

BORTHWICK & DISTRICT PIPE BAND
OFFICE BEARERS' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

Scottish Charity No. SC037328

LEGAL AND ADMINISTRATIVE INFORMATION

OFFICE BEARERS

Trustee

Trustee

Chairperson

Safeguarding Officer

Secretary

Treasurer

Pipe Major

Joint Lead Drummer

Joint Lead Drummer

General Member

CHARITY NUMBER

SCO37328

PRINCIPAL ADDRESS

INDEPENDENT EXAMINER

D Napier Accountancy Ltd

30/2 Eskbank Office Complex

Hardengreen Industrial Estate

Dalkeith

EH22 3NX

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OFFICE BEARERS' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2025

The Office Bearers present their report and accounts for the year ended 31st December 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, applicable law, and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Borthwick & District Pipe Band are a charity who teach the art of playing bagpipes and pipe band drumming and also perform as a pipe band at various events.

The structure of Borthwick & District Pipe Band consists of: -

- (a) The Members – who have the right to attend the annual general meeting (and any extraordinary general meeting) and have important powers under the constitution; in particular, the Members may elect people to serve as office bearers and take decisions in relation to changes to the constitution.
- (b) The Office Bearers/Trustees – who hold regular meetings during the period between annual general meetings, and supervise the activities of the charity; in particular, the trustees are responsible for monitoring the financial position of the charity and control the admission and enrolment of children onto the attendance register.

The Office Bearers/Trustees of Borthwick & District Pipe Band are appointed or re-appointed by the members at the annual general meeting held each year.

The Office Bearers who served during the period were:-

Trustee	
Trustee	
Chairperson	
Secretary	
Treasurer	
Pipe Major	
Joint Lead Drummer	
Joint Lead Drummer	
General Member	
General Member	



OFFICE BEARERS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31ST DECEMBER 2025

OBJECTIVES AND ACTIVITIES

The aim of the charity is to teach the art of playing bagpipes and pipe band drumming in a pipe band setting through developing the members to play musical performances with the pipe band at various events in a safe and fun environment. Most importantly, the aim is to do this eliminating financial barriers so this art is available to all.

ACHIEVEMENTS AND PERFORMANCE

The pipe band has enjoyed a very successful year with great progression and growth.

A high demand for learners wanting to learn has continued throughout the 2025 with the band having a very successful learning program which has continued to expand with more people joining (particularly young people). The band now gives one to one lessons for all learners in an organised weekly schedule and uses The National Piping Centre formal teaching program. The fruits of this tuition is now starting to show with learners starting to progress into the playing band.

One of the main contributions for this growth is that the band has been very fortunate to receive a lot of funding from multiple charity funders which has enabled the band to purchase instruments, teaching aids such as tutor books, uniforms and all associated items required.

During 2025, the pipe band played at a number of events locally such as multiple gala days, community fun days, led the remembrance parade, community concert with the brass band and choir, Christmas events. Most of these events were done for free as a lot of the community organisations do not have much in the terms of funds. The band was also hired for some commercial engagements of which were invoiced for and the funds put into the band bank account to be used for the benefit of the band only such as costs towards more uniforms etc.

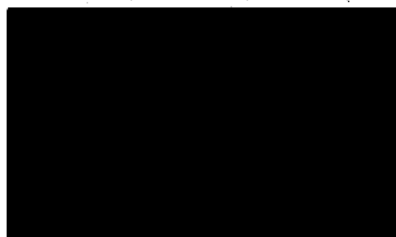
The band also held a fundraising ceilidh in March which was a great success that this has now become an annual event for all ages to attend.

The band was also successful in resurrecting a long term twinning friendship with the village of Hongen, Germany that spans over 4 decades with Gorebridge. The band were invited to go to Hongen and play as part of their 2025 Kirmes King & Queen Festival. This trip was funded by the playing members themselves. The Trommler – Pfeifer und Fanfarencorps band has now been invited to visit Gorebridge in 2027 to continue the friendship.

As mentioned previously, the band has been very fortunate in receiving various funding which has allowed the band to purchase new uniforms for all players and provisions made for uniforms to be provided for all learners transitioning into the playing band.

The band has now had their A.G.M. on 28th January 2026. A copy is available upon request by email to info@bdpb.org.uk.

I would also like to thanks our Trustees, Committee Members and Band Members for all their hard work throughout 2025.



Dated:

11/2/2026

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE
ACCOUNTS OF BORTHWICK & DISTRICT PIPE BAND

I report on the accounts of the charity for the year ended 31st December 2025 set out on pages 8 to 13.

RESPECTIVE RESPONSIBILITIES OF OFFICE BEARERS 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 charity's trustees 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 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 is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

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
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounting Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have 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.

Relevant Professional Body: The Association of Chartered Certified Accountants

Hardengreen Industrial Estate

Eskbank, Dalkeith

EH22 3NX

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING

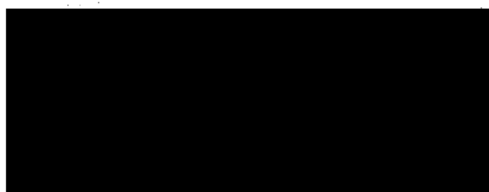
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2025

	Note	<u>Unrestricted Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>	<u>Total 2025</u>
		£	£	£	£
<u>Incoming Resources from Generated Funds</u>					
Members Subscriptions		4,563	-	-	4,563
Funding		20,480	-	-	20,480
Donations		3,401	-	-	3,401
Equipment sales		5,989	-	-	5,989
Event Payments		2,210	-	-	2,210
Trip Income		4,480	-	-	4,480
		41,123	-	-	41,123
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TOTAL INCOMING RESOURCES		41,123	-	-	41,123
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<u>Resources Expended</u>					
Uniforms		24,559	-	-	24,559
Equipment		15,408	-	-	15,408
Hall Hire		2,345	-	-	2,345
Trip Costs		4,356	-	-	4,356
Tutor Fees		545	-	-	545
Other expenses		1,244	-	-	1,244
		48,456	-	-	48,456
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TOTAL RESOURCES EXPENDED		48,456	-	-	48,456
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Net Income/(Expenditure) for the Year/Net Movement in Funds		-7,332	-	-	-7,332
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Fund Balances Brought Forward		9,378	-	-	9,378
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Fund Balances at 31st December 2025		2,046	-	-	2,046
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BALANCE SHEET AS AT 31ST DECEMBER 2025

	Notes	2025 £
Current Assets		
Cash at Bank and in Hand		2,046
Net Current Assets		2,046
Total Assets Less Current Liabilities		2,046
CAPITAL ACCOUNT		
Balance at Beginning		9,738
Profit/(Loss) for the Year		-7,332
		2,046

The accounts were approved by the Office Bearers on 11TH February 2026.



NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

1. Accounting Policies

1.1 Basis of Preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005

1.2 Incoming Resources

Income is realised when the charity becomes entitled to it.

1.3 Accumulated Funds

Restricted funds are funds subject to specific trusts, which may be declared by the donor or with their authority. Unrestricted funds are expendable at the discretion of the Office Bearers' in furtherance of its objects.