

Northern Ireland Piping And Drumming School

Northern Ireland · Charity number 103692

Details

Status Received

Registered 2015-10-28

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address City East Business Centre
67-72 Newtownards Road
Belfast
Bt4 1gw
BT4 1GW

Phone +44 02890 942010

Email info@nipds.network

Website www.nipds.net

Activities

Purposes: The Company's purposes are specifically restricted to the advancement of musical education in the art of Bagpipe Playing and Drumming, the promotion of arts, heritage and culture and the promotion of the benefit of the inhabitants and in particular but not exclusively of children and young people aged 12 to 25 years old resident in Northern Ireland without distinction of age, gender, sexual orientation, disability/ability, race, ethnic origin, political, religious or other opinion by associating the statutory and local authorities, voluntary organisations and the inhabitants in a common effort to advance education and to provide or assist in the provision of facilities in the interests of social welfare with the objective of improving the conditions of life for the said inhabitants and in particular: (a) To establish, maintain and manage a center or centers for the teaching, instruction, examination, training, performance, production, practice and study of highland piping and drumming and for the dissemination of information and the provision of advice on the bagpipe which expression shall include piobaireachd, snare drum and their music for the use of the inhabitants for activities promoted or facilitated by the Company including use for meetings, lectures, classes and other forms of recreational and leisure-time occupation with the object of improving the conditions of life for the said inhabitants; (b) to enhance the general knowledge and understanding of the highland bagpipe, snare drum and highland dancing and related musical, cultural and artistic activities; (c) to advance the education of the public in the art of bagpipe playing and drumming through the presentation of pipe band, solo piping and solo drumming competitions, public concerts, recitals and other related musical, cultural and artistic activities; (d) to establish or collaborate in the establishment of the maintenance of systems for the graded certification and accreditation of highland piping and drumming particularly in areas where no other educational recognition is given or where no provision is made through normal provision in educational institutions; [(e) to provide scholarships and /or grants to appropriate pupils or students on the basis of merit or need to assist them advance and develop their knowledge education and performance of highland piping and drumming; (f) to advance any other exclusively charitable purpose in connection with the art of highland piping and drumming and other related musical, cultural and artistic activities as the directors, may from time to time, decide in accordance with the law of charity

What the charity does: The advancement of education, The advancement of citizenship or community development, The advancement of the arts, culture, heritage or science, Other charitable purposes

How the charity works: Arts, Community development, Cross-border/cross-community, Cultural, Disability, Education/training, General charitable purposes, Heritage/historical, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), General public, Learning disabilities, Older people, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£52,200	£66,500	£0	0

Trustees

Name	Role	Appointed
Adrian Smiton		
Mr Edward Montgomery		
Mr Mervyn John Hempton Ba Hons		
Victoria Smiton		
William Francis Carlisle		

Northern Ireland Piping And Drumming School

Northern Ireland - Charity number 103692

Accounts

REGISTERED COMPANY NUMBER: NI614498 (Northern Ireland)
REGISTERED CHARITY NUMBER: 103692

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Northern Ireland Piping and
Drumming School

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

**Northern Ireland Piping and
Drumming School**

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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**Northern Ireland Piping and
Drumming School**

**Reference and Administrative Details
for the Year Ended 31 March 2025**

TRUSTEES

E Montgomery
M J Hempton
W F Carlisle
V Smiton
A Smiton

REGISTERED OFFICE

City East Business Centre
67-72 Newtownards Road
Belfast
BT4 1GW

**REGISTERED COMPANY
NUMBER**

NI614498 (Northern Ireland)

**REGISTERED CHARITY
NUMBER**

103692

INDEPENDENT EXAMINER

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

Northern Ireland Piping and Drumming School

Report of the Trustees for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objectives and Activities

The objectives of the Company are the advancement of musical education, in theory and practice in the art of Bagpipe playing, Snare Drumming and Bass and Tenor Drumming as well as Highland Dance, Drum Majoring and Special Needs Tuition.

Significant Activities

We received our funding from The Arts Council of Northern Ireland (ACNI) as part of the Annual Funding Programme (AFP) for which we are grateful.

This year we continued to operate in three primary schools from April to June as the pilot we started the previous year was successful, for both piping and drumming two in the Dungannon area and one in the Tandragee. The schools are made up from both local and various ethnic communities sharing an interest in piping and drumming. The headteachers in each of the schools have all made favourable comments and we hope to continue and build on this programme in the future.

The normal classes held within our own schools at Lisburn and Dungannon and Enniskillen started in September to December 2024, and from January to March 2025.

The teaching of Piping, Drumming and Drum majoring are held in,

Laurelhill community College in Lisburn,

Hill of O'Neill Ranfurly House in Dungannon,

Devenish College Enniskillen

Highland dance classes are held in the Royal British Legion in Enniskillen.

The teaching of children with learning difficulties has continued with three drumming classes being held at Cedar Lodge Special Educational Needs School, we offer this free of charge and are seeking funding to continue and further develop the programme.

We still make good use of the online facility Google Classroom, which was introduced during the Covid pandemic, it helps with students who are unable to attend a normal class, they can catchup with their tutors at a later suitable time, or view the content held on the facility.

Our teaching material books etc available on this platform which means a significant saving in the printing of the material.

The music software licences acquired from an uplift in funding from ACNI last year have developed the teaching of music from within the school into the digital age both students and tutors have benefitted from this.

Northern Ireland Piping and Drumming School

Report of the Trustees for the Year Ended 31 March 2025

A first aid course was rolled out to the tutors and Instructors in Lisburn during the year this will need to be continued for the other centres next year.

We as an organisation must pay tribute to the parents of the students who bring them along on a Wednesday evening and on a Saturday morning, and to the tutors who come to teach them.

The annual presentation of Certificates was held at Ranfurly House in Dungannon which was well attended by students and parents and grandparents, a total of 108 certificates awarded, the evening also included a musical program made up of both students and tutors alike, this included piping and drumming as well as a drum major display, all who attended enjoyed the evening.

There is a snare drummer Jamie Coffey who regularly attends the school in Lisburn and is a member of Field Marshal Montgomery Pipe Band has had huge success in solo snare drumming winning the juvenile section at the World Drumming solos a number of occasions.

