

Helensburgh Orchestral Society: Summary Accounts

1st July 2025 to 30th June 2026

Hon. Treasurers Report for Season 2025/26

This report covers the full financial year (1st July 2025 – 30th June 2026). The accounts, as presented here, have been independently examined and will be lodged with OSCR.

As always, we are indebted to our Programme Advertising contributors, our Main Sponsor and to the generosity of audiences, members and others in their donations. Also to Douglas Carrie who has, once again volunteered his time to act as Independent Examiner of the accounts.

Membership & Committee

Membership has remained steady through the year, standing at 38 full members as at June 2026. At the September 2025 AGM, the Committee was re-elected with one replacement member. As required by recent legislation, committee member details have been recorded with OSCR.

Activities through the Financial Year:

- The **July 2025 Playday** was well attended by both membership and guest players from regional music groups, yielding a substantial net surplus (£866). Much of this was accrued before the end of June 25 and therefore represented in the FY 24-25 Closing Balance.
- Two **Main Concerts** were staged in November 2025 and March 2026. Lower ticket sales and increases in costs, particularly venue hire, were offset by generous audience donations and, together, these concerts yielded a minor surplus (£91).
- A further **Informal Concert & Social** was staged in May 2026, with free admission to the public. The net cost of the concert and preceding rehearsals (£1,040) was largely offset by the surplus from the July 2025 Playday (see above).

Income

Although lower than 2024-2025 (which was boosted by recovery of previous years' Gift Aid refunds), total income for the year at £11,007 is broadly in line with expectations and the trend from preceding recent years.

Expenditure

At £11,687, FY Expenditure is back in line with previous year trends after the 2024-2025 trial of three main concerts and the associated costs.

With healthy reserves at the end of the previous FY, the opportunity has been taken this year to invest in maintenance of the orchestra's timpani and the replacement of publicity material (total £1,026).

End of Year Balance & Reserves

Taking all the above into account, the Closing Balance is £8,452 (£9,132 at 30th Jun 25), a deficit of £680 over the year. This still comfortably meets HOS' Reserves Policy requirement, a minimum liquid reserve of £3,000 to cover lost income should a concert have to be cancelled.

Trustees' remuneration and expenses

None

Signed on behalf of the trustees:

Date: 1 July 2026



Michael Tarr (Honorary Treasurer)



Stephen Caira (Honorary President)

Receipts and Expenditure 25-26

Receipts Statement	2023/24	2024/25	2025/26
Membership Subscription	£5,715	£5,415	4,360
Tickets	£2,019	£3,217	2,098
Gift Aid refunds	£0	£3,170	1,107
Donations	£74	£975	1,033
Summer Event(s)		£2,006	1,135
Fund Raising (Raffle)	£5	£548	379
Sponsorship	£230	£359	250
Programme Advertising	£300	£350	400
Orchestra Tea	£0	£237	246
Total	£8,468	£16,923	11,007

Expenditure Statement	2023/24	2024/25	2025/26
Rehearsal Hall Hire	£2,030	£3,064	£2,821
Conductor Fee	£3,230	£4,360	£4,260
Leader Fee	£1,000	£1,500	£1,280
Musicians Fees	£1,220	£1,445	£315
Musicians Expenses	£160	£200	£48
Music Purchase/Print	£0	£608	£75
Music Hire	£118	£186	£160
Training (Sectionals)	£200	£200	£436
Making Music	£259	£270	£276
PRS Fees	£0	£82	£0
Administration	£190	£192	£168
Programmes	£148	£196	£215
Tickets	£35	£38	£37
Posters	£47	£72	£113
Musicians Gifts	£32	£79	£102
Fundraising expenses	£13	£62	£117
Bank/Finance fees	£0	£6	£8
Orchestra Social	£150	£0	£230
Equipment & Maintenance			£1,026
Total	£8,972	£12,560	£11,687

Balance Sheet 2025-2026

	2023/24	2024/25	2025/26
Opening Balance (see Note)	5,273	4,769	9,132
Income	8,468	16,923	11,007
Expenditure	8,972	12,560	11,687
Closing Balance	4,769	9,132	8,452
Deficit / Surplus	-504	4,363	-680
Funds and Assets			
	2023/24	2024/25	2025/26
Current Assets			
Bank account	4,713	8,422	8,109
Cash in hand	56	710	343
Receipts yet to be banked	0	0	0
Cheques written yet to be banked	0	0	0
Total	4,769	9,132	8,452
Movement in net current assets	-504	4,363	-680
Fixed Assets			
Pedal timpani (-10% pa)	278	250	225
Music library (static, nominal)	100	100	100

Notes

1. While they are not specific assets of the Society, it has a one-quarter share in the Victoria Halls staging and contributed to the purchase of the concert grand piano.

APPENDIX 3

OSCr

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2						
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	Helensburgh Orchestral Society						
	Registered charity number	SC037588						
	Period start date					Period end date		
	Day	Month	Year		Day	Month	Year	
	1	July	2025	to	30	June	2026	
	1 to 4					(remember to include the page numbers of additional sheets)		
Respective responsibilities of trustees and examiner Basis of independent examiner's statement Independent examiner's statement	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. 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 accounts. In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:				Date:	02/07/26			
Name:	Douglas Carrie CA							
Relevant professional qualification(s) or body (if any):	Institute of Chartered Accountants of Scotland							
Address:	5 Westbourne Crescent, Bearsden, Glasgow G61 4HB							

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**