

DUNEDIN WIND BAND

Scottish Charity No SC041835

Annual Report & Financial Statements

**for the year ended
31st August 2025**



Trustees' Annual Report for the year ended 31st August 2025

The trustees have pleasure in presenting their Report, Financial Statements and the Independent Examiner's Report for the year ended 31 August 2025.

Reference & Administrative Information

Charity Name

Dunedin Wind Band

Charity No

SC041835

Address

per Treasurer, Nathan Russell, 20/7 Balfour Place, Edinburgh, EH6 5DW

Trustees

Trustees at year end:

Elly Appelquist
Nathan Russell
Ailsa Monaghan
Ewan Walker
Lisa Floyd
Richard York

Chair
Treasurer
Membership Secretary
Committee Secretary
Ordinary Member
Ordinary Member

Structure Governance & Management

Constitution

The Charity is an unincorporated association. It is governed by its constitution which was adopted on 19th October 2010 and last amended on 4th April 2022. The Band was granted charitable status by OSCR on 19th October 2010.

Appointment of Trustees

Trustees are appointed by the Band's management committee. Typically all members of the committee are also appointed as trustees.

The Band's management committee is elected by the general membership at the Annual General Meeting which is normally held in Spring each year. Under the constitution, there can be a maximum of six members of the committee.

Management

The trustees are responsible for the strategic direction and governance of the Band. There are regular meetings of the trustees throughout the year, typically every month. Minutes of all meetings are recorded for review and follow up. Activities at meetings are typically as follows:

- Review/approve applications & terminations for memberships.
- Review of financial performance to date, cash position and plan/approve upcoming expenditure.
- Review arrangements for upcoming events such as concerts, away days and rehearsals.

- Review and discuss long term strategy for fund-raising, events and statutory requirements.

Objectives & Activities

Charitable purposes

To promote music in the Edinburgh community by facilitating and encouraging participation from local people of all ages, backgrounds and abilities in wind band music. An additional goal is to partner with other performers and charities to organise, promote and participate in fund raising events in the community, for the benefit of the community.

Activities

- Regular (weekly) rehearsals for members and guests with professional musical director.
- Regular (pre-pandemic, approx. 3 per year) away days for members and non-members with professional musical director and music tutors.
- Community concerts (usually 2 per year).
- Charity concerts (usually 1 per year).
- Festival participation (occasional years)

Achievements & Performance

In this financial year, our membership has stabilised around 50. This is due to the size of our performance space and we will not fit any other members on the stage. We currently have a waitlist for joining, with priority for instruments our musical director would look to fill.

We held a 2024 Christmas concert and a 2025 Summer concert in this accounting year. Our Winter concert was well attended and we made a small profit. The summer concert has done much better than other similar concerts of late and made a small profit. Moving forward, we plan to come up with a plan to increase the attendance at our summer concerts. At these concerts we also made donations to charity.

The Band continues to advertise for and attract new members of all ages and musical abilities although we currently have a waiting list due to the maximum capacity of the performance stage being reached.

Financial Review

The Charity's funding sources are currently as follows:

- Subscriptions from Band members.
- Donations received from performing at community concerts.
- Revenues from concert related activities such as refreshments and the sale of Band-related publicity material.
- Tax reclaimed via Gift Aid from HMRC on membership subscriptions.
- Additional donations.

The Charity's main lines of expenditure are as follows:

- Rental of premises for rehearsals, concerts & away-days.
- Expenses for procuring the services of a professional musical director and music tutors.
- Expenses related to participating in festivals.
- Music related items such as sheet music, music equipment and the hire of percussion pieces. Percussion instruments are varied and expensive to purchase and, as a Wind Band, not all our music requires percussion; it is the trustees' policy to hire these as required.
- Online administrative costs such as Email domain, website hosting.

The committee still addresses the importance of having sufficient numbers in the audiences attending concerts and receiving suitable donations and are focussing on promoting and advertising future concerts to a larger audience. As detailed on page 3, we have made steps to improve our concert finances and enable a charity donation.