We have also drum majors who are making their mark on the competition scene both locally and at Major events in Scotland, Louise Smiton who is the 2024 Juvenile World and British champion and Carys Graham who won the Scottish championship, at events organised by the Royal Scottish Pipe Band Association.

We had the examination papers cross marked by an external examiner, who is the Head of music at Laurelhill Community College Lisburn, in her report she states that there is a good understanding of the fundamentals of musical elements such as notes, rests, intervals, keys and scales with students demonstrating the ability to apply theoretical knowledge and understanding. The number of papers submitted at the higher grades was impressive.

We have links with The National piping Centre to enable students to take PDBQ (Piping and Drumming Qualification Board) and SQA (Scottish Qualification Authority) examinations and the intention is to make this available to all the students who wish avail of these qualifications.

The annual General meeting took place on 28th January 2025 at The Hill of O'Neill in Dungannon it was attended by the current board members as well as tutors and students some of which were able to attend using the Google Classroom online facility.

The current board was re-elected, and favourable comments were made on their progress. The General manager who has been with us for the last 3 years decided to retire from position during this period, we advertised the post as an Arts Administrator and received applications and now have filled this position.

Sub Committees

The list below shows the activities and committees Board Members and Tutors have been involved in during the year.

Safeguarding

Finance

Online Teaching

London College of Music and Scottish Qualification Authority (PDQB)

Special Needs Schools

**Northern Ireland Piping and
Drumming School**

**Report of the Trustees
for the Year Ended 31 March 2025**

School Ensemble

Each committee would have a chair who would report on progress to the Board.

Conclusion

The year 2024-2025 has been a good year for the school we have been able to increase our number of students mainly through the outreach program which we piloted the previous year, this has been encouraging especially for the tutors who took up the challenge, the plan will be to continue this and to try and grow further.

We are fortunate that many of our tutors and instructors and board members have skills in other disciplines examples of this are in administration, accountancy, printing to name but a few, saving the school having to fund these from external sources. We are like many other organisations having to work harder to obtain funding to keep the school in operation, rising costs in renting school premises takes huge chunk of our budget.

We do encourage the students to take external examinations as well as our own, we now have several students achieving GCSE in music using the skills achieved at the school. The connection with the National Piping Centre will help students attain further qualifications in PDQB and SQA as well as London College of Music.

We hope through the teaching programme to retain students who have achieved at the higher grades and encourage them to remain with the school and become tutors and pass on the skills they have developed from within the school to others.

One main objective for next year will be to seek out additional funding to grow the school further and to maintain our place in what has become competitive market.

We have had a long-standing relationship with The Arts Council for Northern Ireland lasting more than 45 years and look forward to continuing this.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have had due regard to guidance produced by the Commission regarding Public benefit.

FINANCIAL REVIEW

Financial position

The Charity had incoming resources of £52,213 for the year ended 31 March 2025. Expenditure for the year was £66,528 which resulted in net deficit of £14,315. The Charity had net assets of £12,069 as at the financial year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Northern Ireland Piping and
Drumming School**

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Northern Ireland Piping and Drumming School actively promote a board of trustees which include a range of skills, experience and knowledge. They advertise and interview eligible candidates to be potential trustees of the board.

Successful candidates arising from interviews are eligible for nomination to the board. The trustees are elected at the annual general meeting by the members present in person, or through an authorised representative or by proxy.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Northern Ireland Piping and Drumming School for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2 December 2025 and signed on its behalf by:

W F Carlisle

W F Carlisle - Trustee

**Independent Examiner's Report to the Trustees of
Northern Ireland Piping and
Drumming School**

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages eight to sixteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Alistair Wells FCA

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moirá
Co. Armagh
BT67 0LE

2 December 2025

**Northern Ireland Piping and
Drumming School**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Grants Receivable	3	-	42,945	42,945	51,729
Other trading activities	2	9,268	-	9,268	12,218
Total		<u>9,268</u>	<u>42,945</u>	<u>52,213</u>	<u>63,947</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure		19,275	46,619	65,894	61,997
Governance Costs		400	234	634	613
Total		<u>19,675</u>	<u>46,853</u>	<u>66,528</u>	<u>62,610</u>
NET INCOME/(EXPENDITURE)		(10,407)	(3,908)	(14,315)	1,337
RECONCILIATION OF FUNDS					
Total funds brought forward		11,898	14,486	26,384	25,047
TOTAL FUNDS CARRIED FORWARD		<u><u>1,491</u></u>	<u><u>10,578</u></u>	<u><u>12,069</u></u>	<u><u>26,384</u></u>

The notes form part of these financial statements

**Northern Ireland Piping and
Drumming School**

**Balance Sheet
31 March 2025**

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	6	11,052	15,184
CURRENT ASSETS			
Debtors	7	6,610	14,051
Cash at bank		3,578	2,511
		<u>10,188</u>	<u>16,562</u>
CREDITORS			
Amounts falling due within one year	8	(9,171)	(5,362)
NET CURRENT ASSETS		<u>1,017</u>	<u>11,200</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		12,069	26,384
NET ASSETS		<u>12,069</u>	<u>26,384</u>
FUNDS	10		
Unrestricted funds		1,491	11,898
Restricted funds		10,578	14,486
TOTAL FUNDS		<u>12,069</u>	<u>26,384</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Northern Ireland Piping and
Drumming School**

Balance Sheet - continued
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 December 2025 and were signed on its behalf by:

W.F. Carlisle

W F Carlisle - Trustee

The notes form part of these financial statements

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Musical Instruments	- 10% on cost
Computers	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Sponsorships	250	500
Registration fees	8,723	8,768
Book sales	190	290
Other income	105	2,660
	<u>9,268</u>	<u>12,218</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Grants	42,945	51,729
	<u>42,945</u>	<u>51,729</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Arts Council of Northern Ireland Core Grant	42,945	50,407
Ulster-Scots Agency Ensemble Project	-	1,322
	<u>42,945</u>	<u>51,729</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	4,132	4,132
	<u>4,132</u>	<u>4,132</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

