

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Period 1 January 2022 to 30 November 2022**  
**for**  
**The Argyll Piping Trust**

Azets Audit Services  
Chartered Accountants  
Exchange Place 3  
Semple Street  
Edinburgh  
EH3 8BL

**The Argyll Piping Trust**

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**for the Period 1 January 2022 to 30 November 2022**

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## **The Argyll Piping Trust**

### **Report of the Trustees** **for the Period 1 January 2022 to 30 November 2022**

The trustees present their report along with the financial statements for the period ended 30th November 2022. The financial statements have been prepared in accordance with the trust deed, and the Financial Reporting Standard 102, as issued by the Financial Reporting Council, the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" and the accounting policies set out in note 2 of the accounts.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The general object declared in the Trust Deed is 'to advance the education of the public in the art of the Highland Bagpipe and of Scottish Dancing and Folk Music'. Whilst the Trust Deed allows for the interpretation of the general object above in diverse ways, it provides for eight specific purposes which can be summarised as follows.

For Highland Bagpipers, Scottish Folk Musicians and Dancers -

1. To award prizes at competitions and Highland Games in Great Britain
2. To promote teaching and learning through tuition, prizes, bursaries, scholarships or exhibitions
3. To provide premises, instruments, equipment, amenities or services connected with teaching or learning
4. To assist charitable clubs, societies, associations or institutions with similar objects
5. To promote and finance competitions and in addition -
6. To found or provide a School of Highland Bagpipers in Oban or elsewhere
7. To contribute to charitable Scottish Regimental Funds for the provision or upkeep of a Regimental Pipe Band
8. To take other lawful action for promotion of The Argyllshire Gathering.

## The Argyll Piping Trust

### Report of the Trustees for the Period 1 January 2022 to 30 November 2022

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Piping Competitions**

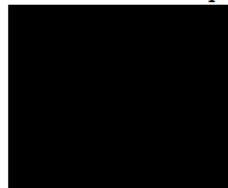
The Piping Trust, in conjunction with The Argyllshire Gathering, organises each year, as a principal part of the Oban Games, one of the two pre-eminent international Highland Bagpipe competitions for solo pipers in the world. In 2022, the 151st year of these events, these competitions returned to their traditional full 'in person' format. On Wednesday 24th August and Thursday 25th August the prize winners were Gold Medal [REDACTED] Senior Piobaireachd Angus [REDACTED] Former Winners March Strathspey & Reel [REDACTED] The Silver Medal [REDACTED] The Highland Society's MacGregor Memoria [REDACTED] A March [REDACTED] A Strathspey and Reel [REDACTED] B March Strathspey and Reel [REDACTED] Jig [REDACTED] Intermediate Competition [REDACTED] and the Junior competition by [REDACTED]

##### **Piping Tuition in Argyll Primary Schools**

In 1996 the Trust entered into an agreement with Argyll and Bute Council to support the teaching of The Highland Bagpipe in Argyll primary schools. Since then this tuition scheme has expanded greatly, and in the academic year 2022/23 we provided funding for tuition in and around Oban, Mid Argyll, Mull, Islay, North Kintyre, Campbeltown, Cowal, Helensburgh and Lower Argyll. We are recognised officially by Argyll and Bute Council as the primary funder of piping tuition in primary schools in the county, providing funding in every primary school across Argyll where piping lessons are available.

##### **In Academic Year 2022/23**

1. 246 children (up from 216 last year) across 32 primary schools in Argyll (up from 29 last year) received tuition from the 6 tutors funded through the scheme.
2. Teaching is provided using face to face lessons, e-chanters, outdoor piping and online lessons.
3. The Tutors are split as follows -



- Oban & surrounds (5 primaries and 1 Secondary)
- Mull (3 Primaries and 1 Secondary)
- Islay and North Kintyre (6 Primaries and 2 Secondary)
- Campbeltown & South Kintyre (5 Primaries and 1 Secondary)
- Mid Argyll (6 Primaries and 1 Secondary)
- Dunoon, Helensburgh, Luss & Garelochhead (7 Primaries and 2 Secondary)

The fruits of this scheme are now clearly demonstrated both in the development of pipe bands in the County and in the increase in numbers of local pipers competing with success at the Oban Games and elsewhere. We are deeply grateful to all our sponsors who make this tuition possible.

