

Irvine and Dreghorn Brass

Scotland · Charity number SC049689

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2019-10-29
Register	View on the OSCR register

Contact

Address
Dunlop Memorial Hall
Dreghorn
Irvine
North Ayrshire
KA11 4AQ

Website www.idbrass.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: Musical Education and Music for the Community

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: To advance the education of members of the Community in music and in particular brass band music. The provision of recreational facilities, instruments, premises and such necessary equipment. and the organisation of recreational activities, as to facilitate the tuition and playing of music, particularly that pertaining to brass bands.

Geography

- **Main operating location:** North Ayrshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£50,322	£37,372	-	0
2024-12-31	£33,930	£30,248	-	0
2023-12-31	£30,693	£29,779	-	0
2022-12-31	£25,613	£34,890	-	0
2021-12-31	£32,629	£40,785	-	0

Irvine and Dreghorn Brass

Scotland - Charity number SC049689

Accounts

CUB



Independent examiner's report on the accounts

v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Charity name Irvine & Dreghorn Brass Band							
Registered charity number SC049689							
Period start date				Period end date			
Day	Month	Year	To	Day	Month	Year	
01	01	2025		31	12	2025	
Set out on pages						(remember to include the page numbers of additional sheets)	

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts 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 the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

- 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 9 of the 2006 Accounts Regulations
 have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:** *Kayleigh Crooks Gillespie* **Date:** 02/03/2026

Name: Kayleigh Crooks Gillespie (Assoc CIPD)

Relevant professional qualification(s) or body (if any): Associate Member of Chartered Institute of Personnel & Development

Address: 5 Kilkerran
Kilwinning
Ayrshire
KA13 6LN

AMB

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

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Q1B

**Irvine and Dreghorn Brass
Registered Charity Number SC049689**

Current trustees

Mrs Carrie Boax - Chair
Mr Frazer Kirk - Vice Chair
Mr Alister Cush - Treasurer
Mr James McGoldrick - Secretary
Mr Derek Leitch - Band Manager (January to May 2025 only)

Other trustees during the period

N/A

Contact address

Dunlop Memorial Hall, Main Street, Dreghorn, Irvine, North Ayrshire, KA11 4AQ.

Recruitment and appointment of Trustees

All of the Association's trustees are appointed or reappointed by the members at our annual general meeting, which is held in March each year.

Governing document

The Association is a charitable association, and the purposes and administration arrangements are set out in our constitution and equal opportunities policy.

Charitable purposes

Our charitable objectives, as recorded in our constitution, are:

- To advance the education of members of the Community in music and in particular brass band music.
- The provision of recreational facilities, instruments, premises and such necessary equipment; and the organisation of recreational activities, as to facilitate the tuition and playing of music, particularly that pertaining to brass bands.
- The advancement of the arts, heritage and culture through the provision of rehearsal, recording and public performance of brass band music.
- In furtherance thereof the Band shall seek:
 - a) To participate actively and be an effective influence in the cultural activities within the Community
 - b) To establish and maintain a Brass and Percussion training facility and centre of excellence in the Community
 - c) To use the Band premises for the benefit of the Community and for the promotion of musical education, appreciation and cultural development
 - d) To perform in such concerts, public performances and contests or competitions as are arranged or organised by the Management Committee.

Activities and achievements

During 2025, we again performed again regularly, with many thousands of people observing our bands in concerts, gala days, band competitions and other community events.

Our premises were in regular use throughout the year for our competing, community, and youth band rehearsals and our learner & percussion classes. We continued to provide free music lessons (brass learners and percussion) and instruments to children and adults to facilitate learning. Several concerts and events were held in the hall during the year.

In financial terms we have had a successful year. We posted a surplus of £12,950.76 however we should note that this surplus is attributed fully to grants for specific purposes which will be spent in 2026.

CMB

Considering income, our grant income increased, our fundraising and donations and member subscriptions stayed generally stable.

Our main expenditure items during the year were conductor and tuition expenses, as well as utilities and youth costs.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the period

Reserves

The band held funds of £41,122.69 at the period end.

£15,000 of this sum is held in reserve in accordance with our reserves policy. This policy states that £15,000 will be held by the band as minimum reserves in order to ensure resilience in the face of a continued absence of usual income &/or to deal with any unforeseen financial commitment that may arise. This policy, and amount, will be subject to periodic review.

£16,700 is restricted as per grant funding conditions. This relates to the renovation of our hall toilets (£15,000), as well as costs associated with our Youth programme (£1700).

The remaining general fund of £9,422.69 will be used to develop the organisation further in 2026 and beyond.

