

# **Scottish Brass Band Association**

## **Annual Accounts**

**1 April 2023 – 31 March 2024**



<b>INCOME</b>	<b>Unrestricted Funds</b>		<b>Restricted Funds</b>		<b>Overall</b>
	<b>Total</b>		<b>Total</b>		<b>Total</b>
Income from Voluntary Donations	£	-	£	-	£ -
Membership Income	£	12,285.00	£	-	£ 12,285.00
Registration Income	£	7,907.00	£	-	£ 7,907.00
Unrestricted Grants Received	£	-	£	-	£ -
Donations & Gift Aid	£	2,980.34	£	-	£ 2,980.34
Creative Scotland YMI grants	£	-	£	70,000.00	£ 70,000.00
	£	<b>23,172.34</b>	£	<b>70,000.00</b>	£ <b>93,172.34</b>
Income from Investments					
Bank Interest	£	357.91	£	-	£ 357.91
Income from Charitable Activities	£	-	£	-	£ -
Events, Ticket Sales & Other Income	£	42,983.62	£	-	£ 42,983.62
Events, Sponsorships Received	£	2,129.53	£	-	£ 2,129.53
NYBBS	£	101,207.81	£	-	£ 101,207.81
Courses & Workshops					
	£	<b>146,320.96</b>	£	-	£ <b>146,320.96</b>
Income from Other Resources					£ -
Other Income	£	-	£	-	£ -
<b>Total Income Resources</b>	£	<b>169,851.21</b>	£	<b>70,000.00</b>	£ <b>239,851.21</b>
<b>EXPENDITURE</b>					
Generated Funds Costs					
Merchandising	£	-	£	-	£ -
Charitable Activities Costs					
Events Costs	£	56,629.24	£	-	£ 56,629.24
Events YMI	£	-	£	2,800.00	£ 2,800.00
Operating Costs	£	3,718.39	£	-	£ 3,718.39
Grants Made	£	-	£	-	£ -
Governance Costs	£	8,001.68	£	-	£ 8,001.68
Creative Scotland, Cost of Schemes	£	-	£	21,910.08	£ 21,910.08
NYBBS	£	113,085.71	£	-	£ 113,085.71
NYBBS YMI	£	-	£	43,800.00	£ 43,800.00
<b>Total Expended Resources</b>	£	<b>181,435.02</b>	£	<b>68,510.08</b>	£ <b>249,945.10</b>
<b>Net Movements in Funds this Year</b>	-£	<b>11,583.81</b>	£	<b>1,489.92</b>	-£ <b>10,093.89</b>
Funds brought forward 1 April 2023	£	7,451.15	£	47,921.02	£ 62,722.17
Funds Carried Forward as at 31 March 2024	-£	4,132.66	£	49,410.94	£ 52,628.28

**SBBA Balance Sheet as at 31 March 2024**

	2024	2023
<b>Tangible Assets</b>		
Equipment	£ -	£ -
Music Library	£ -	£ -
Trophies & Shields	£ 8,849.00	£ 8,849.00
	£ 8,849.00	£ 8,849.00
<b>Current Assets</b>		
Debtors	£ 56,476.10	£ 63,354.00
Merchandising stock for resale		
Cash at Bank	£ 118,214.66	£ 64,845.85
Cash on Hand	£ -	£ -
	£ 174,690.76	£ 128,199.85
<b>Current Liabilities</b>		
Creditors: Due within one year	£ 130,911.48	£ 74,326.68
<b>Total Assets less Current Liabilities</b>	<b>£ 52,628.28</b>	<b>£ 62,722.17</b>
<u>Unrestricted Funds</u>		
Carry forward as at 31 March 2024	-£ 4,132.66	£ 7,451.15
Area Association Reserve		
Revaluation Reserve	£ 7,350.00	£ 7,350.00
	£ 3,217.34	£ 14,801.15
<u>Restricted Funds</u>		
Designated: Creative Scotland, Youth Development	£ 49,410.94	£ 47,921.02
<b>Total Funds</b>	<b>£ 52,628.28</b>	<b>£ 62,722.17</b>

