

Charity Registration No. SC044068 (Scotland)

THE CUMNOCK TRYST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

THE CUMNOCK TRYST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Wood (Appointed Chair 9th December 2025)
J Bickley
J Capperauld (Resigned 13th May 2025)
C Kerr
A MacMillan
Lady L MacMillan (Resigned 9th September 2025)
I Ritchie (Resigned 13th May 2025)
J Senior
J Sharkey (Resigned 13th May 2025)
P Stuart
A Lockyer (Appointed 13th May 2025)
L Fitch (Appointed 13th May 2025)
E Terras (Appointed 13th May 2025)
P Jonas (Appointed 9th September 2025)

Senior management

D Lee

General Manager

Charity number (Scotland)

SC044068

Registered office

Whittlieburn House
Brisbane Glen Road
Largs
KA30 8SN

Independent examiner

McFadden Associates Limited
19 Rutland Square
Edinburgh
EH1 2BB

THE CUMNOCK TRYST

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THE CUMNOCK TRYST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 2019)".

Objectives and activities

The Cumnock Tryst was established to further the promotion, management delivery and development of a classical music festival, which has taken place annually in Cumnock. The festival and its expanding year-round programme of events and educational activity are held in or provide benefit for the town of Cumnock and nearby vicinity of East Ayrshire, in a manner which has regard to factors such as:

- Accessibility, in intellectual, physical and financial terms;
- The contribution that cultural activity makes to civic and community pride;
- The engagement of young people and community groups through working in close partnership with established organisations and schools;
- Providing opportunities to participate in and enjoy classical music and other art forms;
- The recognition of Cumnock's musical heritage.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the charity should undertake.

Achievements and performance

The period from 1 April 2025 to 31 March 2026 marked the beginning of The Cumnock Tryst's second decade and, significantly, our first year as a member of Creative Scotland's multi-year funding portfolio. Admission to this portfolio secures regular funding of £80,000 per annum for the period 2025–2028. This represents a meaningful vote of confidence in the value of our work and affords us some degree of financial stability from which to plan strategically.

The year was also the first full financial year under our new leadership structure, with General Manager David Lee in post throughout, enabling the organisation to deliver a complete annual cycle of activity and to deepen its relationships across the East Ayrshire community.

Across the twelve months, The Cumnock Tryst delivered a full programme of performance, learning and outreach activity including:

- 19 performances delivered to a total of 2,050 ticketed attendees, with a further 234 people taking part directly in our creative activities
- 32 learning and outreach events and sessions delivered in total — 10 in schools and 22 in community settings
- 126 children and young people aged 5 to 17 engaged through our schools singing workshops, together with a further 8 via our schools composition project
- 11 volunteers contributing 169 hours over the course of the year

These figures reflect a year in which we continued to build on established projects and formats while introducing several new partnerships that we intend to grow in the years ahead.

THE CUMNOCK TRYST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Our long-running collaboration for young people with additional support needs continued through *The Unbroken Thread*, delivered in partnership with Drake Music Scotland, Hillside School and the Hebrides Ensemble. Building on the previous year's work, participants co-designed a multimedia musical project around the concept of *Sideways News* — a play on words linking Hillside with the Riverside Centre, the day centre to which many young people move on once their time at Hillside ends. Working with filmmaker Stuart Armitt, the group produced a short documentary film alongside filmed elements that became part of the performance itself, including news items and a weather forecast. The result was a moving demonstration of how music-making and creativity are powerful means of communication, open to everyone when the opportunity is provided.

Our schools composition project returned to Doon Academy in Dalmellington. Doon serves one of East Ayrshire's most deprived communities, and it was rewarding to return and work with a new cohort of pupils and staff. Over a period of three months working with professional composer Gillian Walker and Sir James MacMillan, Higher and Advanced Higher music pupils wrote pieces celebrating their local area, together with short accompanying texts. Collaborating with a professional trio of musicians, the students performed their work to a public audience. The recordings were subsequently submitted for the pupils' examination portfolios, and staff, impressed by their students' development, expressed their keenness to build on the relationship between The Cumnock Tryst and the school.