Approved by the Trustees and signed on their behalf.



Alister Cush
Treasurer
18 March 2026

GAB.

Irvine and Dreghorn Brass

Receipts & Payments accounts for the period ending 31st December 2025

Registered Charity Number SC049689

<u>Receipts</u>		Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
Members subscriptions		7926	0	7926	7591
Grants received	1	2000	23488	25488	9221
Donations received	2	3210	0	3210	3684
Fundraising	3	9241	0	9241	9964
Other income	4	4457	0	4457	3470
Total receipts		26834	23488	50322	33930

GAB

Payments

		Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
Fundraising expenses	5	1986	0	1986	1241
Payment for charitable activities	6	25438	9888	35326	28947
Governance cost (gift for Independent examiner)		60	0	60	60
Total Payments		<u>27484</u>	<u>9888</u>	<u>37372</u>	<u>30248</u>
Total Surplus/deficit for period		-650	13600	12950	3681

CUB

Irvine and Dregghorn Brass
Statement of Balances as at 31st December 2025

	Total 2025	Total 2024
<u>Bank and cash in hand</u>		
Opening Balance	28172	24491
Surplus/(Deficit)	12950	3681
Closing balances	<u>41122</u>	<u>28172</u>
Reserved		
Unrestricted Funds	15000	15000
Restricted Funds	9422	10072
Total	<u>16700</u>	<u>3100</u>
<u>Assets</u>		
Equipment and music - total estimate	2025	2024
	93000	93000
Building -Dunlop Memorial Hall	40000	40000

Unrestricted funds are for general running costs of the charity

Approved by the trustees and signed on their behalf

Carrie Boax

Carrie Boax

Chairperson

Q1B

Irvine and Dregghorn Brass
Notes to the accounts period ended 31st December 2025

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
1. Grants received				
NAC		7000	7000	2330
Radcliffe Trust		2500	2500	
Weir Charitable Trust		5000	5000	
Souter Trust	2000		2000	
Hugh Frazer		3000	3000	
Creative Scotland		3988	3988	3191
Foundation Scotland		2000	2000	
Scops Art Trust				
Robertson Trust Grant				1200
Total	2000	23488	25488	9221
2. Donations				
Benevity Charitable Giving	2641	0	2641	2608
Other donations	569	0	569	
Total	3210	0	3210	2608
3. Fundraising				
Gigs	1000	0	1000	1650
Christmas concert	1193	0	1193	1051
Other concerts	1109	0	1109	2359
Carrolling	2412	0	2412	1536
Tombola	387	0	387	800
Christmas raffle	3140	0	3140	2568

Q1B.

	<u>9241</u>	<u>0</u>	<u>9241</u>	<u>9964</u>
	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
4. Other Income				
Youth competition	3361	0	3361	2188
HMRC Gift Aid	41	0	41	258
Easy fundraising	75	0	75	
Winnings	472	0	472	397
Bank Interest	508	0	508	627
Misc				
Total	<u>4457</u>	<u>0</u>	<u>4457</u>	<u>3470</u>
5. Fundraising Expenses				
Christmas concert	432	0	432	134
Summer/other concerts	1554	0	1554	1107
Total	<u>1986</u>	<u>0</u>	<u>1986</u>	<u>1241</u>

GMB

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
6. Payment for charitable activities				
Conductors expenses	10239	5850	16089	10477
Bandsman & guest expenses	440	0	440	0
Alarms	0	0	0	614
Insurance	1571	0	1571	1541
Music and Equipment	456	0	456	1024
Competition entries	280	0	280	250
Bus hire	1600	0	1600	1850
SSBA fees	1074	0	1074	1241
Sundries/Misc	665	0	665	777
Accommodation/Hall hire	72	0	72	645
IT & Web costs	413	0	413	985
Uniforms	989	0	989	0
Repairs to equip/building	685	0	685	702
Utility bills	3726	600	4326	4257
Cleaning Services	1320	0	1320	1010
NAC gambling license	20	0	20	20
Christmas raffle	576	0	576	250
NYBSS	839	2500	3339	700
Instrument repair	473	938	1411	2604
Total	25438	9888	35326	28947

* Please note £3100 of restricted grant from 2024 was spent in 2025.
 The conductor expenses figure of £5850 represents £2100 restricted grant carried over from 2024 and £3750 restricted grant from 2025.
 The utilities figure of £600 represents £600 restricted grant carried over from 2024.
 The instrument repair figure of £938 represents £400 restricted grant carried over from 2024 and £538 restricted grant from 2025.