# THE SCOTTISH BRASS BAND ASSOCIATION

Charity Registration number SCO 33163

## TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2024

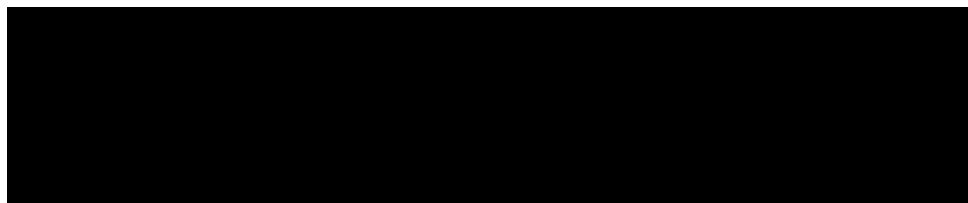
The Trustees of the Scottish Brass Band Association ('the Association') present their annual report for the year ended 31 March 2024 under the Charities and Trustee Investment (Scotland) Act 2005, together with the audited financial statements for the year and confirm that the financial statements comply with the requirements of the Act, the Association's constitution and the Charities Accounts (Scotland) Regulations 2006.

### REFERENCE & ADMINISTRATIVE INFORMATION

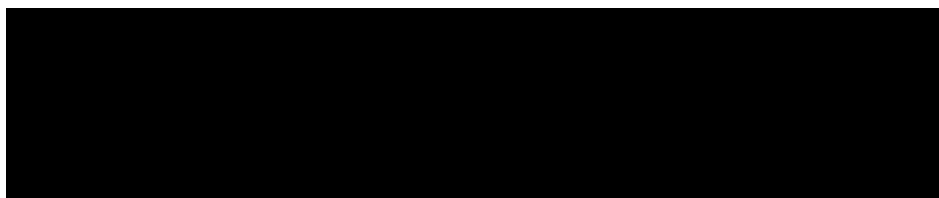
The Scottish Brass Band Association (SBBA) was formed in July 1895 and it is the oldest established national brass band association in Europe. The charity registration number is SC033163. The charity's principal address is at 71 Tantallon Drive, Paisley, PA2 9HS. The Association's website address is [www.sbba.org.uk](http://www.sbba.org.uk).

#### Trustees

The Trustees who served during the year ended 31 March 2024:



#### Office Bearers and Professional Advisers



Bankers

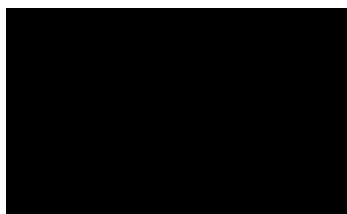
*The Bank of Scotland plc,  
67 Bank Street, Lochgelly. KY5 9QN*

*The Royal Bank of Scotland plc.,  
30 Sylvania Way South, Clydebank G81 1TS*

Examiner

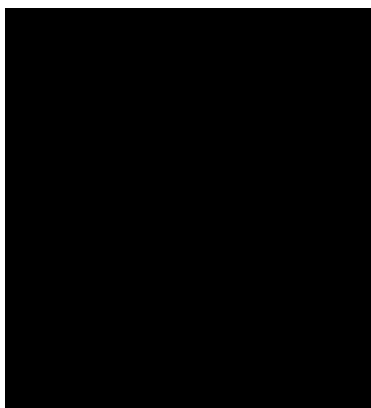


Events Manager  
Development Strategist  
Education Officer  
Press Officer  
Child Protection Officer



## **Executive Committee Members**

Other Executive Committee Members serving at 31 March 2024:



Brass Sounds Inverclyde  
Bon Accord Silver Band  
MacTaggart Scott Loanhead Band  
Dunfermline City  
Buckhaven & Methil Miners  
Bon-Accord Silver Band  
The Kirkintilloch Band  
Annan Town  
Penicuik Silver  
Brass Central Strathearn

The following Area Associations are represented at the committee:

East of Scotland Brass Bands' Association  
Fife Charities Bands' Association  
Northern Counties Brass Bands' Association  
Scottish Borders Brass Bands' Association  
West of Scotland Brass Bands' Association

## **Governing Document**

The Association is governed by the provisions of the constitution, which was last amended in January 2022.

