

KIRKWALL CITY PIPE BAND SCIO
(A SCOTTISH CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

KIRKWALL CITY PIPE BAND SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

C Craigie - Pipe Major
T Tait - Leading Drummer
M Tullock - Secretary
D Sinclair - Treasurer
S Cooper
J Corsie
M Firth
C Luke
C Luke
A Rendall
W Robertson
L Wilson

Secretary

M Tullock

Charity number

SC032870

Registered office

Negril
Carness Road
St Ola
Orkney
KW15 1UE

Independent examiner

A.J.B. Scholes Limited
8 Albert Street
Kirkwall
Orkney
KW15 1HP

Bankers

Bank of Scotland
56 Albert Street
Kirkwall
Orkney
KW15 1HJ

KIRKWALL CITY PIPE BAND SCIO

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KIRKWALL CITY PIPE BAND SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their report and accounts for the year ended 30 September 2024.

The accounts have been prepared in accordance with the accounting policies set out in notes 1 to 2 of the accounts and comply with the charity's governing document.

Structure, governance and management

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 23 March 2015.

The affairs of the charity are conducted by a management committee who are voted for by the whole membership at the Annual General Meeting.

The trustees who served during the period were:

Steven Cooper	Appointed March 2025
Jane Corsie	
Chris Craigie	
Maureen Firth	
Duncan Hill	Resigned November 2024
Carmen Luke	
Colin Luke	
Sinclair Peace	Resigned March 2025
Alex Rendall	
William Robertson	
Douglas Sinclair	
Magnus Tullock	
Thorfin Tait	
Lynn Wilson	Appointed March 2025

Office bearers are appointed or reappointed by the membership of the band at the Annual General Meeting. The office bearers then have the power to co-opt further members on to the management committee where they consider it necessary or desirable to do so.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The charity is a non-profit making organisation whose aims are to perform, promote and teach traditional Scottish music for the bagpipes and drums.

The charity continued to offer free tuition in piping and drumming to all ages on a weekly basis through various classes run by members. A programme of events, particularly during the summer months, were undertaken supporting local galas, shows and parades and a number of requests were met by the charity in relation to attending other functions throughout Orkney and further afield.

KIRKWALL CITY PIPE BAND SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Achievements and performance

The highlight of the year was undoubtedly the Band receiving the King's Award for Voluntary Service in recognition of outstanding community service. At a service in St Magnus Cathedral the Lord-Lieutenant of Orkney presented the award adding "In times of celebration, remembrance, or simply just for the fun of playing and entertaining, the Pipe Band has given, and continuous to give, joy to so many. I am incredibly proud of them all." Following on from this a group of members were invited to a garden party at Holyrood Palace during the summer months. The usual parades continued throughout the summer in Kirkwall, entertaining both tourists and locals, as well as a trip to Westray for the popular Westray Connections festival and playing at local galas, shows and charitable fundraising events. Our own fundraising continued through our Broad Street Parades and online fundraising and we had another great year playing for cruise ships which now generates our greatest annual income along with our regular week in the Blue Door Charity Shop. Playing at the cruise ships also gives us the opportunity to take some of the junior learner pipers and drummers out on parade for the first time. In addition we had the honour of leading the annual Armistice parade and a number of Boys Brigade parades throughout the year.

Financial review

As well as meeting our expenditure, the band continues to build reserves to assist with the running and maintenance of our premises we purchased last year and for further renovation works which will be required in the future. Income in the year totalled £24,089 whilst expenditure amounted to £16,392, therefore the charity had a surplus of £7,697 and finished the year with a cash reserve of £97,863.

On behalf of the board of trustees



D Sinclair

Trustee

Dated: 12.03.26

KIRKWALL CITY PIPE BAND SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KIRKWALL CITY PIPE BAND SCIO

I report on the accounts of the charity for the year ended 30 September 2025, which are set out on pages 4 to 8.