Irvine and Dreghorn Brass

Scotland - Charity number SC049689

Accounts

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period
Set out on pages

Charity name **IRVINE AND DISTRICT BRASS DREGHORN**

SC **049689**

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	01	2024	31	12	2024

to

1

(remember to include the page numbers of additional sheets)

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) 2005 Act 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention ~~[other than that disclosed on the attached page*]~~

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 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.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:



Date: 10/02/2025

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

Irvine and Dreghorn Brass
Registered Charity Number SC049689



Other trustees during the period
N/A

Contact address

Dunlop Memorial Hall, Main Street, Dreghorn, Irvine, North Ayrshire, KA11 4AQ.

Recruitment and appointment of Trustees

All of the Association's trustees are appointed or reappointed by the members at our annual general meeting which is held in March each year.

Governing document

The Association is a charitable association and the purposes and administration arrangements are set out in our constitution and equal opportunities policy.

Charitable purposes

Our Charitable Objectives, as recorded in our constitution, are:

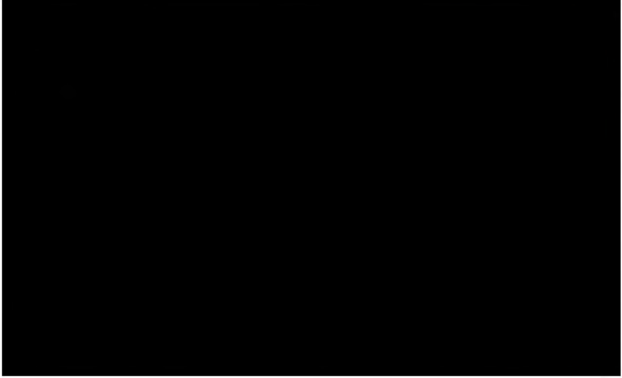
- To advance the education of members of the Community in music and in particular brass band music
- The provision of recreational facilities, instruments, premises and such necessary equipment; and the organisation of recreational activities, as to facilitate the tuition and playing of music, particularly that pertaining to brass bands
- The advancement of the arts heritage and culture through the provision of rehearsal, recording and public performance of brass band music
- In furtherance thereof the Band shall seek:
 - a) To participate actively and be an effective influence in the cultural activities within the Community
 - b) To establish and maintain a Brass and Percussion training facility and centre of excellence in the Community
 - c) To use the Band premises for the benefit of the Community and for the promotion of musical education, appreciation and cultural development
 - d) To perform in such concerts, public performances and contests or competitions as are arranged or organised by the Management Committee.

Activities and achievements

During 2024, we again performed again regularly, with many thousands of people observing our bands in concerts, gala days, band competitions and other community events.

Our premises were in regular use throughout the year for our competing, community, and youth band rehearsals and our learner & percussion classes. We continued to provide free music lessons (brass learners and percussion) and instruments to children and adults to facilitate learning. Several concerts and events were held in the hall during the year.

In financial terms we have had a relatively successful year. We posted a surplus of £3680.58.



Considering income, our grant income and member subscriptions increased, our fundraising and donations stayed generally stable.

Our main expenditure items during the year were conductor and tuition expenses, as well as a utilities and instrument repair costs. There was some small expenditure required for our hall during 2024

