

Charity No. SCO22972

LEWIS PIPE BAND

Receipts and Payments Account

Period ended 31 July 2025

Donald Macleod

Chartered Public Finance Accountant

LEWIS PIPE BAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

Scottish Charity Number: SC022972

Trustees

| | |
|-----------------|--------------------------|
| Sandy Gomez | (Chair) |
| Ross Macrae | (Vice Chair) |
| Donald Macrae | (Treasurer) |
| Eilidh Macinnes | (Secretary) |
| Angela Mackay | resigned December 2024 |
| Ady Morrison | |
| Donald Macleod | deceased - November 2024 |
| Myrna Gomez | |
| Peter Mackay | resigned December 2024 |
| Ranald Fraser | |
| Ross MacDonald | |

Recruitment and appointment of Trustees

All of the Charity's trustees are appointed or reappointed by the members at our annual general meeting in accordance with our constitution.

Governing document

The charity is constituted as an unincorporated association. The purposes and administration of the charity are set out in the constitution.

Charitable purposes

The organisation's purposes are:

- to advance the education of the art of bagpiping and drumming by the presentation of public performances and other activities;
- To teach the skill of piping and drumming to anyone at any age who expresses interest in learning and becoming part of a pipe band;
- to involve the community in the awareness of the cultural traditions.

Charitable Activities

During the year the Band returned to performing parades in town centre and for the Hebridean Celtic Festival to large audiences. The Band also took part in the World Pipe Band Championships in Glasgow in August 2025. There continues to be a rebuilding phase following the pandemic, with new members transitioning from the Lewis & Harris Youth pipe band. Grant funding was received from NHS Western Isles, Spiorad na Mara and Lewis Wind Power. These grants enabled us to be in a position to order new drumming equipment, and new uniforms for various new members.

Future Activities

The Band will continue to raise funds by way of fundraising events and applying for grant funding in order to purchase new drumming equipment, uniforms and to enable travel to and from mainland competitions in 2026.

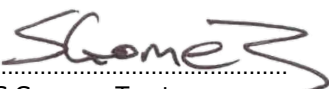
Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Reserves policy

The policy is to retain sufficient reserves to ensure the ongoing regular commitments are met, as well as a contingency to enable further developments if required.

Approved by the Trustees and signed on their behalf:


.....
S Gomez – Trustee

Date: 16/04/2026
.....

Lewis Pipe Band

Receipts and Payments Account Period ending 31 July 2025

| | 2025 | 2024 |
|---|-------------------------|-------------------------|
| | £ | £ |
| Receipts | | |
| Donations/Grants Received | 750.00 | 1,040.00 |
| Grants | 12,000.00 | 9,000.00 |
| Rental Income | 5,730.00 | 4,390.00 |
| Raffles & Fundraisers | - | 2,311.30 |
| Band member contributions | 1,655.00 | 2,158.00 |
| | <u>20,135.00</u> | <u>18,899.30</u> |
| Payments | | |
| Band Equipment | 6,868.64 | 3,510.40 |
| Postage stationery and advertising | 66.00 | 60.00 |
| Performing Rights Society | 97.01 | 94.19 |
| RSPBA subscription etc | 345.50 | 345.50 |
| Insurances | 924.36 | 889.26 |
| Electricity | 1,769.33 | 1,581.93 |
| Travelling and Accommodation | 4,682.00 | 2,249.82 |
| Donations | 164.00 | 300.00 |
| Repairs & Maintenance | - | 56.72 |
| Bank Charges | 12.75 | - |
| Miscellaneous costs | 335.47 | - |
| | <u>15,265.06</u> | <u>9,087.82</u> |
| Surplus / (-) Deficit for year | 4,869.94 | 9,811.48 |
| Depreciation - not subject to cash outlay | <u>-2,531.39</u> | <u>-2,531.38</u> |
| | 2,338.55 | 7,280.10 |
| Balance at commencement | <u>69,178.22</u> | <u>61,898.12</u> |
| Balance at close | <u>71,516.77</u> | <u>69,178.22</u> |

Lewis Pipe Band

Statement of Balances Period ending 31 July 2025

| | 2025 £ | 2024 £ |
|--------------------------------|-------------------------|-------------------------|
| Fixed Assets | | |
| Hall Costs | 45,636.57 | 45,636.57 |
| Less: Accumulated Depreciation | -20,232.94 | -17,951.11 |
| Furnishings:at cost | 2,495.60 | 2,495.60 |
| Less: Accumulated Depreciation | -2,246.04 | -1,996.48 |
| | <u>25,653.19</u> | <u>28,184.58</u> |
| Current Assets | | |
| Funds on Treasurers Account | 25,207.24 | 24,231.82 |
| Funds on Hall Account | 20,656.34 | 16,761.82 |
| | <u>45,863.58</u> | <u>40,993.64</u> |
| Total Balances | <u><u>71,516.77</u></u> | <u><u>69,178.22</u></u> |

Approved by the Trustees and signed on their behalf



Sandy Gomez
Trustee

Date: 16/04/2026

Independent Examiner's Report to the Trustees of the Lewis Pipe Band.

This report is in respect of the Lewis Pipe Band accounts for the year ended 31 July 2025 as attached.

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. The trustees consider that the audit requirement of Regulation 10(1) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. The procedures followed do not provide all the evidence that would be required in an audit, and consequently 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.

Donald Macleod
Chartered Public Finance Accountant
64 Goathill Road
Stornoway
Isle of Lewis
HS1 2NX



09 November 2025