day to day charitable activity.						

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Flutes Unlimited					SC053066	
Additional analysis (3)						
6 Breakdown of restricted funds						
	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Contrabass Flute					
Receipts						
Donations					- 0	2,500
Legacies	- 0				- 0	- 0
Grants	3,000				3,000	- 0
Receipts from fundraising activities	- 0				- 0	- 0
Gross trading receipts	- 0				- 0	- 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	- 0				- 0	- 0
Sub total	3,000	- 0	- 0	- 0	3,000	2,500
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	- 0				- 0	- 0
Proceeds from sale of investments	- 0				- 0	- 0
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Total receipts	3,000	- 0	- 0	- 0	3,000	2,500
Payments						
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
Sub total	- 0	- 0	- 0	- 0	- 0	- 0
Payments relating to asset and investment movements						
Purchases of fixed assets	6,667				6,667	- 0
Purchase of investments	- 0				- 0	- 0
Sub total	6,667	- 0	- 0	- 0	6,667	- 0
Total payments	6,667	- 0	- 0	- 0	6,667	- 0
Net receipts / (payments)	(3,667)	-	-	-	(3,667)	2,500
Transfers to / (from) funds						
Surplus / (deficit) for year	(3,667)	-	-	-	(3,667)	2,500
Nature and purpose of funds						
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	Charity name FLUTES UNLIMITED						
Registered charity number	SC 053066						
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year	to	Day	Month	Year
	01	09	24		31	08	25
Set out on pages	5-10					(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 [other than that disclosed on the attached page*]						
	<p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> • 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>						
Signed:						Date:	
Name:	KATHARINE GRAY						
Relevant professional qualification(s) or body (if any):	DIRECTOR / CEO OF CHARITIES FOR 16 YEARS .						
Address:	12/1 LONSDALE TERRACE						
	EDINBURGH						
	EH3 9HL						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.