

## TRUSTEES' REPORT FOR THE YEAR ENDING 31 DECEMBER 2023

The Trustees of the Kirkintilloch Band Trust have pleasure in presenting this annual report for the year ended 31 December 2023. The trustees have audited the accounts of accounting and financial statements of the Kirkintilloch Band Trust for the year ended 31 December 2023 and have prepared this report in accordance with the provisions of the Charities (Scotland) Act 2005 (as amended) and the provisions of the Charities (Scotland) Regulations 2005 (as amended) and the provisions of the Charities (Scotland) Act 2005 (as amended) and the provisions of the Charities (Scotland) Regulations 2005 (as amended).

### The Kirkintilloch Band

#### REFERENCES AND ADMINISTRATION INFORMATION

The Kirkintilloch Band Trust was formed in 1983 and is one of Scotland's former Band Bands, representing Scotland's former Band Bands.

### Trustees' Annual Report and Accounts

The Charity's registration number is SC014238, and its charity number is GR52025.

The Charity's principal address is at 45 West Avenue, Glasgow, G20 4LP.

The Charity's website is [www.kirkintillochbandtrust.org.uk](http://www.kirkintillochbandtrust.org.uk).

### Year Ended 31 December 2023

#### Trustees

Trustees serving at 31st December 2023 are:

Peter Fraser, MBE

John Macdonald

Martin Campbell

### Charity Number SC034238

#### GR52025 is a professional charity

Formerly (Scottish) - Varsity

Chairman: Peter Fraser, MBE

Secretary: Alan Macdonald, BA(Hon) CA

Treasurer: Martin Campbell

Charity Administrator: Alan Macdonald, BA(Hon) CA

Bank: Bank of Scotland plc

Insurance: Cross Scotland Insurance Services

Postage: Royal Mail, Glasgow, G20 4LP

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#### Charity's accounts

The accounts for the year ended 31 December 2023 are:

Income

Expenditure

Profit

Reserves

Capital

Assets

Liabilities

Equity



**TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees of the Kirkintilloch Band (herin after referred to as "the Band") present their annual report for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015)

**REFERENCE AND ADMINISTRATION INFORMATION**

The Kirkintilloch Band was formed in 1890 and is one of Scotland's foremost Brass Bands, representing Scotland regularly on the international brass band scene.

The Charity registration number is SC034238. HMRC reference number is CR55325

The Charity's principal address is : [REDACTED]

The Charity's website is [www.kirkintilloch-band.com](http://www.kirkintilloch-band.com).

**Trustees**

Trustees serving at 31st December 2023 are:



**Office bearers and professional advisers**



Bankers Bank of Scotland plc

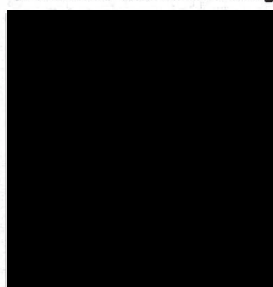
Insurance Brokers Brass Band Insurance Services

Examiner [REDACTED]

C/o Kirklee Associates Limited, CA.,  
4 Myrtle Avenue, Lenzie, Glasgow, G66 4HP

**Committee members**

Committee members serving at 31 December 2023 are:







## **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

The Band is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

#### **Charitable purpose**

The Band's charitable objective as recorded in the constitution 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 and the presentation of public performances and recitals.

#### **Trustee Training**

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

#### **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, by which those risks already identified can be mitigated.

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

#### **Operational Performance**

##### **The Kirkintilloch Band**

The band continued to successfully perform at numerous concert and contest events throughout 2023. The band also undertook training from Alzheimers Scotland becoming the first brass band in Scotland to become a partner. The band thereafter presented events utilising the knowledge gained from this training.

We continue our teaching policy with Kirkintilloch Youth Band under the Music Tutor Katherine Adams, many young people have progressed to senior bands and are making progress with music studies at school.



**TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Operational Performance continued**

**Kirkintilloch Kelvin Brass**

The band successfully participated in numerous concerts and contest events throughout the year.

The activities involving the band were managed by the band's trustees and other members who a number of club members were involved.

The band continues to be a major part of the Kirkintilloch Band and in the year ahead the trustees will continue to be as active as possible in the band's activities, fundraising and other matters that put in place to ensure the success of the band's future.

**FUTURE PLANS**

The future of all bands will be managed by the band's trustees in the operational review.

**Kirkintilloch Youth Band**

Following a drop off in numbers during the Covid lockdowns the youth band has continued to increase in numbers and has performed at various concerts throughout the year. The band then participated in the Scottish Youth Championships in Perth in November.

The Kirkintilloch Band organisation is proud of all its musical outlets, being Kirkintilloch Brass Band, Kirkintilloch Kelvin Brass and Kirkintilloch Youth Band.

