

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2025		31	12	2025

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	William Webster	Chairman	From 16 February 2025	
2	Tom Smith	Secretary	From 16 February 2025	
3	Michelle Cain	Treasurer		
4				
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
Grant Charlestone	To 16 February 2025
Steven Nicoll	To 16 February 2025
William Sandell	To 16 February 2025
Calum Watson	From 16 February to 9 November 2025

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 and collaborated with the National Theatre of Scotland in performing its newly commissioned production of Keli with the support of Creative Scotland.

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

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 supported a range of community events including performances in St Andrews bandstand, Kelty Coal race, Cowdenbeath gala and a community carol concert.

The Band has also recently established a weekly daytime session, which promotes social inclusion for players of all ages and abilities.

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.

Details of any deficit

The charity has been running a financial deficit, which has reduced the level of reserves. The deficit has significantly reduced since the previous year and the Trustees are continuing to explore opportunities to increase income and reduce costs.

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)	Tom Smith	Michelle Cain
Position (e.g. Chair)	Secretary	Treasurer
Date	27-6-26	

Receipts and payments accounts						
For the period from				to		
	01	01	2025		31	December 2025

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	47,493				47,493	3,213
Legacies					-	
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	129				129	163
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,873				6,873	2,801
					-	
A1 Sub total	54,495	-	-	-	54,495	6,177
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	54,495	-	-	-	54,495	6,177
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	58,346				58,346	26,275
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	120				120	120
					-	
A3 Sub total	58,466	-	-	-	58,466	26,395
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	58,466	-	-	-	58,466	26,395
Net receipts / (payments)	(3,971)	-	-	-	(3,971)	(20,218)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(3,971)	-	-	-	(3,971)	(20,218)

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Tom Smith	
		Michelle Cain	

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. This balance has been reducing year by year and the trustees are working to make the organisation financially sustainable. Significant progress has been made in 2025 which is continuing into 2026.

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 Trustees remuneration - details

Authority under which paid	€
	X

C4a Trustee expenses

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

	Number of trustees	£
Trustee Honorarium of £100 per trustee are paid to cover Trustee expenses as part of the member allowances scheme for playing members.	4	100

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.

Trustee remuneration and expenses were paid in accordance with the Band's agreed policy and were then donated back to the band by all Trustees.

Kingdom Brass

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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	5,310				5,310	3,213
Ad-hoc donations from band members	42,183				42,183	
					-	
					-	
Total	47,493	-	-	-	47,493	3,213

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

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	5,643				5,643	2,261
Equipment loan fees	870				870	540
Hall use fees	260				260	
					-	
					-	
					-	
Total	6,873	-	-	-	6,873	2,801

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	17,290				17,290	18,574
Player expense allowances	33,049				33,049	-
Equipment	2,975				2,975	662
Music	266				266	357
Contest fees/expenses	2,397				2,397	3,347
Rehearsal hall overhead costs	2,219				2,219	2,765
Cost of performing concerts	150				150	571
					-	
					-	
					-	
Total	58,346	-	-	-	58,346	28,276

reference error

reference error

SC047741

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted funds 5.1 Income and costs of the fund	Unrestricted funds 5.2 Income and costs of the fund	Unrestricted funds 5.3 Income and costs of the fund	Unrestricted funds 5.4 Income and costs of the fund	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	47,483				47,483	3,213
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	129				129	163
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,873				6,873	2,891
Sub total	54,485	-	-	-	54,485	6,177
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	54,485	-	-	-	54,485	6,177
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	58,346				58,346	26,275
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Bank Charges	120				120	120
Sub total	58,466	-	-	-	58,466	26,395
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	58,466	-	-	-	58,466	26,395
Net receipts / (payments)	(3,971)	-	-	-	(3,971)	(20,218)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(3,971)	-	-	-	(3,971)	(20,218)
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.						

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted funds for —charitable —fund raising	Restricted funds for other than —charitable —fund raising	Restricted funds for —charitable —fund raising	Restricted funds for —charitable —fund raising	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					-	
Purchases of investments					-	
Sub total					-	
Total payments					-	
Net receipts / (payments)					-	
Transfers to / (from) funds					-	
Surplus / (deficit) for year					-	
Nature and purpose of funds						

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			to	Period end date		
Day	Month	Year		Day	Month	Year
01	January	2025		31	December	2025

Set out on pages

(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

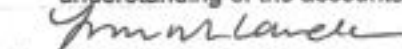
In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page*~~]

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 9 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.

Signed:



Date:

8/5/2026

Name:

Fiona Larnach

 Relevant professional
qualification(s) or body
(if any):

Member of the Institute of Chartered Accountants of Scotland (ICAS)

Address:

 21 Bonaly Gardens
 Edinburgh
 EH13 0EX

APPENDIX 3

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