**DEESIDE CALEDONIA PIPE BAND**

**INCOME AND EXPENDITURE ACCOUNT**
**FOR THE YEAR ENDED 31st August 2025**

| | | |
|---|---|---|
| **Income** | | |
| Prize Money | 3,635.00 | |
| Fund Raising | 12,784.31 | |
| Engagements | 2,950.00 | |
| Fees | 6,221.50 | |
| Interest | 6.97 | |
| Refunds (Accommodation & Tickets) | 1,219.76 | |
| Refunds for Uniform/Instruments | 194.45 | |
| Sale of Instruments | 0.00 | |
| Grants | 2,500.00 | |
| Donations | 0.00 | **29,511.99** |
| **Less: Expenditure** | | |
| Uniform | 3,001.75 | |
| Transport | 5,174.05 | |
| Drumming Expenditure | 2,038.35 | |
| Piping Expenditure | 4,823.10 | |
| Sales & Refund for Instruments & Uniform | 0.00 | |
| Accommodation & Tickets | 1,123.44 | |
| Bank Charges | 0.00 | |
| Entry Fees | 377.75 | |
| Fees | 339.00 | |
| Engagements/Fundraising Expenses | 10,444.65 | |
| Expenses (out-of-pocket) | 364.00 | |
| Hall | 351.38 | |
| Miscellaneous | 1,803.18 | **29,840.65** |
| **Surplus/(Deficit) - income over expenditure** | **£** | **(328.66)** |

## Income For Year Ending 31st August 2025

| Description | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Prize Money** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 450.00 | 450.00 | 1,635.00 | 1,100.00 | **3,635.00** |
| **Fund Raising** | 0.00 | 0.00 | 700.00 | 260.00 | 2,196.60 | 1,129.89 | 3,887.85 | 0.00 | 63.97 | 1,489.00 | 3,057.00 | 0.00 | **12,784.31** |
| **Engagements** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 | 600.00 | 0.00 | 900.00 | 1,350.00 | **2,950.00** |
| **Fees** | 512.50 | 422.50 | 652.50 | 592.50 | 532.50 | 517.50 | 487.50 | 442.50 | 652.50 | 567.50 | 841.50 | 0.00 | **6,221.50** |
| **Interest** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.99 | 0.91 | 0.82 | 0.63 | 1.62 | **6.97** |
| **Refunds (Accommodation & Tickets)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 784.80 | 0.00 | 0.00 | 0.00 | 230.96 | 204.00 | **1,219.76** |
| **Refunds for Uniform/Instruments** | 0.00 | 0.00 | 0.00 | 0.00 | 84.45 | 10.00 | 20.00 | 0.00 | 10.00 | 0.00 | 60.00 | 10.00 | **194.45** |
| **Sale of Instruments** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** |
| **Grants** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **2,500.00** |
| **Donations** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** |
| **Totals** | **512.50** | **422.50** | **1,352.50** | **852.50** | **2,813.55** | **4,157.39** | **5,280.15** | **445.49** | **1,777.38** | **2,507.32** | **6,725.09** | **2,665.62** | **29,511.99** |

