

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees of the Kirkintilloch Band (hereafter referred to as 'the Band') present this report to the members of the Band for the year ended 31 December 2024. The Trustees have adopted the provisions of Accounting and Society in relation to the Band's financial statements and have applied the relevant provisions of the Companies Act 2006 to the Band's financial statements for the year ended 31 December 2024.

The Kirkintilloch Band

REFERENCE AND ADMINISTRATION INFORMATION

The Kirkintilloch Band was formed in 1901 and is one of Scotland's longest standing bands. The Band is registered in the public register of companies in Scotland.

Trustees' Annual Report and Accounts

The Trustees' Annual Report and Accounts for the year ended 31 December 2024 are available on the Band's website.

The Band's website is www.kirkintilloch-band.co.uk.

Trustees

Trustees serving on 31st December 2024: **Year Ended 31 December 2024**

Alan Fraser, MBE

Alan Fraser

Alan Fraser

Charity Number SC034238

Other members and professional advice

Alan Fraser, MBE

Alan Fraser, MBE

Alan Fraser, MBE

Alan Fraser, MBE

Alan Fraser, MBE

Alan Fraser, MBE

Alan Fraser, MBE

Alan Fraser, MBE

Alan Fraser, MBE

Alan Fraser, MBE

Committee members

Committee members serving on 31 December 2024 are:

Alan Fraser

Alan Fraser

Alan Fraser

Alan Fraser

Alan Fraser

Alan Fraser

Alan Fraser

Alan Fraser

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees of the Kirkintilloch Band (herin after referred to as "the Band") present their annual report for the year ended 31 December 2024. 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 2015)

REFERENCE AND ADMINISTRATION INFORMATION

The Kirkintilloch Band was formed in 1890 and is one of Scotland's foremost Brass Bands, representing Scotland regularly on the international brass band scene.

The Charity registration number is SC034238. HMRC reference number is CR55325

The Charity's principal address is at 4 Myrtle Avenue, Lenzie, Glasgow, G66 4HP

The Charity's website is www.kirkintilloch-band.com.

Trustees

Trustees serving at 31st December 2024 are:

Peter Fraser, MBE

John Needham

Murdo Campbell

Office bearers and professional advisers

Honorary President	Vacant
Chairman	Peter Fraser, MBE
Secretary	Allan Wardrope, BAcc CA
Treasurer	Murdo Campbell
Charity Administrator	Allan Wardrope, BAcc CA

Bankers	Bank of Scotland plc
Insurance Brokers	Brass Band Insurance Services
Examiner	Ian M. Watson Bacc CA C/o Kirklee Associates Limited, CA., 4 Myrtle Avenue, Lenzie, Glasgow, G66 4HP

Committee members

Committee members serving at 31 December 2024 are:

Chris Ball
Jane Prentice
John Needham
Les Wood
Patrick Murray
Jack Anderson
Owen Pickering
Bart Simonis

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Band is a charitable unincorporated association and the purposes and administration arrangements are set out in our constitution.

Charitable purpose

The Band's charitable objective as recorded in the constitution is to advance the education of the public in the art of brass band music by the promotion and encouragement of all efforts appertaining to brass bands and their music and the presentation of public performances and recitals.

Trustee Training

At present there is no formal structure to train trustees. Any arising issues are addressed at the regular Band meetings. Should suitable and affordable training be identified it is the intention to adopt such training in the future.

Risk Management

The Trustees continue to keep the activities under review, particularly with regard to any major risks that may arise from time to time as well as the systems and procedures established to manage them. They monitor the effectiveness of the system of internal controls and other viable means including insurance cover where appropriate, by which those risks already identified can be mitigated.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

Operational Performance

The Kirkintilloch Band

The band continued to successfully perform at numerous concert and contest events throughout 2024, regaining its position within the elite Championship Section of Scottish banding. The band performed several high profile concert performances throughout the year culminating with its annual performance of The Snowman at Lanark Memorial Hall in December. The band continue to present events utilising the knowledge gained from previous Alzheimer's Scotland training.

We continue our teaching policy with Kirkintilloch Youth Band under the Music Tutor Katherine Adams, many young people have progressed to senior bands and are making progress with music studies at school.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Operational Performance continued

Kirkintilloch Kelvin Brass

The band successfully participated in numerous concerts and contest events throughout the year and maintained its position within the elite Championship Section within Scottish banding.

Kirkintilloch Youth Band

Following a drop off in numbers during the Covid lockdowns the youth band has continued to increase in numbers and has performed at various concerts throughout the year. The band participated in the Scottish Youth Championships in Perth in November in addition to various events throughout the year.

The Kirkintilloch Band organisation is proud of all its musical outlets, being Kirkintilloch Brass Band, Kirkintilloch Kelvin Brass and Kirkintilloch Youth Band.

