

DRUMHUB

Annual Report & Financial Statements

For the year ended

31 March 2026



OSCR

Scottish Charity Regulator

www.oscr.org.uk

Registered SCIO
SC046156

ANNUAL REPORT & FINANCIAL STATEMENTS

For the year ended 31 March 2026

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INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 March 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Drumhub
Charity Number	SC046156
Principal Address	C/o Flat 0/1 178 Rotherwood Avenue Knightswood Glasgow G13 2AR
Current Trustees	Louise Cunningham Chairperson Helen Thomson Vice-Chairperson Alison Horner Treasurer Robert Bill Peter McGillion Nicola Lyndsay May Cassidy
Other Trustees who served during the year	Frank John
Bankers	TSB Bank 5 Hecia Avenue Glasgow G15 8NA
Independent Examiner	Gillian Cameron, ACIE 46 Pennyfern Road Greenock PA16 9HD

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Drumhub is a Scottish Charitable Incorporated Organisation (SCIO) and received charitable status on the 24th November 2015 with the charity number SC046156. The charity is governed by a Constitution.

Appointment of Trustees

The Charity Trustees who are the members of the charity, make up the Board of Trustees.

Under the Constitution, there must be a minimum of 5 trustees and a maximum of 15. At each Annual General Meeting (AGM), one third of the Charity Trustees must retire from office but may be re-elected. There is no limitation on the number of terms served.

Any other vacancies can be filled by appointment as required. Employees of the organisation cannot be nominated as or become Charity Trustees

Organisational Structure

The organisation is comprised of members and Charity Trustees, there are no employees at the present time.

The members have the right to attend the AGM and have important powers when taking decisions in relations to any changes to the Constitution.

The Charity Trustees set the strategy and policy of the charity, control and supervise the activities undertaken and are responsible for monitoring its financial position.

OBJECTS & ACTIVITIES

Charitable Purposes:

The charity Drumhub was established with the following charitable purposes:

- The prevention or relief of poverty.
- The advancement of education.
- The advancement of citizenship or community development.
- The advancement of the arts, heritage, culture, or science.
- The advancement of environmental protection or improvement.

Activities:

Drumhub is a community charity that was set up by volunteers' residents within the Drumchapel community. We will offer support and training to create opportunities to improve life circumstances through the relief of poverty, loneliness, and isolation.

ACHIEVEMENTS & PERFORMANCE

Sadly, in April 2025, we had to leave our previous base at the Baptist Church. This was due to financial difficulties with the church needing to charge £25 per hour for use of the venue which Drumhub could not afford.

With plans now in motion to take over the Pavilion in Drumchapel Park as a not-for-profit cafe and community venue, we required to identify alternative temporary accommodation until the Pavilion was renovated and fit for purpose. This was being done by Glasgow City Council under their development of Drumchapel Town Centre which the Park is part of.

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

In the meantime, we secured use of another venue, St Mark's Church to enable us to continue our work.

We are meeting each week with vulnerable and isolated folk within the community, offering lunch, entertainment and activities.

We celebrated our 10th anniversary in September 2025 and seen several plays, as well as arranging outings and visits to the cinema.

We have also been actively involved in the planning of work with architects and planning officers in relation to the Pavilion and working with Drumchapel Cycle Hub, who also will be using the Pavilion as their base.

Attendees have remained constant despite the change of venue and look forward to the eventual move to the park.

FINANCIAL REVIEW

Overview

Income of £5,921 (2025: £3,776) was received and the main source of income was grant funding from Awards for All, donations and fundraising.

Expenditure totalling £4,349 (2025: £3,394) were made carrying out the charitable activities. At the end of the financial period, the charity had a surplus of £1,572.

Donated Facilities & Services

The Charity Trustees would like to thank the service provided by all the charity's volunteers, who have helped contribute towards the success and achievements made within this past year.

Reserves Policy

The charity's reserves at the end of the financial year were £5,690. The Charity Trustees policy is to retain a balance of £1,000 and they have met their target.

FUTURE PLANS

Ideas and plans have been proposed by our group for future activities and development of services. New members have joined our group which hopefully will continue to grow and lead to exciting developments in 2026-2027.

APPROVAL

This report was approved by the trustees on 10 June 2026 and signed on their behalf by:



Alison Horner
Trustee

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 31 MARCH 2026

Independent Examiner's Report to the Trustees of Drumhub

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 7 to 10.

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 trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts 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 view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter came 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 Regulationshave 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.



Gillian Cameron, ACIE

46 Pennyfern Road

Greenock

PA16 9HD

12 June 2026

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	2026	2025
		£	£	£	£
Receipts					
Grants	5	3,470	-	3,470	-
Donations		1,311		1,311	2,631
Fundraising		1,140		1,140	1,145
		<u>5,921</u>	<u>-</u>	<u>5,921</u>	<u>3,776</u>
Payments					
Charitable Activities	6	3,849	-	3,849	2,894
Governance Costs					
Independent Examination		500	-	500	500
		<u>4,349</u>	<u>-</u>	<u>4,349</u>	<u>3,394</u>
Net movement in funds	7	1,572	-	1,572	382
Transfers between funds		-	-	-	-
Surplus/(Deficit) for year		<u>1,572</u>	<u>-</u>	<u>1,572</u>	<u>382</u>

The Notes on pages 9 to 10 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 MARCH 2026

	Unrestricted	Restricted	Total	Total
Note	Funds	Funds	2026	2025
Funds Reconciliation	£	£	£	£
Balance as at 01 April 2025	4,618	5,000	9,618	9,236
Surplus/(Deficit) for year	1,572	-	1,572	382
Balance as at 31 March 2026	6,190	5,000	11,190	9,618
Bank & Cash Balances				
Cash at Bank	5,997	5,000	10,997	9,574
Cash in Hand	193	-	193	44
	6,190	5,000	11,190	9,618
Liabilities				
Independent Examination	500	-	500	500
	500	-	500	500

The Notes on pages 9 to 10 form an integral part of these accounts.

These accounts were approved by the trustees on 10 June 2026 and signed on their behalf by:



Alison Horner

Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1. Basis of Preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 8.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the year (2025: Nil).
- (b) No expenses were reimbursed to the trustees during the year (2025: Nil)

5. Grants

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
	£	£	£	£
Awards for All	3,470	-	3,470	-
	3,470	-	3,470	-

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

6. Payments relating to charitable activities

	Unrestricted Funds	Restricted Funds	Total 2026	Total 2025
	£	£	£	£
Gifts	1,006	-	1,006	-
Events	867	-	867	165
Catering	751	-	751	353
Rent & Overheads	500	-	500	350
Administration	298	-	298	488
Small Equipment	225	-	225	240
Stationery, Telephone & Printing	152	-	152	75
Travel & Accommodation	50	-	50	122
Volunteer Expenses	-	-	-	90
Maintenance	-	-	-	1,011
	3,849	-	3,849	2,894

7. Movements in Funds

	As at 31/03/2025	Receipts	Payments	Transfers	As at 31/03/2026
<u>Unrestricted Funds</u>	£	£	£	£	£
General Fund	4,618	5,921	(4,349)	-	6,190
<u>Restricted Funds</u>					
Glasgow City Council	5,000	-	-	-	5,000
	5,000	-	-	-	5,000
Total Funds	9,618	5,921	(4,349)	-	11,190

8. Purpose of Funds

Glasgow City Council	Restricted funding to be expended in the next financial year, to purchase equipment for a new property lease.
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