

**BALLATER AND DISTRICT PIPE BAND
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 26 OCTOBER 2025**

BALLATER AND DISTRICT PIPE BAND

LEGAL AND ADMINISTRATIVE INFORMATION

**Executive Committee (who are
also Trustees of the Charity)**

James Cooper - Pipe Major
Martin Stewart - Pipe Sergeant
Andy Yarnell - Booking Officer/Drum Sergeant
Ian Esson - Drum Major
Teresa Cuthill - Treasurer
Emma Yarnell - Secretary
Martin Burgess - Chairperson
Rebecca Meechan - Committee Member

Charity number

SC024340

Principal Office

Victory Hall
Provost Craig Road
Ballater
AB35 5QB

Registered office

19 Morven Place
Abyone
Aberdeenshire
United Kingdom
AB35 5EZ

Independent examiner

Azets
37 Albyn Place
Aberdeen
United Kingdom
AB10 1YN

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EXECUTIVE COMMITTEE'S REPORT
FOR THE YEAR ENDED 26 OCTOBER 2025

The Executive Committee (who are also Trustees of the Charity) present their annual report and financial statements for the year ended 26 October 2025.

The Executive Committee have agreed that the accounts should be prepared on a Receipts and Payments Basis.

Objectives and activities

The Band was established in 1993 to provide funds for the study and practice of pipe music in order to foster public knowledge and appreciation of such music by the means of public performance. These are the objectives as stated in the Constitution.

The main sources of income are fundraising and donations.

Costs of generating funds include costs in relation to fundraising activities.

Charitable activities comprise expenditure on uniforms and equipment including support costs of administration and insurance.

Governance costs represent the costs associated with the governance arrangements of the charity and include accountancy fees.

Significant activities and achievements against objectives

The Band has continued to receive increasing income in the form of donations, fundraising and membership fees. This has resulted in the Band being in a surplus for the year. The Executive Committee consider that the Band is in a good sound financial position and will be able to meet all of its commitments as they fall due.

Financial review

The Band received income of £25,654 during the year which represents an increase of £4,178. After expenses had been paid in the year the Band had a surplus of £4,469. Costs have increased in the year due to increased rental, uniform and bus costs in the year. As at 26 October 2025 the charity held unrestricted funds of £38,397 (2024 - £33,928).

It is the policy of the Band to normally maintain reserves at a level required to meet planned expenditure for the next year. The Executive Committee believe that there are sufficient funds as at 26 October 2025 to achieve this.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom, governing the preparation and dissemination of the accounts may differ from the legislation in other jurisdictions.

Structure, governance and management

Ballater and District Pipe Band is an unincorporated association and a registered charity which is governed by its Constitution.

The Executive Committee (who are also Trustees of the Charity) who served during the year and up to the date of signature of the financial statements were:

James Cooper - Pipe Major	
Martin Stewart - Pipe Sergeant	
Andy Yarnell - Booking Officer/Drum Sergeant	
Ian Esson - Drum Major	
Linda Johnston - Treasurer	(Resigned 17 November 2025)
Emma Yarnell - Secretary	
Ian Smith MBE - Chairperson	(Resigned 17 November 2025)
Teresa Cuthill - Treasurer	(Appointed 17 November 2025)
Martin Burgess - Chairperson	(Appointed 17 November 2025)
Rebecca Meehan - Committee Member	

EXECUTIVE COMMITTEE'S REPORT (CONTINUED)
FOR THE YEAR ENDED 26 OCTOBER 2025

Recruitment and appointment of trustees

The Executive Committee meet once a year and it has the discretion to decide how the income of the Band can be best applied to meet the objectives and is empowered to accumulate any portion of the income for the maintenance of the Band's funds.

The Chairman, Treasurer, Secretary and Bookings Officer are elected annually at the AGM. The Pipe Major and Drum Major remain in post and are not elected annually. The Piper Major alone appoints the Piper Sergeant and the Drum Major appoints the Drum Sergeant. If the Pipe Major steps down, he is responsible for recommending a successor for approval by the band at a general meeting. The Drum Major is selected by the Executive Committee for approval by the band at a General Meeting.

The Band have examined the major strategic, business and operational risks, which the Band faces and confirm that systems have been established so that the necessary steps can be taken to lessen these risks.

Induction and training of Executive Committee members is viewed as an ongoing process.

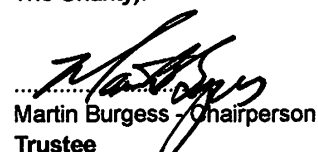
The charity was donated the Ballater Pipe Band Hall in 1998/99 (excluding the land it sits on). The charity is responsible for the maintenance of the building. The hall at present it currently waiting for work to be carried out to bring it up to current standards to meet fire regulations. The hall has not been used since the initial report was completed and presented to the committee on 29 January 2020. Practices at the hall were suspended and the committee actively attempted to source a new place to practice. The Band currently practices in the Victoria and Albert Halls in Ballater. The Band is in the very early stages of planning for a new hall on the site of the current unused hall and will be bringing professionals on board to see this through.

