

APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

IRVINE AND DISTRICT BRASS
DREGHORN

Registered charity number
On the accounts of the charity for the period

SC

049689

Period start date

Day

Month

Year

01

01

2024

to

Period end date

Day

Month

Year

31

12

2024

Set out on pages

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

[Redacted signature area]

[illegible]

[illegible]

Irvine and Dreghorn Brass									
Statement of Balances as at 31st December 2024									
			Unrestricted	Restricted	Total	Total			
			2024	2024	2024	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			

Assets	2024	2023
Equipment and music - estimate	87000	81000
Equipment and music - donated	6000	
** Building -Dunlop Memorial Hall	40000	40000
** This was entered under the wrong header for 2023		
Unrestricted funds are for general running costs of the charity		
Approved by the trustees and signed on their behalf		

21/12

[illegible]

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