

# Isle Of Skye Pipe Band

Scotland · Charity number SC000953

## Details

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Status	Active
Legal form	Unincorporated association
Registered	1986-11-24
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address  
Fasgadh  
Viewfield Road  
Portree  
IV51 9ES

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of education', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science'

**What the charity does:** We are here to promote the playing of bagpipes and drums while encouraging youngsters to learn. With this, we build confidence, team work, dedication and commitment within them.

**Beneficiaries:** 'Children or young people', 'Older People'

**Objectives:** (1) To further the study and exposition of piping and drumming, pipe-band music and the traditions of piobaireachd, ceol-mor, ceolbeag and all forms of the music of the Highland bagpipes, by the practice, performance and promotion of such music in the Island of Skye and elsewhere. (2) To advance the education of the local community in Skye, by providing and contributing to suitable educational facilities for the learning, practice, interpretation and production of pipe-band music and the music of the Highland bagpipes in all its forms. (3) To foster and encourage participation in piping events and other musical and cultural festivals by members of the local community of Skye. (4) To apply such funds, both capital and income, as may become available to the Band from time to time, in the furtherance of the foregoing objects and for such other purposes consonant therewith, as shall be deemed by law to be charitable.

## Geography

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- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£9,763	£5,245	-	0
2024-09-30	£11,176	£6,253	-	0
2023-09-30	£50,315	£36,081	-	0
2022-09-30	£7,636	£7,113	-	0
2021-09-30	£1,000	£1,089	-	0
2020-09-30	£407	£1,634	-	0

**Isle Of Skye Pipe Band**

Scotland - Charity number SC000953

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# Accounts

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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

Contents of the Financial Statements  
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

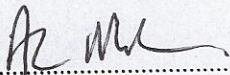
**Trustees**

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  
PORTREE  
Isle of Skye  
Highland  
IV51 9ER

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

Isle of Skye Pipe Band

Statement of Financial Activities  
for the Year Ended 30 September 2025

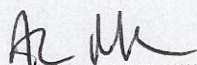
	Notes	Unrestricted fund £	Restricted funds £	30.9.25 Total funds £	30.9.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		6,943	-	6,943	5,091
<b>Charitable activities</b>					
Pipe Band		2,050	-	2,050	4,350
Other trading activities	2	770	-	770	1,735
<b>Total</b>		<u>9,763</u>	<u>-</u>	<u>9,763</u>	<u>11,176</u>
<b>EXPENDITURE ON</b>					
Raising funds		751	-	751	1,332
<b>Charitable activities</b>					
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
<b>Total</b>		<u>5,245</u>	<u>-</u>	<u>5,245</u>	<u>6,235</u>
<b>NET INCOME</b>		4,518	-	4,518	4,941
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		51,079	-	51,079	46,138
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>CURRENT ASSETS</b>					
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>
<b>NET CURRENT ASSETS</b>					
		<u>55,597</u>	-	<u>55,597</u>	<u>51,079</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>55,597</u>	-	<u>55,597</u>	<u>51,079</u>
<b>NET ASSETS</b>					
		<u>55,597</u>	-	<u>55,597</u>	<u>51,079</u>
<b>FUNDS</b>					
Unrestricted funds	6			<u>55,597</u>	<u>51,079</u>
<b>TOTAL FUNDS</b>					
				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,091	-	5,091
<b>Charitable activities</b>			
Pipe Band	4,350	-	4,350
Other trading activities	1,735	-	1,735
<b>Total</b>	<u>11,176</u>	<u>-</u>	<u>11,176</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,332	-	1,332
<b>Charitable activities</b>			
Pipe Band	4,903	-	4,903
<b>Total</b>	<u>6,235</u>	<u>-</u>	<u>6,235</u>
<b>NET INCOME</b>	4,941	-	4,941
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	46,138	-	46,138
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>51,079</u></u>	<u><u>-</u></u>	<u><u>51,079</u></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 £
<b>Unrestricted funds</b>			
General fund	51,079	4,518	55,597
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	9,763	(5,245)	4,518
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	46,138	4,941	51,079
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	11,176	(6,235)	4,941
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	46,138	9,459	55,597
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	20,939	(11,480)	9,459
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,443	4,091
Grants	1,500	1,000
	<hr/>	<hr/>
	6,943	5,091
<b>Other trading activities</b>		
Sale of merchandise	770	1,735
<b>Charitable activities</b>		
Functions & Events	2,050	4,350
	<hr/>	<hr/>
<b>Total incoming resources</b>	9,763	11,176
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,467	1,332
Closing stock	(716)	-
	<hr/>	<hr/>
	751	1,332
<b>Charitable activities</b>		
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	5,245	6,235
	<hr/>	<hr/>
<b>Net income</b>	4,518	4,941
	<hr/> <hr/>	<hr/> <hr/>

