

NORTH BERWICK PIPE BAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025



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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Derek Easton - President and Leading Drummer Ewen MacLean - Vice-President Edward Clark - Secretary Terry Denton - Treasurer Joyce Walker - Safeguarding Ian Paxton - Support Co-ordinator Edward McFadzean - Pipe Major Lyle Crawford - Committee Member Lorraine Hamilton - Committee Member Nicola Smith - Committee Member Colin Townsend - Quartermaster	(Appointed 27 November 2024) (Appointed 27 November 2024)
Charity number (Scotland)	SC000499	
Principal address	20 Lime Grove North Berwick East Lothian EH39 5NH	
Independent examiner	Douglas Gould LLB CA Greaves West & Ayre 8 St Ann's Place Haddington East Lothian EH41 4BS	

NORTH BERWICK PIPE BAND

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NORTH BERWICK PIPE BAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Band's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 object of North Berwick Pipe Band (the Band) is to encourage and further, piping and drumming in and around North Berwick and District.

The trustees have paid due regard to guidance issued by the Office of the Scottish Charity Regulator in deciding what activities the Band should undertake.

Achievements and performance

The trustees are pleased to report that the Band recorded a net surplus of £2,252 for the year (2024: £4,980 net surplus).

Financial review

Full details of the Band's financial transactions during the year ended 30 September 2025 are shown on the attached financial statements.

Structure, governance and management

The Band is set up under a Constitution dated November 1990.

The Constitution provides that the governing body shall consist of at least nine members made up as follows:

President	Vice-President
Secretary	Treasurer
Pipe Major	Leading Drummer

Three further members are elected on annual rotation.

NORTH BERWICK PIPE BAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees who served during the year were:

Derek Easton - President and Leading Drummer	
Ewen MacLean - Vice-President	
Edward Clark - Secretary	
Terry Denton - Treasurer	
Annie Milligan - Quartermaster	(Resigned 27 November 2024)
Joyce Walker - Safeguarding	
Ian Paxton - Support Co-ordinator	
Edward McFadzean - Pipe Major	
Lyle Crawford - Committee Member	
Louise Potter - Committee Member	(Resigned 27 November 2024)
Mhairi Murray - Committee Member	(Resigned 27 November 2024)
Lorraine Hamilton - Committee Member	
Nicola Smith - Committee Member	(Appointed 27 November 2024)
Colin Townsend - Quartermaster	(Appointed 27 November 2024)

New trustees are given a copy of the Band's governing documents, the latest report and accounts. Subject to their experience and expertise, they are also given pamphlets issued by the Office of the Scottish Charity Regulator explaining the duties of Trustees of Charities and offered training in any areas of their duties which they think they would like strengthening.

Investment policy and performance

Surplus funds are held in Premium Bonds which generated a total income of £150 in 2024/25 (2024: £Nil). As available funds are modest the trustees consider security of investments to be more important than income.

Risk management

The principal risks facing the Band are a lack of funds. All reserves are regularly monitored by the trustees to ensure that sufficient funds are held to cover likely eventualities.

Public Benefit

In considering the operation, achievements and performance and finances of North Berwick Pipe Band, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator.

Plans for future periods

The Band will continue its fundraising work and performances over the coming twelve months.

NORTH BERWICK PIPE BAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Band and of the incoming resources and application of resources of the Band for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Band and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Band and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Edward Clark - Secretary

Trustee

Dated: 22 December 2025

NORTH BERWICK PIPE BAND

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NORTH BERWICK PIPE BAND

I report to the trustees on my examination of the financial statements of North Berwick Pipe Band (the Band) for the year ended 30 September 2025.

