

Dalmellington Band
Scottish Charity No SCO45466
Annual Report & Financial Statements
For the Year Ended 31 December 2023

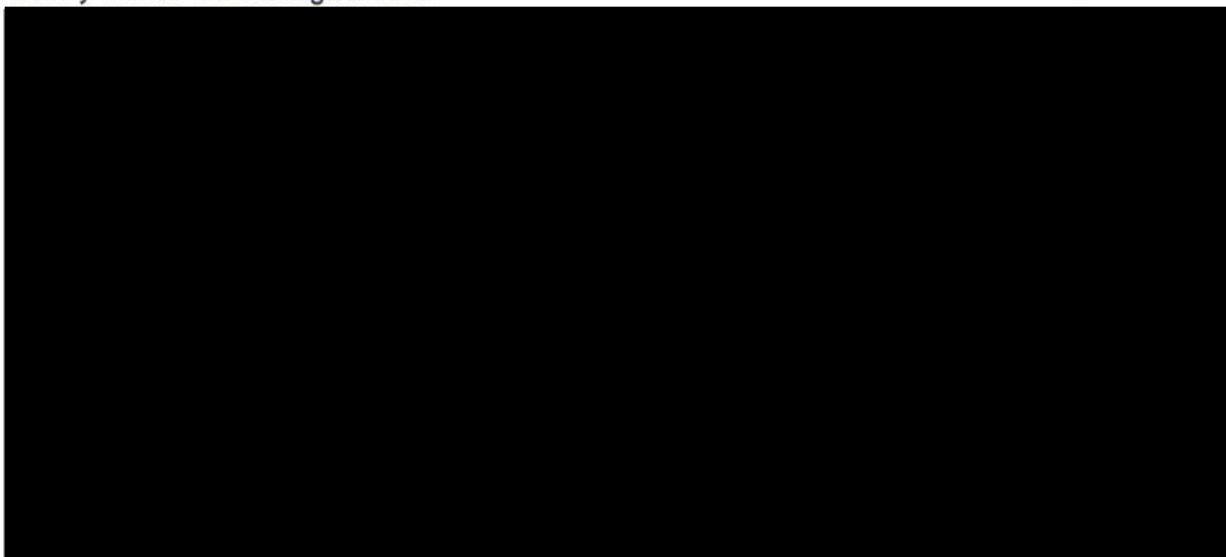
Trustees' Annual Report

For the year ended 31 December 2023

The Trustees have pleasure in presenting their report together with the financial statements for the year ended 31st December 2023.

Reference and Administrative Information

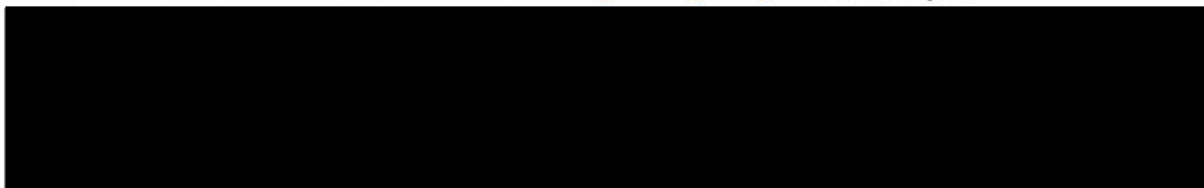
Charity Name: Dalmellington Band



Current Ordinary Committee Members, appointed/re-elected at AGM Monday 18th March 2024



Other Trustees or Committee members serving during the year of the report



Structure, Governance and Management

Constitution

Dalmellington Band (the Band) is an unincorporated association. It is governed by its constitution which was last amended 30th March 2015. The Band was granted charitable status on 9th March 2015.

Appointment of Trustees and Management

The Office Bearers of the Band Committee, which meets at least 9 times per year, are the Band's Trustees. Office Bearers and Ordinary Members form the Band's Committee. Membership of the Committee is open to all Band members, Parents or Guardians of members of the Band and/or members of the Public elected, or re-elected, at the Annual General Meeting. The Band Committee may invite new members to join the Committee during the year where skills gaps are identified, or resignations have occurred. There can be up to 12 Ordinary members.

The Trustees (Office Bearers) are responsible for the strategic direction and governance of the Band's activities and the full Committee are responsible for executing the decisions of the Committee and day-to-day management of the Band, its members and assets.

Objectives and Activities

The Band's main objective is to advance local arts and culture by encouraging and promoting tuition for people playing brass and percussion instruments and ensuring the continuation of the brass band founded in Dalmellington in 1864. The Band is a non-profit making organisation, all monies earned are reinvested providing cultural activities, developing musical skills of its members, and providing cultural heritage and entertainment to various audiences in the Doon Valley and beyond.

Financial Review

The net income for 2023 was £27219 and expenditure was £50104. The sources of income are Donations from members and the public £6533, other organisations £1500, the Patrons' Scheme £4085 and Gift Aid claimed from HMRC for donations from previous years. The income from Concerts, Events, Contests, Fund Raising and Sales of Merchandise raised £8281. Income increased due to increased activities of the Band post lockdown restrictions.

The main expenditures of the Band were attending the Scottish Championships in March, the Spring Festival in May, West of Scotland contest in August and the Scottish Open in November. The Brass Academy also attended the Youth Festival in November. The Band also hosted the annual Slow Melody contest and a Brass Academy Workshop in August.