Fundraising Performance

Raising financial support continues to be challenging and support that was enjoyed this year may not necessarily be available next year.

Investment Performance

The Band has no investment strategy requirement and any funds are held in a Bank of Scotland Treasurers Account up to the bank guarantee limit. This will be reviewed by the Trustees from time to time.

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Operational Performance continued

REVIEW OF FINANCIAL PERFORMANCE FOR THE YEAR

Operating Results

The activities including financial support from the Band's members and other sources show a deficit of £4,741 (2023 surplus £8,567).

Finance continues to be a major problem with The Kirkintilloch Band and in the year ahead the organisation will continue to look at its operations. Some positive fundraising programmes have been put in place to ensure the survival of the organisation in the future.

FUTURE PLANS

The future of all bands will continue along the trend lines identified in the operational review.

STATEMENT AS TO THE RELIABILITY OF INFORMATION TO THE EXAMINER

For the year ended 31 December 2024, the Trustees are aware of the importance of the information to the Examiners and are aware of the need to ensure that the information is accurate and reliable and is aware of the need to ensure that the information is accurate and reliable and is aware of the need to ensure that the information is accurate and reliable.

Approved by the Trustees at its meeting on 20 September 2025
and authorised to sign on behalf of the Trustees


John MacPart
20 September 2025

TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

The purpose of this statement is to distinguish the Trustees' responsibilities for the accounts from those of the examiner as stated in his report.

Charity law requires the Trustees to prepare accounts for each financial year which gives a true and fair view of the Charity's financial activities during the year and of its financial position as at the year end.

In preparing the accounts the Trustees are required to:

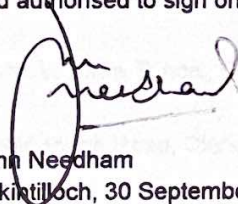
- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts and;
- Prepare the accounts on the going concern basis unless it is inappropriate to assume that the Charity will continue in business

The Trustees are responsible for keeping proper accounting records which are such as to be able to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the Charity's assets and ensuring their proper application in accordance with Charity law and hence for taking reasonable steps for the prevention and detection of error, fraud or other irregularities.

STATEMENT AS TO THE DISCLOSURE OF INFORMATION TO THE EXAMINER

So far as the Trustees are aware there is no relevant information of which the Trustees' examiner is unaware and each Trustee has taken steps that he or she ought to have taken as a Trustee in order to make himself or herself aware of any relevant information and to establish that the Trustees' examiner is aware of that information.

Approved by the Trustees at its meeting on 30 September 2025
and authorised to sign on behalf of all the Trustees,


John Needham
Kirkintilloch, 30 September 2025.

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF THE KIRKINTILLOCH BAND

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 10.

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 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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.

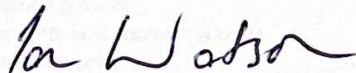
Basis of independent examiner's statement

My examination was 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come 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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Ian M. Watson, B.Acc., CA.,

3 Glendoune Road, Clarkston, Glasgow, G76 7TT

Date:

29 September 2025

Signature:

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Total 2023 £
INCOMING RESOURCES					
<u>Voluntary Income</u>					
Donations		-	35,704	35,704	31,305
Grants & Sponsorship	2	-	1,000	1,000	6,990
Income tax rebate, Gift Aid		-	7,784	7,784	7,756
		-	44,488	44,488	46,051
<u>Income from generated funds</u>					
Merchandising Sales		-	25	25	232
Fund Raising		-	4,765	4,765	2,546
Sundry Income		-	555	555	2,496
		-	5,345	5,345	5,274
<u>Income from Charitable Activities</u>					
Concerts etc. & Prizes		-	8,578	8,578	2,896
		-	8,578	8,578	2,896
<u>Income from Investment</u>					
Bank Interest		-	-	-	-
		-	-	-	-
Total incoming resources		-	58,411	58,411	54,221
EXPENDED RESOURCES					
<u>Generated Income Costs</u>					
Fund Raising costs		-	450	450	40
		-	450	450	40
<u>Charitable Activities Costs</u>					
Operating costs	3	-	31,709	31,709	27,182
Concerts and contesting costs		-	24,104	24,104	9,077
Premises costs	4	-	6,889	6,889	9,355
		-	62,702	62,702	45,614
<u>Governance costs</u>					
	5	-	-	-	-
Total expended resources		-	63,152	63,152	45,654
NET MOVEMENT IN FUNDS FOR THE YEAR		-	(4,741)	(4,741)	8,567
Funds brought forward at 1 January 2024		-	30,332	30,332	21,765
FUNDS CARRIED FORWARD AT 31 DECEMBER 2024		-	25,591	25,591	30,332

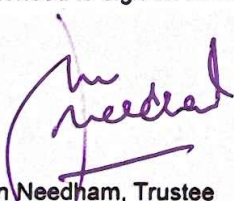
The income and expenditure account is represented by the unrestricted funds columns.