Funds

The funds of the Band are:

Unrestricted general funds - funds that can be used in accordance with the charitable objects at the discretion of the Executive Committee.

The Executive Committee's report was approved by the Board of Executive Committee (Who Are Also Trustees Of The Charity).


.....
Martin Burgess - Chairperson
Trustee

Date:15/06/2026.....

INDEPENDENT EXAMINER'S REPORT

**TO THE EXECUTIVE COMMITTEE (WHO ARE ALSO TRUSTEES OF THE CHARITY) OF
BALLATER AND DISTRICT PIPE BAND**

I report on the financial statements of the for the year ended 26 October 2025, which are set out on pages 4 to 8.

Respective responsibilities of Executive Committee (who are also Trustees of the Charity) and examiner
The Executive Committee (who are also Trustees of the Charity) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Executive Committee (who are also Trustees of the Charity) consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Greg Houston FCCA
On behalf of Azets
Chartered Accountants
Aberdeen

Dated: 23 June 2026

Draft Financial Statements at 11 June 2026 at 14:30:02
BALLATER AND DISTRICT PIPE BAND

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 26 OCTOBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	15,893	13,012
Other trading activities	3	9,761	8,464
Total income		25,654	21,476
 Expenditure on:			
Charitable activities	4	21,185	20,382
Total expenditure		21,185	20,382
Net income and movement in funds		4,469	1,094
 Reconciliation of funds:			
Fund balances at 27 October 2024		33,928	32,834
Fund balances at 26 October 2025		38,397	33,928

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

Draft Financial Statements at 11 June 2026 at 14:30:02
BALLATER AND DISTRICT PIPE BAND

BALANCE SHEET
AS AT 26 OCTOBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Stocks	6	200		200	
Cash at bank and in hand		41,121		35,708	
		<u>41,321</u>		<u>35,908</u>	
Creditors: amounts falling due within one year	7	(2,924)		(1,980)	
		<u></u>		<u></u>	
Net current assets			38,397		33,928
			<u></u>		<u></u>
The funds of the					
Unrestricted funds	8		38,397		33,928
			<u>38,397</u>		<u>33,928</u>
			<u></u>		<u></u>

The financial statements were approved by the Executive Committee (who are also Trustees of the Charity) on 15-06-2026

.....
 Martin Burgess - Chairperson
 Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 26 OCTOBER 2025

1 Accounting policies

Charity information

Ballater and District Pipe band is a Band who study and practice pipe music in order to encourage the culture of bagpipe playing and drumming.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Accounts (Scotland) Regulations 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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)".

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

The financial statements have been prepared on a receipts and payments basis under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the Executive Committee (who are also Trustees of the Charity) have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the Executive Committee (who are also Trustees of the Charity) 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 Executive Committee (who are also Trustees of the Charity) in furtherance of their charitable objectives.

1.4 Income

All incoming resources are recognised in the accounts when received.

1.5 Expenditure

Resources expended are included in the accounts on a cash basis, inclusive of any VAT which cannot be recovered.

Costs of generating funds include costs in relation to fundraising activities.

Charitable activities comprise expenditure on uniforms and equipment including support costs of administration and insurance.

Governance costs represent the costs associated with the governance arrangements of the charity and include accountancy fees.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 26 OCTOBER 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	15,893	13,012

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	9,761	8,464

4 Charitable activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total 2025 £	Activities undertaken directly 2024 £	Support costs 2024 £	Total 2024 £
Uniform and equipment	8,452	-	8,452	8,191	-	8,191
Premises costs	-	6,505	6,505	-	4,311	4,311
Miscellaneous	-	4,128	4,128	-	5,900	5,900
	8,452	10,633	19,085	8,191	10,211	18,402
Share of governance costs	2,100	-	2,100	1,980	-	1,980
	10,552	10,633	21,185	10,171	10,211	20,382

5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,100	1,980

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 26 OCTOBER 2025

6 Stocks

	2025 £	2024 £
Stocks of merchandise	200	200

7 Costs not yet billed

	2025 £	2024 £
Trade creditors	824	-
Governance costs	2,100	1,980
	2,924	1,980

8 Unrestricted funds

The unrestricted funds of the charity 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. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 27 October 2024 £	Incoming resources £	Resources expended £	At 26 October 2025 £
General funds	33,928	25,654	(21,185)	38,397
Previous year:	At 27 October 2023 £	Incoming resources £	Resources expended £	At 26 October 2024 £
General funds	32,834	21,476	(20,382)	33,928