



**ST. DAVID'S BRASS BAND SCIO
&
ST. DAVID'S BRASS BAND**

**ANNUAL REPORT
& Consolidated
ACCOUNTS**

**for the Year ending
31st March 2021**

Trustees' Annual Report	1 - 5
Receipts and Payments Accounts	6 - 7
Explanatory Notes to the Accounts	8 - 10
Independent Examiner's Report	

St. David's Brass Band SCIO : Scottish Charity No. SC047976

St. David's Brass Band : Scottish Charity No. SC028401



Trustees' Annual Report

For the Year: 1st April 2020 to 31st March 2021

The trustees have pleasure in presenting merged reports together with the financial statements and the independent examiner's report for the year from 1st April 2020 to 31st March 2021.

Covid 19 lockdown and restrictions have curtailed all 'in person' band activities, limiting us to virtual performances that have been released via the Band's social media accounts. The impact of this restriction on participation, both financially and socially, is laid out on the following pages

Reference and administration information

Charity name: St. David's Brass Band SCIO

Registered charity number SC047976

Charity name: St. David's Brass Band

Registered charity number SC028401

Charities' principal address 218 Newbattle Abbey Crescent, Dalkeith, EH22 3LU

Charities' trustees on date of approval of Trustees' Annual Report

[REDACTED]	Chairman	
[REDACTED]	Secretary	elected at AGM, 13 Oct 2020
[REDACTED]	Treasurer	
[REDACTED] ter		
[REDACTED]		
[REDACTED]		
[REDACTED]		

Other charity trustees during the year

[REDACTED] and [REDACTED] were trustees from 1st April 2020.

Each retired from being a trustee at the AGM, on 13th October 2020.

Structure, governance and management

Constitution

St. David's Brass Band SCIO is a Scottish Charitable Incorporated Organisation which is a community of interest based in Gorebridge, Midlothian and is open to individuals from any geographic area who want to play or learn to play a brass or percussion instrument.

St David's Brass Band is a charitable unincorporated association.

The purposes and administration arrangements for each are set out in the respective constitutions.

St. David's Brass Band is in the process of being wound up. Almost all contractual obligations have been transferred and all finances are now controlled through St. David's Brass Band SCIO, SC047976. It is intended that this will be the last merged accounts for the two charities, with the coming financial year seeing the formal dissolving of the old charity SC028401.

Appointment of trustees

The Band's trustees are elected to the Board by Members and Associate Members at the Annual General Meeting, which is held in autumn each year. The Board may co-opt trustees to fill any vacancies.

Objectives and activities

Charitable purposes

St David's Brass Band SCIO's purposes, as recorded in the constitution, are:

- i. To offer recreational facilities and provide recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- ii. The advancement of education.
- iii. The advancement of the arts, heritage and culture.
- iv. The advancement of community development.

St David's Brass Band's purposes, as recorded in the constitution, are:

to advance the education of the band members and also the public of Midlothian and surrounding areas in the art of music and in particular brass band music by the presentation of public performances and other related activities.

Summary of the main activities in relation to these objects

Covid-19 restrictions over the past year has made life very difficult for the Band. Players were unable to meet to rehearse and public performances were cancelled. All contests were cancelled, both senior and youth.

Initially, the Trustees expected to resume normal activities after a short break. Once it became obvious that this would not happen, any Band activities changed completely to an online only presence.

Board meetings were held via Zoom.

To keep members feeling engaged, regular Band Quiz nights were successfully initiated and were regularly attended by a number of members. Quiz nights were open to all members.

The Community Asset Transfer sub-committee was given free rein to submit applications for any grants available to the Band. One grant successfully awarded was a Foundation Scotland Response Recovery & Resilience Grant to "Purchase a laptop and appropriate software" to enable each band to play together and create virtual performances. This enabled the senior band to create a series of virtual recordings, in lieu of being able to perform in person, and these were released on the Band's social media accounts throughout the year, to be available for public viewing. Moving forward, it will also be used with the youth band.