Responsibilities and basis of report

As the trustees of the Band you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Band's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Band as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Douglas Gould LLB CA

Greaves West & Ayre

8 St Ann's Place

Haddington

East Lothian

EH41 4BS

22 December 2025

NORTH BERWICK PIPE BAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Current financial year		Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	7,078	-	7,078	8,839
Charitable activities	4	2,175	-	2,175	1,800
Other trading activities	5	3,799	-	3,799	2,918
Investments	6	540	-	540	576
Other income	7	150	-	150	-
Total income		13,742	-	13,742	14,133
Charitable activities	8	11,490	-	11,490	9,153
Net income		2,252	-	2,252	4,980
Net movement in funds		2,252	-	2,252	4,980
Reconciliation of funds:					
Fund balances at 1 October 2024		52,414	2,116	54,530	49,550
Fund balances at 30 September 2025		54,666	2,116	56,782	54,530

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTH BERWICK PIPE BAND

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	7,464	-	1,375	8,839
Charitable activities	4	1,800	-	-	1,800
Other trading activities	5	2,918	-	-	2,918
Investments	6	576	-	-	576
Total income		12,758	-	1,375	14,133
Charitable activities	8	7,778	-	1,375	9,153
Net income		4,980	-	-	4,980
Transfers between funds		2,870	(2,870)	-	-
Net movement in funds		7,850	(2,870)	-	4,980
Reconciliation of funds:					
Fund balances at 1 October 2023		44,564	2,870	2,116	49,550
Fund balances at 30 September 2024		52,414	-	2,116	54,530

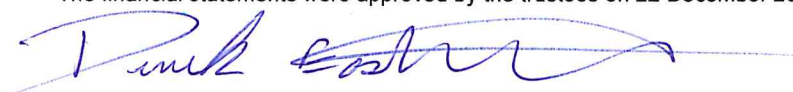
NORTH BERWICK PIPE BAND

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets			-		-
Current assets					
Debtors	14	194		81	
Investments	15	500		500	
Cash at bank and in hand		56,783		54,609	
		57,477		55,190	
Creditors: amounts falling due within one year	16	(695)		(660)	
Net current assets			56,782		54,530
The funds of the Band					
Restricted income funds	17		2,116		2,116
Unrestricted funds	18		54,666		52,414
			56,782		54,530

The financial statements were approved by the trustees on 22 December 2025



Derek Easton - President and Leading Drummer
Trustee

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

North Berwick Pipe Band (the Band) is an unincorporated charity registered with the Office of the Scottish Charity Regulator (OSCR), number SC000499.

1.1 Accounting convention

The accounts have been prepared in accordance with the Band's Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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). The Band is a Public Benefit Entity as defined by FRS 102.

The Band has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Band. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Band has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Band is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Band has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Band has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are recognised in full in the year which they become receivable, that is when the conditions for receipt have been met. Where grants are for a particular restricted purpose, the income is shown within the restricted funds.

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the Band in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Bagpipes and covers	5% on the straight line basis
Drums and cases	20% on the straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Band has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Band's balance sheet when the Band becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Band's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the Band's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	7,078	7,464	-	7,464
Grants receivable	-	-	1,375	1,375
	<u>7,078</u>	<u>7,464</u>	<u>1,375</u>	<u>8,839</u>

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Members' subscriptions	2,175	1,800

5 Other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other fundraising income	3,799	2,918

6 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	540	576

7 Other income

	2025 £	2024 £
Premium bonds	150	-

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

8 Charitable activities

	2025	2024
	£	£
Bagpipe maintenance	3,321	2,667
Drum maintenance	461	476
Uniform maintenance	1,645	178
Tutors	900	100
Hall rents	2,365	2,793
	<u>8,692</u>	<u>6,214</u>
Share of support costs (see note 9)	2,798	2,939
	<u>11,490</u>	<u>9,153</u>
Analysis by fund		
Unrestricted funds - general	11,490	7,778
Restricted funds	-	1,375
	<u>11,490</u>	<u>9,153</u>

9 Support costs

	Support costs	2025	Support costs	2024
	£	£	£	£
Insurance	803	803	953	953
Stationery, postage and advertising	133	133	126	126
Accountancy	735	735	680	680
Miscellaneous	1,127	1,127	1,180	1,180
	<u>2,798</u>	<u>2,798</u>	<u>2,939</u>	<u>2,939</u>
Analysed between				
Charitable activities	2,798	2,798	2,939	2,939

Support costs includes payments to the independent examiner of £735 (2024: £680) for accountancy advice and independent examination.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Band during the year (2024: None).

