

APPENDIX 3



Independent examiner's report on the accounts							v2
Report to the trustees/members of	Charity name Aberdeen Concert Band						
	Registered charity number SC036864						
On the accounts of the charity for the period	Period start date			Period end date			
	Day	Month	Year	Day	Month	Year	
	1	April	2025	31	March	2026	
Set out on pages	3-6						(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**

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

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

**Signed\*\*:** *Sally Cruickshanks*      **Date:** 12/4/26

**Name:** SALLY CRUICKSHANKS

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

**Address:** 13 EDINVIEW GARDENS  
STONEHAVEN  
AB39 2EG

\*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.

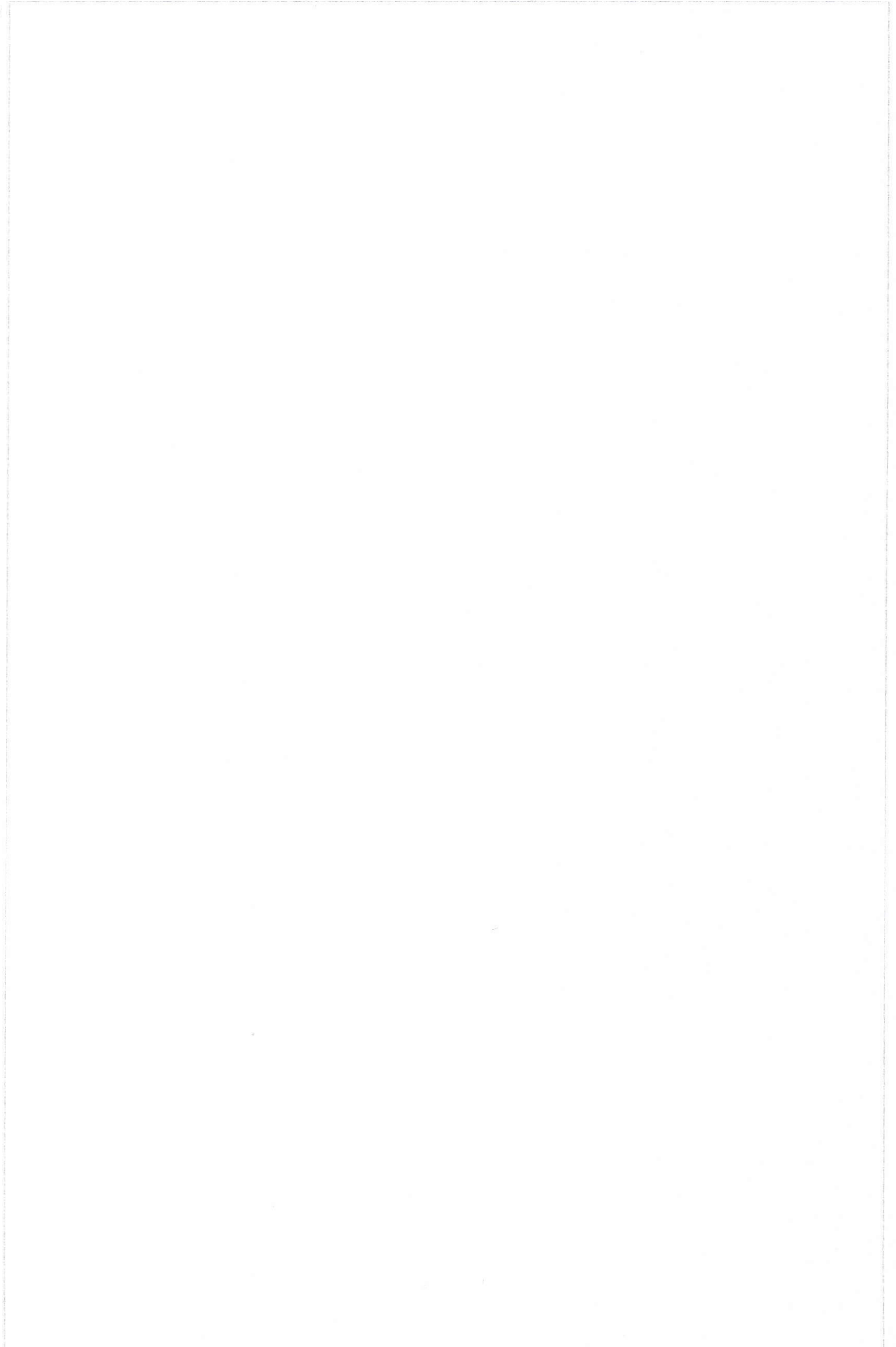
\*\* OSCR will accept digital or typed signatures

