DUNDEE CHORAL UNION

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

CHARITY NUMBER: SC017048

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

DUNDEE CHORAL UNION

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For the Year Ended 30 April 2026

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Dundee Choral Union

Trustees' Report

For the Year Ended 30 April 2026

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30 April 2026.

Reference and Administrative Information

Scottish Charity number	SC017048
Contact Address	94 Hepburn Gardens, St Andrews, Fife, KY16 9LN
Bankers	Bank of Scotland
Independent Examiner	Joanne Paul CA, Henderson Black & Co, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF
Musical Director	Mr Derek Clark
Accompanist	Mrs Val Maynes
Patron	Ms Pat MacMahon
Honorary Vice President	Mr Ken Murray
Honorary Vice President	Dr Yolanda Watson

Trustees
The charity is administered by the trustees. The following persons have served during the year and since the year end:

Mrs Pamela Nesbitt	(President)
Mr George Cowieson	(Vice President)
Mr Allan MacLeod	(Concert Secretary)
Rev Canon Elaine Garman	(General Secretary)
Mrs Rachel Shearer	(Hon Treasurer)
Ms Chantelle Attrill	(Steward of Chorus)
Ms Jingjing Ma	(Publicity Convenor)
Mr Stuart Pearce	(Sponsorship Convenor)
Ms Liddy Laird	(Committee Member)
Ms Susan Duff	(Committee Member)
Mrs Val Maynes	(Accompanist)
Mr David Foley	(Committee Member)
Mr Derek Clark	(Musical Director)

Charitable purposes
The object of Dundee Choral Union is the practice and performance in public or in private of choral and orchestral music of an accepted high standard.

The main activities carried out by Dundee Choral Union are the performance of at least two public performances in each financial year.

Structure, Governance and Management
Dundee Choral Union was founded under a Deed of Constitution dated 6 September 1965.

The charity is managed by its committee, which meets on a regular basis to discuss strategic direction, governance and the day to day running of the charity.

Committee members are appointed according to the rules laid down in the Constitution. When positions on the Committee become vacant, nominations for these posts are sought from members at the time of the AGM and, if necessary, a vote would be taken to decide who stands.

Dundee Choral Union

Trustees' Report

For the Year Ended 30 April 2026

Review of achievements and performance
The results for the year are set out in the Statement of Receipts and Payments.

The 2025/26 season saw two excellent concerts performed in the Caird Hall. In December 2025 we performed Mendelssohn's Elijah, conducted by Musical Director Derek Clark with the orchestra members from Scottish Opera, Morley Whitehead organist and a group of National Youth Choir of Scotland (NYCOS) Dundee singers. A glorious work which was particularly enjoyed by the chorus.

At the Spring 2026 concert our programme had a French flavour, performing Fauré's Cantique de Jean Racine and La Naissance de Venus accompanied by two pianists on one piano – the instrumental interlude by Val Maynes and David Goodenough. To this was added Duruflé's Requiem with David Goodenough's organ accompaniment.

We were delighted to be singing a major piece such as Elijah that included a liaison with NYCOS and contrasting that with a different style in the 'French programme'.

We continue to have new members join us and we maintain our 'Friends of Dundee Choral Union' scheme to help with networking and connection with many former choristers. Social activities also continue which provide the opportunity for both socialising and fundraising.

Applications for corporate/charitable sponsorship and grant funding remain a focus for fundraising. This year income has been £25,476. We will continue to approach new sponsors and investigate local sources of support to help direct efforts.

During this year one of our three Honorary Vice Presidents, Lilian Stwart stepped down after a long association with DCU. These appointments help to network with contacts on behalf of DCU and promote DCU, potentially leading us to more sponsors

Plans for the future
We shall be continuing to approach new and regular sponsors again in 2026/27 with the aim of continuing to raise funds. Such monies along with ticket sales and membership subscriptions all help to provide high quality performances in the excellent venue of the Caird Hall. We maintain careful management of our budget with a pattern of one concert with a small number of accompanying musicians and another with a larger orchestra.

We are also planning a collaboration with Dundee Symphony Orchestra and Dundee Choral Union are keen to explore collaborations with other musical organisations in the years to come.

Work has also taken place on reviewing the constitution. Some amendments have been made to better ensure succession planning, and this will be placed before the membership at the AGM in September 2026.

Financial review
At 30 April 2026 the charity had unrestricted cash funds of £22,810 (2025 - £37,253). Our sources of income are set out on page 5. Payments for the year were £39,919 (2025 - £32,074) with concert costs of £26,190 (2025 - £19,776) being the main expenditure.

