



Perth Youth Orchestra SCIO 2014

(Scottish Charity Number SC045555)

**Annual Report and Financial Statements
for the period 1 July 2024 to 30 September 2025**

Perth Youth Orchestra SCIO 2014 (Scottish Charity Number SC045555)

Trustees' Annual Report

The trustees have pleasure in presenting their report together with the financial statements for the period 1 July 2024 to 30 September 2025.

Reference and Administrative Information

Charity Name	Perth Youth Orchestra SCIO 2014
Charity Registration Number	SC045555
Contact Address	Abernyte House, Abernyte, Perth PH14 9ST

Board Members and Charity Trustees

Hon. President:	Susannah Rae to 29 October 2024 and Eric Scott thereafter
Hon. Vice-President:	Eric Scott to 29 October 2024 and Ros Falconer thereafter
Hon. Secretary:	Ann Marie Neave
Hon. Treasurer:	Esther Strickland
Trustee:	Andrew Mitchell
Conductor:	Lorna McGovern

The above is a list of those who served as board members and charity trustees during the financial reporting period from 1 July 2024 to 30 September 2025 and up to and including the date of approval of these financial statements:

Other Committee Members as at 30 September 2025

Tour organiser:	Iona Robinson
Orchestra representatives:	Lauren Bell
	Isabella Phillips
	Eleanor Teall
	Mika Wereszczyński
Ordinary members:	Katharine Douglas
	Fiona Eastop
	Paul Gebara

Structure, Governance and Management

Perth Youth Orchestra SCIO 2014 is established by constitution. It is recognised as a Scottish Charitable Incorporated Organisation (SCIO) by the Office of the Scottish Charity Regulator (OSCR).

The charity is run by a Board appointed each year at the Annual General Meeting by the members of the orchestra from amongst their own number. The members of the Board are the charity trustees.

Objectives and Activities

The charitable purposes of the organisation, as per the constitution, are “to provide orchestral opportunities for young instrumentalists throughout Perth and Kinross, to advance, promote and encourage the study and practice of orchestral music amongst young instrumentalists and to promote and conduct concerts, lectures and other such educational enterprises as may tend to the attainment of any of the aims of the orchestra.”

These activities are carried out in co-operation with Perth & Kinross Council Education and Children’s Services and in particular with Lynsey Paterson, Music Coordinator, Instrumental

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Music Service (IMS), Perth and Kinross Council, and Lorna McGovern, who is the conductor of the orchestra.

The IMS manages and operates Perth Youth Orchestra (PYO). Perth Youth Orchestra SCIO 2014 raises supplementary funds to support artistic initiatives such as providing additional performance opportunities, uniforms and certain musical instruments and supporting special projects. It also promotes PYO through hosting the PYO website and maintaining video archives of its performances.

In this report “PYO” is used to mean the orchestra itself and its members while the term “SCIO” is used to refer to the charitable organisation that supports the orchestra.

Achievements and Performance

PYO recommenced rehearsals of the new season in October 2024 with a new intake of not only many young musicians but with a new conductor (Lorna McGovern) taking over from Allan Young, M.B.E.

The first rehearsals began with preparation for the Annual Childline Concert, a charity event which PYO has always participated in, taking place in the Perth Concert Hall at the beginning of December. The first rehearsals were very promising and the orchestra went on to give a very exciting rendition of two dramatic concert pieces which were received with great enthusiasm by the large concert hall audience. The event raised in excess of £10,000 for Childline.

At the start of the New Year work commenced on preparing for the next public event which was to contribute to the evening of bands and orchestras on Monday 10th March at the annual Perth music festival – “Perform in Perth”. The orchestra has a long-standing tradition of rounding off a whole day of music making in the concert hall to the public, representing the region in the open orchestra class. This performance was given a special “exceptional” performance certificate by the guest adjudicators, the first ensemble group to be awarded this accolade after their committed and convincing performance of Stravinsky’s Berceuse and Finale from the Firebird Suite and a challenging new work by film composer Hans Zimmer entitled Man of Steel. Both of these pieces required a great display of skill, stamina and discipline throughout the orchestra which the young musicians demonstrated. Although the orchestra was short of oboes and bassoons, the rest of the woodwind section did a great job covering all of the necessary missing solos.