Well into the year, it became obvious that youth players needed help to keep playing as opportunities at school were severely limited. Safety protocols were put in place and youth players were given (and continue to have) virtual lessons via Zoom, either individually or in small groups, as appropriate, and have enjoyed these tremendously. Even so, they, too, were able to make a virtual recording. It was released near Christmas time. A few of these were beginners and they have yet to be able to meet to learn to play along side others, as an ensemble.

As the financial year ends, players are still not able to meet to rehearse, though hopefully that day will not be too far away. Unused skills will have to be re-learned and returning to a reasonable standard of playing will take time.

Summary of the main achievements

Once Covid-19 restrictions were well established, the trustees addressed what could be achieved under the circumstances.

There were three main areas of focus:

Senior band players

Youth players

Premises

Senior Band players:

The trustees felt it important to find ways of encouraging senior players to practise their playing skills. Virtual recordings were made. Each recording is quite a complicated process, involving mixing individual performances recorded at home, resulting in a virtual performance video. A series of such videos made by the senior band was released on social media and was well received by members of the public.

Youth players:

Youth players were equally, if not more, important. They are the future of brass bands. Just before the first lockdown, four young new players had come along to one rehearsal. Then, nothing... The trustees considered ways of helping youth players to keep and improve the playing skills they already had.

The answer was virtual lessons via Zoom. Each youth played at home, with a parent or guardian nearby to ensure Child Protection measures were adequate. Their tutor took them individually or in small groups, as appropriate to each one's ability, there being a variety of skill levels.

All the youths tremendously enjoyed these sessions and they, too, made a virtual recording, which was released around Christmas time. Separately, a tutor was successfully found for the young, lone percussionist to help him, again via Zoom, learn the skills needed.

The Premises

The organisation continues to occupy Vogrie Hall on a tenanted basis. The building still has some significant repair issues with the roof, which have continued to develop. The local Council is in the process of carrying out a structural survey to assess the building's condition. The result may have a significant impact on when /if the Band can return to the hall once Covid-19 restrictions permit it.

A sub-committee prepared a Community Asset Transfer Request (CAT) for Vogrie Hall. This involved appointing an architect & quantity surveyor to carry out a feasibility study and produce a cost plan for the required, extensive refurbishment.

Changes to the constitution were required to make it suitable for this purpose. The board-approved application was subsequently submitted to Midlothian Council and the Board awaits its decision. The necessary constitution changes were approved by the members at the AGM and consent given by OSCR.

The sub-committee is now actively seeking funding from various sources to allow the organisation to fund the refurbishment / redevelopment required of the hall in the event of a successful outcome. This has been greatly helped by a generous anonymous donation of a Discretionary Legacy, to be used specifically for the organisation's premises.

The Band received another Foundation Scotland Grant Award "To contribute to the installation of Fresh Air Ventilation systems in Vogrie Hall".

The Board is extremely grateful to the members of the sub-committee for the time and effort they have given. Also for the work they continue to do towards securing premises fit for purpose.

Financial review

The Covid-19 restrictions played havoc with the Band's general fund raising opportunities, with no playing or rehearsing allowed at all. But the generosity of members has enabled the finances to remain viable.

As restrictions continued throughout the year, it was agreed, at the AGM, that subscriptions should be half that of a normal year. Members were given the opportunity to freely donate the other half and also to Gift Aid it if they wished. Many chose to do this.

It is their generosity and commitment to the Band, together with the use of the reserve funds, that has kept the finances in reasonable health. There were also various grants, for specific purposes only, and an anonymously given, extraordinarily generous discretionary legacy. These restricted grants and their purposes are listed in section 2 of the Explanatory Notes to the Accounts.

While normal activities ceased, there were still basic bills to be paid, with the main items - insurance, hall rent and hall fuel - accounting for about three quarters of payments. Insurance costs increased significantly following a review of the Band's assets, particularly the Library and ancillary equipment. Later in the year, youth tuition, while adding to expenses, indicated a welcome, small return to Band activity.

The sum of £2,433, for a hall-related feasibility study and quantity surveyor's report, was paid using restricted funds raised the previous year, with the balance paid from general funds, as previously agreed.

A more detailed listing of payments can be seen in sections 10 to 12 of the Explanatory Notes to the Accounts. Note that, while it appears that the 'rent and rates' total is lower than the previous year, in fact, there were only eleven months' payments, whereas the previous one had thirteen.