**Isle Of Skye Pipe Band**

Scotland - Charity number SC000953

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2024  
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

### Report of the Trustees for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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 mid 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

#### **ACHIEVEMENT 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 my leading drummer, Michael Matheson.

The band also took part in the 'Santa Dash' in Portree fully dressed in Santa suits! 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 also played at the Skye Agricultural Show, Loch Carron Games and of course, Skye Highland Games.

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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 bandsmen and women who give up their free time to teach the band and to the members who show their support and enthusiasm by turning out for practice 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.

Businesses throughout the island were instrumental in us managing to raise enough funds for the trip to Arizona. They either donated money to the band or donated excellent prizes which we raised money from through lucky squares, raffles & auctions.

#### **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 2024

**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**

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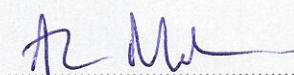
**Trustees**

A MacKenzie  
P MacDonald  
L Gillies

**Independent Examiner**

Isadora Holden ACCA  
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 .....<sup>20/05/25</sup>..... 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 2024 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.



Isadora Holden ACCA  
The Association of Chartered Certified Accountants

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

Date: 01/02/25

Isle of Skye Pipe Band

Statement of Financial Activities  
for the Year Ended 30 September 2024


	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		5,091	-	5,091	30,489
<b>Charitable activities</b>					
Pipe Band		4,350	-	4,350	17,586
Other trading activities	2	1,735	-	1,735	2,240
<b>Total</b>		<u>11,176</u>	<u>-</u>	<u>11,176</u>	<u>50,315</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,332	-	1,332	1,948
<b>Charitable activities</b>					
Pipe Band		4,903	-	4,903	34,133
<b>Total</b>		<u>6,235</u>	<u>-</u>	<u>6,235</u>	<u>36,081</u>
<b>NET INCOME</b>		4,941	-	4,941	14,234
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		46,138	-	46,138	31,904
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>51,079</u></u>	<u><u>-</u></u>	<u><u>51,079</u></u>	<u><u>46,138</u></u>

Isle of Skye Pipe Band

Balance Sheet  
30 September 2024

	Notes	Unrestricted fund £	Restricted funds £	30.9.24 Total funds £	30.9.23 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		51,079	-	51,079	46,138
<b>NET CURRENT ASSETS</b>					
		<u>51,079</u>	<u>-</u>	<u>51,079</u>	<u>46,138</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>51,079</u>	<u>-</u>	<u>51,079</u>	<u>46,138</u>
<b>NET ASSETS</b>					
		<u><u>51,079</u></u>	<u><u>-</u></u>	<u><u>51,079</u></u>	<u><u>46,138</u></u>
<b>FUNDS</b>					
Unrestricted funds	5			<u>51,079</u>	<u>46,138</u>
<b>TOTAL FUNDS</b>					
				<u><u>51,079</u></u>	<u><u>46,138</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/9/25 and were signed on its behalf by:

  
.....  
A MacKenzie - Trustee

Notes to the Financial Statements  
for the Year Ended 30 September 2024

**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.

**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**

	30.9.24	30.9.23
	£	£
Sale of merchandise	1,735	2,240
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