6. TANGIBLE FIXED ASSETS

	Musical Instruments £	Computers £	Bagpipe Tuners £	Totals £
COST				
At 1 April 2024 and 31 March 2025	18,046	11,266	370	29,682
DEPRECIATION				
At 1 April 2024	7,160	7,190	148	14,498
Charge for year	1,805	2,253	74	4,132
At 31 March 2025	8,965	9,443	222	18,630
NET BOOK VALUE				
At 31 March 2025	9,081	1,823	148	11,052
At 31 March 2024	10,886	4,076	222	15,184

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Debtors	4,343	3,975
ACNI Core Funding	2,147	9,609
Ulster-Scots Agency	-	347
Prepayments	120	120
	<u>6,610</u>	<u>14,051</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	4,637	-
Accrued expenses	4,534	5,362
	<u>9,171</u>	<u>5,362</u>

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	474	10,578	11,052	15,184
Current assets	10,188	-	10,188	16,562
Current liabilities	(9,171)	-	(9,171)	(5,362)
	<u>1,491</u>	<u>10,578</u>	<u>12,069</u>	<u>26,384</u>

10. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	11,898	(10,407)	1,491
Restricted funds			
Arts Council of Northern Ireland: Instrument Fund	10,649	(1,775)	8,874
Arts Council of Northern Ireland: Computer Equipment Fund	3,837	(2,133)	1,704
	<u>14,486</u>	<u>(3,908)</u>	<u>10,578</u>
TOTAL FUNDS	<u>26,384</u>	<u>(14,315)</u>	<u>12,069</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,268	(19,675)	(10,407)
Restricted funds			
Arts Council of Northern Ireland	42,945	(42,945)	-
Arts Council of Northern Ireland: Instrument Fund	-	(1,775)	(1,775)
Arts Council of Northern Ireland: Computer Equipment Fund	-	(2,133)	(2,133)
	<u>42,945</u>	<u>(46,853)</u>	<u>(3,908)</u>
TOTAL FUNDS	<u>52,213</u>	<u>(66,528)</u>	<u>(14,315)</u>

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	6,653	5,245	11,898
Restricted funds			
Arts Council of Northern Ireland: Instrument Fund	12,424	(1,775)	10,649
Arts Council of Northern Ireland: Computer Equipment Fund	5,970	(2,133)	3,837
	<u>18,394</u>	<u>(3,908)</u>	<u>14,486</u>
TOTAL FUNDS	<u>25,047</u>	<u>1,337</u>	<u>26,384</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,218	(6,973)	5,245
Restricted funds			
Arts Council of Northern Ireland	50,407	(50,407)	-
Arts Council of Northern Ireland: Instrument Fund	-	(1,775)	(1,775)
Arts Council of Northern Ireland: Computer Equipment Fund	-	(2,133)	(2,133)
Ulster-Scots Agency Ensemble Project	1,322	(1,322)	-
	<u>51,729</u>	<u>(55,637)</u>	<u>(3,908)</u>
TOTAL FUNDS	<u>63,947</u>	<u>(62,610)</u>	<u>1,337</u>

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**Northern Ireland Piping and
Drumming School**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Other trading activities		
Sponsorships	250	500
Registration fees	8,723	8,768
Book sales	190	290
Other income	105	2,660
	<hr/>	<hr/>
	9,268	12,218
Charitable activities		
Grants	42,945	51,729
	<hr/>	<hr/>
Total incoming resources	52,213	63,947
EXPENDITURE		
Charitable activities		
Insurance	1,625	1,644
Postage and stationery	455	(626)
Advertising	103	275
Sundries	621	461
Tutor Costs	27,049	26,778
Rent	19,364	14,568
Administration fees	11,120	11,120
Web design & support	230	158
Membership fees	155	150
Musical instruments	828	1,198
Teaching materials	70	2,000
Depn of Musical Instruments	1,805	1,805
Depn of Computers	2,253	2,253
Depn of bagpipe tuners	74	74
	<hr/>	<hr/>
	65,752	61,858
Support costs		
Finance		
Bank charges	142	139
Governance costs		
Sundries	34	13
Carried forward	34	13

This page does not form part of the statutory financial statements

**Northern Ireland Piping and
Drumming School**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	31.3.25	31.3.24
	£	£
Governance costs		
Brought forward	34	13
Accountancy fees	600	600
	<hr/>	<hr/>
	634	613
	<hr/>	<hr/>
Total resources expended	66,528	62,610
	<hr/>	<hr/>
Net (expenditure)/income	(14,315)	1,337
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

Northern Ireland Piping And Drumming School

Northern Ireland - Charity number 103692

Accounts

REGISTERED COMPANY NUMBER: NI614498 (Northern Ireland)
REGISTERED CHARITY NUMBER: 103692

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Northern Ireland Piping and
Drumming School

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

**Northern Ireland Piping and
Drumming School**

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

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**Northern Ireland Piping and
Drumming School**

**Reference and Administrative Details
for the Year Ended 31 March 2024**

TRUSTEES	E Montgomery M J Hempton W F Carlisle V Smiton A Smiton
REGISTERED OFFICE	City East Business Centre 67-72 Newtownards Road Belfast BT4 1GW
REGISTERED COMPANY NUMBER	NI614498 (Northern Ireland)
REGISTERED CHARITY NUMBER	103692
INDEPENDENT EXAMINER	Lynn Drake & Co Ltd Chartered Accountants 1st Floor 34 B-D Main Street Moira Co. Armagh BT67 0LE

**Northern Ireland Piping and
Drumming School**

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Company are the advancement of musical education, in theory and practice in the art of Bagpipe playing, Snare Drumming and Bass and Tenor Drumming as well as Highland Dance, Drum Majoring and Special Needs Tuition.

Significant activities

We received our funding from The Arts Council of Northern Ireland (ACNI) as part of the Annual Funding Programme (AFP) for which we are grateful.

This year we started the school from April to June for the first time with tuition classes for both piping and drumming in three primary schools in the Dungannon and Armagh areas, this has been due to the success of the outreach program in that area. The schools are made up from both local and various ethnic communities sharing an interest in piping and drumming. The headteachers in each of the schools have all made favourable comments and we hope to continue and build on this programme in the future.

The normal classes held within our own schools at Lisburn and Dungannon and Enniskillen started in September to December 2023, and from January to March 2024.

