

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	Day	Month	Year	to	Day	Month	Year	Period end date	
		1	April	2020		31	March	2021		
Set out on pages										(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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.</p>									
Basis of independent examiner's statement	<p>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.</p>									
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> 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: 8/3/2021				
Name:	SALLY CRUICKSHANKS									
Relevant professional qualification(s) or body (if any):										
Address:	46 WESTFIELD PARK STONEHAVEN AB39 2EF									

*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.

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 BandReceipts and Payments Account for the year ended 31st March 2021

Receipts	2021	<u>2020</u>
Membership subscription	160	4523
Sponsorship	44.26	2656.42
Donations/performance	0	1087.50
Tuition	0	290
Gift Aid	0	1414.38
Refund Bus Hire	0	495.00
Total Receipts	<u>204.26</u>	<u>10466.30</u>

Payments for Charitable Activities:

Rentals paid	0	1140
Conductor & Tutor fees	450	3800
Music	69.95	621.83
Repairs	0	312.95
Website	180	185.72
Gifts	16.99	23.50
Print Cartridges	0	64.98
Zoom subscription	119.90	
Trailer Insurance	202.32	191.19
SCBF entry and Bus hire	0	745
Spare Keys	0	16.95
Mutes	0	177.99
Total payments for charitable activities	<u>1039.16</u>	<u>7280.11</u>
Total payments	1039.16	7280.11
Deficit/Surplus for year	<u>-834.90</u>	<u>3186.19</u>

Aberdeen Concert Band

Statement of Balances as at 31 March 2020

	<u>2021</u>	<u>2020</u>
<u>Bank and cash in hand</u>		
Opening balances	16262.47	13076.28
Deficit/Surplus for the year	-834.90	3186.19
Closing balances	<u>15427.57</u>	<u>16262.47</u>
 <u>Reserves</u>		
Revenue reserve	9427.57	10262.47
Designated instruments reserve	4000	4000
Designated sheet music reserve	2000	2000
	<u>15427.57</u>	<u>16262.47</u>
 <u>Assets</u>		
Musical instruments (at purchase cost)	6298	
Equipment Trailer (at purchase cost)	5538	
	<u>11836</u>	
 <u>Liabilities/Uncashed cheques</u>		

Raymond Penny

Treasurer