##### **Loans of sets of pipes**

The tuition scheme is focussed on introducing primary school children to the joys of the bagpipe. The majority of our pupils are therefore still learning on the chanter. One of the challenges we have faced has been the difficulty of providing at reasonable cost full sets of pipes for those ready to progress to the real thing. We were therefore delighted early in 2010 to receive a grant of £10,000 from Awards for All Scotland which enabled us to commission 12 sets of high quality pipes and ancillary equipment which we now issue on loan to young local players. All 12 sets of Pipes available for loan were in full use throughout this year thereby allowing both Primary and High School pupils who do not have access to their own pipes to progress from the chanter to the full pipes without delay in their development.

##### **Bursaries for Young Argyll Pipers**

Through the Fund set up in memory of the late Ian, Twelfth Duke of Argyll, the Trust provides discretionary bursaries for promising young Argyll pipers. This fund provides a stream of income from which annual grants may be made as a contribution towards tuition, equipment and travel.

##### **Volunteers**

Volunteers continue to support the work of the Trust contributing significant hours of work annually. Volunteers support the day to day work of the Trust. A number of volunteers (excluding Trustees) have worked for the Trust during the current year and the Trustees would like to thank them for their invaluable contribution.

At a Trustees meeting on 24th September 2022 a decision was taken to notify OSCR of the intention to wind up the Argyll Piping Trust as at 30th November 2022 and to distribute its assets to The Argyllshire Gathering Trust SC05061. The Argyllshire Gathering Trust will continue the work of the Argyll Piping Trust while having a broader remit. Hugh Nickerson The Chair of Trustees for the Argyll Piping Trust will become a Director of the Argyllshire Gathering Trust.

## **The Argyll Piping Trust**

### **Report of the Trustees** **for the Period 1 January 2022 to 30 November 2022**

#### **FINANCIAL REVIEW**

##### **Financial position**

The accounts show a net funds outflow for the period of £39,295 (2021: net outflow of £23,310) When it was wound up the Trust had a deficit of funds of £11,598 (2021: £27,697), of which £8,829 represents the Duke's Fund which is held as an endowment. All assets, liabilities and activities were transferred to the Argyllshire Gathering Trust at the 30<sup>th</sup> of November 2022.

##### **Principal funding sources**

The activities of the Trust were funded from charitable donations from The Argyllshire Gathering and its membership, from entrance fees for competitions, and from sponsorship, for both the Tuition Scheme and for the Competitions. The Trustees are deeply grateful to the people and organisations who have provided generous support during the past year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The Argyllshire Gathering Piping Trust was constituted as a charitable trust by Deed of Trust registered on 16 May 1979 with an initial sum of £100 raised from the general funds of The Argyllshire Gathering. The name of the trust was changed to The Argyll Piping Trust with effect from 1 January 2009.

##### **Decision making**

Responsibility for determining and managing the activities lies with the Stewards of The Argyllshire Gathering and the Trustees who are together responsible for ensuring financial integrity and compliance with the terms of the Trust Deed. The Trustees are appointed by resolution of the Stewards for the time being of the Argyllshire Gathering.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have considered the risks inherent in the operation of the Trust, the main one of which is the possibility that insufficient sponsors can be found to support its activities in the longer term future.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

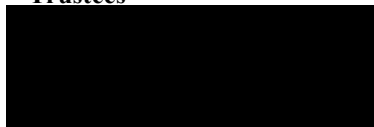
##### **Registered Charity number**

SC012513

##### **Principal address**



##### **Trustees**



##### **Independent Examiner**



Chartered Accountants  
Exchange Place 3  
Sample Street  
Edinburgh  
EH3 8BL

#### **EVENTS SINCE THE END OF THE PERIOD**

Information relating to events since the end of the period is given in the notes to the financial statements.

**The Argyll Piping Trust**  
**Report of the Trustees**  
**for the Period 1 January 2022 to 30 November 2022**

Approved by order of the board of trustees on 15<sup>th</sup> November 2023 and signed on its behalf by:



.....

