

DRUMHUB

Annual Report & Financial Statements

For the year ended

31 March 2025



OSCR

Scottish Charity Regulator

www.oscr.org.uk

Registered SCIO
SC046156

ANNUAL REPORT & FINANCIAL STATEMENTS

For the year ended 31 March 2025

CONTENTS

Trustees' Annual Report.....	3 - 6
Independent Examiner's Report	7
Statement of Receipts & Payments	8
Statement of Balances.....	9
Notes to the Financial Statements.....	10 - 11

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

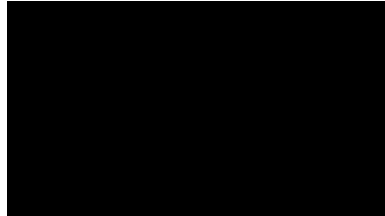
The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

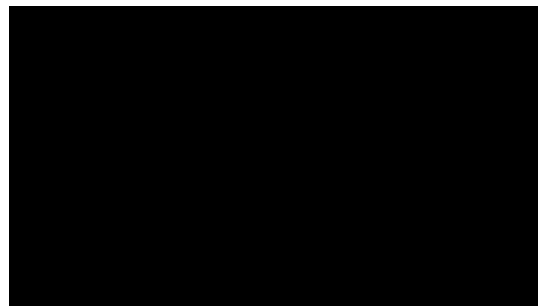
Charity Name Drumhub

Charity Number SC046156

Principal Address



Current Trustees



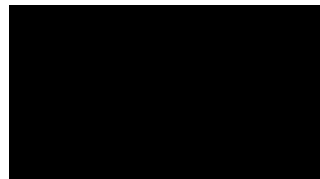
Other Trustees who served during the year



Bankers

TSB Bank
5 Hecia Avenue
Glasgow
G15 8NA

Independent Examiner



INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Drumhub is a Scottish Charitable Incorporated Organisation (SCIO) and received charitable status on the 24th November 2015 with the charity number SC046156. The charity is governed by a Constitution.

Appointment of Trustees

The Charity Trustees who are the members of the charity, make up the Board of Trustees.

Under the Constitution, there must be a minimum of 5 trustees and a maximum of 15. At each Annual General Meeting (AGM), one third of the Charity Trustees must retire from office but may be re-elected. There is no limitation on the number of terms served.

Any other vacancies can be filled by appointment as required. Employees of the organisation cannot be nominated as or become Charity Trustees

Organisational Structure

The organisation is comprised of members and Charity Trustees, there are no employees at the present time.

The members have the right to attend the AGM and have important powers when taking decisions in relations to any changes to the Constitution.

The Charity Trustees set the strategy and policy of the charity, control and supervise the activities undertaken and are responsible for monitoring its financial position.

OBJECTS & ACTIVITIES

Charitable Purposes:

The charity Drumhub was established with the following charitable purposes:

- The prevention or relief of poverty.
- The advancement of education.
- The advancement of citizenship or community development.
- The advancement of the arts, heritage, culture, or science.
- The advancement of environmental protection or improvement.

Activities:

Drumhub is a community charity that was set up by volunteers' residents within the Drumchapel community. We will offer support and training to create opportunities to improve life circumstances through the relief of poverty, loneliness, and isolation.

ACHIEVEMENTS & PERFORMANCE

Drumhub has had a challenging year from 2024 till now. Several changes to the Charity Trustees have taken place, new members have joined, but have little experience as Charity Trustees, currently learning responsibilities as we progress. It was difficult to engage new members; however, we are pleased to acknowledge those who have stepped up to the task. Currently we have 7 Charity Trustees, with 4 holding office bearing responsibility.

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Drumhub was advised that the Baptist Church where they were based was considering charging rent. Discussions took place around whether we reduce our days/hours per week to manage the additional cost.

In discussion with Glasgow City Council in relation to the Pavilion in the Park it has been agreed that going forward there will be a partnership with Drumchapel Cycle Hub, who will lease half of the building, this is anticipated to be beneficial to both groups. On going meetings are held on a regular basis.

It came as a shock to note that 7 members of the board had chosen to step down due to the possibility that the secretary had indicated that she might retire in June 2024. A decision was then made to not retire but reduce group meetings to 1 per week. New Charity Trustees were then identified and took up positions.

Banking issues were also apparent, no mail was being received from the bank and change of signatories was a problem. However, it was agreed that the same signatories would remain as changing was becoming too difficult.

A couple of fundraisers were held in conjunction with New Hope Community who use the same facility. The purpose was to raise funds towards a new kitchen for the church.

Drumhub was then advised that the church would be charging £25 per hour for the use of the building, and the charity felt this was excessive and sought alternative accommodation. In April 2025, Drumhub moved to St Mark's Church.

Christmas dinner was once again provided on Christmas Day with financial support from 3 Housing Associations, we also provided catering for the Winter Wonderland over 2 days for volunteers and children attending.