## **Trustee Training**

At present there is no formal structure to train trustees. Any arising issues are addressed at the regular meetings of the Association. Should suitable and affordable training be identified it is the intention to adopt such training in the future.

## **Organisational Management**

The Executive Committee including the Trustees meet at least seven times per year to determine the general activity of the Association.

The Trustees meet as often as is required (in 23-24, 6 times) and once per year the Trustees meet without the Executive Committee to review the Annual Report and Accounts. They also review the Association's risk assessment including its overall management, control and its charitable purpose for which they are legally responsible.

## **Organisational Structure and Relationships**

The Association's elected officials consist of the President, Vice-President, Secretary and Treasurer who together with ten elected members and five area representatives serve as the Executive Committee. The five regional areas are represented on the executive committee by their locally elected representative. The committee members are proposed, nominated and elected at the Annual General Meeting in October. The committee members assist the Trustees with the management of the charity.

The Association is an active member of the European Brass Band Association and takes part in its activities to promote brass bands throughout Europe.

The Association is responsible for organising and funding the National Youth Brass Band of Scotland (NYBBS).

With a view to developing promotional and training activities organised at regional level throughout Scotland, funding for certain activities under the Youth Development Programme continues to be made available to the Area Associations.

### **Risk Management**

The Trustees continue to keep the activities under review, particularly with regard to any major risks that may arise from time to time as well as the systems and procedures established to manage them. They monitor the effectiveness of the system of internal controls and other viable means including insurance cover where appropriate, which can mitigate those risks already identified.

## **OBJECTS, AIMS, OBJECTIVES AND PRINCIPAL ACTIVITIES**

The object of the Association is to advance the education of the public in the art of brass band music by the promotion and encouragement of all efforts appertaining to brass bands and their music.

### **Strategic Aim and Intended Effect**

The aim to achieve the charitable objective is to operate as the parent body and national association for all brass bands in Scotland. Through a number of events, activities and initiatives, together with a range of services provided for member bands, the Association seeks to support and develop the existing bands, to facilitate the formation of new bands, to encourage active participation in brass bands and to increase awareness and appreciation of brass bands and their music.

### **Objectives and Principal Activity for the Year**

The Association has continued to operate as the national association and parent body for brass bands in Scotland. The Association regulates all brass band contesting activities in Scotland. In addition to the contests that are promoted by the Association itself, the Association regulates all brass band contests operated by member bands and affiliated bodies within Scotland and approves all dates in the contest diary for events in Scotland.

The Association organises the following competitions annually:

- Scottish Brass Band Championships
- Scottish Open Brass Band Championship
- The Scottish Challenge Contest
- Scottish Youth Brass Band Championships
- Scottish Solos and Ensembles Championships

The Association is responsible for monitoring compliance with the registry, contest and band grading rules including from time to time the revision of these rules. The Association acts as adjudicator dealing with disciplinary issues arising from alleged breaches of the rules, including appeals.

The Association has a formally recognised Child Protection Officer to aid all Scottish brass bands with child protection issues including the provision of information, a workshop at the Annual Conference and training courses for member bands.

The Association continues to receive support from Creative Scotland, under the Scottish Government's Youth Music Initiative, for its Youth Development Programme. The funding from Creative Scotland supports the development of youth bands and also activities such as workshops and master classes. The work of the Education Officer and these other activities seek to promote the establishment of new brass bands for young people throughout Scotland, to support training and development activities for young people in existing brass bands throughout Scotland and to encourage young people in Scotland to participate in brass bands.

Because the aim and objectives of this scheme are subject to separate scrutiny by Creative Scotland, the Trustees are of the view that detailed reporting here is not required. Creative Scotland has judged that the scheme has achieved its aims and objectives and that it has significantly raised the profile of brass bands and brass band music among young people. New youth bands have been formed and many new young brass players have become members of brass bands throughout Scotland.

## **REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

### **Operational Performance**

The financial year 2023-2024 was the first year of full operations post Covid-19. The SBBA were delighted to have been able to resume their normal activities, without restrictions, for the first time since early 2020.

