

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	01	2023	To	31	12	2023

Reference and administration details

Charity name	Kingdom Brass
Other names charity is known by	
Registered charity number	SC047741
Charity's principal address	Kingdom Brass
	Cocklaw Street
	Kelty
	Postcode KY4 0DD

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chairman	From 7 January 2024	
2		Vice-Chair		
3		Secretary		
4		Treasurer	From 7 January 2024	
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	From 12 February 2023 to 7 January 2024
	Ended 23 November 2023.
	Ended 12 February 2023

Structure, governance and management

Type of governing document

The charity is governed by its constitution.

The charity currently consists of a single brass band which is run by a committee of at least 5 people, and a youth development project which is overseen by a sub-committee.

Trustee recruitment and appointment

Trustees are elected at an annual general meeting of members.

Objectives and activities

Charitable purposes

The purpose of the charity is to:

1. Operate a brass band (the Band) which will perform at various events, both locally and further afield, providing a high standard of music making for its members and entertainment for the public.
2. Run a youth development project for brass and percussion players, providing tuition, equipment and facilities as necessary.

Summary of the main activities in relation to these objects

The Band continued to perform to a high level with numerous performances throughout central Scotland at competitions and festivals, as well as supporting several community events. The Band also travelled to Blackpool to compete in the Senior Cup, part of the Spring Festival contest programme.

The youth development programme continues to provide opportunities to young players to develop and perform along with the Band at several venues in Fife.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The Band held regular rehearsals on Sundays and Thursdays, supplemented with additional rehearsals prior to major competitions.

The Band also supported a range of community events including performances in St Andrews bandstand, Kelty Coal race, Cowdenbeath gala and a community carol concert. The Band also played at the opening ceremony of the Walker Cup organised by the Royal & Ancient golf club of St Andrews.

Financial review

Brief statement of the charity's policy on reserves

The charity aims to maintain reserves of at least £5,000 to cover unforeseen circumstances.

The charity owns its own rehearsal hall and various musical instruments, equipment and a musical library. As the hall was transferred from the local authority with restrictions on its future use, the charity would be unable to sell the hall, so it is not assigned a cash value on the balance sheet. The charity has not historically assigned a value to its equipment for similar reasons although this policy is currently under review.

Details of any deficit

The charity has been running a deficit which has reduced the level of reserves. The Trustees are focussing on how this can be addressed by changes to management of the band's affairs.

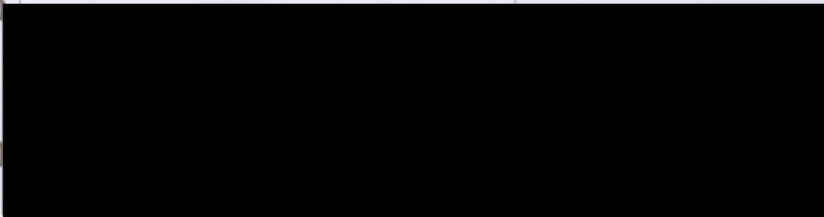
Donated facilities and services (if any)

Players have donated their services to the charity by performing free of charge and/or at a reduced fee to support the charity's objectives.

APPENDIX 1**Other optional information****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Secretary	Treasurer
Date	17 November 2024	17 November 2024

Kingdom Brass

SC047741



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2023		31	December	2023

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	2,580				2,580	
Legacies					-	
Grants					-	19,000
Receipts from fundraising activities					-	74,486
Gross trading receipts					-	
Income from investments other than land and buildings	204				204	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,650				2,650	
					-	
A1 Sub total	5,434	-	-	-	5,434	93,486
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	5,434	-	-	-	5,434	93,486
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	36,015				36,015	93,811
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	120				120	
					-	
A3 Sub total	36,135	-	-	-	36,135	93,811
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	36,135	-	-	-	36,135	93,811
Net receipts / (payments)	(30,701)	-	-	-	(30,701)	(325)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(30,701)	-	-	-	(30,701)	(325)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	122,889				122,889	7,195
	Surplus / (deficit) shown on receipts and payments account	(30,701)				(30,701)	(326)
						-	
						-	
	Cash and bank balances at end of year	92,188	-	-	-	92,188	6,869
	(Agree balances with receipts and payments account(s))	0	-	-	-	0	1

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

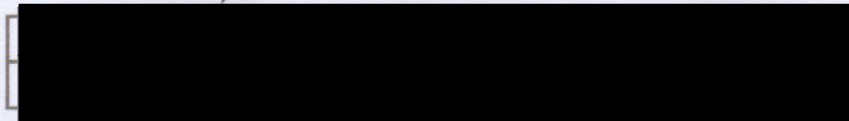
	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval



17.11.24
17.11.24

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	122,869				122,869	7,195
	Surplus / (deficit) shown on receipts and payments account	(30,701)				(30,701)	(326)
						-	
						-	
	Cash and bank balances at end of year	92,168	-	-	-	92,168	6,869
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	

**Signed by one or two trustees on
behalf of all the trustees**

Signature	Print Name	Date of approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

A large proportion of the organisation's current assets consist of a cash balance which was derived from the sale of a property some time ago. At that time there were various separate arms of the organisation (eg development band, percussion academy) with separate governance and banking arrangements. As there was no agreement on how the sale proceeds should be shared between these parts of the organisation, it was agreed that the balance would be held separately at umbrella level and drawn down by each arm over time, as required. Given this arrangement, a decision was taken that for the band's OSCR returns, the balance of assets reported should be the amount directly available to the core part of the organisation, with any drawdowns reported as grants being received from the balance at the umbrella level. This policy for the OSCR returns has been followed since the hall was sold, although only the core band now remains. Following a review in 2024 the organisation has decided it is now more appropriate that the band's total assets are included within the OSCR return. This explains why the organisation's accounts for 2023 show a higher opening balance than the figure on the prior OSCR returns.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	x
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

The charity owns its own rehearsal hall and various musical instruments, equipment and a musical library. As the hall was transferred from the local authority with restrictions on its future use, the charity would be unable to sell the hall, so it is not assigned a cash value on the balance sheet. The charity has not historically assigned a value to its equipment for similar reasons although this policy is currently under review.

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Subscriptions from band members	2,580				2,580	
					-	
					-	
					-	
Total	2,580	-	-	-	2,580	-
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	-	-			-	19,000
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Performance fees received	2,650				2,650	
					-	
					-	
					-	
					-	
					-	
Total	2,650	-	-	-	2,650	-
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Conductor/musician rehearsal/performance fees	26,587				26,587	
Equipment	2,935				2,935	
Music	226				226	
Contest fees/expenses	4,185				4,185	
Rehearsal hall overhead costs	2,082				2,082	
					-	
					-	
					-	
					-	
Total	36,015	-	-	-	36,015	-
	reference error	-	-	-	reference error	reference error

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	2,580				2,580	
Legacies					-	
Grants					-	19,000
Receipts from fundraising activities					-	74,486
Gross trading receipts					-	
Income from investments other than land and buildings	204				204	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,650				2,650	
Sub total	5,434	-	-	-	5,434	93,486
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	5,434	-	-	-	5,434	93,486
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	36,015				36,015	93,811
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Bank Charges	120				120	
Sub total	36,135	-	-	-	36,135	93,811
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	36,135	-	-	-	36,135	93,811
Net receipts / (payments)	(30,701)	-	-	-	(30,701)	(325)
Transfers to / (from) funds						
Surplus / (deficit) for year	(30,701)	-	-	-	(30,701)	(325)

Nature and purpose of funds

All the Band's funds are unrestricted, available to support the general purpose of the organisation as set out in its constitution. Under the terms of the constitution, in the event that the Band is dissolved, any assets remaining after satisfaction of the debts and liabilities of the Band shall be transferred to some other charity or charities having objects similar to those of the Band.

A large proportion of the organisation's current assets consist of a cash balance which was derived from the sale of a property some time ago. At that time there were various separate arms of the organisation (eg development band, percussion academy) with separate governance and banking arrangements. As there was no agreement on how the sale proceeds should be shared between these parts of the organisation, it was agreed that the balance would be held separately at umbrella level and drawn down by each arm over time, as required. Given this arrangement, a decision was taken that for the band's OSCAR returns, the balance of assets reported should be the amount directly available to the core part of the organisation, with any drawdowns reported as grants being received from the balance at the umbrella level. This policy for the OSCAR returns has been followed since the hall was sold, although only the core band now remains. Following a review in 2024 the organisation has decided it is now more appropriate that the band's total assets are included within the OSCAR return. This explains why the organisation's accounts for 2023 show a higher opening balance than the figure on the prior OSCAR returns.

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 3



Scottish Charity Regulator

		Independent examiner's report on the accounts						v2
Report to the trustees/members of		Kingdom Brass						
Registered charity number		SC047741						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	January	2023	to	31	December	2023
Set out on pages		1 to 6						(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		<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed:		[Redacted Signature]				Date:	12/11/2024.	
Name:		[Redacted Name]						
Relevant professional qualification(s) or body (if any):		Member of Institute of Chartered Accountants of Scotland (ICAS)						
Address:		[Redacted Address]						

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

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

Blank area for disclosure details.