**Fundraising Performance**

Raising financial support continues to be challenging and support that was enjoyed this year may not necessarily be available next year.

**Investment Performance**

The Band has no investment strategy requirement and any funds are held in a Bank of Scotland Treasurers Account up to the bank guarantee limit. This will be reviewed by the Trustees from time to time.





## TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

### Operational Performance continued

### REVIEW OF FINANCIAL PERFORMANCE FOR THE YEAR

#### Operating Results

The activities including financial support from the Band's members and other sources show a surplus of £8,567 (2022 deficit £8,798).

Finance continues to be a major problem with The Kirkintilloch Band and in the year ahead the organisation will continue to look at its operations. Some positive fundraising programmes have been put in place to ensure the survival of the organisation in the future.

#### FUTURE PLANS

The future of all bands will continue along the trend lines identified in the operational review.

- 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 sufficient 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.

### STATEMENT AS TO THE DISCLOSURE OF INFORMATION TO THE EXAMINER

So far as the Trustees are aware there is no relevant information of which the Trustees' examiner is 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' examiner is aware of that information.

Approved by the Trustees at its meeting on 30 September 2024  
and authorised to sign on behalf of all the Trustees,

Peter Fraser, MBE,  
Kirkintilloch, 30 September 2024





**REPORT OF TRUSTEES REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**STATEMENT OF THE TRUSTEES' RESPONSIBILITIES**

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

**STATEMENT AS TO THE DISCLOSURE OF INFORMATION TO THE EXAMINER**

So far as the Trustees are aware there is no relevant information of which the Trustees' examiner is 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' examiner is aware of that information.

Approved by the Trustees at its meeting on 30 September 2024  
and authorised to sign on behalf of all the Trustees,

Kirkintilloch, 30 September 2024.





## REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE KIRKINTILLOCH BAND

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 6 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) 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.

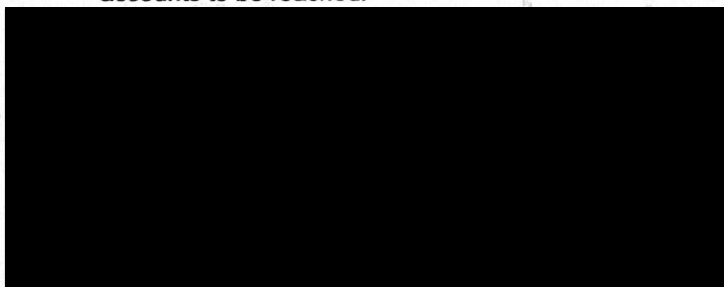
### Basis of independent examiner's statement

My examination was 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.



Date:

Signature:





## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Restricted	Unrestricted	Total	Total
		2023	2023	2023	2022
		£	£	£	£
<b>INCOMING RESOURCES</b>					
<u>Voluntary Income</u>					
Donations		-	31,305	31,305	21,017
Grants & Sponsorship	2	-	6,990	6,990	-
Income tax rebate, Gift Aid		-	7,756	7,756	5,978
		-	46,051	46,051	26,995
<u>Income from generated funds</u>					
Merchandising Sales		-	232	232	-
Fund Raising		-	2,546	2,546	1,784
Sundry Income		-	2,496	2,496	-
		-	5,274	5,274	1,784
<u>Income from Charitable Activities</u>					
Concerts etc. & Prizes		-	2,896	2,896	874
		-	2,896	2,896	874
<u>Income from Investment</u>					
Bank Interest		-	-	-	-
		-	-	-	-
<b>Total incoming resources</b>					
		-	54,221	54,221	29,653
<b>EXPENDED RESOURCES</b>					
<u>Generated Income Costs</u>					
Fund Raising costs		-	40	40	184
		-	40	40	184
<u>Charitable Activities Costs</u>					
Operating costs	3	-	27,182	27,182	26,102
Concerts and contesting costs		-	9,077	9,077	9,262
Premises costs	4	-	9,355	9,355	2,903
		-	45,614	45,614	38,267
<u>Governance costs</u>					
	5	-	-	-	-
<b>Total expended resources</b>					
		-	45,654	45,654	38,451
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>					
		-	8,567	8,567	( 8,798 )
Funds brought forward at 1 January 2023		-	21,765	21,765	30,563
<b>FUNDS CARRIED FORWARD AT 31 DECEMBER 2023</b>					
		-	30,332	30,332	21,765

The income and expenditure account is represented by the unrestricted funds columns.