The teaching of piping, drumming and drum majoring are held in,

Laurelhill community College in Lisburn,
Hill of O'Neill Ranfurly House in Dungannon,
Devenish College Enniskillen

Highland dance classes are held in the Royal British Legion in Enniskillen.

Northern Ireland Piping and Drumming School

Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

One of the main issues with using school buildings is the rising costs in rent and with us now on a standstill budget for the last number of years makes it difficult to manage our costs.

We still make good use of the online facility Google Classroom, which was introduced during the Covid pandemic, it helps with students who are unable to attend a normal class, they can catchup with their tutor at a later suitable time, or view the content held on the facility.

We currently have one student who attended the school in Lisburn and moved to Aberdeen and now uses the online facility to continue her studies. We have been able to make our teaching material books etc available on this platform which means a significant saving in the printing of the material.

The music software licences acquired from an uplift in funding from ACNI have brought the teaching of music from within the school into the digital age both students and tutors have benefitted from this.

The teaching of children with learning difficulties has continued with drumming classes being held in two schools, we offer this free of charge and are seeking funding to continue and further develop the programme.

The annual presentation of Certificates was held during November 2023 for the first time since the outbreak of Covid and the restrictions associated with it, The Hill of O'Neill in Dungannon was the venue and it was well attended with more than 230 certificates awarded, the evening also included a musical program made up of both students and tutors alike, this included piping and drumming as well as a drum major display, all who attended enjoyed the evening. One student who played was Mark Warnock, Mark competed this year in the Clasp competition held by the National Piping Centre in Scotland which included several competitions throughout the year some of which held online to include competitors from all around the world for amateur competitors, Mark was in the grade 1 category the highest level and came out the overall winner, a tremendous achievement for both Mark and his tutor.

We have also drum majors who are making their mark on the competition scene, Louise Smiton and Carys Graham have been winning prizes at both local and national events organised by the Royal Pipe Band Association.

We had the examination papers cross marked by an external examiner, who is the Head of music at Laurelhill Community College Lisburn, in her report she states that there is a good understanding of the fundamentals of musical elements such as notes, rests, intervals, keys and scales with students demonstrating the ability to apply theoretical knowledge and understanding. The number of papers submitted at the higher grades was impressive.

One of our tutors has been working on his academic career, Clive McFarland has studied and achieved levels 5,6,7 and 8 in music performance with the University of West London as well as achieving level 5 in music theory from The Associated of the Royal Schools of Music, this makes Clive one of the most qualified people within the piping community within Northern Ireland.

We have links with The National piping Centre to enable students to take PDBQ (Piping and Drumming Qualification Board) and SQA (Scottish Qualification Authority) examinations and the intentions are to make this available to all the students who wish to achieve these qualifications.

Northern Ireland Piping and Drumming School

Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

The annual General meeting took place on 24th January 2024 in Hill of O'Neill in Dungannon and was attended by the current board members as well as tutors and students some of which were able to attend using the Classroom online facility. The current board was re-elected, and favourable comments were made on their progress.

The ensemble made a start with a small number of both students and tutors involved initially using breaktime at Lisburn as the practice session, this will need to be extended to give more time and to encourage more involvement, we are currently making an application to the Ulster Scots Agency for funding to extend the time allocated to this.

Sub Committees

The list below shows the activities Board Members and Tutors have been involved with.

Finance
Online Teaching
London College of Music and Scottish Qualification Authority (PDQB)
Special Needs Schools
School Ensemble

Each committee would have a chair who would report on progress to the Board.

Conclusion

This has been an encouraging year for the school, we have been able to further develop the school with the outreach programme to now include schools in Dungannon and Armagh this has significantly made an increase to the number of students, the view is that these students could further develop their skills by attending the classes held in Dungannon.

We do encourage the students to take external examinations as well as our own, we now have several students achieving GCSE in music using the skills achieved at the school. The connection with the National Piping Centre will help students attain further qualifications in PDQB and SQA as well as London College of Music.

We hope through the teaching programme to retain students who have achieved at the higher grades and encourage them to remain with the school and become tutors and pass on the skills they have developed from within the school to others.

Northern Ireland Piping and Drumming School

Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have had due regard to guidance produced by the Commission regarding Public benefit.

Our beneficiaries are both children and young people aged 8-25 years and the general public in Northern Ireland without distinction of age, gender, sexual orientation, disability/ability, race, ethnic origin, political, religious or other opinion.

We have 4 charitable purposes:

- 1) The advancement of musical education, theory and practice in the art of Bagpipe Playing and Snare Drumming, along with Bass and Tenor Drumming;
- 2) the promotion of arts heritage and culture;
- 3) to provide or assist in the provision of facilities in the interests of social welfare with the objective of improving the conditions of life for the inhabitants; and
- 4) any other charitable purposes.

Our purpose is to interlink with each other and therefore the benefits will overlap between purposes:

1. Through the provision of teaching, instruction, examination, training, performance, production, practice and the study of highland piping and drumming the beneficiaries will learn new musical skills and will also be able to seek accreditation through graded certification as their musical proficiency increases. This is evidenced by the number of students who attend our classes and the number of students that progress through the eight grades of progressive learning for piping and drumming. For example, the students can attain certification for our own NIPDS certificates, PDQB, SQA, and London College of Music (LCM).

2. The direct benefit which flows from the promotion of Arts, heritage and culture is that the public's knowledge and understanding of the highland bagpipe, snare, bass and tenor drums as well as highland dancing and related musical and artistic activities will be improved, and they will be able to enjoy and understand these traditional musical artforms through various performances. NIPDS puts great emphasis on not only performance and musical understanding but also the history and culture appreciation of Scottish, Irish and Breton music. So, it is our hope that these musical artforms will be preserved for generations to come. This will be evidenced through the number of additional activities that take place in promotion of the benefit of the inhabitants.

3. The direct benefit that will come from being able to advance any other exclusively charitable purpose in connection with the art of Highland piping and drumming and other related musical, cultural and artistic activities in which the directors will have scope to pursue for charitable purposes in the future.