The annual concerto auditions held in March produced two very fine soloists who would be playing with the orchestra for the last three concerts of the season; Kirk Robb performing Chaminade’s Flute Concertino and Zoe Neave, performing the Ziek Percussion Concerto. Both pieces would be challenging in different ways for the members of the orchestra and were rehearsed throughout the remaining rehearsals and, most importantly, at the annual music camp along with the rest of the programme which included Vaughan Williams Folk Song Suite, Elegiac Melodies (Grieg), Man of Steel (Zimmer), Pirates of the Caribbean, Stravinsky and excerpts from Wicked.

Music camp in April was a great success, with the conductor expressing her gratitude for the amount of work and the enthusiasm that members of the orchestra demonstrated from 9:30am until 9:30pm every day. This led to another successful and exciting concert in the Concert Hall on the Saturday evening after music camp, providing the winning concerto soloists with their first opportunity to perform with an orchestra in the concert hall setting. Both orchestra and soloists rose to the occasion. Prior to the concert the soloists were also

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awarded commemorative trophies presented to them by the widow of founding conductor Mr Eoin Bennett.

Rehearsals continued after the Easter break as the next important annual event on the calendar was to take place on May 25th in St John's Kirk. This is a special civic event to mark the beginning of the Perth Festival of the Arts and PYO contribute musically throughout the service to a large congregation. This was very well received and the President of the Festival of the Arts sent a short note containing the following message:

"PYO sounded fantastic on Sunday – we have a youth orchestra to be very proud of here in P&K It makes for a really special morning in the Kirk – amazing to think it's been going for 50 years as a tradition"

Following on from the summer break, the orchestra had one rehearsal in August to prepare for their final concerts of the season at The Edinburgh Festival in Greyfriars Kirk and again at St John's Kirk, Perth. Perth Youth Orchestra is the only remaining youth orchestra to have continued to perform at the Edinburgh Festival since the Festival of British Youth Orchestras unfortunately ended. PYO has performed at the Edinburgh Festival every year for over 40 years, spreading the orchestra's reputation to a wider geographical area.

Both concerts demonstrated the progress and musicianship of the members and culminated in a very special final performance of the season at home in Perth, with the soloists deserving a special mention. Kirk and Zoe captured the essence of their works, playing with maturity, expression and great musicianship. It was obvious that the members of the orchestra really enjoyed performing with these soloists and always looked forward to this part of the programme.

With the August concerts marking the end of Lorna McGovern's first complete season as conductor of PYO, she commented that:

"I have really enjoyed the new challenges this has brought. I could not have asked for a better response from the young musicians and the quality of concerts they consistently produced. I would like to express my thanks to all the members of the orchestra for their hard work and enthusiasm, the members of the committee for the contribution that they make to enable PYO to continue as it does (offering young people opportunities not only to develop their skills as musicians but to experience orchestral playing, socializing together and having fun whilst contributing to the creative life of the Perth and Kinross community) and of course to my instrumental colleagues who through their dedicated tuition give them the musical skills to do so."

The trustees, and the rest of the SCIO Committee, were delighted with the performances of the orchestra and are very grateful to Lorna McGovern for her commitment to the orchestra and her wonderful musicianship.

During the 2024/25 season, a survey was carried out to gather feedback from the orchestra members. The survey responses highlighted the benefits that the orchestra brings both in terms of musical and social opportunities. The aspects of the orchestra that members most enjoyed were performing in concerts, socialising and making friends, working as a team, learning new music and developing musical skills. Members said that they had benefitted from improved musicianship skills and having opportunities to play challenging music. Around half the respondents also said that they had improved wider skills, such as improved confidence and ability to interact with other people, and building resilience to overcome challenges. This demonstrates the wider benefits that playing in the orchestra brings to its

members.

