

**STEWARTON BANDS SUPPORT GROUP
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2025**

Charity Number SC041531

STEWARTON BANDS SUPPORT GROUP

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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STEWARTON BANDS SUPPORT GROUP

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Stewarton Bands Support Group
Charity registration number	SC041531
Principal office	6 Balveny Court Stewarton KA3 3JB

The trustees

The trustees who served the charity during the period were as follows:

Fiona Brannigan
Catriona Borthwick
Judith Chalmers
Gordon Walker

Fiona Brannigan was appointed as a trustee on 5 September 2023
Catriona Borthwick was appointed as a trustee on 5 September 2023
Judith Chalmers was appointed as a trustee on 5 September 2023
Gordon Walker was appointed as a trustee on 24 September 2024

Structure, governance and management

The Group is an unincorporated association which was set up by a volunteer group of parents and recognised as a Scottish charity with effect from 1st June 2010.

The Group is administered in accordance with the terms of its Constitution which was adopted on 28th April 2014

The current Trustees of the Group are all office bearers and were appointed as per the Group's Constitution.

STEWARTON BANDS SUPPORT GROUP

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2025

Objectives and activities

The Stewarton Bands Support Group is voluntarily run by parents of pupils in the wind bands formed from the Stewarton Learning Community Schools. The purpose of the charity is to raise funds to support activities and provide equipment needed for the development and growth of the bands in collaboration with instrumental teaching staff from the local authority. Our aim is to ensure the maximum number of children are offered the chance to play musical instruments and to learn musical skills.

The group supports the bands to take part in local community performances and competitions. SBSG's role has been primarily supportive throughout 2025, in light particularly of the planned transition of instrumental music services from East Ayrshire Council to East Ayrshire Leisure Trust ("IMS Transition"), helping fund small treats for the pupils, and continuing to fund materials/music and sundries for the teaching team to maintain motivation and enthusiasm within the banding system.

No fundraising activities have been carried out by SBSG during the course of 2025 pending a review of requirements following IMS Transition in 2026.

Achievements, performance and future plans

During the course of the year ended 31 December 2025 SBSG's activities have been limited due to the impact of the planned IMS Transition. Temporary changes in instrumental service staff allocated to Stewarton Learning Community Schools during this period has impacted banding opportunities available and during this time the focus of SBSG has been in supporting the bands as an advocate for the pupils within our learning community, funding events designed to motivate and maintain enthusiasm within the bands and collaborating as appropriate with the school and Instrumental Music Service to offer ongoing support for the transition. SBSG funded a successful extra-curricular band tuition event in advance of the Scottish Concert Band Festival which was well supported by pupils and staff and contributed towards a very successful result for the senior concert band at the festival.

Future plans are to engage with the teaching team and head of the Instrumental Music Service to plan requirements and strategy for SBSG support within Stewarton Learning Community Schools in the period following IMS Transition. The current committee will also focus on attracting other parents and guardians onto the committee to help progress the objectives of the SBSG going forward.

Financial review and reserves policy

The deficit from activities during the year has been applied against reserves from previous years. At the year end, there are £8,131 of restricted funds and the unrestricted fund represents income generated but not yet utilised in supporting charitable activities. As at 31 December 2025, the charity held £20,017 at the bank and the Trustees consider this to be appropriate to fund the Charity's activities for the next year.

Signed on behalf of the trustees

Chair *Arona Brannigan.*
(date)

22.09.2026.

Treasurer *Leahona S. Borthwick.*
(Date)

22.09.26

STEWARTON BANDS SUPPORT GROUP**YEAR ENDED 31 DECEMBER 2025**

Independent Examiner's Report to the Trustees of Stewarton Bands Support Group

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 4 to 7.

Respective responsibilities of the Trustees and Independent 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. The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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:

1. which gives me reasonable cause to believe that in any material aspect 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.

