Garnock Valley Pipes and Drums SCIO

Scottish Charity No. – SC047914

Financial Statements for the Year ended

30 November 2025

Statement of Receipts and Payments

For the year ended 30 November 2025

	2025	2024
	£	£
Receipts		
Donations & Fundraising	3,994	3,914
Grants	51,450	21,900
Miscellaneous Income	-	125
Total Receipts	**55,444**	**25,939**
Payments		
Tuition Fees	10,869	14,537
Project Coordinator	4,383	582
Insurance	420	398
Equipment Purchases	1,701	1,460
Equipment Repairs and renewals	-	263
Accountancy	300	600
Fundraising costs	775	-
Summer camp costs	1,115	504
Total Payments	**19,563**	**18,344**
Surplus for the Year	**35,881**	**7,595**

Statement of Balances

As at 30 November 2025

	2025 £	2024 £
Opening Balance	15,579	7,984
Surplus for the year	35,881	7,595
Closing Balance	**51,460**	**15,579**

Bank Balance		
Charity Current Account	51,460	15,579
	51,460	**15,579**

Notes to the Financial Statements

For the year ended 30 November 2025

1. **Basis of Accounting**
   These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Report of the Independent Examiner

To the Members of Garnock Valley Pipes and Drums SCIO (SC047914)

I report on the financial statements of the charity for the year ended 30 November 2025, which are set out on pages 2 to 4.

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 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: C.S.Adamson

Name: Chris Adamson

Date: 21st June 2026

Address: 39 Brora Road, Kilmarnock, KA3 1AH