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the period

Reserves

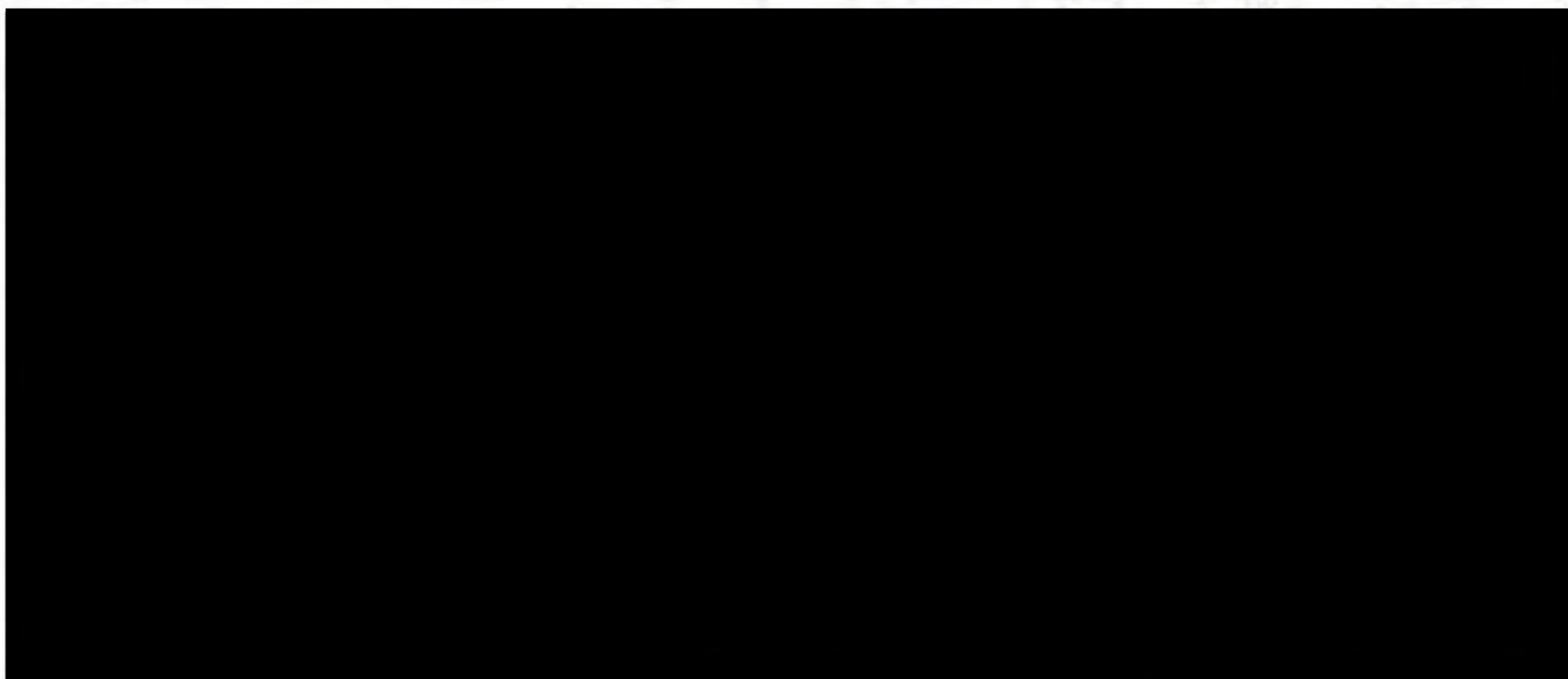
The band held funds of £28,171.93 at the period end

£15,000 of this sum is held in reserve in accordance with our reserves policy. This policy states that £15,000 will be held by the band as minimum reserves in order to ensure resilience in the face of a continued absence of usual income &/or to deal with any unforeseen financial commitment that may arise. This policy, and amount, will be subject to periodic review.

£3,100 is restricted as per grant funding conditions. This relates to the holding of outreach events in the first quarter of 2025; and for costs related to our attendance at the March 2025 Scottish Championships, as well as costs associated with our Youth programme.

The remaining general fund of £10,071.93 will be used to develop the organisation further in 2025 and beyond.

Approved by the Trustees and signed on their behalf



Irvine and Dreghorn Brass

Statement of Balances as at 31st December 2024		Unrestricted 2024		Restricted 2024		Total 2024		Total 2023	
Bank and cash in hand									
Opening Balance		24491				24491		23577	
Surplus/(Deficit)		3681				3681		914	
Closing balances		28172				28172		24491	
Reserved						15000		24491	
Unrestricted Funds						10072			
Restricted Funds						3100			
Total						28172		24491	

Irvine and Dreghorn Brass		Notes to the accounts period ended 31st December 2024									
		Unrestricted	Restricted	Total	Total						
		2024	2024	2024	2023						
1. Grants received											
NAC			2330	2330	1000						
Arnold Clark					2100						
Robertson Trust Grant	2500			2500							
Creative Scotland			3191	3191	930						
Foundation Scotland					2000						
Scops Art Trust			1200	1200	1200						
Total	2500	6721	9221	7230							
2. Donations											
Benevity Charitable Giving	2608			2608	738						
Co-op Donations					1063						
Other donations	1076			1076	2117						
Total	3684			3684	3918						
3. Fundraising											
Gigs	1650			1650	2700						
Christmas concert	1051			1051	1255						
Other concerts	2359			2359	2096						
Carolling	1536			1536	2775						
Tombola	800			800	922						
Christmas raffle	2568			2568							
Other fundraising					407						
Total	9964			9964	10155						

Cleaning Services				1010					1010		1000						
NAC gambling license				20					20								
National expenses											5363						
Christmas raffle				250					250								
NYBSS				700					700								
Instrument repair				2174			430		2604		844						
Total				25326			3621		28947		29342						