In April 2025, Drumhub moved premises to St. Marks and given that all our assets had to be removed, we could not take them with us, various items were given to other charities. Tables & chairs etc. were given to the Baptist Church with the proviso that they allow community groups access to them by arrangement for events. Other items used for activities were passed to New Hope Community who continued to use the venue. Items for cooking etc. were removed and stored for use in the future. It is anticipated that the Pavilion will open in June 2026 when we should take up our venue on a more permanent basis. Application for funding for the Pavilion has now begun.

FINANCIAL REVIEW

Overview

Income of £3,776 (2024: £5,582) was received and the main source of income was donations and fundraising.

Expenditure totalling £3,394 (2024: £10,385) were made carrying out the charitable activities. At the end of the financial period, the charity had a surplus of £382.

Donated Facilities & Services

The Charity Trustees would like to thank the service provided by all the charity's volunteers, who have helped contribute towards the success and achievements made within this past year.

Reserves Policy

The charity's reserves at the end of the financial year were £4,118. The charity currently has no reserve policy in place, but this will be discussed at future meetings.

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

FUTURE PLANS

Over the next year we intend to continue meeting each Thursday with events planned throughout the year. We have a play in July and December booked. We also anticipate having Christmas Dinner on Christmas day again, whilst also serving the Winter wonderland event once again.

We shall also be celebrating our 10th anniversary in November.

Funding applications and ongoing work with partners in relation to the Pavilion will also continue.

Currently our Mental Health worker continues to provide support by appointment and will continue to do so when we move to the Pavilion.

APPROVAL

This report was approved by the trustees on 25 August 2025 and signed on their behalf by:



INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Drumhub

I report on the accounts of the charity for the year ended 31 March 2025, 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

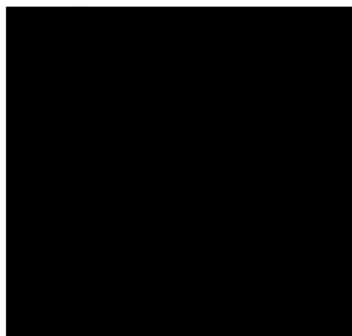
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 connection with my examination, no matter came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts		£	£	£	£
Donations		2,631		2,631	3,953
Fundraising		1,145		1,145	
Charitable Activities		-	-	-	1,629
		3,776	-	3,776	5,582
Payments					
Charitable Activities	5	2,894	-	2,894	9,985
Governance Costs					
Independent Examination		500	-	500	400
		3,394	-	3,394	10,385
Net movement in funds		382	-	382	(4,803)
Transfers between funds		-	-	-	-
Surplus/(Deficit) for year		382	-	382	(4,803)

The Notes on pages 10 to 11 form an integral part of these accounts.

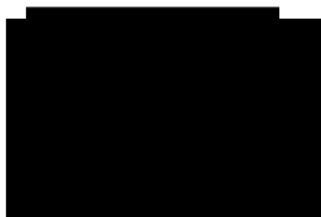
STATEMENT OF BALANCES

AS AT 31 MARCH 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Funds Reconciliation		£	£	£	£
Balance as at 01 April 2024		4,236	5,000	9,236	14,039
Surplus/(Deficit) for year		382	-	382	(4,803)
Balance as at 31 March 2025		4,618	5,000	9,618	9,236
Bank & Cash Balances					
Cash at Bank		4,574	5,000	9,574	9,016
Cash in Hand		44	-	44	220
		4,618	5,000	9,618	9,236
Liabilities					
Independent Examination		500	-	500	500
		500	-	500	500

The Notes on pages 10 to 11 form an integral part of these accounts.

These accounts were approved by the trustees on 25 August 2025 and signed on their behalf by:



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 7.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the year (2024: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2024: £Nil).

5. Payments relating to charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Maintenance	1,011	-	1,011	986
Administration	488	-	488	1,345
Catering	353	-	353	1,468
Rent & Overheads	350	-	350	250
Small Equipment	240	-	240	475
Events	165	-	165	1,723
Travel & Accommodation	122	-	122	373
Volunteer Expenses	90	-	90	-
Stationery, Telephone & Printing	75	-	75	65
Gifts	-	-	-	3,300
	2,894	-	2,894	9,985

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

6. Movements in Funds

	As at				As at
	31/03/2024	Receipts	Payments	Transfers	31/03/2025
<u>Unrestricted Funds</u>	£	£	£	£	£
General Fund	4,236	3,776	(3,394)	-	4,618
<u>Restricted Funds</u>					
Glasgow City Council	5,000	-	-	-	5,000
	5,000	-	-	-	5,000
Total Funds	9,236	3,776	(3,394)	-	9,618

7. Purpose of Funds

Glasgow City Council

Restricted funding to be expended in the next financial year, to purchase equipment for a new property lease.