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

11 Employees

There were no employees during the year.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Bagpipes and covers £	Drums and cases £	Total £
Cost			
At 1 October 2024	15,983	5,167	21,150
At 30 September 2025	15,983	5,167	21,150
Depreciation and impairment			
At 1 October 2024	15,983	5,167	21,150
At 30 September 2025	15,983	5,167	21,150
Carrying amount			
At 30 September 2025	-	-	-

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	194	81

15 Current asset investments

	2025 £	2024 £
Premium bonds	500	500

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	695	660

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

17 Restricted funds

The income funds of the Band include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					
	Balance at 1 October 2023	Incoming resources	Resources expended	Balance at 1 October 2024	Incoming resources	Balance at 30 September 2025
	£	£	£	£	£	£
Drum Section Fund	2,116	-	-	2,116	-	2,116
Equipment Fund	-	1,375	(1,375)	-	-	-
	<u>2,116</u>	<u>1,375</u>	<u>(1,375)</u>	<u>2,116</u>	<u>-</u>	<u>2,116</u>

The Drum Section Fund represents sums donated to the Pipe Band for the purposes of the Drum Section.

The Equipment Fund represents sums awarded to the Pipe Band from the North Berwick Trust for the purpose of replacing/upgrading equipment.

18 Unrestricted funds

The unrestricted funds of the Band comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
General funds	<u>52,414</u>	<u>13,742</u>	<u>(11,490)</u>	<u>-</u>	<u>54,666</u>
Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General funds	<u>44,564</u>	<u>12,758</u>	<u>(7,778)</u>	<u>2,870</u>	<u>52,414</u>

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

19 Unrestricted funds - designated

The income funds of the Band include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 October 2023	Incoming resources	Transfers	Balance at 1 October 2024	Incoming resources	Balance at 30 September 2025
	£	£	£	£	£	£
Malcolm Foster Fund	2,870	-	(2,870)	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The Malcolm Foster Fund represents sums donated in memory of Malcolm Foster.

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 30 SEPTEMBER 2025**

20 Analysis of net assets between funds

Fund balances at 30 September 2025 are represented by:
 Current assets/(liabilities)

Unrestricted Funds	Restricted Funds	Total Unrestricted Funds	Designated funds	Restricted Funds	Total
2025	2025	2025	2024	2024	2024
£	£	£	£	£	£
54,666	2,116	56,782	-	2,116	54,530
54,666	2,116	56,782	-	2,116	54,530

NORTH BERWICK PIPE BAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

21 Volunteers

In common with similar charities the Pipe Band benefits from the contribution made by volunteers who give their time and talents willingly for its benefit. Many areas rely on these contributions and much of the activity would be unable to continue were it not for the commitment shown.

22 Related party transactions

During the year the Band entered into the following transactions with related parties:

Donations without conditions totalling £0 (2024: £240) were received from trustees.

NORTH BERWICK PIPE BAND

DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2025

	£	2025 £	£	2024 £
Donations and legacies				
Donations	7,078		7,464	
Other general grants - Restricted	-		1,375	
		7,078		8,839
Activities for generating funds				
Other fundraising income		3,799		2,918
Investment income				
Bank interest receivable		540		576
Incoming resources from charitable activities				
Members' subscriptions		2,175		1,800
Other incoming resources				
Premium bonds		150		-
Total incoming resources		13,742		14,133
<u>Resources expended</u>				
Charitable activities				
Bagpipe maintenance	3,321		1,292	
Drum maintenance	461		476	
Uniform maintenance	1,645		178	
Tutors	900		100	
Hall rents	2,365		2,793	
Share of support costs	2,798		2,939	
Bagpipe maintenance - Restricted	-		1,375	
		(11,490)		(9,153)
Surplus for the Year		2,252		4,980