

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st August 2025
for
Corberry Park Pipers

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Corberry Park Pipers

Contents of the Financial Statements
for the Year Ended 31st August 2025

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 8
Detailed Statement of Financial Activities	9

Corberry Park Pipers

Report of the Trustees **for the Year Ended 31st August 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees would like to thank all those who contributed their time or their money to the advancement of the group and the furthering of the bagpiping and musical education of the young people involved with the group.

The group will continue to recruit members of all age, background and experience and provide education and encouragement to all.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity was formed on the 12th August 2019 with the objective to advance education in bagpiping and promote Scottish heritage locally in Dumfries and Galloway

Significant activities

Lessons in playing bagpipes and general music education are provided on both a one to one basis and group basis weekly to any young people who wish to practice.

Young people are encouraged to play independently and participate in piping competitions throughout Scotland.

Playing as a group, the young people take part in fundraising activities such as concerts, local parades, coffee mornings and events to entertain and provide a service to the local community.

FINANCIAL REVIEW

Financial position

Receipts from fundraising and donations during this period remain healthy and are sufficient to cover the costs of the charity.

Reserves policy

Reserves are unrestricted. Reserves will be needed to continue to fund activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Corberry Park Pipers are governed by the model Scottish Charitable Incorporated Organisation constitution provided by the Scottish Council for Voluntary Organisations. Trustees are recruited from the pool of young people's parents and guardians who are part of the group and local people connected to bagpiping.

The charity constitutes a limited company limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS004166 (Scotland)

Registered Charity number

SCO49529

Registered office

Denllie
Lochthorn
Dumfries
DG1 1TZ

Trustees

Ms C Smith
Mrs H McConnachie
J McConnachie
Ms C Dougan
Ms M Wilson
Ms A Grey (resigned 31.7.25)
A Boyd

Corberry Park Pipers

Report of the Trustees
for the Year Ended 31st August 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Craig Paterson BCom CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on 10th August 2026 and signed on its behalf by:

Ms C Smith - Trustee

Independent Examiner's Report to the Trustees of
Corberry Park Pipers

Independent examiner's report to the trustees of Corberry Park Pipers ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Craig Paterson BCom CA

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

10th August 2026

Corberry Park Pipers

Statement of Financial Activities
for the Year Ended 31st August 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		3,705	2,580
Other trading activities	2	1,250	3,501
Total		4,955	6,081
EXPENDITURE ON			
Raising funds		2,443	3,031
Charitable activities			
Piping activities		2,162	2,261
Total		4,605	5,292
NET INCOME		350	789
RECONCILIATION OF FUNDS			
Total funds brought forward		10,024	9,235
TOTAL FUNDS CARRIED FORWARD		10,374	10,024

The notes form part of these financial statements

Corberry Park Pipers

Balance Sheet
31st August 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		10,374	10,024
NET CURRENT ASSETS		<u>10,374</u>	<u>10,024</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		10,374	10,024
NET ASSETS		<u>10,374</u>	<u>10,024</u>
FUNDS	5		
Unrestricted funds		<u>10,374</u>	<u>10,024</u>
TOTAL FUNDS		<u>10,374</u>	<u>10,024</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10th August 2026 and were signed on its behalf by:

C Smith - Trustee

Corberry Park Pipers

Notes to the Financial Statements for the Year Ended 31st August 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	1,271
Pupil fees	1,250	2,230
	<u>1,250</u>	<u>3,501</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2025 nor for the year ended 31st August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st August 2025 nor for the year ended 31st August 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,580
Other trading activities	<u>3,501</u>
Total	<u>6,081</u>
EXPENDITURE ON	
Raising funds	3,031

Corberry Park Pipers

Notes to the Financial Statements - continued
for the Year Ended 31st August 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
Charitable activities	
Piping activities	2,261
Total	<u>5,292</u>
NET INCOME	789
RECONCILIATION OF FUNDS	
Total funds brought forward	9,235
TOTAL FUNDS CARRIED FORWARD	<u><u>10,024</u></u>

5. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	10,024	350	10,374
TOTAL FUNDS	<u><u>10,024</u></u>	<u><u>350</u></u>	<u><u>10,374</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,955	(4,605)	350
TOTAL FUNDS	<u><u>4,955</u></u>	<u><u>(4,605)</u></u>	<u><u>350</u></u>

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted fund	9,235	789	10,024
TOTAL FUNDS	<u><u>9,235</u></u>	<u><u>789</u></u>	<u><u>10,024</u></u>

Corberry Park Pipers

Notes to the Financial Statements - continued
for the Year Ended 31st August 2025

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	6,081	(5,292)	789
	—	—	—
TOTAL FUNDS	<u>6,081</u>	<u>(5,292)</u>	<u>789</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted fund	9,235	1,139	10,374
	—	—	—
TOTAL FUNDS	<u>9,235</u>	<u>1,139</u>	<u>10,374</u>

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	11,036	(9,897)	1,139
	—	—	—
TOTAL FUNDS	<u>11,036</u>	<u>(9,897)</u>	<u>1,139</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2025.

Corberry Park Pipers

Detailed Statement of Financial Activities
for the Year Ended 31st August 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,705	2,580
Other trading activities		
Fundraising events	-	1,271
Pupil fees	1,250	2,230
	1,250	3,501
Total incoming resources	4,955	6,081
 EXPENDITURE		
Raising donations and legacies		
Tutoring expenses	2,135	2,691
Equipment expenses	308	340
	2,443	3,031
 Support costs		
Management		
Sundries	800	881
Hall hire	1,362	1,380
	2,162	2,261
Total resources expended	4,605	5,292
Net income	350	789