

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2025
for
Isle of Skye Pipe Band

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Isle of Skye Pipe Band

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for the Year Ended 30 September 2025

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Isle of Skye Pipe Band

Report of the Trustees for the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 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).

OBJECTIVES AND ACTIVITIES

The pipe band is made up of pipers and drummers of all ages from throughout the Isle of Skye. The band meets every Tuesday, 7pm - 9pm for practice. From early June (approximately), the band then performs each Tuesday in Portree Square for locals and visitors alike. The band also performs at various functions, galas, highland games and carnivals throughout the year on invitation. The objective is to promote tradition highland bagpipe and pipe band drumming while providing young and old with a sense of purpose, build team work, self esteem, pride in themselves and to promote the island cultures and Gaelic language.

ACHIEVEMENTS AND PERFORMANCE

The band were again present at the Armistice Parade in November with Pipe Major Alan Mackenzie piping the parade through Wentworth Street and playing the lament at the war memorial. The wreath was laid by Drum Major Peter MacDonald.

The band also took part in the 'Santa Dash' in Portree fully dressed in Santa suites! Always a great family occasion.

The summer performances began with the pipe band playing at the Skye Half Marathon as we normally do. The band plays all runners to the start line and then welcomes them back as they complete the race. We also played a few tunes at approximately half way along the course. The band were delighted to take part in 'Skye Week' again, an old traditional holiday week of events which has been resurrected by Lorna Cormack. The band also played at the Skye Agricultural Show, Loch Carron Games and of course, Skye Highland Games.

Throughout the summer, the band also performed as usual within the local square to play for visitors and raise much needed funds for the band. Our Drum Major welcomes all visitors to the island, tells them a little history about the band and describes our uniform and tartan worn.

We are delighted by the support given by members of Dannsairan An Eilean Sgitheanaich who come out most evenings to demonstrate Highland Dancing to the crowd while the band play for them. A great addition to our evening performance.

We also welcomed the Skye Youth Pipe Band to play with us on Games Day once again. A great day as always.

The band and the trustees are extremely proud of the band members who give up their free time to teach the band and to the members who show their support and enthusiasm by turning out for practise and performances throughout the year. The band is made up primarily of youngsters and a huge thank you needs to go to them for their continued dedication and attendance.

FINANCIAL REVIEW

Reserves policy

The principle sources of income for band is the weekly collection received through performances in Portree Square and fees received for playing at the various events.

Costs for uniforms continue to be high but this is understandable given the number of children involved in the band and the increase in numbers.

We are very grateful to local businesses for their generous donations and the help, especially to Donald Rankin Accountants for their help and support with the accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Isle of Skye Pipe Band

Report of the Trustees
for the Year Ended 30 September 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Members of the band and board members are the charity trustees. The trustees are appointed at the annual general meeting from members of the band and parents/locals interested in the band and the development of piping within the area.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC000953

Principal address

Fasgadh
Viewfield Road
Portree
Isle of Skye
IV51 9ES

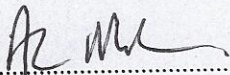
Trustees

A MacKenzie
P MacDonald
L Gillies

Independent Examiner

Fiona Maclean FCCA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Approved by order of the board of trustees on 21/04/26 and signed on its behalf by:



.....
A MacKenzie - Trustee

Independent Examiner's Report to the Trustees of
Isle of Skye Pipe Band

I report on the accounts for the year ended 30 September 2025 set out on pages four to nine.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 connection with 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 to comply with Regulation 8 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.

F. Maclean

Fiona Maclean FCCA
The Association of Chartered Certified Accountants

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
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Highland
IV51 9ER

Date:19/03/2026.....

Isle of Skye Pipe Band

Statement of Financial Activities
for the Year Ended 30 September 2025

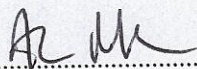
	Notes	Unrestricted fund £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		6,943	-	6,943	5,091
Charitable activities					
Pipe Band		2,050	-	2,050	4,350
Other trading activities	2	770	-	770	1,735
Total		<u>9,763</u>	<u>-</u>	<u>9,763</u>	<u>11,176</u>
EXPENDITURE ON					
Raising funds		751	-	751	1,332
Charitable activities					
Functions & events		1,680	-	1,680	-
Practice sessions		400	-	400	-
Donations		183	-	183	-
Travel expenses		600	-	600	-
Equipment		1,631	-	1,631	-
Pipe Band		-	-	-	4,903
Total		<u>5,245</u>	<u>-</u>	<u>5,245</u>	<u>6,235</u>
NET INCOME		4,518	-	4,518	4,941
RECONCILIATION OF FUNDS					
Total funds brought forward		51,079	-	51,079	46,138
TOTAL FUNDS CARRIED FORWARD		<u><u>55,597</u></u>	<u><u>-</u></u>	<u><u>55,597</u></u>	<u><u>51,079</u></u>

