

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 July 2023
for
Auchinleck and Cumnock Concert Bands
Support Group (SCIO)

WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Auchinleck and Cumnock Concert Bands
Support Group (SCIO)

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for the Year Ended 31 July 2023

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Auchinleck and Cumnock Concert Bands
Support Group (SCIO)

Report of the Trustees
for the Year Ended 31 July 2023

The trustees present their report with the financial statements of the charity for the year ended 31 July 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's purpose is to develop membership of the Auchinleck and Cumnock, Kickstart Band, The Auchinleck and Cumnock Junior Concert Band, The Auchinleck and Cumnock Intermediate Band, The Auchinleck and Cumnock Senior Concert Band, new developing bands and support the young people ages 7-18 years within the bands and their parents. The advancement of arts and culture through the development of musical skills and knowledge and the advancement of education.

Volunteers

To ensure the objectives and aims of the charity are carried out, it is vitally important that the charity recruits a substantial number of volunteers who can provide varied skills that will be essential to the project.

It is the charity's aim to work with their volunteers and build on their existing skills and provide them with new skills where appropriate.

The charity aims to recruit diverse range of volunteers using material and methods that are inclusive of a wide range of individuals from different backgrounds and abilities.

FINANCIAL REVIEW

Reserves policy

The trustees consider that the charity's funds should have little exposure to risk. Accordingly the charity has minimal investments not held on bank deposit to allow ready access to monies when required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a Scottish Charitable Incorporated Organisation (SCIO)

Recruitment and appointment of new trustees

The board of trustees has the power to fill any vacancies that arise on the board. New trustees are invited from persons who are (a) parents of children who participate in the band or (b) are sympathetic to the objects of the charity and with skills useful for good governance.

Organisational structure

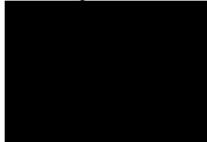
The charity's management is carried out by the relevant trustees to achieve the objectives decided at board meetings.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SCO47209

Principal address



Auchinleck and Cumnock Concert Bands
Support Group (SCIO)

Report of the Trustees
for the Year Ended 31 July 2023

Trustees



Independent Examiner



WR Accountants
Bank Chambers
31 The Square
Cumnock
Ayrshire
KA18 1AT

Approved by order of the board of trustees on 30 April 2024 and signed on its behalf by:



Independent Examiner's Report to the Trustees of
Auchinleck and Cumnock Concert Bands

Independent examiner's report to the trustees of Auchinleck and Cumnock Concert Bands

I report to the charity trustees on my examination of the accounts of Auchinleck and Cumnock Concert Bands (the Trust) for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

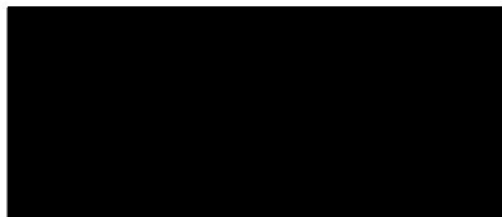
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



WR Accountants
Bank Chambers
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Ayrshire
KA18 1AT

30 April 2024

Auchinleck and Cumnock Concert Bands
Support Group (SCIO)

Statement of Financial Activities
for the Year Ended 31 July 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,031	771
EXPENDITURE ON			
Other		-	2
NET INCOME		1,031	769
RECONCILIATION OF FUNDS			
Total funds brought forward		6,742	5,973
TOTAL FUNDS CARRIED FORWARD		7,773	6,742

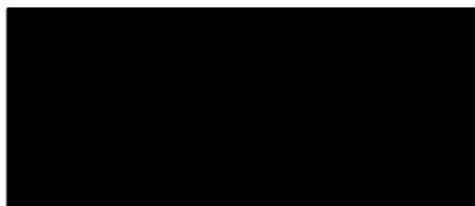
The notes form part of these financial statements

Auchinleck and Cumnock Concert Bands
Support Group (SCIO)

Balance Sheet
31 July 2023

	Notes	31.7.23 Unrestricted fund £	31.7.22 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		7,773	6,742
NET CURRENT ASSETS		<u>7,773</u>	<u>6,742</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,773</u>	<u>6,742</u>
NET ASSETS		<u>7,773</u>	<u>6,742</u>
FUNDS	4		
Unrestricted funds		<u>7,773</u>	<u>6,742</u>
TOTAL FUNDS		<u>7,773</u>	<u>6,742</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 April 2024 and were signed on its behalf by:



The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	771
EXPENDITURE ON	
Other	2
NET INCOME	769
RECONCILIATION OF FUNDS	
Total funds brought forward	5,973
TOTAL FUNDS CARRIED FORWARD	6,742

4. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	6,742	1,031	7,773
TOTAL FUNDS	6,742	1,031	7,773

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,031	-	1,031
TOTAL FUNDS	1,031	-	1,031

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

4. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General fund	5,973	769	6,742
TOTAL FUNDS	<u>5,973</u>	<u>769</u>	<u>6,742</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	771	(2)	769
TOTAL FUNDS	<u>771</u>	<u>(2)</u>	<u>769</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General fund	5,973	1,800	7,773
TOTAL FUNDS	<u>5,973</u>	<u>1,800</u>	<u>7,773</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,802	(2)	1,800
TOTAL FUNDS	<u>1,802</u>	<u>(2)</u>	<u>1,800</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

Auchinleck and Cumnock Concert Bands
Support Group (SCIO)

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

31.7.23 31.7.22
£ £

INCOME AND ENDOWMENTS

Donations and legacies

Gifts	-	1
Donations	1,031	770

1,031	771
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Total incoming resources	1,031	771
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EXPENDITURE

Support costs

Finance

Bank charges	-	2
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Total resources expended	-	2
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Net income	1,031	769
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