Statement of the charity's policy on reserves

The charity's policy of trying to have a year's expenses in reserve has stood the charity in good stead, given the unexpected lockdown situation. The previous period saw the Band reserves lower than that, though acceptable. This period saw these funds depleted further as none of the usual fundraising activities were permissible. The trustees recognise that the charity cannot easily have another year with no general fundraising undertaken.

To the nearest £100, general funds show a deficit of £5,900, going from £14,000 to £8,000. With £5,000 designated for future instruments, leaving only £3,000 for general use, the trustees could, reluctantly, re-purpose the £5,000 if the need arose.

Details of any surplus / deficit

There is a rather large surplus overall, but 96% of it is restricted funds, most of which is either the discretionary legacy or grants. General funds had a deficit of £5,947. This would have been greater without the generosity of members.

Outstanding liabilities - none.

Donated facilities and services

The Band's conductor donates all his time with the Band for free.

The youth tutor donates any extra time that may be needed, if more than the agreed weekly hours.

The CAT sub-committee work many hours, all voluntarily.

Consolidated accounts

The trustees expect this to be the last year of consolidated accounts. All financial payments are now processed via the SCIO accounts. The status of the rented premises remains the final item. With a decision on the CAT request expected in the coming year, The trustees would then start the process of asking OSCR permission to dissolve the old charity, SC028401.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees by:

1.

Chairman

Date:

06/08/21

2.

Treasurer

Date:

06/08/'21

Statement of Receipts and Payments for the year ended 31 March 2021

	Unrestricted Funds	Restricted Funds	Current Year ended 31/03/2021	Last Year ended 31/03/2020
Receipts				
Donations	4,460	100	4,560	5,587
Legacies		200,000	200,000	0
Grants	0	7,770	7,770	1,720
Receipts from fundraising activities	61	0	61	5,627
Gross trading receipts			0	0
Income from investments other than land and buildings	12		12	10
Rents from land & buildings	0		0	795
Gross receipts from other charitable activities	0		0	0
			0	0
Total receipts	4,533	207,870	212,403	13,739
Payments				
Expenses for fundraising activities	0		0	595
Payments relating directly to charitable activities	10,258	1,451	11,709	11,985
Grants and donations		114	114	113
Governance costs:			0	0
Audit / independent examination	30		30	30
Purchases of fixed assets	192	2,104	2,296	502
Purchase of investments			0	0
Total payments	10,480	3,669	14,149	13,225
Net receipts / (payments)	(5,947)	204,201	198,254	514
Transfers to / (from) funds	0	0	0	0
Surplus / (deficit) for year	(5,947)	204,201	198,254	514

Statement of Balances - As at 31 March 2021





	Unrestricted funds	Restricted funds	Total current period	Total last period
Cash funds				
Cash and bank balances at start of year. £2 rounding adjustment	13,978	1,278	15,256	14,744
Surplus / (deficit) shown on receipts and payments account	(5,947)	204,201	198,254	514
			0	0
			0	0
Cash and bank balances at end of year	8,031	205,479	213,510	15,258

Investments	Fund to which asset belongs	Market valuation	Last year
Santander shares at 31st March 2021. See Notes to Accounts.	Unrestricted	221	112
	Total	221	112

Other assets: Insurance values as, insured new for old	Fund to which asset belongs	Insurance value	Last year
Instruments	Unrestricted	168,539	161,960
Band equipment (inc. music, uniforms)	Unrestricted	77,956	40,800
Other property, inc 2 trophies	Unrestricted	900	950
	Total	247,395	203,710

Contingent liabilities	Fund to which liability relates	Amount due (estimate)	Last year
RRR Ventilation fund	Restricted	5,000	0
	Total	5,000	0

Signed on behalf of the charity's trustees by:

Signature	Name	Date of approval
		6/08/21
		06/08/21

Explanatory Notes to the accounts for the year ended 31 March 2021

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)

2. Nature and purpose of funds

Unrestricted funds are those general purpose funds that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

