

Scottish Charity No. SC049097

Perth (All Scotland) Accordion & Fiddle Festival

Report and Accounts

31st March 2026

Perth (All Scotland) Accordion & Fiddle Festival

Trustees' Annual Report and Accounts for the year ended 31st March 2026 Scottish Charity Number SC049097

Current Trustees

Mr Robert Black
Mr Simon Howie
Mr Craig Paton

Craig Paton holds the working committee position of Chair.
Robert Black holds the working committee positions of Secretary and Treasurer.

Other trustees during the year

Peter Bruce, Thomas Orr and Michael Philip resigned as Trustees at the year end. Simon Howie and Craig Paton have been Trustees since the charity was registered on 4th March 2019.

Contact Address

6 Maryfield Drive, Bo'ness, West Lothian EH51 9DG

Registered Address

6 Maryfield Drive, Bo'ness, West Lothian EH51 9DG

Recruitment and appointment of Trustees

All of the Perth (All Scotland) Accordion & Fiddle Festival Trustees will remain on the committee until they either retire voluntarily or are removed by majority vote at General Meeting. The Committee may, by majority vote, elect members to fill casual vacancies in the number of its members and the persons elected to fill such vacancies shall hold office until the next A.G.M. when the vacancy shall be filled by majority vote. Our A.G.M. was held on 24th February 2026.

Governing Document

Perth (All Scotland) Accordion & Fiddle Festival is a charitable unincorporated association, and the purposes and administration arrangements are set out in our constitution.

Charitable purposes

Our purposes, as recorded in our constitution, are:

To advance, promote and encourage generally by means of competition Festivals, the study and practice of the Art of Traditional Scottish Music, and in furtherance of this:

- a. to promote and conduct concerts, lectures and such other educational enterprises as may tend to the attainment of any of the objects of the Festival.
- b. to co-operate or affiliate with other musical enterprises in Great Britain and Ireland, including the British & International Federation of Festivals for Music, Dance and Speech.
- c. to receive donations and other payments for the general objects of the Festival, and to expend or dispose of the same as the Festival may deem fit.
- d. to borrow, raise, or secure payment of such sums of money as the Festival in General Meeting may resolve.
- e. to invest or deal with the funds or monies of the Festival in such manner as may from time to time be decided.
- f. to do all such other things as are considered by the Festival to be incidental or conducive to the attainment of the objects hereinbefore stated or any of them.

Activities and achievements

In the last reporting year, Perth (All Scotland) Accordion & Fiddle Festival organised its 76th Festival on Saturday 25th October 2025.

The Committee are grateful to the individuals and organisations who helped make the festival a success once again. This turned out to be well supported with 140 entries being received. The Committee owe a huge debt of gratitude to the businesses and organisations who have sponsored the festival in such hard times, and cash reserves have held up well.

Plans for 2026/27

The 2025 Festival turned out as expected and 2026 will hopefully build upon this.

Trustee remuneration and expenses

Trustee Robert Black organised the festival and was paid £3,000 under a written agreement for services. Trustees' expenses are included in Note 2 to the Accounts.

Reserves

As a result of another successful Festival, with a surplus of £3,696.15, the charity has unrestricted funds of £25,228.59 at the year end.

Approved by the Trustees and signed on their behalf

A handwritten signature in black ink, appearing to read 'Robert A. Black', with a horizontal line drawn underneath it.

Robert Black
Secretary and Trustee
3rd June 2026

Independent Examiner's Report to the Trustees of Perth (All Scotland) Accordion & Fiddle Festival

I report on the accounts of the charity for the year ended 31st March 2026 which are set out on pages 5 to 8.

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 2006 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 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.

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.



Bruce Lamond
Chartered Accountant
18 Buchan Drive, Perth, PH1 1NQ
3rd June 2026

Perth (All Scotland) Accordion & Fiddle Festival

Receipts and Payments for the year ended 31st March 2026

	2026	2025
	£	£
Receipts		
Donations	0.00	500.00
Legacies	0.00	0.00
Grants	0.00	0.00
Receipts from fundraising activities		
Festival entries	1,250.00	1,238.00
Day Ticket sales	2,195.00	1,900.00
Programme advertisers	1,250.00	8,661.86
Sponsorship	6,150.00	4,649.50
Ceilidh Ticket sales	1,520.00	1,255.00
Raffle money and whisky auction	780.00	350.00
Total receipts from fundraising activities	13,145.00	18,054.36
Gross receipts from trading	0.00	0.00
Receipts from investments, other than land and buildings	243.95	268.28
Rent from land and buildings	0.00	0.00
Gross receipts from other charitable activities	0.00	0.00
Proceeds from sale of fixed assets	0.00	0.00
Proceeds from sale of investments	0.00	0.00
Total Receipts	13,388.95	18,822.64

Payments	2026	2025
	£	£
Expenses from fundraising activities		
Festival organisation	(3,000.00)	(5,000.00)
Concert organisation	(0.00)	(0.00)
Venue costs	(495.00)	(390.00)
Trophies and prizes	(1,642.50)	(675.89)
Advertising and printing	(659.00)	(759.00)
Musicians	(1,700.00)	(1,780.00)
Adjudicators and Helpers costs	(980.00)	(750.00)
Sundry costs	(688.42)	(300.40)
Total expenses for fundraising activities	(9,164.92)	(9,655.29)
Gross trading payments	(0.00)	(0.00)
Investment management costs	(56.63)	(66.56)
Payments relating to charitable activities	(471.25)	(362.10)
Governance costs	(0.00)	(0.00)
Purchase of fixed assets	(0.00)	(638.75)
Purchase of investments	(0.00)	(0.00)
Total Adjustments	(0.00)	(0.00)
Total Payments	(9,692.80)	(10,722.70)
(Deficit) / Surplus for period	3,696.15	8,099.94
All funds are unrestricted		

Approved by the Trustees and signed on their behalf



Robert Black
Treasurer and Trustee
3rd June 2026

Perth (All Scotland) Accordion & Fiddle Festival

Statement of Balances as at 31st March 2026

	2026	2025
	£	£
Bank and cash in hand		
Opening Balance	21,562.44	13,462.50
(Deficit) / Surplus for year	3,696.15	8,099.94
Closing Balance	25,258.59	21,562.44
Reserves		
General Fund	25,258.59	21,562.44
Closing Balance	25,258.59	21,562.44
All funds are unrestricted		

Approved by the Trustees and signed on their behalf



Robert Black
Treasurer and Trustee
3rd June 2026

Perth (All Scotland) Accordion & Fiddle Festival

Notes to the accounts for the year ended 31st March 2026

1 – Funds

The Charity maintains a single undesignated general fund for all its financial transactions.

2 – Trustee Expenses

	2026	2025
	£	£
Robert Black	(388.42)	(362.10)
“Expenses” are solely to cover financial outlay for purchases.		