| | |
|---|---|
| **Annual Income** | **29,511.99** |
| *Check* | 0.00 |

## Expenditure for Year Ending 31st August 2025

| Description | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 | Totals |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Uniform** | 0.00 | 0.00 | 0.00 | 86.95 | 697.20 | 665.00 | 320.00 | 48.00 | 150.00 | 522.00 | 85.00 | 427.60 | **3,001.75** |
| **Transport** | 0.00 | 0.00 | 0.00 | 0.00 | 134.92 | 140.60 | 0.00 | 1,336.03 | 0.00 | 0.00 | 1,552.50 | 2,010.00 | **5,174.05** |
| **Drumming Expenditure** | 0.00 | 437.98 | 0.00 | 121.44 | 0.00 | 11.67 | 0.00 | 179.00 | 615.25 | 179.00 | 494.01 | 0.00 | **2,038.35** |
| **Piping Expenditure** | 0.00 | 0.00 | 0.00 | 77.94 | 0.00 | 3,356.67 | 274.59 | 66.99 | 699.16 | 134.99 | 212.76 | 0.00 | **4,823.10** |
| **Sales & Refund for Instruments & Uniform** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** |
| **Accommodation & Tickets** | 0.00 | 0.00 | 0.00 | 0.00 | 152.00 | 0.00 | 0.00 | 0.00 | 0.00 | 655.94 | 0.00 | 315.50 | **1,123.44** |
| **Bank Charges** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **0.00** |
| **Entry Fees** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70.00 | 200.00 | 107.75 | 0.00 | 0.00 | 0.00 | 0.00 | **377.75** |
| **Fees** | 0.00 | 75.00 | 264.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | **339.00** |
| **Engagements/Fundraising Expenses** | 25.00 | 0.00 | 177.88 | 0.00 | 10.00 | 0.00 | 2,193.00 | 17.98 | 220.79 | 7,800.00 | 0.00 | 0.00 | **10,444.65** |
| **Expenses (out-of-pocket)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 301.01 | 0.00 | 12.99 | 0.00 | 0.00 | 50.00 | 0.00 | **364.00** |
| **Hall** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 351.38 | 0.00 | **351.38** |
| **Miscellaneous** | 0.00 | 0.00 | 0.00 | 3.75 | 37.74 | 13.16 | 865.29 | 61.30 | 233.84 | 0.00 | 463.26 | 124.84 | **1,803.18** |
| **Totals** | **25.00** | **512.98** | **441.88** | **290.08** | **1,031.86** | **4,558.11** | **3,852.88** | **1,830.04** | **1,919.04** | **9,291.93** | **3,208.91** | **2,877.94** | **29,840.65** |

| | |
|---|---|
| **Annual Expenditure** | **29,840.65** |
| *Check* | 0.00 |

| **Bank Balance - Surplus/Deficit** | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Jun-25 | Jul-25 | Aug-25 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Opening Balance | 9,374.76 | 9,862.26 | 9,771.78 | 10,682.40 | 11,244.82 | 13,026.51 | 12,625.79 | 14,053.06 | 12,668.51 | 12,526.85 | 5,742.24 | 9,258.42 |
| Monthly Surplus / (Deficit) | 487.50 | -90.48 | 910.62 | 562.42 | 1,781.69 | -400.72 | 1,427.27 | -1,384.55 | -141.66 | -6,784.61 | 3,516.18 | -212.32 |
| Closing Balance | **9,862.26** | **9,771.78** | **10,682.40** | **11,244.82** | **13,026.51** | **12,625.79** | **14,053.06** | **12,668.51** | **12,526.85** | **5,742.24** | **9,258.42** | **9,046.10** |

| | |
|---|---|
| Annual Surplus / (Deficit) | -328.66 |

**Bank Reconciliation at 31/08/25**

| | |
|---|---|
| **Balance as per bank statement** | 10,471.61 |
| **Balance as per treasurer accounts** | 10,471.61 |
| Difference | 0.00 |
| Cheques not cleared at 31.08.25 | 0.00 |
| | 0.00 |

**Notes to Bank Reconciliation:**

| | |
|---|---|
| Treasurer Account Balance at 01.09.2024 | 9,374.76 |
| Income | 29,511.99 |
| Expenditure | (29,840.65) |
| Balance as per Income & Expenditure A/c | 9,046.10 |
| **Treasurer Account Balance at 31.08.25** | **10,471.61** |

APPENDIX 3

OSCR
Scottish Charity Regulator

| | Independent examiner's report on the accounts V2 | | | | | | |
|---|---|---|---|---|---|---|---|
| **Report to the trustees/members of** | Charity name<br>DEESIDE CALEDONIA PIPE BAND | | | | | | |
| **Registered charity number** | SC047938 | | | | | | |
| **On the accounts of the charity for the period** | Period start date | | | | Period end date | | |
| | Day | Month | Year | | Day | Month | Year |
| | 01 | 09 | 24 | to | 31 | 08 | 25 |
| **Set out on pages** | 1 | | | | | (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 [other than that disclosed on the attached page*]

1. 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

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

| | | | |
|---|---|---|---|
| **Signed**:** | Thos Yule | **Date:** | 19-05-26 |
| **Name:** | THOMAS YULE | | |
| **Relevant professional qualification(s) or body (if any):** | CHARTERED INSTITUTE OF MANAGEMENT ACCOUNTANTS (CIMA) | | |
| **Address:** | 5 DURNO PARK<br>KIRKTON OF SKENE<br>ABERDEENSHIRE<br>AB32 6WA. | | |

*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