Our 11th festival, held from Thursday 2 to Sunday 5 October 2025, was another considerable success despite particularly inclement weather, with audience numbers high across the full weekend. A significant highlight was the Scottish premiere of Texas-based composer Taylor Scott Davis's *Magnificat*, performed by The Cumnock Tryst Festival Chorus alongside the BBC Scottish Symphony Orchestra under the direction of Eamonn Dougan. Taylor brought his own professional choir from Plano, Texas, to join the festival chorus; they stayed in the area for the duration of the festival, and lasting friendships were formed between members of our local community and our American guests. Building on our earlier singing days across the three Ayrshire Council areas, we brought around 120 young singers together at Cumnock Town Hall for a day that culminated in a public sharing, and we intend to develop this into a more regular feature of our programme. Other highlights included *The Cumnock Hour*, presented in partnership with the Boswell Book Festival, in which Michael Symmons Roberts discussed his book *Quartet for the End of Time*, a meditation on grief, birdsong, and his own discovery of classical music through Olivier Messiaen's masterpiece. Audience feedback from the festival was overwhelmingly positive, with one respondent writing that they had 'enjoyed every moment' and that The Tryst team's 'friendliness, efficiency and enthusiasm made for an unforgettable time.'

Our year-round series continued to expand our offer to the Cumnock audience. Among the outstanding concerts presented was a performance by renowned choir The Sixteen, generously supported by the Genesis Foundation. We also welcomed the Royal Scottish National Orchestra to Cumnock for their debut, performing a programme of Sibelius and Shostakovich at the Barony Campus to an audience made up in equal part of members of the public and pupils from local secondary schools. The project proved so successful that the orchestra has committed to returning annually for at least the next two years and to partnering with us on several educational initiatives, including this year's International Summer School for Composers — a hugely encouraging development with one of Europe's most dynamic national orchestras.

The year also saw the establishment of a new partnership with The Nest, Cumnock's community-led wellbeing hub. Part of the Camerados movement, The Nest operates as an 'open living room' welcoming anyone regardless of their circumstances, including many people in recovery from drug and alcohol addiction and others experiencing loneliness or isolation. Working with local songwriter and workshop leader Paul Brunton, we established a pilot project bringing together a group of very varied musical experience — from those who had written songs before to others who had never sung a note. By the end of six weeks, the group had co-written a number of songs together. We hope to expand and build on this partnership between our two organisations in the years to come.

Our first year within the multi-year funding portfolio has, in short, confirmed both the direction and the value of The Cumnock Tryst's evolution from a four-day festival into a year-round cultural organisation. With greater stability, a widening circle of partners, and a community increasingly at the heart of our work, we enter the coming year with confidence in the continuing, transformative role that music can play in the lives of people in East Ayrshire and beyond.

THE CUMNOCK TRYST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Financial review

Reserves policy

Upon reviewing future income streams and committed expenditure, the trustees have agreed a policy of establishing unrestricted reserves of at least £80,000 at the year end.

Actual unrestricted reserves at 31 March 2026 amounted to £103,907 (2025 - £62,969). Additionally, the charity held £2,259 in restricted reserves (2025 - NIL).

The Cumnock Tryst Endowment Fund (SC045509) was set up in 2015 to support and promote the Cumnock Tryst. As a result, and in consideration of risk assessment, to identify potential commitments and contingencies, it is the opinion of the trustees that the above level of unrestricted reserves is sufficient.

Results for the period

The results for the year show an overall surplus of £43,197 (2025 - deficit £31,021) as detailed in the Statement of Financial Activities on page 6.

Our income in the year under review came from various sources. We continue to be supported by a group of funders and supporters and we are immensely grateful to them all. We are also sincerely indebted to our Artistic Director, Sir James MacMillan. His time and artistic direction in terms of a benefit to the Cumnock Tryst is immeasurable.

Risk Management

The Trustees have identified the major risks to which The Cumnock Tryst is exposed and these are contained within a Risk Register and reviewed on a regular basis. The Trustees believe that appropriate systems and procedures are in place to manage these risks.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation (SCIO).

