

APPENDIX 1

OSCR

Scottish Charity Regulator
Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	11	2024	To	31	10	2025

Reference and administration details

Charity name	Arbroath Pipe Band
Other names charity is known by	
Registered charity number	SC 031347
Charity's principal address	Panbride Works
	Carnoustie
	Angus
	Postcode DD7 6JR

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Neil Robertson	Chair Person		
2	Stuart Aitken	Vice Chair		
3	Rebecca Whitecross	Secretary		
4	Lewis Wright	Treasurer		
5	William Whyte	Pipe Sergeant		
6	James Salmond	Child Protection		
7	John Stewart	Leading Drummer		
8	Catriona Gaul	Committee Member		
9	Colin McDonald	H&S Officer		
10	Ryan Kennedy	Pipe Major		
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The organisation was founded in 1972 and is governed by our constitution, as amended from time to time.

Trustee recruitment and appointment

The current trustees of the organisation were nominated and appointed by the committee, the trustee positions were also ratified at the organisations annual general meeting.

Objectives and activities

Charitable purposes

The association's objectives are:

- (a) To promote the tradition and playing of pipe band music generally.
- (b) To provide tuition on pipes and drums to the youth of Arbroath and district.
- (c) To create and maintain a bond of fellowship with all pipe band members.
- (d) To advance the education of the public in the art of bagpipe playing and drumming.

The organisation has two competing pipe bands, competing at grade 4B and 3A level along with running a successful teaching program led by volunteers and players from across the competing bands.

Summary of the main activities in relation to these objects

We are a self-funding organisation and during the course of this financial year we continued to provide in person tuition and practice nights. Competing band practices and tuition classes take place 2 to 3 times per week. These sessions cover complete beginners to experienced players over all age groups. Tuition is provided by dedicated tutors and experienced playing members, with all tuition provided through volunteering. Public performances are undertaken on a regular basis, locally and nationally by both bands.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

During the year, we have increased our tuition sessions to include further members and have been running with a waiting list for piping through most of the period. We had several young players move on to pipes and drums following successful completion of the first stage of learning.

We continued to support local public events at Arbroath Abbey, Carnoustie Gala Day, Veterans Day events, and Remembrance events.

Both competing bands had successful seasons, and continued to develop their skills throughout the year. There were no grading changes at the end of the season.

We also managed to invest in equipment and uniforms throughout the year, by purchasing new items for both bands.

Financial review

Brief statement of the charity's policy on reserves

Cash reserves are reviewed regularly and we aim to maintain them at a level that allows the band to continue to operate should our income suffer an unexpected decrease.

With the addition of new systems for accounting, we do have better visibility of balances throughout the year and a robust approval process for spending.

Details of any deficit

NA

Donated facilities and services (if any)

NA

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Other optional information

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	Ryan Kennedy	
Position (e.g. Chair)	Pipe Major	
Date	30/6/26	

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		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Arbroath Pipe Band					
	Registered charity number	SC 031347					
	On the accounts of the charity for the period	Period start date			Period end date		
	Day	Month	Year	Day	Month	Year	
	01	11	2024 ^{to}	31	10	2025	
Set out on pages	1 to 3						(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 - 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**:				Date:	30/07/2026		
Name:	Gail Little						
Relevant professional qualification(s) or body (if any):	Association of Accounting Technicians						
Address:	242 Park Road West Rosyth Fife						

*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.

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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**

Arbroath Pipe Band
Registered Charity Number SC031347

Statement of Receipts and Payments

and

Statement of Balances

for the financial year

01 November 2024 to 31 October 2025

Arbroath Pipe Band

Charity Number SC031347

Receipts and Payments Accounts for the Year ending 31 October 2025

	2025 Restricted	2025 Unrestricted	2025 Total	2024 Restricted	2024 Unrestricted	2024 Total
<u>Receipts</u>						
Subscriptions	-	9,372	9,372	-	1,757	1,757
Prize Money	-	1,260	1,260	-	-	-
Fundraising	-	1,858	1,858	-	1,876	1,876
Donations	-	375	375	-	170	170
Band Merchandise	-	210	210	-	-	-
Other Income	-	2,707	2,707	-	-	-
	-	15,782	15,782	-	3,803	3,803
<u>Payments</u>						
Busses / Travel	-	5,431	5,431	-	-	-
Piping Kit	-	1,375	1,375	-	-	-
Drumming Kit	-	1,315	1,315	-	-	-
Rent	-	2,400	2,400	-	480	480
Premises Costs/Repairs	-	534	534	-	-	-
RSPBA fees	-	565	565	-	668	668
Competition Entry Fees	-	360	360	-	-	-
Uniforms	-	4,734	4,734	-	-	-
Band Merchandise	-	-	-	-	-	-
Fundraising	-	228	228	-	-	-
Other Expenses	-	1,105	1,105	-	195	195
	-	18,047	18,047	-	1,343	1,343
Deficit / Surplus for year	-	-	2,265	-	2,460	2,460

Statements of Balances as at 31 October 2024

	2025 Restricted	2025 Unrestricted	2025 Total	2024 Restricted	2024 Unrestricted	2024 Total
Opening Balance 1 November 2024	-			-	4,236	4,236
Surplus/Deficit for year	-	2,265	2,265	-	2,460	2,460
Transfer to Restricted funds	-	-	-	-	-	-
Closing Balance 31 October 2025			4,431	-		

Represented by:

Bank Balance 31 October 2025	4,431
PayPal Balance 31 October 2025	-
Cash balance at 31 October 2025	-
Total Cash/Bank at 31 October 2025	4431

Approved by the Trustees on 21/07/2026 and signed on their behalf by:



Treasurer

Arbroath Pipe Band

Charity Number SC031347

Notes Accounts for the Year ending 31 October 2025

1. Basis of Accounting

The 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 (as amended)

2. Independent Examination

The role of the independent examiner is to provide an independent scrutiny of the accounts each year. To maintain public confidence in the work of charities, charity law sets out the reporting filing and external scrutiny obligations of

3. Nature and Purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The Trustees maintain a single unrestricted funds for the day-to-day running of the charity. Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the financial year no restricted funding was received.

4. Grants Received

No grant funding was received during the financial year.

5. Trustees Remuneration

No honoraria or any other payments of remuneration were made to office bearers during the financial year.

6. Trustees Expenses

No Expenses were paid to any office bearers during the financial year.

7. Transactions with trustees and connected persons

No transactions between the charity and any charity trustees or person connected to a charity trustee (a connected person) took place during the financial year.