Janet Reid
Independent examiner
Caddell Farm
Saltcoats
KA21 6NE

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STEWARTON BANDS SUPPORT GROUP

YEAR ENDED 31 DECEMBER 2025

STATEMENT OF RECEIPTS AND PAYMENTS

Receipts		2025	2024
		£	£
Donations & Grants	1	0	90
Receipts from fundraising activities	2	0	125
Investment & other income	3	219	277
Receipts from other charitable activities	4	--	-
Total receipts		219	492
Payments			
Costs of generating funds:			
Expenses for fundraising activities	5	(145)	(142)
Payments relating to charitable activities	6	(937)	(659)
Total payments		(1,082)	(801)
Net incoming resources for the year		(863)	(309)
Reconciliation of funds			
Total funds brought forward		20,880	21,189
Total funds carried forward		20,017	20,880

The Statement of Receipts and Payments includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

STEWARTON BANDS SUPPORT GROUP**STATEMENT OF BALANCES****31 DECEMBER 2025**

	Note	2025 £	2024 £
Current assets			
Cash at bank		20,017	20,880
Net current assets		<u>20,017</u>	<u>20,880</u>
Total assets less current liabilities		<u>20,017</u>	<u>20,880</u>
Funds			
Restricted income funds	8	8,131	8,886
Unrestricted income funds	9	11,886	11,994
Total funds		<u>20,017</u>	<u>20,880</u>

These financial statements were approved by the members of the committee and authorised for issue on the and are signed on their behalf by:

Chair

Treasurer

The notes on pages 6 to 7 form part of these financial statements.

STEWARTON BANDS SUPPORT GROUP**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2025****1. Donations & grants**

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations			
Donations	-	-	90
Grants receivable	-	-	-
	-	-	90

2. Incoming resources from activities for generating funds

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Xmas Events	-	-	110
Fundraising	-	-	15
	-	-	125

3. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Bank interest received	219	219	277

4. Receipts from other charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
	-	-	-

5. Expenses for fundraising activities

	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Insurance (Connect/SPTC membership)	(145)	(145)	(142)
	(145)	(145)	(142)

STEWARTON BANDS SUPPORT GROUP**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 DECEMBER 2025****6. Costs of charitable activities by fund type**

	Restricted Funds	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Band/tutor costs (rehearsal events)	(755)	-	(755)	-
Purchase of music & equipment	-	-	-	(250)
Website & Phone costs	-	(60)	(60)	(60)
SCBF Festival Costs	-	-	-	(253)
Miscellaneous Costs		(123)	(123)	(96)
	<u>(755)</u>	<u>(183)</u>	<u>(937)</u>	<u>(659)</u>

Note: Band/tutor costs relate to band rehearsal event tutor fees (Gregor Beattie £120, Arlene MacFarlane £354.89, Lucy Leibold £120, Seonaid MacPherson £160 = £754.89). Miscellaneous costs comprise the Independent Examiner gift (£35) and student Christmas gift (£87.50).

7. Staff costs and emoluments

No salaries or wages have been paid to employees, including the members of the committee, during the year.

No expenses were paid to the Trustees.

8. Restricted income funds

Balance at 1 Jan 2025	Incoming resources	Balance at 31 Dec 2025
£	£	£
<u>8,886</u>	<u>(755)</u>	<u>8,131</u>

Note: Band rehearsal event tutor fees of £754.89 (rounded to £755) have been allocated to restricted funds on the basis that these costs were funded from restricted grants received in prior years for band activities.

9. Unrestricted income funds

	Balance at 1 Jan 2025	Incoming resources	Balance at 31 Dec 2025
	£	£	£
General Funds	<u>11,994</u>	<u>(108)</u>	<u>11,886</u>

Note: Unrestricted fund movement comprises bank interest income (£219) less insurance (£145), mobile phone costs (£60) and miscellaneous costs (£123), being general running costs of the charity not attributable to restricted fund purposes. The net unrestricted movement is £(109), adjusted to £(108) to reconcile to rounded totals.