Reserves Policy

The trustees' policy is to maintain liquid funds of around £1,000 in order to meet commitments and to cover any unexpected expenditure. Total reserves at the end of the year were £15,514 of which £10,514 in cash at RBS is well above the target range; the value of reserves reflects the Band's significant music library and newly purchased instruments. This increase in reserve has been kept in the background of the pandemic, where subscriptions were paused.

The management committee will have discussions regarding the high level of cash reserves and will review our policy on liquid funds to consider future contingencies. At the AGM, the band were reminded that ideas for new music and instrument purchases are very welcome and we would like to be able to use our funds to purchase these for the band. In the immediate future, we look to obtain permanent loan of a tuba.

We also plan to arrange a play away day for members at some point soon. We would anticipate that our current cash reserves will be used to cover some of the expense of this

event.

Plans for Future Periods

The trustees intend to continue to develop the Band's profile within the community around Edinburgh to attract and encourage additional members.

The trustees wish to develop the musical abilities within the Band by procuring the services of additional specialised music tutors as necessary, particularly for away days, to address the needs of members.

The trustees would like to develop relationships with additional charities in Edinburgh and increase the frequency of charity concerts from one per year to two, with the cooperation of the playing membership.

Approved by the trustees on 5th May 2026 and signed on their behalf by:

Elly Appelquist

Elly Appelquist
Chair (at time of report publication)

Independent Examiner's Report for the year ended 31st August 2025

Report to the Trustees of Dunedin Wind Band

I report on the financial statements of the charity for the period ended 31st August 2025, which are set out on pages 8 to 9.

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 which:

1. 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations

have not been met, or to which:

0. in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr T R Ward FCA
4 Belgrave Crescent
Edinburgh
EH4 3AQ
28 May 2026

Statement of Receipts and Payments for the year ended 31st August 2025

Receipts

	2025	2024
	Unrestricted Funds	Unrestricted Funds
	£	£
Voluntary Receipts	-	-
Donations	-	-
Bank Interest	0	0

Receipts from Charitable Activities

Membership Subscriptions	5,135	5,820
Play away days	0	0
Concerts	980	1,849
Sundry	0	0
Gift Aid	2,412	891
	8,527	8,560

Payments

Cost of Charitable Activities	6,517	8,457
Total Payments	6,517	8,457
Surplus (Deficit) for the year	2,010	102

The Notes on page 10 form an integral part of these accounts

Statement of Balances as at 31st August 2025

Funds Reconciliation

	2025	2024
	Unrestricted Funds	Unrestricted Funds
	£	£
Opening	13,504	13,402
Surplus (Deficit) for year	2,010	102
At 31st August	15,514	13,504

Bank & Cash Balances

Bank Current Accounts	10,514	8,312
	10,514	8,312

Other Assets (Unrestricted Funds)

Band Banners	334	334
Music	3,187	3,187
Musical Instruments [1]	1,276	1,468
Stocks	203	203
	5,000	5,192
	15,514	13,504

The Notes on page 10 form an integral part of these accounts

Approved by the trustees on 5th May 2026 and signed on their behalf by:-

Elly Appelquist

Elly Appelquist (Chair)

Nathan Russell

Nathan Russell (Treasurer)

Notes to the Accounts

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Depreciation is provided on cost over the estimated useful lives of the assets concerned, applying the following annual rates:-

Printed sheet music - Over 20 years

Instruments and other equipment - Over 10 years

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Band.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Related Party Transactions

No remuneration was paid to the trustees or to any connected persons during the year.

4 Cost of Charitable Activities

	Unrestricted Funds	Unrestricted Funds
	2025	2024
	£	£
Hall Hire	2,956	3,379
Insurance	221	213
Away day Expenses	0	0
Stationery, Sundry & Admin	273	747
Depreciation	412	320
Tutor/Conductor	2,310	2,675
Concerts	345	513
Charity Donation	0	611
Accrual (19/20 Charity Donation paid 20/21)	0	0
Accrual (19/20 Hall Hire paid 20/21)	0	0
	6,517	8,457