The trustees who served during the year and up to the date of signature of the financial statements were:

P Wood (Appointed Chair 9th December 2025)
J Bickley
J Capperauld (Resigned 13th May 2025)
C Kerr
A MacMillan
Lady L MacMillan (Resigned 9th September 2025)
I Ritchie (Resigned 13th May 2025)
J Senior
J Sharkey (Resigned 13th May 2025)
P Stuart
A Lockyer (Appointed 13th May 2025)
L Fitch (Appointed 13th May 2025)
E Terras (Appointed 13th May 2025)
P Jonas (Appointed 9th September 2025)

The Board members are recruited for their skills and experience and appropriate training is given as required.

None of the trustees has any beneficial interest in the SCIO. All of the trustees are members of the SCIO.

THE CUMNOCK TRYST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

The charity trustees who hold regular meetings, communicate with each other regularly and generally control the activities of The Cumnock Tryst. The charity trustees are referred to collectively as the "Board."

The members, who have the right to attend members' meetings including AGMs. The members and the trustees are one and the same.



Paul Wood (Sep 18, 2026 10:24:06 GMT+1)

Mr P Wood

Chair

Dated: 15 September 2026

THE CUMNOCK TRYST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CUMNOCK TRYST

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 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 financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

DG Stewart

David Stewart CA

19 Rutland Square
Edinburgh
EH1 2BB

Dated: 15 September 2026

THE CUMNOCK TRYST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income from:							
Donations and legacies	2	8,714	-	8,714	7,422	5,000	12,422
Charitable activities	3	308,691	3,000	311,691	259,898	-	259,898
Investments	4	1,157	-	1,157	1,922	-	1,922
Total income		<u>318,562</u>	<u>3,000</u>	<u>321,562</u>	<u>269,242</u>	<u>5,000</u>	<u>274,242</u>
Expenditure on:							
Charitable activities	5	<u>277,624</u>	<u>741</u>	<u>278,365</u>	<u>299,550</u>	<u>5,713</u>	<u>305,263</u>
Net income/(expenditure) and movement in funds		40,938	2,259	43,197	(30,308)	(713)	(31,021)
Reconciliation of funds:							
Fund balances at 1 April 2025		<u>62,969</u>	<u>-</u>	<u>62,969</u>	<u>93,277</u>	<u>713</u>	<u>93,990</u>
Fund balances at 31 March 2026		<u>103,907</u>	<u>2,259</u>	<u>106,166</u>	<u>62,969</u>	<u>-</u>	<u>62,969</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE CUMNOCK TRYST

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	9		966		-
Current assets					
Debtors	10	3,211		25,241	
Cash at bank and in hand		120,274		79,625	
		123,485		104,866	
Creditors: amounts falling due within one year	11	(18,285)		(41,897)	
Net current assets			105,200		62,969
Total assets less current liabilities			106,166		62,969
Income funds					
Restricted funds	12		2,259		-
Unrestricted funds	13		103,907		62,969
			106,166		62,969

The financial statements were approved by the Trustees on 15 September 2026



[Paul Wood \(Sep 18, 2026 10:24:06 GMT+1\)](#)

Mr P Wood

Chair



[Caroline Kerr \(Sep 18, 2026 10:03:15 GMT+1\)](#)

C Kerr

Treasurer

THE CUMNOCK TRYST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Company information

The Cumnock Tryst is a Scottish Charitable Incorporated Organisation (SCIO) incorporated in Scotland. The registered office is Whittlieburn House, Brisbane Glen Road, Largs, KA30 8SN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.2 Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donated services are included at the value to the charity where this can be measured reliably. The value of services provided by volunteers has not been included.

1.3 Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.4 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

THE CUMNOCK TRYST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE CUMNOCK TRYST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Taxation

The charity is exempt from taxation on income and capital gains. Donations to the charity attract income tax relief for the donors. As the charity is not registered for value added tax such tax is not recoverable and is accordingly included in the expenditure.

