

Ythan Singers
Scottish Charity SC 038223

Annual Report and Accounts for Year Ending 30 June 2026

Trustees

Morag Simpson	Musical Director
Rachel Mackison	Accompanist
Eleanor Macalister	Chairperson
Hilary Gordon	Secretary
Kath Wright	Deputy Secretary
Sheila Craggs	Treasurer
Fiona Grant	Librarian
Nicole Bodey	Publicity Officer
Christine Mackenzie	Non-Office Bearing Committee Member
Jean Stevenson	Non-executive Trustee
Janet Sharp	Vice Chairperson

Contact address

c/o 7 Morar Court, Ellon, Aberdeenshire, AB41 9GG

Recruitment and appointment of Trustees

Trustees are appointed annually at the AGM.

Governing document

The Group is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are to improve, develop and maintain public education in and appreciation of music through the presentation of public concerts, and to make donations to other charities.

Activities and achievements

Two fundraising concerts were held during this financial year raising £1,040 through ticket sales. Donations to Charities amounted to £900.

Musical Director

Our Musical Director for the year was Morag Simpson.

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Trustee remuneration and expenses

Given the economic climate it was the unanimous vote of the Trustees that the Musical Director and Accompanist continue to be reimbursed travel expenses. During the year expenses totalled £2,161.65.

No other Trustee received remuneration or expense during the year.

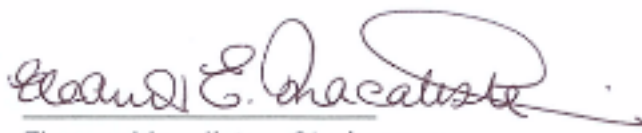
Reserves

Ythan Singers were able to undertake a full year of concerts and fundraising efforts ending the year with a deficit of £107 leaving an overall balance of £3,551 in the General Fund.

The Gift Aid claim for 2025-2026 will be submitted in July 2026 and is carried in these accounts as a Debtor falling due within one year in the sum of £300.

The available unrestricted funds in the General Fund are £3,551 which the Trustees consider to be adequate for the 2026-2027 season to meet its regular expenses.

Approved by the Trustees and signed on their behalf


Eleanor Macalister, Chairperson
15 July 2026

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**Independent Examiner's Report to the Trustees of Ythan Singers,
SC038223**

I report on the accounts of the charity for the year ended 30 June 2026 which are set out on pages 1 to 7.

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.

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.

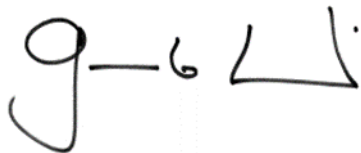
Basis of independent examiner's statement

An 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 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:
 - (a) to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) 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.



Guido Bicocchi CA
Cantilever Barn Newmains,
Stenton, Dunbar, East Lothian, EH42 1TQ
16 July 2026

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Income and Payments

RECEIPTS		2026 £	2025 £
I-Bank Charges Refund		0	20
I-Blouses and ties		470	0
I-Concert takings		1,040	1,274
I-Donations		280	150
I-Gift Aid received		305	0
I-Member subscriptions		2,316	2,265
I-Miscellaneous		0	0
I-Music sales		405	280
I-Tea money		38	111
TOTAL RECEIPTS		4,854	4,099

PAYMENTS		2026 £	2025 £
E-Catering		56	0
E-Concert Expenses		22	164
E-Donations to Charities		900	3,100
E-Flowers and gifts		0	70
E-Hire of hall		570	800
E-Making Music		225	221
E-Merchandise Purchase		266	157
E-Miscellaneous		180	13
E-Music costs		483	698
E-Travel expenses		2,162	1,765
E-Web site		98	0
TOTAL PAYMENTS		4,961	6,988
SURPLUS (DEFICIT) FOR YEAR		(107)	(2,889)
General fund brought forward		3,658	6,547
General fund carried forward		3,551	3,658

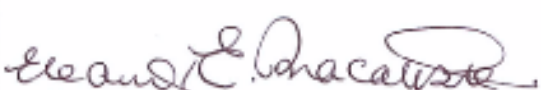
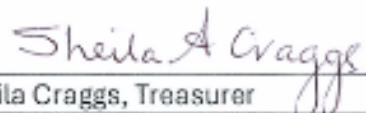
•ALL FUNDS ARE UNRESTRICTED

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Balance Sheet as at 30 June 2026

BALANCE SHEET		2026 £	2025 £
Debtors and prepayments	Note 3	300	250
Bank and cash		3,551	3,658
Current Assets		3,851	3,908
Creditors due within a year	Note 4	0	0
Current Liabilities		0	0
Net Assets		3,851	3,908
Unrestricted Funds		3,851	3,908
Total Funds		3,851	3,908

Approved by the Trustees and signed on their behalf

	
Eleanor Macalister, Chairperson	Sheila Craggs, Treasurer
15 July 2026	15 July 2026

Note 1 Basis of preparation

Basis of Accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP) 2015);
- And with Financial Reporting Standards for Smaller Entities (FRSSE):
- And with the Charities and Trustees Investments (Scotland) Act 2005

Note 2 Accounting policies

INCOMING RESOURCES

Recognition of incoming Resources	These are included in the Statement of Financial Activities when: - The Charity becomes entitled to the resources; - The trustees are virtually certain they will receive the resources and; - The monetary value can be measured with sufficient reliability
Incoming resources related expenditure	Where incoming resources and related expenditure Statement of Financial Activities.
Grants and donations	Grants and Activities when resources.
Tax and reclaims on gifts	Incoming of Financial Activities at the same time as the gift resources from tax reclaims are included to in the Statement which they relate.
Contractual income and performance related grants	This is only included in the Statement of financial Activities once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the Charity or the amount they actually realized. Gifts in kind for sale or distribution are included in the accounts as Gifts only when sold or distributed by the charity. Gifts in kind for use by the Charity are included in the Statement of Financial Activities as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to

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	the Charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.
Voluntary help	The value of any voluntary help received Accounts but is described in the trustees' is not included annual report.
Expenditure and Liability recognition	Liabilities are recognized as soon as there is a legal or constructive obligation committing the Charity to pay out resources.
Governance costs	Include the cost of the examination of statutory accounts and the cost of any legal advice to trustees on governance and constitutional matters.

Note 3 Debtors

Debtors	2026 £	2025 £
HMRC Gift Aid	300	250

Gift Aid claim for 2025-2026 will be submitted to HMRC in July 2026.

Note 4 Creditors

Creditors	2026 £	2025 £
Donations to charity	0	0