

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period	Charity name	Irvine & District Pipe Band					
	Registered charity number	SC048129					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	28 th	August	2024	to	31 st	August	2025
Respective responsibilities of trustees and examiner Basis of independent examiner's statement	<p>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. 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.</p> <p>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 accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed: Name: Relevant professional qualification(s) or body (if any):	B. Conner			Date:		24/03/2026	
	Barbara Conner						
Address:	27 Vernon Street						
	Saltcoats						
	KA21 5HE						

Irvine and District Pipe Band

SC048129



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	28	08	2024		31	08	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	1,425				1,425	700
Legacies					-	
Grants	2,000	1,000			3,000	8,500
Receipts from fundraising activities	3,971				3,971	235
Gross trading receipts					-	
Income from investments other than land and buildings	18				18	
Rents from land & buildings					-	
Gross receipts from other charitable activities	6,804				6,804	16,628
					-	
A1 Sub total	14,218	1,000	-	-	15,218	26,063
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	14,218	1,000	-	-	15,218	26,063
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	3,892
Investment management costs					-	
Payments relating directly to charitable activities	15,078				15,078	17,341
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	278
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	15,078	-	-	-	15,078	21,511
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	15,078	-	-	-	15,078	21,511
Net receipts / (payments)	(860)	1,000	-	-	140	4,552
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(860)	1,000	-	-	140	4,552

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	5,761				5,761	1,208
	Surplus / (deficit) shown on receipts and payments account	(860)	1,000			140	4,553
						-	
						-	
	Cash and bank balances at end of year	4,901	1,000	-	-	5,901	5,761
	(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

Jim McEwan

Jim McEwan

Jim McEwan

24/3/2026

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

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