This financial review was approved by the Trustees on 18th March 2024 and is signed on their behalf



Independent Examiner's Report

For the Year ended 31st December 2023

Independent Examiner's Report to the Trustees of the Dalmellington Band

I report on the financial statements of the Dalmellington Band (the charity) for the year ended 31st December 2023, which are set out on pages 5 to 8.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirements of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 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 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 accounts.

Independent Examiner's Statement

In connection with 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 Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Account Regulations have not been met, or

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

Statement of Receipts and Payments, for the year ended 31st December 2023

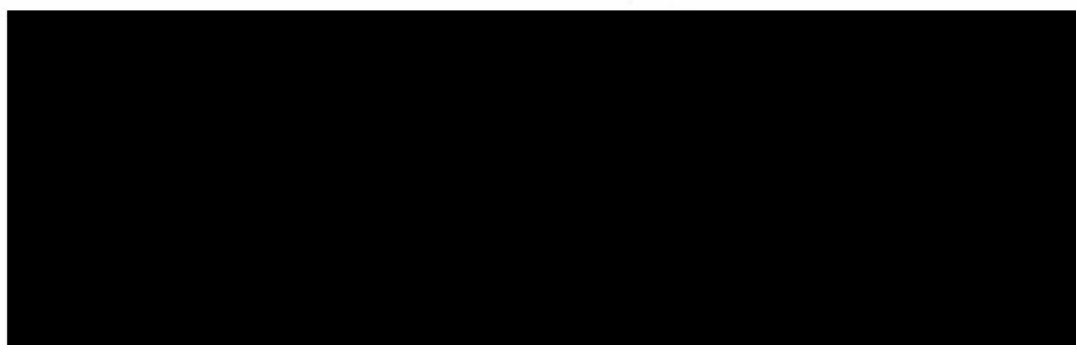
		Unrestricted funds	Restricted funds	Total 2023	Total 2022
Voluntary receipts	Donations and Gift Aid	11237	-	11237	2308
	Grants (note 3)	-	1500	1500	300
	Patrons' Scheme	4085	-	4085	3455
	Fund Raising	3054	-	3054	2423
	Bank Interest				-
Receipts from Charitable Activities	Merchandise Sales	105	-	105	-
	Players' contributions	2145	-	2145	-
	Competition/Prize winning	125	-	125	400
	Concerts/Events & ticket sales	4968	-	4968	1848
	Other income				-
Total receipts		25719	1500	27219	10734
Payments	Concert & Contest Expenses (note 5)	39328	-	39328	24108
	Brass Academy and Learning	1387	-	1387	1035
	Legal & Professional fees	335	-	335	894
	Bank charges	-	-	-	-
	Cost of Charitable Activities (note 4)	8287	767	9054	5246
Total payments		49337	767	50104	31283
	Surplus/Deficit for the year	(23618)	733	(22885)	(20549)
	Transfer between funds	-	-	-	-
Surplus/Deficit for the year				(22885)	(20549)

The notes on page 7 & 8 form an integral part of these accounts.

Statement of Balances, on 31st December 2023

		Unrestricted funds	Restricted funds	2023	2022
Fund reconciliation	Opening Cash at Bank & in hand	61128	767	61895	82444
	Surplus/(Deficit) for the year			(22885)	(20549)
	Closing Cash at Bank & in hand	37510	1500	39010	61895
Bank and Cash balances	Bank savings accounts			1710	1710
	Bank current account			36730	59643
	Cash in hand			570	542
				39010	61895
Other Assets (Unrestricted fund)				-	-
				-	-
Liabilities (Unrestricted fund)				-	-
				-	-

The notes on page 7 & 8 form an integral part of these accounts.



Notes for the Accounts year ended 31st December 2023

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Trustees in the furtherance of the objectives of the Charity (the Band). The Trustees maintain a single unrestricted fund for the day-to-day running of the Band.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Grants Received

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
East Ayrshire Council*	-	-	-	767*
South Kyle Vattenfall Windfarm **	-	1500	1500	-
Tesco bags of help	-	-	-	-
Creative Lives	-	-	-	300
Total grants		1500	1500	1067

* Dalmellington Gives Back at Xmas, remaining amount of award. This amount was augmented from funds raised at concert 2022 to total £1500 and was gifted to the band's chosen charities in 2023, see note 4.

** Community Fund towards Brass Academy Uniform and Summer School for 2024

4 Cost of Charitable Activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Repair & Maintenance	994	-	994	1009
Insurance	2353	-	2353	2369
Gas & Electricity	2733	-	2733	864
Office supplies	355	-	355	264
Licenses & Permits	584	-	584	310
Dues & Subscriptions	535	-	535	430
Donations to other charities	733	767*	1500***	-
Total cost of activities	8287	767	9054	5246

*** £500 each awarded to the Ayrshire Hospice, Muscular Dystrophy Group and MND Scotland.

5. Concert & Contest Expenses

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
Concert expenses	3437	-	3437	3914
Conductor expenses	15649	-	15649	8646
Contest expenses	6956	-	6956	8756
Player expenses	12705	-	12705	1245
Instruments & Equipment	-	-	-	165
Advertising/Promotions	43	-	43	198
Music	417	-	417	400
Uniforms	121	-	121	784
Total cost of activities	39328	-	39328	24108