

DUNDEE CHORAL UNION

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

CHARITY NUMBER: SC017048

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

DUNDEE CHORAL UNION

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For the Year Ended 30 April 2025

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Dundee Choral Union

Trustees' Report

For the Year Ended 30 April 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30 April 2025.

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	Mrs Lilian Stewart
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 Nesbit	(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) (appointed 16 September 2024)
Mrs Margaret Wells	(Publicity Convenor) (resigned 16 September 2024)
Ms Catriona Murray	(Sponsorship Convenor) (resigned 16 September 2024)
Mr Stuart Pearce	(Sponsorship Convenor) (appointed 16 September 2024)
Ms Liddy Laird	(Committee Member) (appointed 16 September 2024)
Ms Susan Duff	(Committee Member) (appointed 16 September 2024)
Dr Anne Watson	(Committee Member) (resigned 16 September 2024)
Mrs Val Maynes	(Accompanist)
Mr David Foley	(Committee Member) (appointed 16 September 2024)
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 2025

Review of achievements and performance

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

The 2024/25 season saw two excellent concerts performed in the Caird Hall. In December 2024 we sang Mozart: Vesperae solennes de Confessore, K.339 and three shorter choral works, namely 1. Ave verum corpus (K.618), 2. God is our refuge (K.20), 3. Sancta Maria, Mater Dei (K.273). This was sung along with Haydn: Missa in Angustiis - 'Nelson' Mass, conducted by Musical Director, Derek Clark with the orchestra members from Scottish Opera and organist Morley Whitehead. At the Spring 2025 concert we performed Brahms: A German Requiem (Opus 45) with instrumentalists Valerie Maynes and Morley Whitehead on pianos and timpanist Thomas Lowe. Ticket sales for the Christmas concert numbered 284 whilst the Spring concert attracted an audience of around 260. We were delighted that both concerts were well received.

We are very pleased to have 21 new members join us over this season. We have had a slight increase in membership of our 'Friends of Dundee Choral Union' and repeated our 'behind the scenes' evenings prior to both performances allowing for some social time with them and the choristers. We also repeated our Quiz Night and held a subsequent one at the end of April 2025 which provided the opportunity for socialising and fundraising.

Last year we benefitted from a very high level of corporate/charitable sponsorship and a number of these funds are now closed to us for a while. Despite many applications for funding elsewhere the response this year has been low (total income £3,500). We will continue to approach new sponsors and investigate local sources of support to help direct efforts.

During this year we appointed two further Honorary Vice Presidents (now three in total). These appointments are agreed by the membership and those appointed have had a long or significant association with DCU. The Honorary Vice Presidents are happy 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 2025/26 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.

Financial review

At 30 April 2025 the charity had unrestricted cash funds of £37,253 (2024 - £41,068). Our sources of income are set out on page 5. Payments for the year were £32,074 (2024 - £35,242) with concert costs of £19,776 (2024 - £22,587) being the main expenditure.

Reserves policy

The trustees' policy is to hold reserves to meet normal running costs for eighteen months 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.

Dundee Choral Union

Trustees' Report

For the Year Ended 30 April 2025

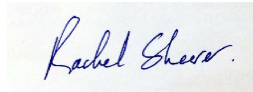
Statement of Trustees' Responsibilities

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 on 1 September 2025 and signed on their behalf by:

Pamela M Nesbitt

Mrs Pamela Nesbitt
(President)



Mrs Rachel Shearer
(Hon Treasurer)

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 2025 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**

2 September 2025

Dundee Choral Union

Statement of Receipts and Payments for the year ended 30 April 2025

		Total Funds 2025	Total Funds 2024
	Note	£	£
Receipts			
Donations and grants		8,547	22,883
Fund raising		673	110
Charitable activities	5	19,039	18,558
Total receipts		<u>28,259</u>	<u>41,551</u>
Payments			
Cost of fund-raising activities		80	80
Cost of charitable activities	6	31,394	34,028
Governance costs		600	1,134
Total payments		<u>32,074</u>	<u>35,242</u>
(Deficit)/surplus for the year		<u>(3,815)</u>	<u>6,309</u>

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

Dundee Choral Union

Statement of Balances as at 30 April 2025

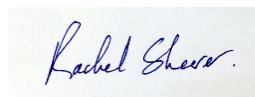
	Total 2025	Total 2024
	£	£
Opening cash at bank and in hand	41,068	34,759
(Deficit)/surplus for the year	(3,815)	6,309
Closing cash at bank and in hand	<u>37,253</u>	<u>41,068</u>
Bank and Cash Balances		
Bank of Scotland current account	37,149	39,515
Bank of Scotland 100 club	-	755
Cash	104	798
	<u>37,253</u>	<u>41,068</u>
Assets		
Gift aid to be reclaimed	<u>-</u>	<u>1,432</u>
Liabilities		
Independent examiner's fee	630	600
Hire of rehearsal room	<u>-</u>	<u>650</u>
	<u>630</u>	<u>1,250</u>

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

Approved by the trustees and authorised for issue on 1 September 2025.

Pamela M Nesbitt

Mrs Pamela Nesbitt
President



Mrs Rachel Shearer
Hon Treasurer

Dundee Choral Union

Notes to the Accounts for the year ended 30 April 2025

1 Principal Accounting Policies

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 £4,940 (2024 - £4,370) were paid to the Musical Director and the Accompanist who are both trustees. No other remuneration was paid in the year (2024 - 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 2025 £	Total 2024 £
Membership subscriptions	8,581	7,955
Concert ticket sales	7,127	9,290
Concert programme sales	1,009	748
Music sales	2,182	565
Concert folder sales	140	-
	<u>19,039</u>	<u>18,558</u>

Dundee Choral Union

Notes to the Accounts for the year ended 30 April 2025

6 Cost of charitable activities

	Total 2025 £	Total 2024 £
Concert costs	19,776	22,587
Hire of rehearsal room	1,750	350
Music	1,186	1,376
Musical director and accompanist	4,940	4,370
Website and internet	602	2,606
Subscriptions	411	298
Insurance	81	79
Printing	1,108	1,334
Advertising	1,337	846
Bank charges	184	122
Postage	19	60
	<u>31,394</u>	<u>34,028</u>