## 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**



**Aberdeen Concert Band**

[Type here]

Receipts and Payments Account for the year ended 31<sup>st</sup> March 202

<b>Receipts</b>	<u>2025</u>	<u>2026</u>
Membership subscription	3810.00	4460.00
Sponsorship ASPC	1000.00	1000.00
Sponsorship Rainbow Taxis	1500.00	1500.00
Sponsorship Easy fundraising	80.71	88.73
Recycled ink Cartridges	0.00	14.75
Donations/performance	3467.67	2978.00
Insurance Payment Trailer	841.10	0.0
Tuition	50.00	0.0
Gift Aid	1251.25	1793.90
Sale of Trailer	3150.00	0.0
Refund Percussion Horn	81.00	0.0
Instrument Deposits	105.00	100.0
Total Receipts	<u>15336.73</u>	<u>11935.38</u>

**Payments for Charitable Activities:**

Rentals paid	2100.00	1625.00
Conductor & Tutor fees	3460.00	4330.00
Music	487.77	1297.33
Website	180.00	0.00
Gifts	0.00	5.50
Public liability/Instrument insurance	520.91	556.98
Donation to Church	1009.00	1045.00
Transfer Deposits to account 10334668	105.00	100.00
Drum Kit Repairs	24.79	0.00
Trailer Repairs	941.10	0.00

**Aberdeen Concert Band**

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Percussion Horn	81.00	0.00
Percussionist	250.00	0.00
Storage Box	0.00	22.00
SCBF Entry	0.00	390.00
Banners (Music Stands)	0.00	1932.00
David Richards Scores (Granite)	0.00	290.00
Alan Fernie Music Commission (Granite)	0.00	1500.00
Percussion Equipment	0.00	233.00
Service Charges	0.00	9.13
Document Wallets	0.00	152.06
Transport SCBF	0.00	740.00
Printer Ink	0.00	90.99
Total payments for charitable activities	<b><u>9159.57</u></b>	<b><u>14318.99</u></b>
Total payments	9159.57	14318.99
Deficit/Surplus for year	<b><u>6177.16</u></b>	<b><u>-2383.61</u></b>

## Statement of Balances as at 31 March 2025

	<u>2025</u>	<u>2026</u>
<u>Bank and cash in hand</u>		
Opening balances	21358.65	27455.81
Deficit/Surplus for the year	6177.16	-2225.67
Closing balances	<b>27455.81</b>	<b>25230.14</b>
 <u>Reserves</u>		
Revenue reserve	20455.81	21230.14
Designated instruments reserve	3500	2000
Designated sheet music reserve	3500	2000
	<b>27455.81</b>	<b>25230.14</b>
 <u>Assets</u>		
Musical instruments (at purchase cost)	7000	17000
	7000	17000
 <b>Liabilities/ Uncashed Cheques</b>		
Cheque No 010372	41.00	0.00
Cheque No 010350	600.00	0.00
Cheque No 010351	<u>485.00</u>	<u>0.00</u>
<u>Total Liabilities</u>	1126.00	0.00

**Aberdeen Concert Band**

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Account 10334668 (Instrument Deposits Account)

Deposits held on Loan instruments (Repaid on return of loan)

	2025	2026
Balance at Start	153	373
Deposits	<u>220</u>	<u>180</u>
Total	373	553

Raymond Penny

Treasurer

Jo Cranswick

Chairperson