

TAYSIDE ORGANISTS' SOCIETY
TRUSTEES' ANNUAL REPORT
AND
RECEIPTS AND PAYMENTS ACCOUNTS
for the year ended 31 March 2026.

Reference and Administration Information

Charity Name Tayside Organists' Society
Charity Registration Number SC024875
Contact Address 531 Balunie Drive
DUNDEE
DD4 8UR

TRUSTEES

Mr. G. Bell
Mr. B. Weir
Mr I. McLagan
Mrs A. Malcolm
Dr. P. W. Thornton
Mr. K. Veal
Mr D.J. Smith.

PRINCIPAL OFFICE BEARERS

President;	Mr. G. Bell
Vice-President;	Mrs. A. Malcolm
Secretary;	Mr. B. Weir
Treasurer	Mr. I. McLagan

INDEPENDENT EXAMINERS

BK+. 144 Nethergate, Dundee DD1 4EB

BANKERS

Bank of Scotland, 327 Brook Street, Broughty Ferry, Dundee. DD5 2DS

WEB ADDRESS; <https://www.taysideorganists.org>

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2026

History objectives and activities of the Society. The Tayside Organists Society was formed in the 1950's and its principal aims are the informal, meetings of organists and others interested in church music and to strengthen public awareness in our activities. The society is a registered charity in Scotland. The purpose/objects of the Society are to advance the education of the public and its members in the art of music and in particular organ music in the Tayside area by the presentation of public performances and other related activities and in furtherance thereof:-

- a) to arrange lectures and recitals and to encourage facilities for discussion in all matters of interest to church and other organists.
- b) to encourage the composition, study and performance of organ, choral and church music.
- c) to bring into closer fellowship organists and others with an interest in the organ in the Tayside area;
- d) to liaise and co-operate with other organisations having similar aims.

Management and Governance Arrangements: The Society is governed by a written constitution. At each Annual General Meeting there are elected President, Vice President, Secretary, Treasurer, and Four Trustees. The 2025 AGM was held in May in Bridge of Earn. Other successful meetings were held in the Tayside area during the session; the last two were held in Kinnoull Parish Church in Perth and the last one of the season was a members concert in Dundee Congregational Church with the proceeds of money and food going to the Local Food Bank. The 2026 AGM will be held in Bendochy and Coupar Angus Abbey churches later in May.

Reserves Policy: The society does not intend that the level of reserves be reduced. It sees this as being a way of covering any unforeseen circumstances that may arise in the future. Sufficient funds will be retained to cover any unforeseen circumstances that may arise in the future. Sufficient funds will be retained to cover at least one years' total expenditure.

Investment Policy: Since the reserves are not large, the Trustees intend in the foreseeable future to avoid risk by keeping funds in Appropriate Bank accounts. This policy will, however, be kept under review.

Grant Making Policy: The Society may award grants to individuals to assist the study and development of organ music, subject to the approval of the Trustees.

Risk Policy: The block insurance of the IAO of which the Society is a member, provides protection against public liability and other risks. This is in accordance with the IAO Services in their Member's Information Guide.

Data Privacy Policy: The Society has formulated its own Data Privacy Policy in line with recent legislation and this can be obtained on the Society's web site. The policy will be reviewed at least every two years.

Statement of Trustees' Responsibilities: Charity law requires the Trustees to prepare financial statements for each financial year which show a fair and true view of the state of affairs for the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently,
2. make judgements and estimates that are reasonable and prudent
3. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and
4. prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the society will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Society and to enable them to ensure that the financial statements comply with the Charities Accounts (Scotland) Regulations, 2006, and any subsequent legislation. They are also responsible for safeguarding the assets of the Society and hence taking reasonable steps for the prevention of fraud and other irregularities.

Independent Examiner:

The Trustees intend to ask the existing examiners to undertake the independent examination of the Society in the following year.

Signed on behalf of the Trustees.