Financial Review

This report covers a period of 15 months as the financial year end has been moved back to 30 September so that all concerts in one “performance year” are included within the same reporting period.

The financial reporting period began with a balance of £9,640 (2023/24 - £5,186) in the revenue reserve and £1,480 (2023/24 - £1,480) in the instrument replacement reserve.

The profit generated by the ongoing activities of the orchestra during the 15 months to 30 September was £6,835. Allowing for costs incurred in respect of the August 2025 concerts that were paid in October 2025 reduces this profit to £1,770. This profit has arisen due to higher donations from individuals and organisations (due to the longer reporting period) and higher Gift Aid received, partially offset by higher costs of staging concerts.

The level of unrestricted reserves held at 30 September 2025 was £17,955 (£16,511 in the revenue reserve and £1,404 in the instrument replacement reserve). The unrestricted reserves reduce to £12,890 after allowing for costs paid in October 2025.

The total income received from donations and fundraising (net of fundraising expenses) was £14,391 (2023/24 - £11,657). Friends subscriptions (excluding Gift Aid) amounted to £4,299, compared to £3,277 in the previous year. This is largely due to the longer reporting period and the timing of Friends payments (a substantial number of Friends make an annual payment in April). We remain very grateful for the valuable support provided by Friends to the orchestra. In addition, donations of £2,250 were received from a variety of sources. This included £750 from Perth Festival of the Arts (in respect of the 2024 and 2025 Festival Services and £1,500 from private individuals. A grant of £1,400 was kindly received from the Forteviot Trust and the second year of grant funding was received from the Gannochy Trust, which has awarded funding of £2,500 per annum for the three year period 2024 – 2026. Fundraising contributed a further net income of £1,941 through the ceilidh that was held in November 2024, which raised £610, and Eric Scott’s very successful Kiltwalk, which raised £1,331.

Gift Aid of £1,901 was received during the period. This is higher than the Gift Aid received the previous period (£780) as it includes Gift Aid Small Donations Scheme (GASDS) claims for the 2023/24 and 2024/25 tax years. The GASDS claim was significantly higher than in previous years due to higher levels of fundraising activity in this period and the previous period and a change in practice for charging for concerts in Perth, moving away from fixed ticket prices to voluntary donations (cash or card reader donations of £30 or less are eligible for the GASDS).

The costs incurred in running the SCIO (excluding staging concerts) were higher than the previous reporting period at £5,832. This is primarily due to uniform costs of £1,108 (there were no uniform costs in the previous period). Note that for the purpose of this comparison, the conductor’s honorarium that paid in October 2025 has been included in order to have a meaningful comparison to the previous period.

During the financial reporting period, the orchestra performed five main concerts: Greyfriars Kirk in Edinburgh and St John’s Kirk in August 2024, the annual music camp concert in Perth Concert Hall in April 2024, and Greyfriars Kirk in Edinburgh and St John’s Kirk in August 2025. Perth and Kinross Council provided funding for staff costs and venue hire in respect of the music camp concert, while the SCIO provided funding for other concert costs.

The net cost to the SCIO of staging these concerts (i.e. cost net of concert income) was £6,770

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(of which £3,705 was paid within the financial reporting period). Concert income was £8,131 while concert costs were £14,901 (£11,836 paid within the financial reporting period). The net cost was substantially higher than in the previous period (£2,774).

The key reasons for the higher concert net costs in this reporting period are that the SCIO agreed to pay certain costs related to additional performance opportunities that previously had been paid by Perth and Kinross Council. These were:

- staff costs in respect of the summer term rehearsals in 2025 that are required to prepare for the August concerts; and
- the cost of transporting the orchestra to the Edinburgh Fringe concert in 2024 and 2025.

