



Scottish Recorder Orchestra

Report and Accounts

For the year ended 31 August 2025

Scottish Recorder Orchestra

Annual Report and Accounts For the Year Ended 31 August 2025

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Scottish Recorder Orchestra

Reference and Administrative information For the Year Ended 31 August 2025

Registered Office & Principal Address:

Ash Cottage
Ashfield
Dunblane
FK15 0JR

Web address

www.sro.org.uk

Charity reference:

SC 041065

Board of trustees:

The following served as charity trustees of the charity during the financial year:

Current Members:

Chair	Katie Wilkie-McKenna
Secretary:	Jackie Hawkins
Treasurer:	Josie Stansfield
Librarian:	Ursula McKean
Communication	Marg Hall
Members:	Aileen Cook, Noriko Nakahama-Davidson

Scottish Recorder Orchestra

Report of the Trustees

For The Year Ended 31 August 2025

The trustees are pleased to present their report and the financial statements for the year ended 31 August 2025.

Structure, Governance and Management

The Charity is an unincorporated voluntary association governed by its constitution and registered with the Office of the Scottish Charity Regulator (charity number SC 041065).

The Scottish Recorder Orchestra (SRO) is a membership organisation, with membership open to any person interested in furthering the objectives of the orchestra and who has paid the annual subscription. The affairs of the orchestra are managed by a Committee, who are the trustees of the charity, and are elected annually at the AGM. The Committee may also, at any time, appoint further members to serve on the Committee. All committee members retire from office at each AGM and are eligible for re-election. Office bearers are also elected at the AGM.

The names of those who served as trustees during the year and other reference and administrative information is shown on page 2.

Objectives and Activities

The main activity of the charity is to enhance, improve, develop and maintain public education in, and appreciation of, the recorder, the recorder orchestra and the art and science of music in all its aspects, including the presentation of public concerts. It also aims to enhance the musical capabilities and experiences of the members of the group and of the group as a whole and to enhance the enjoyment of a shared musical experience.

Achievements and Performance

Our 22nd season started on 15th September 2024. We welcomed Marg Hall to the committee, and all committee vacancies were filled, with the committee at full strength.

We had a challenging start to the season when we were informed by the Tulliallan events office that they were no longer able to honour our booking for the October residential course or accept any future bookings for courses. After a lot of research, we were pleased to make arrangements with Stirling Court Hotel to host our residential course on 5th and 6th October. Sadly we were unable to secure accommodation for 4th October. We were delighted to welcome Dietrich Schnabel back as our guest conductor. Ian and Dietrich expertly guided us through a number of pieces, ensuring we were kept busy and engaged throughout the whole weekend. Despite the late change of venue, the weekend was a huge success. Our thanks to the committee for their tireless and dedicated work to secure an alternative venue and to those members of the orchestra who suggested alternative venues.

Our challenges continued when the email address of one of our committee members was hacked. As a result of this situation, we reviewed our approach to data protection, documented our data protection policy and appointed Noriko Nakahama-Davidson as data protection officer for the orchestra.

Some former members were sadly unable to join us this season. However, we were delighted to welcome some talented new members to bolster our numbers and enable the orchestra to go from strength to strength. Our thanks to Jackie for managing the orchestra and membership administration.

The committee met on a number of occasions during the season. I would like to take the opportunity to thank all the committee members for their hard work and dedication this season. Our thanks to Ursula who, as our librarian, ensures we all have parts to play and to our treasurer Josie for managing the orchestra's finances. Our thanks to Noriko for organising refreshments and to Marg and Aileen for their dedicated support with numerous committee and orchestra activities.

Our concert was held on 1st June at Inverleith St Serfs Parish Church in Edinburgh. Our thanks to Ian for his musical direction throughout the season.

Scottish Recorder Orchestra

Report of the Trustees (continued) For The Year Ended 31 August 2025

Financial Review

Details of income and expenditure for the financial year 1st September 2024 to 31st August 2025 can be found on page 6 and in the accompanying notes.

The SRO is in a strong financial position with a bank balance of £17,673, although this includes £9,450 income in advance for the October 2025 residential. This still leaves a healthy balance of £8,223.

Although net receipts in the year were £4,007, this includes transactions for the residential courses which span financial years. With all transactions for the residential weekends excluded, SRO made a small loss of £22 on the operational side in 2024/2025.

The main income for SRO is subscriptions which totalled £4,870 in 2024/2025. The biggest outgoing is orchestra director's fees (£3,400), followed by church hire costs, insurance and various sundries as detailed on the accounts. Although the concert in Edinburgh in July 2025 was a successful and well-attended activity, it made a loss of £273.

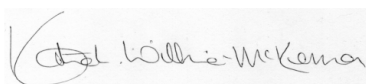
So far in the 2025/26 season we have had higher subscriptions totalling £5,870, although we have been informed that hall rental will increase. We will also need to consider increasing orchestra director's fees, according to inflation.

Although subscriptions are unlikely to increase for the 2026/27 season, they may need to be increased for the following year.

Reserves Policy

The trustees do not currently have a policy regarding reserves, other than meeting the day to day running costs of the orchestra.

