

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	Sep	2023		31	Aug	2024

Reference and administration details

Charity name	Deeside Caledonia Pipe Band
Other names charity is known by	
Registered charity number	SC047938
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

## Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

## Structure, governance and management

Type of governing document	Constitution
Trustee recruitment and appointment	None in period

## Objectives and activities

Charitable purposes	<p>To advance and promote traditional Scottish pipe band music and culture, primarily within the Aberdeen City &amp; Aberdeenshire area by performing at various public and private events in the local area</p> <p>To advance Scottish pipe band culture and musical heritage by providing a tuition service to members of the public who may be interested in learning the bagpipes, bass drum, tenor drum or snare drum</p>
Summary of the main activities in relation to these objects	<p>The band had a great influx of new members in the late 2023 months, notably individuals in their late teens/early twenties, which was great to see the enthusiasm and 'new blood' come into the organisation. We continued practicing as a group and integrated the new members/members of the public to the organisation throughout late 2023/early 2024.</p> <p>Tuition and practice facilities have continuously been provided to all members of the public who show an interest in learning the bagpipes/drums, or who wish to restart a past hobby.</p>

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The band welcomed various new players (notably youngsters in their late teens/early twenties) into the group and provided tuition and practice facilities to these new members, integrating them into the group.

The band performed at several local events throughout the reporting period including the Aboyne highland games and some private corporate functions.

The competition season ran from April 2024 until August 2024, during which the band competed at 3 of the 4 major championships and local contests (Huntly & Banchory)

The band continued to focus on fundraising activities over the 2023/2024 winter period to be able to fund the 2024 season, we were successful in raising enough funds to replace/upgrade our drumming equipment.

Financial review

Brief statement of the charity's policy on reserves

The organisation aims to maintain a healthy cash balance to cover running costs and purchase new equipment/uniform as and when required.

There are often short-term deficits due to the seasonal nature of expenditure (most expenditure is in the Spring/Summer months).

Fundraising efforts top up the charity's cash balance.

Details of any deficit

Not applicable

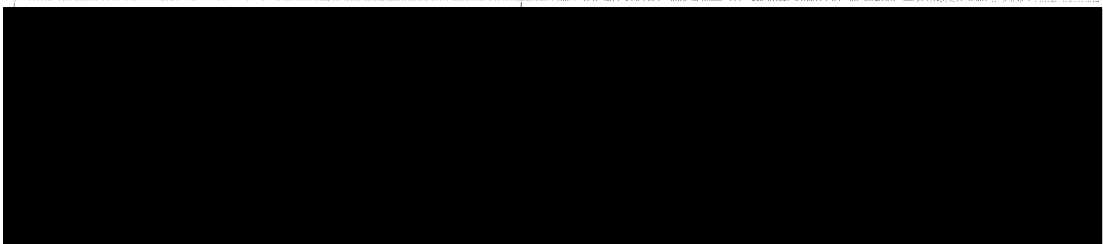
Donated facilities and services (if any)

N/A

**Other optional information****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	TREASURER	SECRETARY
Date	26/2/25.	26/2/25



## Deeside Caledonia Pipe Band

SC047938



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	09	2023		31	Aug
			2024			

## Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>A1 Receipts</b>						
Donations	15,160				15,160	6,216
Legacies					-	-
Grants					-	-
Receipts from fundraising activities	12,723				12,723	6,982
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	6,253				6,253	7,505
					-	
<b>A1 Sub total</b>	<b>34,136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,136</b>	<b>20,703</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>34,136</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,136</b>	<b>20,703</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	4,997				4,997	-
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	29,479				29,479	24,057
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	50				50	60
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>34,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,526</b>	<b>24,117</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-				-	
Purchase of investments	-				-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>34,526</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,526</b>	<b>24,117</b>
<b>Net receipts / (payments)</b>	<b>(390)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(390)</b>	<b>(3,414)</b>
<b>A5 Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(390)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(390)</b>	<b>(3,414)</b>



## Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	9,765				9,765	13,179
	Surplus / (deficit) shown on receipts and payments account	(390)				(390)	(3,414)
						-	
						-	
	Cash and bank balances at end of year	9,375	-	-	-	9,375	9,765
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of approval



26/2/25

## Section C Notes to the Accounts

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

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### C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

### C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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### C3b Trustee remuneration - details

Authority under which paid	£

### C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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### C4b Trustee expenses - details

	Number of trustees	£

### C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

### C6 Other information

N/A
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## Deeside Caledonia Pipe Band

