

ELGIN & DISTRICT PIPE BAND
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED
30 SEPTEMBER 2025
SCOTTISH CHARITY NUMBER SC030783

**ELGIN & DISTRICT PIPE BAND
REPORTS AND ACCOUNTS**

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**ELGIN & DISTRICT PIPE BAND
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

The trustees present their report and accounts for the year ended 30 September 2025. The accounts comply with current statutory requirements.

Governing document

Elgin & District Pipe Band is a charitable unincorporated association, the purposes and administration arrangements are set out in its constitution.

Address

The principal address for Elgin & District Pipe Band is:
10 Balvenie Park
Elgin
Morayshire
IV30 8AJ

Charitable purposes

The purpose of the charity is the advancement of education through the operation of a pipe band providing tuition and the opportunity to develop and improve skills in piping and drumming.

Review of activities, achievements and future plans

During the period of time to which these accounts pertain, Elgin & District Pipe Band has enjoyed a particularly successful period, winning the European Championships and World Championships in Grade 3B. This along with various successes in local competitions has seen an increase in prize monies received.

The formation of a Novice Juvenile teaching programme has also seen an upturn in junior members bringing in additional revenue which in turn is being used to cover practice hall fees.

In terms of significant outlay, the band has completed its rollout of new uniform as well as the purchase of new drums.

The band continues to operate as a charity and is actively seeking additional sources of funding in order to provide uniform and instruments for the formation of a dedicated youth pipe band.

Trustees

The trustees who served in the year were:

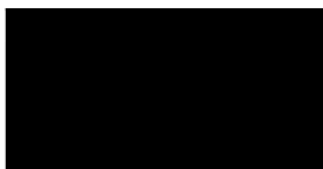


Trustees are recruited and appointed during the year having regard to the skills available and required.

Reserves

The charity has a policy of holding unrestricted funds equivalent to one year's expenditure to allow it to meet ongoing and unforeseen costs. At 30 September 2025 the charity held unrestricted funds of £5,080. The charity had a deficit of £23,319 for the year.

This report was approved by the trustees on 29 October 2025 and signed on their behalf by



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELGIN & DISTRICT PIPE BAND

I report on the accounts of the charity for the year ended 30 September 2025 set out on pages 5 to 7.

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. 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.

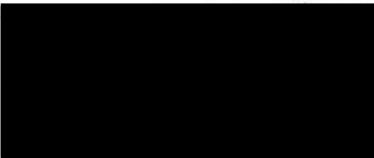
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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

- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - i) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - ii) to prepare accounts which accord with the accounting records and comply with Regulation 9 of 2006 Accounts Regulationshave not been met, or
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Independent Examiner
Cathedral Accountancy
4 North Guildry Street
Elgin
IV30 1JR

29 October 2025

**ELGIN & DISTRICT PIPE BAND
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2025**

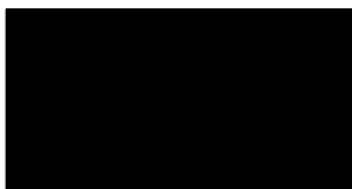
	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Receipts				
Donations				
Grants	10,830	0	10,830	4,650
Fundraising	0	0	0	25,000
Membership fees	6,352	0	6,352	2,885
Band performance income	4,695	0	4,695	2,867
Lottery income	5,864	0	5,864	1,895
Bottle income	3,180	0	3,180	2,135
Uniform income	3,295	0	3,295	0
Equipment income	515	0	515	0
Total receipts	113	0	113	0
	34,844	0	34,844	39,432
Payments				
<i>Payments for charitable activities</i>				
Tutor fees				
Equipment	0	0	0	180
Uniforms and tartan	16,861	0	16,861	2,901
Post, Stationery and advertising	4,648	19,127	23,775	6,436
Subscriptions	88	0	88	349
Repairs and renewals	75	0	75	339
Sundry expenses	26	0	26	114
Hall hire	825	0	825	309
Travel	870	0	870	442
Lottery expenses	7,404	0	7,404	2,915
Anniversary expenses	1,765	0	1,765	1,033
Bottle expenses	1,300	0	1,300	0
	4,362	0	4,362	0
	38,224	19,127	57,351	15,018
<i>Governance costs</i>				
Insurance				
Independent examiner's fee	380	0	380	380
	432	0	432	324
	812	0	812	704
Total payments	39,036	19,127	58,163	15,722
Surplus/(deficit) for year	(4,192)	(19,127)	(23,319)	23,710

**ELGIN & DISTRICT PIPE BAND
STATEMENT OF BALANCES
AS AT 30 SEPTEMBER 2025**

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Bank and cash in hand				
Opening balance	9,272	19,127	28,399	4,689
Surplus/(deficit) for year	(4,192)	(19,127)	(23,319)	23,710
Closing balance	<u>5,080</u>	<u>0</u>	<u>5,080</u>	<u>28,399</u>
Reserves				
General fund	5,080	0	5,080	28,399
Closing balances	<u>5,080</u>	<u>0</u>	<u>5,080</u>	<u>28,399</u>

All funds are unrestricted

Approved by the Trustees on 29 October 2025 and signed on their behalf



**BASIS OF INDEPENDENT EXAMINER'S STATEMENT
NOTES TO THE FINANCIAL STATEMENTS
AS AT 30 SEPTEMBER 2025**

1 Basis of Accounting

These 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 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Band.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.