Signed on behalf of the Board of Trustees

A handwritten signature in black ink, appearing to read "L. Willie McKenna", is written over a light grey rectangular background.

Chair

Scottish Recorder Orchestra

Date: 03/06/2026

Report of the Independent Examiner To the Board of Trustees of the Scottish Recorder Orchestra

I report on the accounts of the Scottish Recorder Orchestra for the year ended 31 August 2025, which are set out on pages 6 to 9.

Respective responsibilities of Board of trustees and Examiner

The charity's Board of Trustees is 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 Regulations). The Board of Trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 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 Board of 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

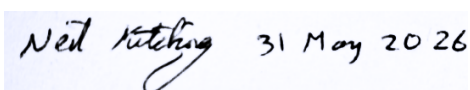
In the course of my examination, no matter has come to my attention

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.



Neil Kitching
Dunblane
May 2026

Scottish Recorder Orchestra

Receipts and payments account for the year ended 31 August 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Receipts					
Subscriptions	4	4,820	-	4,820	4,430
Residential weekends	5	13,233	-	13,233	8,074
Concert income		488	-	488	432
Total Receipts in year		<u>18,541</u>	-	18,541	<u>12,936</u>
Payments:					
<i>Payments for charitable activities:</i>					
Residential weekend – Oct 2024	6	9,203	-	9,203	7,139
Musical Director: fees and expenses		3,400	-	3,400	3,250
Hire of halls		630	-	630	713
Equipment insurance		151	-	151	148
SRP affiliation		60	-	60	50
PRS costs		-	-	-	34
Concert costs	7	761	-	761	787
Instrument repair		-	-	-	100
Membermojo - membership software		50	-	50	50
Other		208	-	208	152
Total payments for charitable activities		<u>14,463</u>	-	14,463	<u>12,423</u>
<i>Governance costs:</i>					
Independent examination		70	-	70	70
Total governance costs		<u>70</u>	-	70	<u>70</u>
Total Payments in year		<u>14,534</u>	-	14,534	<u>12,423</u>
Net receipts / (payments) in year		<u>4,007</u>	-	4,007	<u>513</u>

Scottish Recorder Orchestra

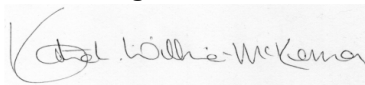
Statement of Balances 31 August 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Cash at bank b'fwd		7,250	984	8,234	7,721
Adjustment: to cash b'fwd	5	5,432	-	5,432	-
Net receipts (payments)		4,007	-	4,007	513
Transfer	8	50	(50)	-	-
Cash at bank c'fwd	8	16,739	934	17,673	8,234

Other Assets (at Trustees' valuation):

	2025	2024
Sub contra bass recorder	2,373	2,373
Sub-great bass recorder	1,779	1,779
Kung contrabass recorder	4,917	4,917
RAT Conductor stand	100	100

**The accounts on pages 6 to 9 were approved by the Board of Trustees on 31 May 2026
and are signed on its behalf by:**



Date:

03/06/2026

Chair

Scottish Recorder Orchestra

Notes to the Accounts

For the Year Ended 31 August 2025

1 Basis of accounting

The accounts have been prepared on a receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds can be used in furtherance of any of the charitable objects at the discretion of the trustees. A single unrestricted fund is maintained for the day to day operations of the Charity.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

3 Trustees' remuneration and expenses

No remuneration was paid to trustees during the year and no expenses were reimbursed to them.

4 Subscriptions

	2025		2024	
	No.	£	No.	£
Full memberships	44	4,400	42	4,200
Other	8	420	4	130
		<u>4,820</u>		<u>4,330</u>

5 Residential weekend: income

	2025 (Oct 24)	2024 (Oct 23)
	£	£
Cash prepaid from previous year	5,432	2,416
Cash received in financial year – to accounts	13,233	8,074
Cash prepaid for subsequent year	<u>(9,450)</u>	<u>(5,432)</u>
Actual income collected for the residential weekend held during the financial year (October 2024/ October 2023)	9,215	5,058

Much of the income collected for the annual residential weekend held in October is collected in the previous financial year. As these are cash accounts, the actual cash collected during the year (£13,233) is taken to the Receipts Account on page 6.

6 Residential weekend: payments

	2025	2024
	£	£
Venue	6,541	4,263
MD payment & expenses	<u>2,662</u>	<u>2,876</u>
	<u>9,203</u>	<u>7,139</u>

Scottish Recorder Orchestra

Notes to the Accounts

For the Year Ended 31 August 2025

7 Concert costs	2025	2024
	£	£
Venue hire	280	160
Conducting fee	<u>481</u>	<u>627</u>
	<u>761</u>	<u>787</u>

8 Movement in funds

	B'fwd	Income	Expenditure	Transfers	C'fwd
	£	£	£	£	£
Restricted bursary fund	984	-	-	(50)	934
Unrestricted funds	12,682	18,541	(14,534)	50	16,739
Total funds	13,666*	18,541	(14,534)	-	17,673

* Amended funds brought forward – see Statement of Balances on page 6

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