The notes on pages 10 to 12 form part of these accounts

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	Total 2024 £	Total 2023 £
TANGIBLE ASSETS			
Instruments		-	-
Music Library		-	-
Uniforms		-	-
Trophies etc.		-	-
Band Hall Inventory		-	-
	6	-	-
CURRENT ASSETS			
Debtors	7	24,293	16,509
Cash at Bank of Scotland plc	8	3,205	15,730
		<u>27,498</u>	<u>32,239</u>
CURRENT LIABILITIES			
Creditors: Due within one year	9	1,907	1,907
		<u>1,907</u>	<u>1,907</u>
Total assets less current liabilities		<u><u>25,591</u></u>	<u><u>30,332</u></u>
<u>Represented by:</u>			
RESTRICTED FUNDS	10	-	-
UNRESTRICTED FUNDS		25,591	30,332
		<u><u>25,591</u></u>	<u><u>30,332</u></u>

Presented by the Trustees to the membership of The Kirkintilloch Band at their Annual General Meeting on 30 September 2025. The Report and Accounts were unanimously approved and agreed and authorised to sign on behalf of all the Trustees,


John Needham, Trustee
Kirkintilloch, 30 September 2025

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

a. Basis of preparation

The accounts are prepared under 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 2015)

b. Membership

Membership is open to any one wishing to play in the band. There are no formal membership charges but members are expected to make regular donations for the benefit of

c. Operating costs

Expenditure is summarised under functional headings, apportioned according to the management estimates as appropriate. The irrecoverable VAT is included with the item of expense to which it relates.

d. Governance costs

Governance costs include costs associated with the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.

e. Cash Flow Statement

The Charity is of similar size to a very small company and therefore is exempt from the requirement to prepare a cash flow statement under FRS 1(revised) Cash Flow Statements.

f. Unrestricted funds

Unrestricted funds are donations, grants and other incoming resources received or generated for expenditure on the general objectives of the Band.

g. Restricted funds

A new band was formed in 2008 specifically to attract young people to brass band playing. The funding is restricted to benefit the Youth Band only and is to provide free tuition for any one wishing to play a brass band instrument in the Kirkintilloch Youth Band. When young people join the Youth Band, their parents will be asked for a small donation while their son or daughter is a member of the band. The Band expects that the young people will move on to one of the bigger bands or onwards to other brass bands.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
2. Grants & Sponsorships		
<u>Restricted</u>		
Creative Scotland, part III of development award	-	-
YCB Foundation	-	-
	<u>-</u>	<u>-</u>
<u>Unrestricted</u>		
East Dunbartonshire Council, Youth Band Grant	-	6,590
Arnold Clark	1,000	400
	<u>1,000</u>	<u>6,990</u>
3. Operating costs		
<u>Restricted</u>		
Kirkintilloch Youth Band Tutors' costs	-	-
Master Class & Other Costs	-	-
Instruments incl. repairs	-	-
	<u>-</u>	<u>-</u>
<u>Unrestricted</u>		
Conductors fees incl. expenses	14,476	14,214
Instruments incl. repairs	4,609	5,430
SBBA, registrations	1,953	566
Music for Library	-	-
Kirkintilloch Youth Band Tutors' costs	10,671	6,972
	<u>31,709</u>	<u>27,182</u>
4. Premises costs		
Rent	5,686	8,360
Water, Heat & Light	1,203	312
Insurances	-	-
Sundry costs	-	683
	<u>6,889</u>	<u>9,355</u>
5. Governance costs		
<u>Restricted</u>		
Miscellaneous	-	-
	<u>-</u>	<u>-</u>
<u>Unrestricted</u>		
Miscellaneous	-	-
	<u>-</u>	<u>-</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
6. Tangible Assets		
The historical cost information on each of the tangible asset elements is not available. To avoid inappropriate speculation the Trustees are considering to have a valuation carried out in the future. Meantime a value of nil has been recorded in recognition that there may be a residual value that can be identified at that time.		
7. Debtors		
Income tax rebate	23,849	16,065
Donations pledged & Concerts income	-	-
YMI final grant 2009/11	-	-
Operating costs pre-paid	-	-
Premises costs pre-paid	444	444
	<u>24,293</u>	<u>16,509</u>
8. Cash balances		
Bank of Scotland, Kirkintilloch Band	624	2,630
Bank of Scotland, Kirkintilloch Kelvin Brass	1,837	4,678
Bank of Scotland, Kirkintilloch Youth Band	744	8,422
	<u>3,205</u>	<u>15,730</u>
9. Creditors		
Unknown bank receipt	1,907	1,907
Premises costs	-	-
	<u>1,907</u>	<u>1,907</u>
10. Restricted Funds		
There were no restricted funds during the year.		