Our flagship events – the Scottish Brass Band Championships and the Scottish Festival of Brass – were able to operate without any restrictions and participation levels returned to those enjoyed pre-Covid; it was a particular highlight to see our Youth Championships return to a full day format with a wide range of young bands taking part. We continued to use technology to meet as both Trustee and Executive Committee groups; this both supports a reduction in running costs for the organisation whilst improving our carbon footprint. We were delighted to be able to hold a full scale in person NYBBS which included an end of course concert at Perth Concert Hall. The highlight of NYBBS 2023 was of course the opportunity for our Reserve and Senior Bands to perform as part of the Edinburgh International Festival, and the invitation for our NYBBS Principals Ensemble to perform live on breakfast TV with Nicola Benedetti.

### **Fundraising Performance**

Our funding partner Creative Scotland continued to be very positive in their evaluation of our response to Covid-19 and our return to normality thereafter. Although this year shows a deficit, this is as a result of the return to more normal activities.

### **Investment Performance**

The Association has no investment strategy requirement and any funds are held in the Bank of Scotland's Treasurers' account and Royal Bank of Scotland Treasurer's account. The major parts of the funds held this year related to the ring-fenced funding received from Creative Scotland in connection with the youth development programme.

## **FINANCIAL REVIEW AND PERFORMANCE FOR THE YEAR**

The year's operating results show:

	<u>2024</u>	<u>2023</u>
Income	£239,851	£203,926
Expenditure	£249,945	£224,186
Surplus/Deficit	-£10,093	-£20,260

## **FUTURE PLANS**

- The continued support of bands and players as the longer term issues caused the pandemic become more apparent
- The continuation and expansion of the youth development programme
- Support to local area associations in development of their activities
- Raise profile of brass bands in the media
- Education - in the wider sense
- NYBBS development

## **STATEMENT OF THE TRUSTEES' RESPONSIBILITIES**

The purpose of this statement is to distinguish the Trustees' responsibilities for the accounts from those of the examiners as stated in their report.

Charity law requires the Trustees to prepare accounts for each financial year, which gives a true and fair view of the Charity's financial activities during the year and of its financial position as at the year-end.

In preparing the accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- Prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue in business.

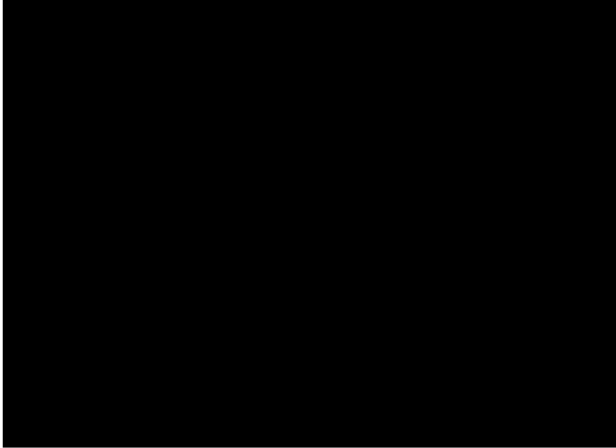
The Trustees are responsible for keeping proper accounting records, which are such as to be able to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the Charity's assets and ensuring their proper application in accordance with Charity law and hence for taking reasonable steps for the prevention and detection of error, fraud or other irregularities.

After considerable discussion with our Independent Examiner, we have made the decision to move our financial year to cover 1 April – 31 March. This aligns our financial year with the funding received from Creative Scotland, as well as ensuring that there is minimal need to allocate funds between years for events run by the organisation. Accordingly, this statement covers the period to 31 March 2024.



## **STATEMENT AS TO THE DISCLOSURE OF INFORMATION TO THE EXAMINERS**

So far as the Trustees are aware there is no relevant information of which the Trustees' examiners are unaware and each Trustee has taken steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant information and to establish that the Trustees' examiners are aware of that information.



President  
Scottish Brass Band Association

## **REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE SCOTTISH BRASS BAND ASSOCIATION**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 8 to 11.

### **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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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 the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