Going forward, it is anticipated that the staff costs for the summer term will be funded by means of a charge that will be applied by Perth and Kinross Council in addition to the standard fee payable for membership of Central Groups.

The Peter Robson Morgan fund was established in 2020/21 to assist a musically gifted young person under the age of 17. The fund has not been used in the financial reporting period and the committee will work to identify future opportunities that are in line with Mr Morgan's wishes.

Reserves Policy

In the trustees' opinion, sufficient fundraising should be carried out to cover the activities of the orchestra in any given year, and there should therefore be no need to hold a significant level of reserves.

Unrestricted reserves at the end of the year were £17,955 (2023/24 - £11,120), reducing to £12,890 after allowing for costs paid in October 2025. This equates to 12 months of expenditure based on the unrestricted expenditure for the 2023/24 financial year.

Going forward, maintaining a level of reserves that is around half of the expected annual costs of running the orchestra should ensure that, in the event of a significant drop in funding, the charity's current activities will be able to continue while consideration is given to ways in which additional funds may be raised. The current, higher, level of reserves is valuable as it reduces the risk that the activities of the orchestra would have to be curtailed at short notice and provides support in the event that the orchestra undertakes a tour within the UK or overseas, which involves a degree of financial risk.

Future Plans

The SCIO Committee will continue to explore affordable performance opportunities in and around Perth in addition to making the orchestra's performances at the Edinburgh Fringe possible. We will continue to go to Perth Concert Hall for future music camp concerts, with the support of Perth and Kinross Council, which will ensure that PYO members have some experience of this wonderful venue.

The SCIO Committee is also continuing to explore options to undertake a tour in the UK or Europe in 2027. Brexit continues to pose a key challenge and there are still a number of issues to work through at this point.

Conclusion

The trustees would like to acknowledge the continued financial support received from the

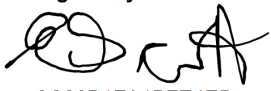
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Forteviot Trust, the Gannochy Trust, the friends, parents and other supporters of the orchestra, such as the Perth Festival of the Arts. We would also like to thank the instrumental tutors and Lorna McGovern for their work with the young people in schools over the past year. The orchestra is very fortunate to benefit from their expertise, musicality and dedication.

We look forward to your continued support during the following year.

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

Signed on behalf of the trustees

Signed by:

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Eric Scott

Honorary President

Date: 12/1/2025

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**Independent Examiner's Report to the Trustees
of Perth Youth Orchestra SCIO 2014
For the period 1 July 2024 to 30 September 2025**

I report on the accounts of the charity for the period from 1 July 2024 to 30 September 2025 which are set out on pages 9 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 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 Report

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) regulations 2006 (as amended). 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 of 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.

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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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 by:


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Gillian Forsyth (Independent Examiner)

19 Maple Road

Perth

PH1 1EX

Date: 12/1/2025

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Statement of Receipts and Payments for the period
1 July 2024 to 30 September 2025

	Notes	Unrestricted Funds 2024/25	Restricted Funds 2024/25	Total 2024/25	Total 2023/24
		£	£	£	£
Receipts					
Donations	4	8,450	-	8,450	5,911
Grants	5	4,000	-	4,000	3,900
Charitable Activities	6	10,616	-	10,616	7,105
Total Receipts		23,066	-	23,066	16,916
Payments					
Charitable Activities	7	16,231	5	16,236	12,462
Total payments		16,231	5	16,236	12,462
Surplus/(deficit) for year		6,835	(5)	6,830	4,454
Transfers between Funds		-	-	-	-
Balance Brought Forward		11,120	5,005	16,125	11,671
Balance carried forward		17,955	5,000	22,955	16,125

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Statement of balances
as at 30 September 2025