SC047938

## Additional analysis (1)

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Donations	15,160				15,160	6,216
Bank Interest	-				-	
					-	
					-	
Total	15,160	-	-	-	15,160	6,216

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
CONTRIBUTIONS TO TRAVEL COSTS	5,591				5,591	6,019
UNIFORM AND EQUIPMENT SALES	420				420	385
PRIZE MONEY FROM COMPETITIONS	235				235	1,100
OTHER MISC	7				7	1
					-	
					-	
					-	
Total	6,253	-	-	-	6,253	7,505

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
UNIFORM	3,232				3,232	2,277
ACCOMMODATION & TRANSPORT	11,291				11,291	14,226
EQUIPMENT	12,973				12,973	6,563
RSPBA DUES & COMPETITION FEES	739				739	602
OUT OF POCKET EXPENSES	570				570	329
HIRE OF HALL	724				724	60
MISCELLANEOUS					-	0
					-	
					-	
					-	
					-	
Total	29,529	-	-	-	29,529	24,057

reference error

reference error



SC047938

**Additional analysis (2)****5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	15,160				15,160	6,216
Legacies					-	
Grants					-	
Receipts from fundraising activities	12,723				12,723	6,982
Gross trading receipts					-	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,253				6,253	7,505
<b>Sub total</b>	<b>34,136</b>	-	-	-	<b>34,136</b>	<b>20,703</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>34,136</b>	-	-	-	<b>34,136</b>	<b>20,703</b>
<b>Payments</b>						
Expenses for fundraising activities	4,997				4,997	-
Gross trading payments	-				-	-
Investment management costs	-				-	-
Payments relating directly to charitable activities	29,479				29,479	24,057
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	50				50	60
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	<b>34,526</b>	-	-	-	<b>34,526</b>	<b>24,117</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>34,526</b>	-	-	-	<b>34,526</b>	<b>24,117</b>
<b>Net receipts / (payments)</b>	<b>(390)</b>	-	-	-	<b>(390)</b>	<b>(3,414)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>(390)</b>	-	-	-	<b>(390)</b>	<b>(3,414)</b>

**Nature and purpose of funds**

The band raises funds by performing at various public events and private functions. Ad-hoc fundraising events are also held to generate funds for the band to use (for example Ceilidhs, raffles, race nights etc)

All funds are used for the running costs of the band (expense of hiring practice facilities, equipment, uniform and travel expenses to competitions/events)

## Deeside Caledonia Pipe Band

SC047938

## Additional analysis (3)

## 6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total receipts</b>	-	-	-	-	-	-
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	-	-	-	-	-	-
<b>Total payments</b>	-	-	-	-	-	-
<b>Net receipts / (payments)</b>	-	-	-	-	-	-
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	-	-	-	-	-	-

## Nature and purpose of funds

The charity does not have restricted funds/accounts





# APPENDIX 3



Report to the trustees/members of

Registered charity number

On the accounts of the charity for the period

Set out on pages

Respective responsibilities of trustees and examiner

Basis of independent examiner's statement

Independent examiner's statement

Signed\*\*:

Name:

Relevant professional qualification(s) or body (if any):

Address:

## Independent examiner's report on the accounts

v2

Charity name

Deeride Laberna Pipe Band

SC 047938

Period start date

Day

Month

Year

01

09

2023

to

Period end date

Day

Month

Year

31

08

2024

(remember to include the page numbers of additional sheets)

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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.

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.

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page\*]

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.

Date:

13/2/2025

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

\*\* OSCR will accept digital or typed signatures

## APPENDIX 3

### Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of  
any items that the  
examiner wishes to  
disclose

## Income For Year Ending 31st August 2024

Description	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Totals
Prize Money	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	235.00	0.00	0.00	0.00	235.00
Fund Raising	50.00	335.00	65.00	235.00	1,063.00	813.00	9,267.21	219.20	25.26	0.00	0.00	0.00	12,072.67
Engagements	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650.00	650.00
Fees	332.50	317.50	332.50	362.50	392.50	497.50	452.50	512.50	437.50	422.50	482.50	617.50	5,160.00
Interest	0.18	0.00	0.00	0.40	0.00	0.00	0.00	6.44	0.00	0.00	0.00	0.00	7.02
Refunds (Accommodation & Tickets)	220.00	211.43	120.00	0.00	0.00	0.00	110.00	0.00	0.00	40.00	2,380.00	2,510.00	5,591.43
Refunds for Uniform/Instruments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	50.00	0.00	0.00	200.00
Sale of Instruments	0.00	0.00	220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.00
Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Donations	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Totals	602.68	863.93	737.50	597.90	11,455.50	1,310.50	9,829.71	888.14	697.76	512.50	2,862.50	3,777.50	34,136.12
Annual Income	34,136.12												
Check	0.00												