FINANCIAL REVIEW

Financial position

The Charity had incoming resources of £63,947 for the year ended 31 March 2024. Expenditure for the year was £62,610 which resulted in net surplus of £1,337. The Charity had net assets of £26,384 as at the financial year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Northern Ireland Piping and
Drumming School**

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Northern Ireland Piping and Drumming School actively promote a board of trustees which include a range of skills, experience and knowledge. They advertise and interview eligible candidates to be potential trustees of the board.

Successful candidates arising from interviews are eligible for nomination to the board. The trustees are elected at the annual general meeting by the members present in person, or through an authorised representative or by proxy.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 December 2024 and signed on its behalf by:



W F Carlisle - Trustee

**Independent Examiner's Report to the Trustees of
Northern Ireland Piping and
Drumming School**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages nine to seventeen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Independent Examiner's Report to the Trustees of
Northern Ireland Piping and
Drumming School**



Alistair Wells FCA

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

12 December 2024

**Northern Ireland Piping and
Drumming School**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Grants Receivable	3	-	51,729	51,729	51,907
Other trading activities	2	12,218	-	12,218	3,600
Total		<u>12,218</u>	<u>51,729</u>	<u>63,947</u>	<u>55,507</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure		6,360	55,637	61,997	52,684
Governance Costs		613	-	613	613
Total		<u>6,973</u>	<u>55,637</u>	<u>62,610</u>	<u>53,297</u>
NET INCOME/(EXPENDITURE)		5,245	(3,908)	1,337	2,210
RECONCILIATION OF FUNDS					
Total funds brought forward		6,653	18,394	25,047	22,837
TOTAL FUNDS CARRIED FORWARD		<u><u>11,898</u></u>	<u><u>14,486</u></u>	<u><u>26,384</u></u>	<u><u>25,047</u></u>

The notes form part of these financial statements

**Northern Ireland Piping and
Drumming School**

**Balance Sheet
31 March 2024**

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	6	15,184	19,316
CURRENT ASSETS			
Debtors	7	14,051	860
Cash at bank		2,511	15,598
		<u>16,562</u>	<u>16,458</u>
CREDITORS			
Amounts falling due within one year	8	(5,362)	(10,727)
NET CURRENT ASSETS		<u>11,200</u>	<u>5,731</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		26,384	25,047
NET ASSETS		<u>26,384</u>	<u>25,047</u>
FUNDS	10		
Unrestricted funds		11,898	6,653
Restricted funds		14,486	18,394
TOTAL FUNDS		<u>26,384</u>	<u>25,047</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Northern Ireland Piping and
Drumming School**

Balance Sheet - continued
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2024 and were signed on its behalf by:

W. F. Carlisle

W F Carlisle - Trustee

The notes form part of these financial statements

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Musical Instruments	- 10% on cost
Computers	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Sponsorships	500	500
Registration fees	8,768	2,700
Book sales	290	225
Other income	2,660	175
	<u>12,218</u>	<u>3,600</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Grants	51,729	51,907
	<u>51,729</u>	<u>51,907</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Arts Council of Northern Ireland Core Grant	50,407	51,907
Ulster-Scots Agency Ensemble Project	1,322	-
	<u>51,729</u>	<u>51,907</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	4,132	4,132
	<u>4,132</u>	<u>4,132</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. TANGIBLE FIXED ASSETS

	Musical Instruments £	Computers £	Bagpipe Tuners £	Totals £
COST				
At 1 April 2023 and 31 March 2024	18,046	11,266	370	29,682
DEPRECIATION				
At 1 April 2023	5,355	4,937	74	10,366
Charge for year	1,805	2,253	74	4,132
At 31 March 2024	7,160	7,190	148	14,498
NET BOOK VALUE				
At 31 March 2024	10,886	4,076	222	15,184
At 31 March 2023	12,691	6,329	296	19,316

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Debtors	3,975	740
ACNI Core Funding	9,609	-
Ulster-Scots Agency	347	-
Prepayments	120	120
	<u>14,051</u>	<u>860</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Accrued expenses	<u>5,362</u>	<u>10,727</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Fixed assets	698	14,486	15,184	19,316
Current assets	16,215	347	16,562	16,458
Current liabilities	(5,015)	(347)	(5,362)	(10,727)
	<u>11,898</u>	<u>14,486</u>	<u>26,384</u>	<u>25,047</u>

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	6,653	5,245	11,898
Restricted funds			
Arts Council of Northern Ireland: Instrument Fund	12,424	(1,775)	10,649
Arts Council of Northern Ireland: Computer Equipment Fund	5,970	(2,133)	3,837
	<u>18,394</u>	<u>(3,908)</u>	<u>14,486</u>
TOTAL FUNDS	<u>25,047</u>	<u>1,337</u>	<u>26,384</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	12,218	(6,973)	5,245
Restricted funds			
Arts Council of Northern Ireland	50,407	(50,407)	-
Arts Council of Northern Ireland: Instrument Fund	-	(1,775)	(1,775)
Arts Council of Northern Ireland: Computer Equipment Fund	-	(2,133)	(2,133)
Ulster-Scots Agency Ensemble Project	1,322	(1,322)	-
	<u>51,729</u>	<u>(55,637)</u>	<u>(3,908)</u>
TOTAL FUNDS	<u>63,947</u>	<u>(62,610)</u>	<u>1,337</u>

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	4,790	1,863	-	6,653
Restricted funds				
Arts Council of Northern Ireland	-	4,255	(4,255)	-
Arts Council of Northern Ireland: Instrument Fund	14,199	(1,775)	-	12,424
Arts Council of Northern Ireland: Computer Equipment Fund	3,848	(2,133)	4,255	5,970
	<u>18,047</u>	<u>347</u>	<u>-</u>	<u>18,394</u>
TOTAL FUNDS	<u>22,837</u>	<u>2,210</u>	<u>-</u>	<u>25,047</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,600	(1,737)	1,863
Restricted funds			
Arts Council of Northern Ireland	51,907	(47,652)	4,255
Arts Council of Northern Ireland: Instrument Fund	-	(1,775)	(1,775)
Arts Council of Northern Ireland: Computer Equipment Fund	-	(2,133)	(2,133)
	<u>51,907</u>	<u>(51,560)</u>	<u>347</u>
TOTAL FUNDS	<u>55,507</u>	<u>(53,297)</u>	<u>2,210</u>