Isle of Skye Pipe Band

Balance Sheet
30 September 2025

	Notes	Unrestricted fund £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
CURRENT ASSETS					
Stocks	5	715	-	715	-
Cash at bank		54,882	-	54,882	51,079
		<u>55,597</u>	-	<u>55,597</u>	<u>51,079</u>
NET CURRENT ASSETS					
		<u>55,597</u>	-	<u>55,597</u>	<u>51,079</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>55,597</u>	-	<u>55,597</u>	<u>51,079</u>
NET ASSETS					
		<u>55,597</u>	-	<u>55,597</u>	<u>51,079</u>
FUNDS					
Unrestricted funds	6			<u>55,597</u>	<u>51,079</u>
TOTAL FUNDS					
				<u>55,597</u>	<u>51,079</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/04/26 and were signed on its behalf by:



 A MacKenzie - Trustee

Notes to the Financial Statements
for the Year Ended 30 September 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from 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

	30.9.25	30.9.24
	£	£
Sale of merchandise	770	1,735
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, three trustees each received a payment of £30 (£90 in total) to cover subsistence costs incurred while attending an event with the pipeband. The trustees considered this amount to be reasonable reimbursement for such costs. Given the modest nature of the payments, no formal expense claims or supporting receipts were requested.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,091	-	5,091
Charitable activities			
Pipe Band	4,350	-	4,350
Other trading activities	1,735	-	1,735
Total	<u>11,176</u>	<u>-</u>	<u>11,176</u>
EXPENDITURE ON			
Raising funds	1,332	-	1,332
Charitable activities			
Pipe Band	4,903	-	4,903
Total	<u>6,235</u>	<u>-</u>	<u>6,235</u>
NET INCOME	4,941	-	4,941
RECONCILIATION OF FUNDS			
Total funds brought forward	46,138	-	46,138
TOTAL FUNDS CARRIED FORWARD	<u>51,079</u>	<u>-</u>	<u>51,079</u>
5. STOCKS		30.9.25	30.9.24
		£	£
Stocks		<u>715</u>	<u>-</u>

Isle of Skye Pipe Band

Notes to the Financial Statements - continued
for the Year Ended 30 September 2025

6. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	51,079	4,518	55,597
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,079</u>	<u>4,518</u>	<u>55,597</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,763	(5,245)	4,518
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>9,763</u>	<u>(5,245)</u>	<u>4,518</u>

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	46,138	4,941	51,079
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>46,138</u>	<u>4,941</u>	<u>51,079</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,176	(6,235)	4,941
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>11,176</u>	<u>(6,235)</u>	<u>4,941</u>

6. MOVEMENT IN FUNDS - continued

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

	At 1.10.23 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	46,138	9,459	55,597
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>46,138</u>	<u>9,459</u>	<u>55,597</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,939	(11,480)	9,459
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>20,939</u>	<u>(11,480)</u>	<u>9,459</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2025.

Isle of Skye Pipe Band

Detailed Statement of Financial Activities
for the Year Ended 30 September 2025

	30.9.25 £	30.9.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,443	4,091
Grants	1,500	1,000
	<hr/>	<hr/>
	6,943	5,091
Other trading activities		
Sale of merchandise	770	1,735
Charitable activities		
Functions & Events	2,050	4,350
	<hr/>	<hr/>
Total incoming resources	9,763	11,176
EXPENDITURE		
Other trading activities		
Purchases	1,467	1,332
Closing stock	(716)	-
	<hr/>	<hr/>
	751	1,332
Charitable activities		
Sundries	-	540
Repairs & renewals - Uniforms	1,483	259
Repairs & renewals - Equipment	148	530
Repairs - Property	-	84
Functions & events	2,280	1,880
Donations	183	1,300
Practice sessions	400	310
	<hr/>	<hr/>
	4,494	4,903
Total resources expended	<hr/>	<hr/>
	5,245	6,235
Net income	<hr/>	<hr/>
	4,518	4,941