**Independent Examiner's Report to the Trustees of**  
**The Argyll Piping Trust**

I report on the accounts for the period 1 January 2022 to 30 November 2022 set out on pages six to fourteen.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

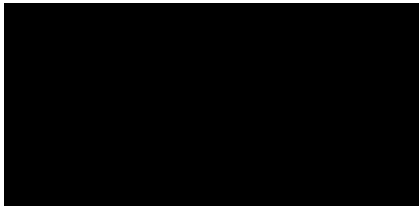
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

I would highlight that, as disclosed in the notes to the financial statements, the charity's trustees notified OSCR of their intention to wind up the charity's activities as at the 30<sup>th</sup> November 2022. The application was subsequently approved by OSCR and the charity's activities, assets and liabilities were transferred into the Argyllshire Gathering Trust. Following that transfer the charity is no longer active.

No other matter has come to my attention in connection with my examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



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Date: .....30 November 2023p.....

**The Argyll Piping Trust**

**Statement of Financial Activities**  
**for the Period 1 January 2022 to 30 November 2022**

				Period 1.1.22 to 30.11.22 <b>Total funds £</b>	Year Ended 31.12.21 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		7,572	23,065	30,637	41,792
<b>Charitable activities</b>	3				
Piping & Highland Games Competitions		<u>4,163</u>	<u>-</u>	<u>4,163</u>	<u>(941)</u>
<b>Total</b>		<u>11,735</u>	<u>23,065</u>	<u>34,800</u>	<u>40,851</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Schools Tuition Scheme		18,768	27,065	45,833	50,000
Piping & Highland Games Competitions		26,096	-	26,096	14,161
Other		<u>2,166</u>	<u>-</u>	<u>2,166</u>	<u>-</u>
<b>Total</b>		<u>47,030</u>	<u>27,065</u>	<u>74,095</u>	<u>64,161</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(35,295)</b>	<b>(4,000)</b>	<b>(39,295)</b>	<b>(23,310)</b>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>14,868</u>	<u>12,829</u>	<u>27,697</u>	<u>51,007</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>(20,427)</b></u>	<u><b>8,829</b></u>	<u><b>(11,598)</b></u>	<u><b>27,697</b></u>

The notes form part of these financial statements



**The Argyll Piping Trust**

**Balance Sheet**  
**30 November 2022**

	Notes	Unrestricted funds £	Restricted funds £	30.11.22 Total funds £	31.12.21 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	1,562	-	1,562	25,933
Cash at bank		-	8,829	8,829	15,364
		1,562	8,829	10,391	41,297
<b>CREDITORS</b>					
Amounts falling due within one year	9	(21,989)	-	(21,989)	(13,600)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(20,427)</u>	<u>8,829</u>	<u>(11,598)</u>	<u>27,697</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(20,427)</u>	<u>8,829</u>	<u>(11,598)</u>	<u>27,697</u>
<b>NET ASSETS</b>		<u>(20,427)</u>	<u>8,829</u>	<u>(11,598)</u>	<u>27,697</u>
<b>FUNDS</b>	10				
Unrestricted funds				(20,427)	14,868
Restricted funds				8,829	12,829
<b>TOTAL FUNDS</b>				<u>(11,598)</u>	<u>27,697</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15<sup>th</sup> November 2023 and were signed on its behalf by:



**The Argyll Piping Trust**  
**Notes to the Financial Statements**  
**for the Period 1 January 2022 to 30 November 2022**

**1. GENERAL INFORMATION**

The Statement of Financial Activities, Balance Sheet, and related notes comprise the financial statements of the Trust drawn up for the period ended 30th November 2022

The continuing activities of The Argyll Piping Trust ('the Trust') is to advance the education of the public in the art of the Highland Bagpipe and of Scottish Dancing and Folk Music, as described in the Trustee Report. The Trust operates under a trust deed and is a Scottish Charity with registration number SC012513. The address of the Trust's principal office is 7 Fantley Lane, Silton, Gillingham, SP8 5AH.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared in accordance with the Financial Reporting Standard 102, as issued by the Financial Reporting Council, the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are prepared on the historical cost basis.

Argyll Piping Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the Trust's transactions are denominated. Monetary amounts in these financial statements are rounded to the nearest £.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires trustees to exercise their judgement in the process of applying the accounting policies. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates. At the year end there are no areas where critical judgements or material estimates have been made.

The accounts have been prepared for a period of 11 months due to Argyll Piping Trust being wound down therefore the figures are not directly comparable to the prior year figures.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing the financial statements as permitted by the SORP.