Isle of Skye Pipe Band

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	11,885	18,604	30,489
<b>Charitable activities</b>			
Pipe Band	17,586	-	17,586
Other trading activities	2,240	-	2,240
<b>Total</b>	<u>31,711</u>	<u>18,604</u>	<u>50,315</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,948	-	1,948
<b>Charitable activities</b>			
Pipe Band	15,529	18,604	34,133
<b>Total</b>	<u>17,477</u>	<u>18,604</u>	<u>36,081</u>
<b>NET INCOME</b>	14,234	-	14,234
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	31,904	-	31,904
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>46,138</u>	<u>-</u>	<u>46,138</u>

5. MOVEMENT IN FUNDS

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

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

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

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

5. **MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	31,904	14,234	46,138
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>31,904</u>	<u>14,234</u>	<u>46,138</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,711	(17,477)	14,234
<b>Restricted funds</b>			
Arizona	18,604	(18,604)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>50,315</u>	<u>(36,081)</u>	<u>14,234</u>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	31,904	19,175	51,079
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>31,904</u>	<u>19,175</u>	<u>51,079</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 £
<b>Unrestricted funds</b>			
General fund	42,887	(23,712)	19,175
<b>Restricted funds</b>			
Arizona	18,604	(18,604)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>61,491</u>	<u>(42,316)</u>	<u>19,175</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2024.

Isle of Skye Pipe Band

Detailed Statement of Financial Activities  
for the Year Ended 30 September 2024

	30.9.24	30.9.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,091	24,639
Grants	1,000	5,850
	<hr/>	<hr/>
	5,091	30,489
<b>Other trading activities</b>		
Sale of merchandise	1,735	2,240
<b>Charitable activities</b>		
Functions & Events	4,350	17,586
	<hr/>	<hr/>
<b>Total incoming resources</b>	11,176	50,315
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,332	1,948
<b>Charitable activities</b>		
Insurance	-	99
Postage and stationery	-	32
Advertising & stationery	-	142
Sundries	540	333
Repairs & renewals - Uniforms	259	5,428
Repairs & renewals - Equipment	530	5,592
Repairs - Property	84	-
Functions & events	1,880	22,147
Donations	1,300	-
Practice sessions	310	360
	<hr/>	<hr/>
	4,903	34,133
<b>Total resources expended</b>		
	<hr/>	<hr/>
	6,235	36,081
<b>Net income</b>		
	<hr/>	<hr/>
	4,941	14,234

**Isle Of Skye Pipe Band**

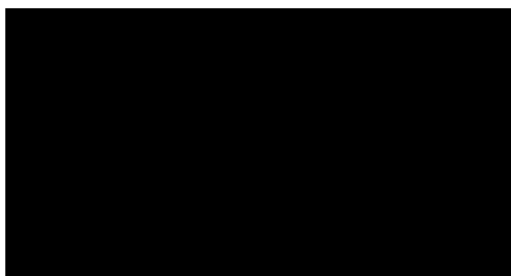
Scotland - Charity number SC000953

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2023  
for  
Isle of Skye Pipe Band



Isle of Skye Pipe Band

Contents of the Financial Statements  
for the Year Ended 30 September 2023

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Isle of Skye Pipe Band

Report of the Trustees  
for the Year Ended 30 September 2023

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

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

**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**



**Independent Examiner**



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 ..... and signed on its behalf by:

.....



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

I report on the accounts for the year ended 30 September 2023 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.

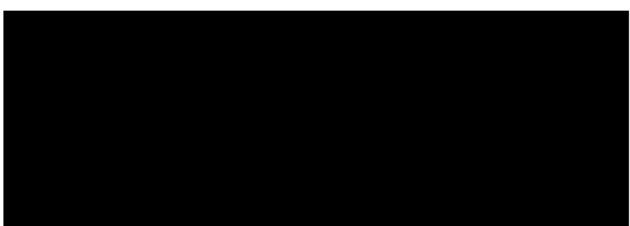
**Independent examiner's statement**

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.



