

Koda

Scotland · Charity number SC030662

Details

Status	Active
Legal form	Unincorporated association
Registered	2001-07-01
Register	View on the OSCR register

Contact

Address	Medwynbank Dolphinton West Linton Peeblesshire EH46 7HG
Website	www.kodamusic.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

What the charity does: The charity promotes the learning and playing of traditional Scottish music. It particularly encourages young musicians to practice and play together, and it provides opportunities for the group to perform in public, thus furthering their confidence and abilities.

Beneficiaries: 'Children or young people'

Objectives: The objects of the orchestra are to advance the education of the public concerning the playing of accordion music in general and Scottish Traditional Music in particular through the promotion of such music by public performances, workshops and master classes

Geography

- **Main operating location:** South Lanarkshire
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-10-31	£283	£0	-	0
2024-10-31	£350	£0	-	0
2023-10-31	£217	£0	-	0
2022-10-31	£534	£0	-	0
2021-10-31	£12	£0	-	0
2020-10-31	£11	£0	-	0

Koda

Scotland - Charity number SC030662

Accounts

KODA

Scottish Charity No SC030662

**Trustees' Report and Financial Statements
for the year ended 31st October 2025**

KODA

Report of the Trustees for the year ended 31st October 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year to 31st October 2025.

Reference and Administrative Details

Charity number: SC030662

Principal address: Medwynbank, Dolphinton, West Linton, Peeblesshire

Trustees: The trustees serving during the year and since the year end were as follows:

Keith Dickson (chairman)

Brian Smith (treasurer)

David McGarva (secretary)

Ingrid Smith

Mairi Rowan

Gordon Rowan

Sheena Dickson

Structure, Governance and Management

Governing Document

Koda is a charitable organisation and is governed by its Constitution, dated 30th November 2000. It is registered as a charity with the Office of the Scottish Charity Regulator (OSCR).

Trustee Induction and Training

New trustees are briefed on their legal obligations under charity law, the content of the Constitution, the committee and decision making processes and the recent financial performance of the charity. Trustees, who are elected at the annual general meeting, are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

KODA

Report of the Trustees for the year ended 31st October 2025 (continued)

Organisation

The trustees administer the charity and meet as required throughout the year.

Risk Management

The trustees are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

Objectives and Activities

The objects of the charity are to advance the education of the public concerning the playing of accordion music in general and Scottish traditional music in particular, through the promotion of such music by public performances, workshops and master classes, and to provide an opportunity for like-minded musicians, with particular encouragement to young people, to meet regularly to play a range of music.

Achievements and Performance

Although there were no orchestra activities during the year, the members of the orchestra continued to concentrate on improving their own musical skills, and the trustees hope to return to regular rehearsals and public performances in the near future.

Financial Review

The Receipts and Payments Statement follows on page 5. There was a surplus for the year of £283 (2024 - £350). The charity's funds at 31st October 2025 amounted to £22,898 (2024 - £22,615).

Reserves Policy

The trustees aim to maintain sufficient reserves to enable the orchestra to continue operating at its current level and to fund recording sessions and other projects which will benefit the members of the orchestra.

KODA

Report of the Trustees for the year ended 31st October 2025 (continued)

Plans for Future Periods

The trustees will continue to provide facilities for the orchestra to practice regularly and will look for suitable opportunities to recommence public performance where that will benefit the members of the orchestra.

Approved by the trustees on 6th July 2026 and signed on their behalf by

Brian Smith

Trustee

Independent Examiner's report to the Trustees for the year ended 31st October 2025

I report on the receipts and payments account of the charity for the year to 31st October 2025 which is set out on page 5.

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

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) (a) of the 2005 Act and Regulation 4 of 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.

John Cursiter

17-21 East Mayfield

Edinburgh

EH9 1SE

6th July 2026

KODA
Receipts and Payments Account
for the year to 31st October 2025

	31.10.25	31.10.24
	£	£
Receipts		
Performance Fees	-	-
CD Sales and Music Downloads	5	25
Sundry Income	-	-
Bank Interest	278	325
	<u>283</u>	<u>350</u>
Payments		
Directing and Arrangement Fees	-	-
	<u>-</u>	<u>-</u>
Surplus for the year	<u>283</u>	<u>350</u>

Statement of Balances
as at 31st October 2025

	31.10.25	31.10.24
	£	£
Opening balances		
Treasurer's Account	6,093	6,005
CD Account	16,452	16,190
Cash in hand	70	70
	<u>22,615</u>	<u>22,265</u>
Surplus for the year	283	350
	<u>22,898</u>	<u>22,615</u>
Closing Balances		
Treasurer's Account	6,173	6,093
CD Account	16,655	16,452
Cash	70	70
	<u>22,898</u>	<u>22,615</u>

Approved by the trustees on 6th July 2026 and signed on their behalf by

Brian Smith

Trustee

Notes to the accounts

1 Trustees remuneration

The trustees did not receive any remuneration or expenses in the course of the year (2024 - nil).

2 Other assets

In addition to the stated bank balances, the charity owns equipment whose original cost exceeds £13,000 and has a stock of CDs valued at £1,000.