2 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	7,325	-	7,325	6,874	5,000	11,874
Legacies receivable	1,389	-	1,389	548	-	548
	<u>8,714</u>	<u>-</u>	<u>8,714</u>	<u>7,422</u>	<u>5,000</u>	<u>12,422</u>

3 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
The Cumnock Tryst						
Admissions	26,864	-	26,864	62,508	-	62,508
Grants	278,585	3,000	281,585	193,328	-	193,328
Sponsorship	3,242	-	3,242	4,062	-	4,062
	<u>308,691</u>	<u>3,000</u>	<u>311,691</u>	<u>259,898</u>	<u>-</u>	<u>259,898</u>

THE CUMNOCK TRYST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

4 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	1,157	1,922

5 Expenditure on charitable activities

	The Cumnock Tryst 2026 £	The Cumnock Tryst 2025 £
Direct costs		
Staff costs	80,294	103,268
Depreciation and impairment	223	-
Insurance	2,795	3,387
Postage and stationery	5,394	7,329
Sundries	6,224	14,799
Artists costs	90,309	71,123
Event costs	68,963	74,163
Press manager/PR Consultant	8,761	14,410
Marketing manager/consultant	-	8,992
Producer	2,700	914
Travel and accommodation	1,688	1,863
Marketing and design	4,513	462
Advertising	1,557	855
	273,421	301,565
Share of support and governance costs (see note 6)		
Governance	4,944	3,698
	278,365	305,263
Analysis by fund		
Unrestricted funds	277,624	299,550
Restricted funds	741	5,713
	278,365	305,263

THE CUMNOCK TRYST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

6 Support costs

	Support costs £	Governance costs £	2026 £	Support costs £	Governance costs £	2025 £
Independent Examination	-	1,020	1,020	-	1,050	1,050
Legal and professional	-	3,924	3,924	-	2,648	2,648
	-	4,944	4,944	-	3,698	3,698
Analysed between Charitable activities	-	4,944	4,944	-	3,698	3,698

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No trustees were reimbursed expenses in the year.

8 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Production	2	3
Employment costs	2026 £	2025 £
Wages and salaries	77,955	95,114
Social security costs	-	5,301
Other pension costs	2,339	2,853
	80,294	103,268

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2026 £	2025 £
Aggregate compensation	43,260	64,083

THE CUMNOCK TRYST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

9 Tangible fixed assets

	Computers £
Cost	
Additions	1,189
At 31 March 2026	1,189
Depreciation and impairment	
Depreciation charged in the year	223
At 31 March 2026	223
Carrying amount	
At 31 March 2026	966

10 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	-	350
Prepayments and accrued income	3,211	24,891
	3,211	25,241

11 Creditors: amounts falling due within one year

	2026 £	2025 £
Other taxation and social security	1,340	2,049
Other creditors	845	955
Accruals and deferred income	16,100	38,893
	18,285	41,897

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
Three Ayrshires Singing Day	-	3,000	(741)	2,259

THE CUMNOCK TRYST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

12 Restricted funds

(Continued)

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Special Needs- Robert Haldane Smith	713	5,000	(5,713)	-

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
General funds	62,969	318,562	(277,624)	103,907

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	93,277	269,242	(299,550)	62,969

14 Analysis of net assets between funds

	Unrestricted funds 2026	Restricted funds 2026	Total 2026
	£	£	£
Fund balances at 31 March 2026 are represented by:			
Tangible assets	966	-	966
Current assets/(liabilities)	102,941	2,259	105,200
	103,907	2,259	106,166

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
Fund balances at 31 March 2025 are represented by:			
Current assets/(liabilities)	62,969	-	62,969
	62,969	-	62,969

15 Related party transactions

THE CUMNOCK TRYST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2026*

15 Related party transactions

(Continued)

Transactions with related parties

There were donations received during the period from related parties without conditions amounting to £nil (31 March 2025 - £1,650) in aggregate.

CUMNOCK TRYST 2026 ACCS

Final Audit Report

2026-09-18

Created:	2026-09-18
By:	David Stewart (david.stewart@mcfal.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA2RMo5MDaEalRtggynNGckkJN7UtVNWtJ

"CUMNOCK TRYST 2026 ACCS" History

-  Document created by David Stewart (david.stewart@mcfal.com)
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-  Document emailed to Paul Wood (paul@mymusicscores.com) for signature
2026-09-18 - 8:48:22 AM GMT
-  Email viewed by Caroline Kerr (carolinekerrca@gmail.com)
2026-09-18 - 9:02:18 AM GMT
-  Document e-signed by Caroline Kerr (carolinekerrca@gmail.com)
Signature Date: 2026-09-18 - 9:03:15 AM GMT - Time Source: server - Signature Appearance Selected: TYPE
-  Email viewed by Paul Wood (paul@mymusicscores.com)
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