The requirements of Section 14 Statement of Cash Flows.

**Going concern**

At a Trustees meeting on 24th September 2022 a decision was taken to notify OSCR of the intention to wind up the Argyll Piping Trust as at 30th November 2022, all assets, liabilities and activities were transferred to The Argyllshire Gathering Trust SC05061. The Argyllshire Gathering Trust will continue the work of the Argyll Piping Trust while having a broader remit. [REDACTED] The Chair of Trustees for the Argyll Piping Trust will become a Director of the Argyllshire Gathering Trust. The accounts are thus prepared on a basis other than going concern.

**Recognition and allocation of income**

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income, receipt is probable, and the amount can be measured reliably.

Where there are performance conditions attached to any grants and donations, income is recognised when the conditions have been met or when meeting the conditions are within the Trust's control and there is sufficient evidence that they have been or will be met. Where a grant condition allows for the recovery of any unexpected grant, a liability is recognised when repayment becomes probable.

Where there are terms placed on income that limit the Trust's discretion over how that income can be used, that income is shown as restricted income in the accounts.

## **The Argyll Piping Trust**

### **Notes to the Financial Statements - continued** **for the Period 1 January 2022 to 30 November 2022**

#### **2. ACCOUNTING POLICIES - continued**

##### **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.

##### **Allocation and apportionment of costs**

Expenditure is recognised when a legal or constructive obligation arises. Where possible, expenditure has been charged direct to charitable expenditure.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the trust and include the audit fees and costs linked to the strategic management of the charity. Governance costs are allocated to charitable activities on the basis of expenditure and administrative activity.

##### **Vat**

The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

##### **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.

##### **Financial assets and financial liabilities**

Financial instruments are recognised in the balance sheet when the Trust becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price. Subsequent to initial recognition, they are accounted for as set out below.

Financial instruments are classified as either 'basic' or 'other' in accordance with Chapter 11 of FRS102. The Trust only enters in to basic financial instruments.

At the end of each reporting period, basic financial instruments are measured at amortised cost using the effective interest rate method.

Financial assets are derecognised when the contractual rights to the cash flows from the asset to expire, or when the Trust has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

##### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**The Argyll Piping Trust**

**Notes to the Financial Statements - continued**  
**for the Period 1 January 2022 to 30 November 2022**

**3. INCOME FROM CHARITABLE ACTIVITIES**

		Period 1.1.22 to 30.11.22 £	Year Ended 31.12.21 £
Entry Fees & Admission	Activity Piping & Highland Games Competitions	<u><b>4,163</b></u>	<u><b>(941)</b></u>

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Schools Tuition Scheme	Piping & Dancing Competitions	30.11.22
Tuition Costs	45,833		<b>45,833</b>
Attendants Judges etc		12,430	<b>12,430</b>
Prize money & medals		11,796	<b>11,796</b>
Other		1,744	<b>1,744</b>
Ind Examiner Fee	200	856	<b>1,056</b>
Accountancy	500	610	<b>1,110</b>
	<b>46,533</b>	<b>27,436</b>	<b>73,969</b>

	Schools Tuition Scheme	Piping & Dancing Competitions	Totals	31.12.21
	£	£		£
Tuition Costs	50,000			50,000
Attendants Judges etc		7,331		7,331
Prize money & medals		3,966		3,966
Other		548		548
Ind Examiner Fee	200	760		960
Accountancy	500	640		1,140
	<b>50,700</b>	<b>13,245</b>		<b>63,945</b>

**The Argyll Piping Trust**

**Notes to the Financial Statements - continued**  
**for the Period 1 January 2022 to 30 November 2022**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 30 November 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 30 November 2022 nor for the year ended 31 December 2021.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,292	27,500	41,792
<b>Charitable activities</b>			
Piping & Highland Games Competitions	<u>(941)</u>	<u>-</u>	<u>(941)</u>
<b>Total</b>	<u>13,351</u>	<u>27,500</u>	<u>40,851</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Schools Tuition Scheme			
	-	50,000	50,000
Piping & Highland Games Competitions	<u>14,161</u>	<u>-</u>	<u>14,161</u>
<b>Total</b>	<u>14,161</u>	<u>50,000</u>	<u>64,161</u>
<b>NET INCOME/(EXPENDITURE)</b>	(810)	(22,500)	(23,310)
<b>Transfers between funds</b>	<u>(25,000)</u>	<u>25,000</u>	<u>-</u>
<b>Net movement in funds</b>	(25,810)	2,500	(23,310)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	40,678	10,329	51,007
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>14,868</u>	<u>12,829</u>	<u>27,697</u>