- 1. Members' Gift Fund:** Senior band member's subscription includes a donation of £5 to the 'Members' Gift Fund', to be used for retirals, leaving collections and the like. Any balance exceeding £50 to be returned to unrestricted funds at year end. This year, the balance was less than £50, so no funds were transferred.
- 2. Senior uniforms:** This small restricted fund is still available and remains the same amount as last year.
- 3. Vogrie Hall Fund:** These funds, raised the previous year, contributed to the cost of a feasibility study, with the balance paid from general funds. This fund is now depleted.
- 4. Discretionary Legacy Fund:** This was given anonymously for :
"The Purpose of purchasing, renovating & maintaining a building for the use of St David's Brass Band SCIO (SC047976)" and is yet to be used.
- 5. Foundation Scotland Response Recovery & Resilience: Laptop Fund:** "To purchase a laptop and appropriate software to enable the band to play together and create virtual performances." Appropriate other hardware was also included in the grant. £83 remains to be spent early in the coming year.
- 6. Foundation Scotland Response Recovery & Resilience: Hall Ventilation.** To contribute to the installation of fresh air ventilation systems in Vogrie Hall. This fund is yet to be used.

3. Remuneration and transactions

There was no remuneration paid to, or transactions with, trustees or any connected persons during the year.

4. Third party payments, not included in receipts and payments

There were no third party payments this financial year.

5. The following two pages are a more detailed listing of figures

- a) Detail of income to donations; grants and fundraising activities - Notes 6 - 9.
- b) Detail of payments made to charitable activities; governance; fixed assets - Notes 10 - 12.

Detail of receipts

	Unrestricted funds	Restricted funds	Total current period	Total last period
6 Donations received			0	
Subscriptions	5,462		5,462	4,776
Gift Fund		125	125	115
Donations			0	230
Total	5,462	125	5,587	5,121

7 Legacies received

Discretionary Legacy, anonymous donor, for premises	0	200,000	200,000	0
Total	0	200,000	200,000	0

8 Grants received

Council, general costs previous yr	0		0	700
Council, general costs 2020 / 21, received previous year	0		0	1,020
Foundation Scotland RRR grant 1 (laptop & related items)		2,770	2,770	0
Foundation Scotland RRR grant 2 (hall ventilation)	0	5,000	5,000	0
Total	0	7,770	7,770	1,720

9 Gross receipts from fundraising activities

Performances and fundraising events	0		0	5,584
Easy Fundraising & Easysearch	51		51	43
Amazon Smile	10		10	
Total	61	0	61	5,627

Detail of payments

	Unrestricted funds	Restricted funds	Total current period	Total last period
10 Payments relating directly to charitable activities				
Memberships and player registrations	100		100	270
Licenses, incl. website, Zoom, PVG x 2	203		203	446
Insurance	1,662		1,662	1,516
Contest, inc. transport	0		0	1,664
Asset maintenance and repairs	0		0	650
Band hall - rent, rates	3,501		3,501	4,124
Band hall - fuel	1,773		1,773	1,565
Band hall - other costs inc. cleaning	684		684	895
Band hall - asset transfer related	1,565	868	2,433	
Stationery & RRR grant related software	50	583	633	95
Other charitable activities: (f/raising course)	0		0	200
Youth tuition	720		720	560
Total	10,258	1,451	11,709	11,985

11 Governance costs

Independent examiner's costs	30		30	30
Total	30		30	30

12 Purchase of fixed assets

Instruments: bell moisture guards	149		149	0
Music	43		43	469
Uniforms & equipment:				
RRR grant - laptop		1,699	1,699	
RRR grant: laptop-related hardware		405	405	33
Total	192	2,104	2,296	502



Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/
members of **St. David's Brass Band**

Registered charity
number **SC 028401**

On the accounts of the
charity for the period

Period start date

Period end date

Day

Month

Year

Day

Month

Year

1st

April

2020

to

31st

March

2021

Set out on pages **1 to 10**

**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) 2005 Act 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 accounts.

**Independent examiner's
statement**

In the course of my examination, no matter has come to my attention ~~[other than that disclosed on the attached page*]~~

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.

Signed:

Date: **13/2/21**

Name:

Relevant professional
qualification(s) or body (if
any):

Address: