DUNBAR MUSIC FESTIVAL SCIO REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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REFERENCE AND ADMINISTRATIVE INFORMATION

Principal Office:

St Beys, 2 Bayswell Rd, Dunbar, Scotland

Registered Charity Number:

SC052682

Trustees:

Neil Allison
James Mitchell
Andy Girvan
Steve Malone
Catherine Devereux

Bankers:

Bank of Scotland
44 Court Street
Haddington
Scotland EH41 3NP

REPORT OF THE TRUSTEES

The trustees present their report and unaudited financial statements of Dunbar Music Festival SCIO for the year ended 31 December 2025. These have been prepared in accordance with applicable charities law and the requirements 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 2019).' Comparative figures are for the period 13 July 2023 to 31 December 2024, which was the charity's initial accounting period and therefore longer than twelve months.

1. Structure, Governance, and Management

Dunbar Music Festival SCIO is a Scottish Charitable Incorporated Organisation (SCIO), registered with OSCR. The charity is governed by its constitution, with a single-tier governance structure, meaning that the trustees are also the members of the charity.

The charity is managed by a board of trustees, who oversee its activities, financial management, and strategic direction. Trustees are recruited based on their skills, experience, and ability to contribute to the festival's aims.

2. Objectives and Activities

Dunbar Music Festival SCIO's purpose is to advance arts and culture by organising an inclusive annual celebration of quality music and local talent. The festival takes place in various venues across Dunbar.

Through this, the aims are to:

- Develop a reputation for quality production that attracts established talent with a national profile to our headline events
- Present a variety of musical styles across a range of venues, with offerings open for all
- Showcase local talent and provide a platform for new acts
- Work with community groups and local initiatives in areas of mutual benefit
- Attract visitors to the town, boosting local trade and tourism.

3. Achievements and Performance

In 2025, Dunbar Music Festival continued to present a diverse programme of live music, featuring established artists and emerging local talent. The festival took place on 26 – 28 September 2025. As the main ticketed venue was undergoing refurbishment, the festival focused on an expanded free programme across the town, with more free gigs than ever before.

over 50 live performances across 17 venues

a programme designed to be accessible, with the majority of performances free to attend

a broad range of genres across community, hospitality and cultural venues

open-invite sessions and family-friendly events supporting community participation

a continued busking programme on the High Street

4. Financial Review

Income and Expenditure

Total Income for the year: £15,698 (2024: £69,358)

Total Expenditure for the year: £18,089 (2024: £49,968)

Net Surplus/(Deficit): -£2,391 (2024: £19,390)

Closing Reserves: £17,000 (2024: £19,390)

The comparative period (13 July 2023 to 31 December 2024) was the charity's initial reporting period and covered both the 2023 and 2024 festivals, as well as the transfer of funds from the previous festival committee at formation. Accordingly, comparative figures are not directly comparable to the results for the year ended 31 December 2025.

Reserves Policy

The trustees aim to maintain unrestricted reserves sufficient to support delivery of the next year's festival. The reserves as of 31 December 2025 stand at £17,000 (2024: £19,390).

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2025 (comparative period 13 July 2023 to 31 December 2024)

	2025			2024		
	Unrestricted (£)	Restricted (£)	Total (£)	Unrestricted (£)	Restricted (£)	Total (£)
Income from charitable activities	15,698.28	0.00	15,698.28	63,358.16	6,000.00	69,358.16
Expenditure on charitable activities	18,089.02	0.00	18,089.02	43,967.80	6,000.00	49,967.80
Net income/(expenditure)	-2,390.74	0.00	-2,390.74	19,390.36	0.00	19,390.36
Reconciliation of funds						
Total funds brought forward	19,390.36	0.00	19,390.36	0.00	0.00	0.00
Total funds carried forward	16,999.62	0.00	16,999.62	19,390.36	0.00	19,390.36

BALANCE SHEET

As at 31 December 2025 (comparative as at 31 December 2024)

	2025			2024		
	Unrestricted (£)	Restricted (£)	Total (£)	Unrestricted (£)	Restricted (£)	Total (£)
Current Assets						
Cash at bank	16,999.62	0.00	16,999.62	19,390.36	0.00	19,390.36
Creditors						
Amounts falling due within one year	0.00	0.00	0.00	0.00	0.00	0.00
Net Current Assets	16,999.62	0.00	16,999.62	19,390.36	0.00	19,390.36
Total Assets less Current Liabilities	16,999.62	0.00	16,999.62	19,390.36	0.00	19,390.36
Net Assets	16,999.62	0.00	16,999.62	19,390.36	0.00	19,390.36
Funds						
Unrestricted Funds	16,999.62		16,999.62	19,390.36		19,390.36
Restricted Funds		0.00	0.00		0.00	0.00
Total Funds			**16,999.62**			**19,390.36**

The accounts are unaudited.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations, and for keeping proper accounting records.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2026 and were signed on its behalf by:



James Mitchell
Treasurer**, Dunbar Music Festival SCIO**

NOTES TO THE FINANCIAL STATEMENTS

Basis of Accounting

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

Income

Income is recognised in the Statement of Financial Activities when the charity is entitled to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Expenditure is recognised when there is a legal or constructive obligation to make payments to third parties, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Funds accounting

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 charity’s objects. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The prior period included restricted income of £6,000 from a National Lottery Awards for All grant, which was fully expended during that period.

Reserves Policy

The trustees aim to hold reserves equivalent to 12 months' operational costs to ensure financial sustainability.

APPROVAL

These financial statements were approved by the Board of Trustees on 18/06/2026 and signed on behalf of the trustees by:



James Mitchell
Treasurer, Dunbar Music Festival SCIO

Independent Examiner's Report to the Trustees of
Dunbar Music Festival

I report on the accounts for the year ended 31 December 2025 set out on page 1 to 5.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking explanations from you as 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 to 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.

Paul Ronan
G Spratt Accountancy Ltd
Abbeylands
High Street
Dunbar
East Lothian
EH42 1EH

11 September, 2026