

**Independent examiner's
report on the accounts**

V2

**Report to the
trustees/members of**

Charity name
Irvine & Dreghorn Brass Band

**Registered charity
number**

SC049689

**On the accounts of the
charity for the period**

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

QMB

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

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

GHB.

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

Q1B

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

1. Grants received

	Unrestricted 2025	Restricted 2025	Total 2025	Total 2024
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	1200
Scops Art Trust				2500
Robertson Trust Grant				
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.

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

Q1B

	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.