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**Northern Ireland Piping and
Drumming School**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24	31.3.23
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Sponsorships	500	500
Registration fees	8,768	2,700
Book sales	290	225
Other income	2,660	175
	<hr/>	<hr/>
	12,218	3,600
Charitable activities		
Grants	51,729	51,907
	<hr/>	<hr/>
Total incoming resources	63,947	55,507
EXPENDITURE		
Charitable activities		
Insurance	1,644	1,650
Postage and stationery	(626)	1,148
Advertising	275	216
Sundries	461	173
Tutor Costs	26,778	18,460
Rent	14,568	11,408
Administration fees	11,120	10,999
Web design & support	158	284
Membership fees	150	150
Musical instruments	1,198	1,914
Teaching materials	2,000	2,000
Depn of Musical Instruments	1,805	1,805
Depn of Computers	2,253	2,253
Depn of bagpipe tuners	74	74
	<hr/>	<hr/>
	61,858	52,534
Support costs		
Finance		
Bank charges	139	150
Governance costs		
Sundries	13	13
Carried forward	13	13

This page does not form part of the statutory financial statements

**Northern Ireland Piping and
Drumming School**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
Governance costs		
Brought forward	13	13
Accountancy fees	600	600
	<u>613</u>	<u>613</u>
Total resources expended	<u>62,610</u>	<u>53,297</u>
Net income	<u>1,337</u>	<u>2,210</u>

This page does not form part of the statutory financial statements

Northern Ireland Piping And Drumming School

Northern Ireland - Charity number 103692

Annual report

Northern Ireland Piping and Drumming School

Report of the Trustees for the Year Ended 31 March 2024

OBJECTIVES AND ACTIVITIES

The annual General meeting took place on 24th January 2024 in Hill of O'Neill in Dungannon and was attended by the current board members as well as tutors and students some of which were able to attend using the Classroom online facility. The current board was re-elected, and favourable comments were made on their progress.

The ensemble made a start with a small number of both students and tutors involved initially using breaktime at Lisburn as the practice session, this will need to be extended to give more time and to encourage more involvement, we are currently making an application to the Ulster Scots Agency for funding to extend the time allocated to this.

Sub Committees

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Finance
Online Teaching
London College of Music and Scottish Qualification Authority (PDQB)
Special Needs Schools
School Ensemble

Each committee would have a chair who would report on progress to the Board.

Conclusion

This has been an encouraging year for the school, we have been able to further develop the school with the outreach programme to now include schools in Dungannon and Armagh this has significantly made an increase to the number of students, the view is that these students could further develop their skills by attending the classes held in Dungannon.

We do encourage the students to take external examinations as well as our own, we now have several students achieving GCSE in music using the skills achieved at the school. The connection with the National Piping Centre will help students attain further qualifications in PDQB and SQA as well as London College of Music.

We hope through the teaching programme to retain students who have achieved at the higher grades and encourage them to remain with the school and become tutors and pass on the skills they have developed from within the school to others.

**Northern Ireland Piping and
Drumming School**

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Northern Ireland Piping and Drumming School actively promote a board of trustees which include a range of skills, experience and knowledge. They advertise and interview eligible candidates to be potential trustees of the board.

Successful candidates arising from interviews are eligible for nomination to the board. The trustees are elected at the annual general meeting by the members present in person, or through an authorised representative or by proxy.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12 December 2024 and signed on its behalf by:



W F Carlisle - Trustee

Northern Ireland Piping And Drumming School

Northern Ireland - Charity number 103692

Annual return

**Independent Examiner's Report to the Trustees of
Northern Ireland Piping and
Drumming School**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages nine to seventeen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Independent Examiner's Report to the Trustees of
Northern Ireland Piping and
Drumming School**



Alistair Wells FCA

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

12 December 2024

Northern Ireland Piping And Drumming School

Northern Ireland - Charity number 103692

Accounts

**Northern Ireland Piping and
Drumming School**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Grants Receivable	3	-	51,907	51,907	37,270
Other trading activities	2	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>4,140</u>
Total		<u>3,600</u>	<u>51,907</u>	<u>55,507</u>	<u>41,410</u>
EXPENDITURE ON					
Charitable activities					
Direct Charitable Expenditure		1,737	50,947	52,684	39,808
Governance Costs		<u>-</u>	<u>613</u>	<u>613</u>	<u>638</u>
Total		<u>1,737</u>	<u>51,560</u>	<u>53,297</u>	<u>40,446</u>
NET INCOME		1,863	347	2,210	964
RECONCILIATION OF FUNDS					
Total funds brought forward		4,790	18,047	22,837	21,873
TOTAL FUNDS CARRIED FORWARD		<u>6,653</u>	<u>18,394</u>	<u>25,047</u>	<u>22,837</u>

The notes form part of these financial statements

**Northern Ireland Piping and
Drumming School**

**Balance Sheet
31 March 2023**

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	6	19,316	18,526
CURRENT ASSETS			
Debtors	7	860	5,846
Cash at bank		<u>15,598</u>	<u>104</u>
		16,458	5,950
CREDITORS			
Amounts falling due within one year	8	(10,727)	(1,639)
		<u>5,731</u>	<u>4,311</u>
NET CURRENT ASSETS			
		<u>5,731</u>	<u>4,311</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		25,047	22,837
NET ASSETS		<u>25,047</u>	<u>22,837</u>
FUNDS	10		
Unrestricted funds		6,653	4,790
Restricted funds		<u>18,394</u>	<u>18,047</u>
TOTAL FUNDS		<u>25,047</u>	<u>22,837</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**Northern Ireland Piping and
Drumming School**

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 November 2023 and were signed on its behalf by:



M J Hempton - Trustee

The notes form part of these financial statements

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Musical Instruments	- 10% on cost
Computers	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Sponsorships	500	1,240
Registration fees	2,700	1,780
Book sales	225	225
Assessment fees	-	895
Other income	<u>175</u>	<u>-</u>
	<u>3,600</u>	<u>4,140</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Grants	<u>51,907</u>	<u>37,270</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Arts Council of Northern Ireland Core Grant	<u>51,907</u>	<u>37,270</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	<u>4,132</u>	<u>3,177</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. TANGIBLE FIXED ASSETS