For the year ended 31 December 2023

The notes on pages 9 to 11 form part of these accounts





## BALANCE SHEET AS AT

31 DECEMBER 2023

ACCOUNTING POLICIES	Notes	Total 2023 £	Total 2022 £
<b>TANGIBLE ASSETS</b>			
Instruments			
Music Library			
Uniforms		-	-
Trophies etc.		-	-
Band Hall Inventory		-	-
Membership	6	-	-
Membership is open to any one wishing to play in the band. There are no formal membership numbers and members are expected to make regular donations for the benefit of the charity.			
<b>CURRENT ASSETS</b>			
Debtors	7	16,509	8,753
Cash at Bank of Scotland plc	8	15,730	13,012
		<u>32,239</u>	<u>21,765</u>
<b>CURRENT LIABILITIES</b>			
Creditors: Due within one year	9	1,907	-
		<u>1,907</u>	<u>-</u>
<b>Total assets less current liabilities</b>		<u>30,332</u>	<u>21,765</u>
<b>RESTRICTED FUNDS</b>	10	-	-
<b>UNRESTRICTED FUNDS</b>		30,332	21,765
		<u>30,332</u>	<u>21,765</u>

Represented by:

**RESTRICTED FUNDS**

**UNRESTRICTED FUNDS**

Presented by the Trustees to the membership of The Kirkintilloch Band at their Annual General Meeting on 30 September 2024. The Report and Accounts were unanimously approved and agreed and authorised to sign on behalf of all the Trustees,

Peter Fraser, Trustee  
Kirkintilloch, 30 September 2024





## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

### 1. ACCOUNTING POLICIES

#### a. Basis of preparation

The accounts are prepared under the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)(effective 1 January 2015)

#### b. Membership

Membership is open to any one wishing to play in the band. There are no formal membership charges but members are expected to make regular donations for the benefit of the charity.

#### c. Operating costs

Expenditure is summarised under functional headings, apportioned according to the management estimates as appropriate. The irrecoverable VAT is included with the item of expense to which it relates.

#### d. Governance costs

Governance costs include costs associated with the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

#### e. Cash Flow Statement

The Charity is of similar size to a very small company and therefore is exempt from the requirement to prepare a cash flow statement under FRS 1(revised) Cash Flow Statements.

#### f. Unrestricted funds

Unrestricted funds are donations, grants and other incoming resources received or generated for expenditure on the general objectives of the Band.

#### g. Restricted funds

A new band was formed in 2008 specifically to attract young people to brass band playing. The funding is restricted to benefit the Youth Band only and is to provide free tuition for any one wishing to play a brass band instrument in the Kirkintilloch Youth Band. When young people join the Youth Band, their parents will be asked for a small donation while their son or daughter is a member of the band. The Band expects that the young people will move on to one of the bigger bands or onwards to other brass bands.





## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
<b>2. Grants &amp; Sponsorships</b>		
<u>Restricted</u>		
Creative Scotland, part III of development award	-	-
YCB Foundation	-	-
<u>Unrestricted</u>		
East Dunbartonshire Council, Youth Band Grant	6,590	-
ASDA Foundation	400	-
	<u>6,990</u>	<u>-</u>
<b>3. Operating costs</b>		
<u>Restricted</u>		
Kirkintilloch Youth Band Tutors' costs	-	-
Master Class & Other Costs	-	-
Instruments incl. repairs	-	-
<u>Unrestricted</u>		
Conductors fees incl. expenses	21,186	22,928
Instruments incl. repairs	5,430	1,474
SBBA, registrations	566	1,700
Music for Library	-	-
Kirkintilloch Youth Band Tutors' costs	-	-
	<u>27,182</u>	<u>26,102</u>
<b>4. Premises costs</b>		
Rent	8,360	2,200
Water, Heat & Light	312	328
Insurances	-	-
Sundry costs	683	375
	<u>9,355</u>	<u>2,903</u>
<b>5. Governance costs</b>		
<u>Restricted</u>		
Miscellaneous	-	-
<u>Unrestricted</u>		
Miscellaneous	-	-





## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
<b>6. Tangible Assets</b>		
The historical cost information on each of the tangible asset elements is not available. To avoid inappropriate speculation the Trustees are considering to have a valuation carried out in the future. Meantime a value of nil has been recorded in recognition that there may be a residual value that can be identified at that time.		
<b>7. Debtors</b>		
Income tax rebate	16,065	8,309
Donations pledged & Concerts income	-	-
YMI final grant 2009/11	-	-
Operating costs pre-paid	-	-
Premises costs pre-paid	444	444
	<u>16,509</u>	<u>8,753</u>
<b>8. Cash balances</b>		
Bank of Scotland, Kirkintilloch Band	2,630	5,580
Bank of Scotland, Kirkintilloch Kelvin Brass	4,678	3,875
Bank of Scotland, Kirkintilloch Youth Band	8,422	3,557
	<u>15,730</u>	<u>13,012</u>
<b>9. Creditors</b>		
Unknown bank receipt	1,907	-
Premises costs	-	-
	<u>1,907</u>	<u>-</u>
<b>10. Restricted Funds</b>		
There were no restricted funds during the year.		