Bank/Cash Balances	Notes	Unrestricted	Restricted	Total	Total
		Funds	Funds	2024/25	2023/24
		2024/25	2024/25	2024/25	2023/24
		£	£	£	£
Cash In Hand		38	-	38	38
Unity Trust Bank account		17,917	5,000	22,917	16,087
		17,955	5,000	22,955	16,125
Other Assets (Unrestricted Fund)					
Gift Aid accrued on donations at year end					944
Instruments (Estimated value)	8				35,650
					36,594
Liabilities (Unrestricted Fund)					
Hire of Greyfriars Kirk					900
Conductor's honorarium					2,000
Staff costs for summer term					2,165
					5,065

Approved by the Trustees on

and signed on their behalf

Signed by:

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Esther Strickland

Honorary Treasurer

Date: 12/1/2025

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Notes to the Accounts for the period 1 July 2024 to 30 September 2025**1 Basis of Accounting**

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended).

2 Nature and Purpose of Funds

Unrestricted Funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

The trustees maintain a single unrestricted fund for the day-to-day running of the orchestra and an instrument replacement reserve which is topped up when required.

3 Related Party Transactions

Allan Young received an honorarium of £1,850 (2023/24 - £3,700) in his capacity as conductor of the orchestra for the performance year ending in August 2024 (having received part of the honorarium in the 2023/24 financial year). Lorna McGovern will receive an honorarium of £2,000 in respect of the performance year ending in August 2025.

Other payments made to trustees were confined to reimbursement of out-of-pocket expenses incurred on behalf of the charity.

4 Donations

	Unrestricted Funds 2024/25 £	Restricted Funds 2024/25 £	Total 2024/25 £	Total 2023/24 £
Friends' Subscriptions	4,299	-	4,299	3,277
Gift Aid	1,901	-	1,901	780
Other	2,250	-	2,250	1,854
	8,450	-	8,450	5,911

5 Grants received

	Unrestricted Funds 2024/25 £	Restricted Funds 2024/25 £	Total 2024/25 £	Total 2023/24 £
Forteviot Trust	1,500	-	1,500	1,400
Gannochy Trust	2,500	-	2,500	2,500
	4,000	-	4,000	3,900

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6 Income from Charitable Activities

	Unrestricted Funds 2024/25 £	Restricted Funds 2024/25 £	Total 2024/25 £	Total 2023/24 £
Concerts	8,131	-	8,131	4,604
Fundraising income	2,202	-	2,202	2,501
Other income ⁽¹⁾	283	-	283	-
	10,616	-	10,616	7,105

(1) "Other income" largely comprises contributions received to buy leaving gifts for trustees (A Young, S Rae and A Mitchell). The corresponding cost of the gifts is included in the "Other expenses" category – see note 7 below.

7 Cost of Charitable Activities

	Unrestricted Funds 2024/25 £	Restricted Funds 2024/25 £	Total 2024/25 £	Total 2023/24 £
Concerts	11,836	-	11,836	7,378
Instrument costs	76	-	76	-
Honoraria	1,870	5	1,875	3,700
Insurance	469	-	469	424
Fundraising	261	-	261	655
Uniforms	1,108	-	1,108	-
Other Expenses	611	-	611	305
	16,231	5	16,236	12,462

8 Instruments

Some but not all instruments are owned by the orchestra. Instruments were previously valued at £35,650 for insurance purposes. The trustees have made the decision not to insure the instruments. The value of instruments shown on the balance sheet should be regarded as an estimate of the value.

9 Movements in Funds

	At 1 July 2024 £	Added in Year £	Used in Year £	Transfers £	At 30 Sept 2025 £
Restricted Funds					
Maggie Gorrie Fund	5	-	5	-	-
Peter Robson Morgan bequest	5,000	-	-	-	5,000
Total Restricted Funds	5,005	-	5	-	5,000
Unrestricted funds					
Revenue Reserve	9,640	23,066	(16,155)	-	16,551
Unrestricted Designated funds					
Instrument Reserve	1,480	-	76	-	1,404
Total Unrestricted Funds	11,120	23,066	(16,231)	-	17,955
Total Funds	16,125	23,066	(16,236)	-	22,955