	Musical Instruments £	Computers £	Bagpipe Tuners £	Totals £
COST				
At 1 April 2022	17,749	7,011	-	24,760
Additions	<u>297</u>	<u>4,255</u>	<u>370</u>	<u>4,922</u>
At 31 March 2023	<u>18,046</u>	<u>11,266</u>	<u>370</u>	<u>29,682</u>
DEPRECIATION				
At 1 April 2022	3,550	2,684	-	6,234
Charge for year	<u>1,805</u>	<u>2,253</u>	<u>74</u>	<u>4,132</u>
At 31 March 2023	<u>5,355</u>	<u>4,937</u>	<u>74</u>	<u>10,366</u>
NET BOOK VALUE				
At 31 March 2023	<u>12,691</u>	<u>6,329</u>	<u>296</u>	<u>19,316</u>
At 31 March 2022	<u>14,199</u>	<u>4,327</u>	<u>-</u>	<u>18,526</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Debtors	740	665
ACNI Core Funding	-	5,061
Prepayments	<u>120</u>	<u>120</u>
	<u>860</u>	<u>5,846</u>

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.3.23	31.3.22
			£	£
Accrued expenses			<u>10,727</u>	<u>1,639</u>
9. ANALYSIS OF NET ASSETS BETWEEN FUNDS			31.3.23	31.3.22
	Unrestricted	Restricted	Total	Total
	fund	funds	funds	funds
	£	£	£	£
Fixed assets	922	18,394	19,316	18,526
Current assets	5,731	10,727	16,458	5,950
Current liabilities	-	(10,727)	(10,727)	(1,639)
	<u>6,653</u>	<u>18,394</u>	<u>25,047</u>	<u>22,837</u>
10. MOVEMENT IN FUNDS				
	At 1/4/22	Net	Transfers	At
	£	movement	between	31/3/23
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	4,790	1,863	-	6,653
Restricted funds				
Arts Council of Northern Ireland	-	4,255	(4,255)	-
Arts Council of Northern Ireland: Instrument Fund	14,199	(1,775)	-	12,424
Arts Council of Northern Ireland: Computer Equipment Fund	<u>3,848</u>	<u>(2,133)</u>	<u>4,255</u>	<u>5,970</u>
	<u>18,047</u>	<u>347</u>	<u>-</u>	<u>18,394</u>
TOTAL FUNDS	<u>22,837</u>	<u>2,210</u>	<u>-</u>	<u>25,047</u>

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,600	(1,737)	1,863
Restricted funds			
Arts Council of Northern Ireland	51,907	(47,652)	4,255
Arts Council of Northern Ireland: Instrument Fund	-	(1,775)	(1,775)
Arts Council of Northern Ireland: Computer Equipment Fund	-	(2,133)	(2,133)
	<u>51,907</u>	<u>(51,560)</u>	<u>347</u>
TOTAL FUNDS	<u>55,507</u>	<u>(53,297)</u>	<u>2,210</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	769	4,021	4,790
Restricted funds			
Arts Council of Northern Ireland: Instrument Fund	15,974	(1,775)	14,199
Arts Council of Northern Ireland: Computer Equipment Fund	<u>5,130</u>	<u>(1,282)</u>	<u>3,848</u>
	<u>21,104</u>	<u>(3,057)</u>	<u>18,047</u>
TOTAL FUNDS	<u>21,873</u>	<u>964</u>	<u>22,837</u>

**Northern Ireland Piping and
Drumming School**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,140	(119)	4,021
Restricted funds			
Arts Council of Northern Ireland	37,270	(37,270)	-
Arts Council of Northern Ireland: Instrument Fund	-	(1,775)	(1,775)
Arts Council of Northern Ireland: Computer Equipment Fund	-	(1,282)	(1,282)
	<u>37,270</u>	<u>(40,327)</u>	<u>(3,057)</u>
TOTAL FUNDS	<u>41,410</u>	<u>(40,446)</u>	<u>964</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**Northern Ireland Piping and
Drumming School**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Sponsorships	500	1,240
Registration fees	2,700	1,780
Book sales	225	225
Assessment fees	-	895
Other income	<u>175</u>	<u>-</u>
	3,600	4,140
Charitable activities		
Grants	<u>51,907</u>	<u>37,270</u>
Total incoming resources	55,507	41,410
EXPENDITURE		
Charitable activities		
Insurance	1,650	1,416
Telephone	-	198
Postage and stationery	1,148	99
Advertising	216	-
Sundries	173	150
Tutor Costs	18,460	19,904
Rent	11,408	4,630
Administration fees	10,999	9,585
Web design & support	284	156
Membership fees	150	150
Musical instruments	1,914	228
Teaching materials	2,000	-
Depn of Musical Instruments	1,805	1,775
Depn of Computers	2,253	1,402
Depn of bagpipe tuners	<u>74</u>	<u>-</u>
	52,534	39,693
Support costs		
Finance		
Bank charges	150	115

This page does not form part of the statutory financial statements

**Northern Ireland Piping and
Drumming School**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
Finance		
Governance costs		
Sundries	13	38
Accountancy fees	<u>600</u>	<u>600</u>
	<u>613</u>	<u>638</u>
Total resources expended	<u>53,297</u>	<u>40,446</u>
Net income	<u>2,210</u>	<u>964</u>

This page does not form part of the statutory financial statements

Northern Ireland Piping And Drumming School

Northern Ireland - Charity number 103692

Annual report

**Northern Ireland Piping and
Drumming School**

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Company are the advancement of musical education, in theory and practice in the art of Bagpipe playing, Snare Drumming and Bass and Tenor Drumming as well as Highland Dance, Drum Majoring and Special Needs Tuition.

Significant activities

Now that we have freed ourselves from the Coronavirus pandemic we have to start and pick up the pieces, rebuild confidence and continue to move forward.

The cost of the pandemic has created major problems throughout society, including the cost-of-living crisis, which has resulted in significant cost increases for us in the rent of school premises and Insurance. We have had to manage this on a stand still budget initially, although we did receive an uplift award in funding towards the end of the Financial Year from the Arts Council for Northern Ireland which was greatly appreciated.