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

Date: 28/02/24

Isle of Skye Pipe Band

Statement of Financial Activities  
for the Year Ended 30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		11,885	18,604	30,489	4,311
<b>Charitable activities</b>					
Pipe Band		17,586	-	17,586	3,325
Other trading activities	2	2,240	-	2,240	-
<b>Total</b>		<u>31,711</u>	<u>18,604</u>	<u>50,315</u>	<u>7,636</u>
<b>EXPENDITURE ON</b>					
Raising funds		1,948	-	1,948	-
<b>Charitable activities</b>					
Pipe Band		15,529	18,604	34,133	4,113
<b>Total</b>		<u>17,477</u>	<u>18,604</u>	<u>36,081</u>	<u>4,113</u>
<b>NET INCOME</b>		14,234	-	14,234	3,523
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		31,904	-	31,904	28,381
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>46,138</u>	<u>-</u>	<u>46,138</u>	<u>31,904</u>

The notes form part of these financial statements

Isle of Skye Pipe Band

Balance Sheet

30 September 2023

	Notes	Unrestricted fund £	Restricted funds £	30.9.23 Total funds £	30.9.22 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		46,138	-	46,138	31,904
<b>NET CURRENT ASSETS</b>		<u>46,138</u>	<u>-</u>	<u>46,138</u>	<u>31,904</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>46,138</u>	<u>-</u>	<u>46,138</u>	<u>31,904</u>
<b>NET ASSETS</b>		<u>46,138</u>	<u>-</u>	<u>46,138</u>	<u>31,904</u>
<b>FUNDS</b>	5				
Unrestricted funds				46,138	31,904
<b>TOTAL FUNDS</b>				<u>46,138</u>	<u>31,904</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:



**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.

**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**

	30.9.23	30.9.22
	£	£
Sale of merchandise	2,240	-
	<u>2,240</u>	<u>-</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,311	-	4,311
<b>Charitable activities</b>			
Pipe Band	3,325	-	3,325
<b>Total</b>	<u>7,636</u>	<u>-</u>	<u>7,636</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Pipe Band	4,113	-	4,113
<b>NET INCOME</b>	3,523	-	3,523
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	28,381	-	28,381
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>31,904</u>	<u>-</u>	<u>31,904</u>

5. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	31,904	14,234	46,138
<b>TOTAL FUNDS</b>	<u>31,904</u>	<u>14,234</u>	<u>46,138</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,711	(17,477)	14,234
<b>Restricted funds</b>			
Arizona	18,604	(18,604)	-
<b>TOTAL FUNDS</b>	<u>50,315</u>	<u>(36,081)</u>	<u>14,234</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023

5. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	28,381	3,523	31,904
<b>TOTAL FUNDS</b>	<u>28,381</u>	<u>3,523</u>	<u>31,904</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,636	(4,113)	3,523
<b>TOTAL FUNDS</b>	<u>7,636</u>	<u>(4,113)</u>	<u>3,523</u>

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	28,381	17,757	46,138
<b>TOTAL FUNDS</b>	<u>28,381</u>	<u>17,757</u>	<u>46,138</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 £
<b>Unrestricted funds</b>			
General fund	39,347	(21,590)	17,757
<b>Restricted funds</b>			
Arizona	18,604	(18,604)	-
<b>TOTAL FUNDS</b>	<u>57,951</u>	<u>(40,194)</u>	<u>17,757</u>

**6. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.

Isle of Skye Pipe Band

Detailed Statement of Financial Activities  
for the Year Ended 30 September 2023

	30.9.23	30.9.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	24,639	4,311
Grants	5,850	-
	<hr/>	<hr/>
	30,489	4,311
<b>Other trading activities</b>		
Sale of merchandise	2,240	-
<b>Charitable activities</b>		
Functions & Events	17,586	3,325
	<hr/>	<hr/>
<b>Total incoming resources</b>	50,315	7,636
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	1,948	-
<b>Charitable activities</b>		
Insurance	99	-
Postage and stationery	32	-
Advertising & stationery	142	342
Sundries	333	58
Repairs & renewals - Uniforms	5,428	951
Repairs & renewals - Equipment	5,592	557
Functions & events	22,147	1,512
Donations	-	250
Practice sessions	360	443
	<hr/>	<hr/>
	34,133	4,113
Total resources expended	<hr/>	<hr/>
	36,081	4,113
<b>Net income</b>	<hr/>	<hr/>
	14,234	3,523

This page does not form part of the statutory financial statements