## Expenditure for Year Ending 31st August 2024

Description	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Totals
Uniform	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,394.60	74.00	1,703.76	3,172.36
Transport	0.00	0.00	0.00	0.00	0.00	0.00	1,080.00	0.00	1,410.00	41.50	1,001.50	1,850.00	5,383.00
Drumming Expenditure	0.00	150.00	5,750.00	146.94	0.00	5,069.72	188.00	0.00	71.00	535.00	0.00	0.00	11,910.66
Piping Expenditure	0.00	0.00	0.00	71.94	0.00	294.72	53.89	0.00	376.00	49.99	0.00	215.36	1,062.10
Sales & Refund for Instruments & Uniform	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00
Accommodation & Tickets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,458.19	0.00	5,458.19
Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00	0.00	0.00	0.00	0.00	300.00
Fees	0.00	339.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	50.00	0.00	439.00
Engagements/Fundraising Expenses	50.00	0.00	149.76	0.00	0.00	1,709.28	3,087.54	0.00	0.00	0.00	0.00	0.00	4,996.58
Expenses (out-of-pocket)	0.00	0.00	0.00	0.00	0.00	0.00	332.16	0.00	0.00	0.00	0.00	0.00	332.16
Hall	0.00	0.00	0.00	0.00	0.00	300.85	0.00	0.00	0.00	0.00	90.95	0.00	391.80
Miscellaneous	17.99	0.00	0.00	0.00	0.00	55.50	212.20	0.00	92.60	450.00	0.00	192.00	1,020.29
Totals	67.99	549.00	5,899.76	218.88	0.00	7,430.06	5,103.79	200.00	1,949.60	2,471.09	6,674.64	3,961.32	34,526.13
Annual Expenditure	34,526.13												
Check	0.00												

## Bank Balance - Surplus/Deficit

	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Totals
Opening Balance	9,764.77	10,299.46	10,614.39	5,452.13	5,831.15	17,286.65	11,167.09	15,893.01	16,581.15	15,329.31	13,370.72	9,558.58	9,558.58
Monthly Surplus / (Deficit)	534.69	314.93	-5,162.26	379.02	11,455.50	-6,119.56	4,725.92	688.14	-1,251.84	-1,958.59	-3,812.14	-183.82	-183.82
Closing Balance	10,299.46	10,614.39	5,452.13	5,831.15	17,286.65	11,167.09	15,893.01	16,581.15	15,329.31	13,370.72	9,558.58	9,374.76	9,374.76

Annual Surplus / (Deficit)

-390.01

**DEESIDE CALEDONIA PIPE BAND**

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31st August 2024**

**Income**

Prize Money	235.00	
Fund Raising	12,072.67	
Engagements	650.00	
Fees	5,160.00	
Interest	7.02	
Refunds (Accommodation & Tickets)	5,591.43	
Refunds for Uniform/Instruments	200.00	
Sale of Instruments	220.00	
Grants	0.00	
Donations	10,000.00	<b>34,136.12</b>

**Less: Expenditure**

Uniform	3,172.36	
Transport	5,383.00	
Drumming Expenditure	11,910.66	
Piping Expenditure	1,062.10	
Sales & Refund for Instruments & Uniform	60.00	
Accommodation & Tickets	5,458.19	
Bank Charges	0.00	
Entry Fees	300.00	
Fees	439.00	
Engagements/Fundraising Expenses	4,996.58	
Expenses (out-of-pocket)	0.00	
Hall	723.96	
Miscellaneous	1,020.29	<b>34,526.13</b>

<b>Surplus/(Deficit) - income over expenditure</b>	<b>£</b>	<b><u>(390.01)</u></b>
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### Bank Reconciliation at 31/08/24

Balance as per bank statement	9,374.76
Balance as per treasurer accounts	9,374.76
Difference	<u>0.00</u>
Cheques not cleared at 31.08.24	0.00
	<u>0.00</u>

#### **Notes to Bank Reconciliation:**

Treasurer Account Balance at 01.09.2023	9,764.77
Income	34,136.12
Expenditure	-34,526.13
Balance as per Income & Expenditure A/c	9,374.76
<b>Treasurer Account Balance at 31.08.24</b>	<b><u>9,374.76</u></b>