Ian McLagan, Treasurer,



George Bell President,

**TAYSIDE ORGANISTS SOCIETY RECEIPTS AND PAYMENT
ACCOUNT, YEAR ENDED 31 MARCH 2025**

	<i>Unrestricted Funds 2026</i>	<i>Restricted Funds 2026</i>	<i>TOTAL 2026</i>	<i>TOTAL 2025</i>
<i>Receipts</i>				
<i>Subscriptions</i>	£1260.00	0	£1260.00	£1225
<i>Tax Refunds</i>	307.48	0	307.48	312
<i>Other Income</i>	<u>0</u>	<u>£2014.00</u>	<u>2014.00</u>	<u>1995</u>
TOTALS	£1567.48	£2014.00	£3581.48	£3532
 <i>Payments</i>				
<i>IAO FEES</i>	0 0	0	0	£144
<i>MEETINGS</i>	£287.00	£2393.13	£2680.13	£414
<i>BK+</i>	£174.00	0	£ 174.00	£162
<i>Printing etc</i>	0 .	£ 84.02	£ 84.02	£ 75
<i>Web Site</i>	£464.00	£ 0	£ 464.00	£322
<i>Donations</i>	£00.00	£499.50	£ 499.50	£ 50
<i>Bank Charges</i>	<u>£00.50</u>	<u>£0</u>	<u>£ 0.50</u>	<u>£ 0.</u>
TOTALS	£925.50	£2976 .65	£3902.15	£1167
SURPLUS/(DEFICIT)	£641.98	(£962.65)	(£320.67)	£ 2365

BANK BALANCES

Balances B/F	£8955.05	£1835.00	£10790.05	£8425
Surplus	£ 641.98			£2365
Deficit		(£ 962.65)	£ 320.67	
Balance	£9597.03	£ 872.35	£10469.38	£10790

No trustee received expenses or any remuneration in the year to 31 March 2026.


signed Ian Mclagan, Treasurer. 4 May 2026.

**TAYSIDE ORGANISTS SOCIETY RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 MARCH 2026.**

RECEIPTS	<u>2026</u>	<u>2025</u>
Subscriptions	£ 1260.00	£ 1225
Tax refunds HMRC.	£ 307.48	£ 312
Misc Income and Donations	000.00	£ 85
SFO Income	<u>£2014.00</u>	<u>£1910.</u>
TOTAL RECEIPTS	£ 3581.48	£3532
 PAYMENTS		
IAO Capitation Fees	£000.00	£144
Meeting Expenses	£ 287.00	£414
Independent Examiner	£ 174.00	£ 162
Web Site Expenses	£ 464.00	£322
SFO Expenditure	£2976.65	£ 75
Donation	£ 0000	£ 50
Bank Charges	<u>£000.50</u>	<u>£ 00</u>
TOTAL PAYMENTS	£3902.15	£1167
SURPLUS/(DEFICIT) FOR THE YEAR	(£320.67)	£2365
Statement of Funds as at 31 March 2026/5	2026	2025
Bank of Scotland, opening balance	£10790.05	£8424.67
(deduct deficit)ADD; Surplus for the year	<u>(-£320.67)</u>	<u>£2365.38</u>
<u>Closing Balance, Bank of Scotland</u>	<u>£10469.38</u>	<u>£1790.05</u>

signed


Ian McLagan, Treasurer, 4 May 2026.

NOTES; The SFO conference hosted by Tayside Organists Society in 2025 made a surplus of £962.65. The trustees have made the following decisions;.

- 1. It would return the donation of £100 to then Hollins fund**
- 2. The balance of 862.65 will be put in Restricted funds category and will be made available when TOS next host the SFO Conference**
- 3. The Trustees are aware that the branch of the Bank of Scotland we currently use is to close in June 2026. and the Trustees are aware that the Bank of Scotland will be charging us and all customers, fees for some transactions. The trustees will look at possible alternative banks.**

Independent Examiner's Report to the Trustees of Tayside Organists Society

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on page 4.

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)(a) to (c) 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

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 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) 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 Regulationshave 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 S Young, MA., C.A.,
BK Plus Chartered Certified Accountants
144 Nethergate,
DUNDEE
DD1 4EB

06/05/26