Respective responsibilities of trustees and examiner

The 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) (d) 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 report

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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks 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 accounts. I have carried out such investigations as were necessary to enable me to form an opinion as to whether proper accounting records adequate for the purposes of the charity have been kept and whether the accounts of the charity were in accordance with the accounting records.

Independent examiner's statement

In the course of 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 accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.

Ivan Houston CA

Chartered Accountant

Independent Examiner

8 Albert Street

Kirkwall

Orkney

KW15 1HP

Dated: 11.02.26

KIRKWALL CITY PIPE BAND SCIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	Total Year 2025 £	Total Year 2024 £
<u>Receipts:</u>					
Donations	7	1,127	-	1,127	6,539
Grants	7	2,000	-	2,000	20,000
Receipts from fundraising activities		13,376	-	13,376	16,502
Income from membership fees		3,255	-	3,255	3,500
Receipts from sale of merchandise		3,605	-	3,605	2,010
Receipts from sale of equipment		-	-	-	-
Gift Aid		726	-	726	752
Total receipts		24,089	-	24,089	49,303
<u>Payments:</u>					
Raising funds		6,135	-	6,135	1,176
Charitable activities					
Insurance		1,145	-	1,145	1,715
Property expenses		3,911	-	3,911	9,365
Postage		50	-	50	49
Other payments		1,490	-	1,490	7,088
Travel & competition expenses		750	-	750	11,534
		7,346	-	7,346	29,751
Payments relating to asset purchases					
Plant & equipment		2,911	-	2,911	18,762
Total asset purchases		2,911	-	2,911	18,762
Total payments		16,392	-	16,392	49,689
(Deficit)/surplus for year		7,697	-	7,697	(386)
Fund balances at 30 September 2024		90,166	-	90,166	90,552
Fund balances at 30 September 2025		97,863	-	97,863	90,166
		=====	=====	=====	=====

KIRKWALL CITY PIPE BAND SCIO

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	2024 £
Bank and cash in hand			
Opening balance		90,166	90,552
Surplus/ (deficit) for year		7,697	(386)
Closing balance		<u>97,863</u>	<u>90,166</u>
Reserves			
Unrestricted funds		<u>97,863</u>	<u>89,780</u>
Total reserves		<u>97,863</u> =====	<u>89,780</u> =====
Other assets			
Land & buildings (at cost)		187,611	187,611
Uniforms & equipment (estimated value)		79,664	76,753
		<u>267,275</u>	<u>264,364</u>

The accounts were approved by the Trustees on 12.03.2026


D Sinclair
Trustee

KIRKWALL CITY PIPE BAND SCIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Basis of preparation

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3 Performances in kind

The band organises its own performances as well as playing at a number of other events, some of which are charitable and attract no income to the band. No income has been recognised in respect of these performances.

4 Transactions with trustees

None of the trustees (or any persons connected with them) received any remuneration during the period.

5 Donations and grants paid

No grants were paid to institutions or individuals during the year.

6 Employees

There were no employees during the period.

KIRKWALL CITY PIPE BAND SCIO

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

7 Donations, grants received and bequests

	Unrestricted funds	Restricted funds	Total Year 2025	Total Year 2024
	£	£	£	£
Donations and gifts	1,127	-	1,127	6,539
Grants	2,000	-	2,000	20,000
	<u>3,127</u>	<u>-</u>	<u>3,127</u>	<u>26,539</u>
	=====	=====	=====	=====

Donations and gifts

Unrestricted funds:

Donations and gifts	1,127	6,539
	<u>1,127</u>	<u>6,539</u>
	=====	=====

Grants receivable for core activities

Unrestricted funds:

Orkney Islands Council - core grant	2,000	-
Orkney Islands Council - Covid Culture Recovery grant	-	20,000
	<u>2,000</u>	<u>20,000</u>
	=====	=====

8 Analysis of assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fund balances at 30 September 2025 are represented by:			
Bank and cash in hand	97,863	-	97,863
	<u>97,863</u>	<u>-</u>	<u>97,863</u>
	=====	=====	=====