This uplift in funding enabled us to purchase additional laptop computers for the tutors who did not have a laptop as well as printers for the administration team, it also enabled us to purchase ensemble music licenses to use with both students and tutors as an aid to transforming music into the digital format, we see this as a positive step in moving forward, we already have our music books on Google classroom which should also drive down on the cost of printing.

Following the lockdown period of the pandemic, and the return to normal classes, some students have elected to continue using the online teaching platform rather than to go back to face-to-face teaching. This online teaching facility is still relevant and under continuous development which allows the school to cater for those students who are unable to attend normal classes.

We were able to again open the Dungannon School in Ranfurly House and to run classes as normal this year on a face-to-face basis which have been successful. Two of the tutors proposed taking this a stage further and engaging with a local primary school and setting up an afterschool club for both piping and drumming and this initiative has proved very successful and has now spread to two other schools in the area with demand on the rise.

We have received positive feedback from all the primary schools involved and will continue to build on this initiative. We, as a board, see this as a positive way forward to expanding the school significantly.

**Northern Ireland Piping and
Drumming School**

**Report of the Trustees
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

The special needs element of the school continues to make progress with demand steadily increasing. These classes have returned to a face-to face basis and with the expected increased demand in this sector there will be a need for additional funding. Funding opportunities are continuously explored, and plans and applications are currently being progressed, in conjunction with Arts and Business.

We have been able to forge a link with The National Piping Centre in Glasgow which will enable our students to take Piping and Drumming Qualifications Board (PDQB) through the Scottish Qualification Authority (SQA) examinations if they wish to do so.

The Highland dance classes continue at Enniskillen have commenced again on a face-to-face following the pandemic; there appears to be great enthusiasm and interest; hence we have had an increase in students which is very encouraging.

The Ensemble has been slow to get off the ground, due to the disruption caused by the pandemic; we are actively seeking funding to progress this element of the school, as we, both the board and the tutors, see this as a vital element of the school, giving the students an outlet to demonstrate their newly found skills.

Sub Committees

The list below shows the activities Board Members and Tutors have been involved with.

Finance

Online Teaching

London College of Music and Scottish Qualification Authority (PDQB)

Special Needs Schools

School Ensemble

Each committee would have a chair who would report on progress to the Board.

Conclusion

This has been another difficult year, due to the cost-of-living crisis and still some stigma from the coronavirus pandemic, however, we have made progress and continue to grow our student base. Funding is key to developing the school further and we need to explore how to address this with various funders to cater for the increase demand especially for the ensemble and special needs segments of the school.

The development in the outreach work in the Dungannon area has been the most encouraging and significant outcome in this current year and we hope to expand on this in the future. we hope to develop this further, in other geographical areas.

Students are encouraged to take external examinations as well as the school examinations, with one student at the Dungannon school achieving GCSE in music playing the bagpipes, this is great motivation for the younger students.

The link with The National Piping Centre in Glasgow will give our students and tutors access to examinations in Piping and Drumming Qualifications (PDQB) within the Scottish Qualification Authority.

**Northern Ireland Piping and
Drumming School**

**Report of the Trustees
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees confirm that they have had due regard to guidance produced by the Commission regarding Public benefit.

Our beneficiaries are both children and young people aged 8-25 years and the general public in Northern Ireland without distinction of age, gender, sexual orientation, disability/ability, race, ethnic origin, political, religious or other opinion.

We have 4 charitable purposes:

- 1) The advancement of musical education, theory and practice in the art of Bagpipe Playing and Snare Drumming;
- 2) the promotion of arts, heritage and culture;
- 3) to provide or assist in the provision of facilities in the interests of social welfare with the objective of improving the conditions of life for the inhabitants; and
- 4) any other charitable purposes.

Our purposes interlink with each other and therefore the benefits will overlap between purposes:

1. Through the provision of teaching, instruction, examination, training, performance, production, practice and the study of highland piping and drumming the beneficiaries will learn new musical skills and will also be able to seek accreditation through graded certification as their musical proficiency increases. This is evidenced by the number of students who attend our classes and the number of students that progress through the eight grades of progressive learning for piping and drumming. For example, the students can attain certification for our own NIPDS certificates, PDQB, SQA, and London College of Music (LCM).

2. The direct benefit which flows from the promotion of Arts, heritage and culture is that the public's knowledge and understanding of the highland bagpipe, snare, bass and tenor drums as well as highland dancing and related musical and artistic activities will be improved, and they will be able to enjoy and understand these traditional musical artforms through various performances. NIPDS puts great emphasis on not only performance and musical understanding but also the history and culture appreciation of Scottish, Irish and Breton music. So, it is our hope that these musical artforms will be preserved for generations to come. This will be evidenced through the number of additional activities that take place in promotion of the benefit of the inhabitants.

3. The direct benefit that will come from being able to advance any other exclusively charitable purpose in connection with the art of Highland piping and drumming and other related musical, cultural and artistic activities in which the directors will have scope to pursue for charitable purposes in the future.

FINANCIAL REVIEW

Financial position

The Charity had incoming resources of £55,507 for the year ended 31 March 2023. Expenditure for the year was £53,297 which resulted in net surplus of £2,210. The Charity had net assets of £25,047 as at the financial year end.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Northern Ireland Piping and
Drumming School**

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Northern Ireland Piping and Drumming School actively promote a board of trustees which include a range of skills, experience and knowledge. They advertise and interview eligible candidates to be potential trustees of the board.

Successful candidates arising from interviews are eligible for nomination to the board. The trustees are elected at the annual general meeting by the members present in person, or through an authorised representative or by proxy.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 November 2023 and signed on its behalf by:



W F Carlisle - Trustee

Northern Ireland Piping And Drumming School

Northern Ireland - Charity number 103692

Annual return

**Independent Examiner's Report to the Trustees of
Northern Ireland Piping and
Drumming School**

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages eight to sixteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of the independent examiner's report


I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Alistair Wells
The Institute of Chartered Accountants in Ireland

Lynn Drake & Co Ltd
Chartered Accountants
1st Floor
34 B-D Main Street
Moira
Co. Armagh
BT67 0LE

13 November 2023