Deficit
For the year to 30 April 2026 there was a deficit of £14,443 (2025 - £3,815) as we used our reserves for the December concert which was planned over 18months prior with full orchestra and additional soloists for a wonderful rendition of Mendelssohn's 'Elijah'.

The concerts planned for this year should not draw on our reserves, and with a team working on sponsors to build up our reserves we hope to put on equally ambitious and high quality programmes in the future.

Reserves policy
The trustees' policy is to hold reserves to meet normal running costs for the next year and are satisfied that the level currently held is sufficient to comply with this.

Risk assessment
The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Statement of Trustees' Responsibilities
The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the trustees for the preparation and content of the Annual Report.

Approved by the trustees and signed on their behalf by:

Pamela M Nesbitt

Mrs Pamela Nesbitt
(President)

Date: 06/10/2026

Rachel Shearer

Mrs Rachel Shearer
(Hon Treasurer)

Date: 06/10/2026

Dundee Choral Union

Independent Examiner's Report to the Trustees of Dundee Choral Union

I report on the accounts of the charity for the year ended 30 April 2026 which are set out on pages 5 to 8.

Respective Responsibilities of the 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

Basis of Independent Examiner's Statement
My examination is carried out in accordance with Regulation 11 of the 2006 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:-

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 Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Joanne Paul

Joanne Paul CA
Partner
Henderson Black & Co
Chartered Accountants

Chestney House
149 Market Street
St Andrews
Fife, KY16 9PF

Date: 07/10/2026

Dundee Choral Union

Statement of Receipts and Payments
for the year ended 30 April 2026

	Note	Total Funds 2026	Total Funds 2025
		£	£
Receipts			
Donations and grants		4,888	8,547
Fund raising		102	673
Charitable activities	**5**	20,486	19,039
Total receipts		25,476	28,259
Payments			
Cost of fund-raising activities		-	80
Cost of charitable activities	**6**	39,199	31,394
Governance costs		720	600
Total payments		39,919	32,074
Deficit for the year		(14,443)	(3,815)

The notes on page 7 and 8 form an integral part of these accounts.

Dundee Choral Union

Statement of Balances
as at 30 April 2026

	Total 2026	Total 2025
	£	£
Opening cash at bank and in hand	37,253	41,068
Deficit for the year	(14,443)	(3,815)
Closing cash at bank and in hand	22,810	37,253
Bank and Cash Balances		
Bank of Scotland current account	22,658	37,149
Cash	152	104
	22,810	37,253
Liabilities		
Independent examiner's fee	756	630
	756	630

The notes on page 7 and 8 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:

Pamela M Nesbitt

Mrs Pamela Nesbitt
President

Date: 06/10/2026

Rachel Shearer

Mrs Rachel Shearer
Hon Treasurer

Date: 06/10/2026

Dundee Choral Union

Notes to the Accounts
for the year ended 30 April 2026

1 Principal Accounting Policies

Charity information
Dundee Choral Union is a registered charity, governed by it's constitution. It is a registered charity with the Office of the Scottish Charity Regulator. The operational address is 94 Hepburn Gardens, St Andrews, Fife, KY16 9LN.

1.1 Basis of Accounting
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements are prepared in sterling, which is the functional currency of the charity.

1.2 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. The trustees maintain an unrestricted general fund for the day-to-day running of the charity. There are no restricted funds.

2 Related party transactions and trustees' remuneration
Fees totalling £5,810 (2025 - £4,940) were paid to the Musical Director and the Accompanist who are both trustees. No other remuneration was paid in the year (2025 - none).

3 Control
Control of the charity lies in the hands of the trustees.

4 Donated services and facilities
The value of work done by trustees in giving of their time for meetings and other matters on behalf of the charity is not reflected in the accounts as it cannot be quantified.

5 Charitable activities

	Total 2026 £	Total 2025 £
Membership subscriptions	8,905	8,581
Concert ticket sales	9,037	7,127
Concert programme sales	709	1,009
Music sales	1,807	2,182
Concert folder sales	28	140
	20,486	19,039

6 Cost of charitable activities

	Total 2026 £	Total 2025 £
Concert costs	26,190	19,776
Hire of rehearsal room	2,120	1,750
Music	2,046	1,186
Musical director and accompanist	5,810	4,940
Website and internet	-	602
Subscriptions	325	411
Insurance	81	81
Printing	1,161	1,108
Advertising	1,099	1,337
Bank charges	235	184
Postage	-	19
Sundry	132	-
	39,199	31,394