**The Argyll Piping Trust**

**Notes to the Financial Statements - continued**  
**for the Period 1 January 2022 to 30 November 2022**

**7. ADMINISTRATION EXPENSES**

Day to day responsibility for the activities of the Trust lies with the Stewards of the Argyllshire Gathering. An agreed proportion of the administration costs of the Gathering relate to the Piping and Dancing competitions organised by the Trust.

Volunteers continue to support the work of the Trust contributing significant hours of work annually. Volunteers support the day to day work of the Trust. A number of volunteers (excluding Trustees) have worked for the trust during the current year and the trustees would like to thank them for their invaluable contribution.

The Trust has no employees, and no key management personnel other than the Trustees.

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.11.22</b>	31.12.21
	£	£
Trade debtors	<b>1,562</b>	16,562
Argyllshire Gathering Trust	<u>-</u>	<u>9,371</u>
	<b><u>1,562</u></b>	<b><u>25,933</u></b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30.11.22</b>	31.12.21
	£	£
Other creditors	<b><u>21,989</u></b>	<b><u>13,600</u></b>

**10. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement in funds	At 30.11.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>14,868</b>	<b>(35,295)</b>	<b>(20,427)</b>
<b>Restricted funds</b>			
Duke's Fund	<b>10,329</b>	<b>(1,500)</b>	<b>8,829</b>
Schools Piping Scheme	<b><u>2,500</u></b>	<b><u>(2,500)</u></b>	<b><u>-</u></b>
	<b><u>12,829</u></b>	<b><u>(4,000)</u></b>	<b><u>8,829</u></b>
<b>TOTAL FUNDS</b>	<b><u>27,697</u></b>	<b><u>(39,295)</u></b>	<b><u>(11,598)</u></b>

**The Argyll Piping Trust**

**Notes to the Financial Statements - continued**  
**for the Period 1 January 2022 to 30 November 2022**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	11,735	(47,030)	(35,295)
<b>Restricted funds</b>			
Duke's Fund	-	(1,500)	(1,500)
Schools Piping Scheme	<u>23,065</u>	<u>(25,565)</u>	<u>(2,500)</u>
	<u>23,065</u>	<u>(27,065)</u>	<u>(4,000)</u>
<b>TOTAL FUNDS</b>	<u><u>34,800</u></u>	<u><u>(74,095)</u></u>	<u><u>(39,295)</u></u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	40,678	(810)	(25,000)	14,868
<b>Restricted funds</b>				
Duke's Fund	10,329	-	-	10,329
Schools Piping Scheme	<u>-</u>	<u>(22,500)</u>	<u>25,000</u>	<u>2,500</u>
	<u>10,329</u>	<u>(22,500)</u>	<u>25,000</u>	<u>12,829</u>
<b>TOTAL FUNDS</b>	<u><u>51,007</u></u>	<u><u>(23,310)</u></u>	<u><u>-</u></u>	<u><u>27,697</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,351	(14,161)	(810)
<b>Restricted funds</b>			
Schools Piping Scheme	<u>27,500</u>	<u>(50,000)</u>	<u>(22,500)</u>
<b>TOTAL FUNDS</b>	<u><u>40,851</u></u>	<u><u>(64,161)</u></u>	<u><u>(23,310)</u></u>

Purpose of Restricted Funds;

The Schools Piping Scheme supports the teaching of The Highland Bagpipe in Argyll primary schools. It receives donations from charitable organisations and individuals. The scheme is administered and partly paid for by Argyll & Bute Council.

**The Argyll Piping Trust**

**Notes to the Financial Statements - continued**  
**for the Period 1 January 2022 to 30 November 2022**

**10. MOVEMENT IN FUNDS - continued**

The Duke's Fund was founded in memory of the late Ian, Duke of Argyll to provide a piping bursary to promising young Argyll pipers.

**11. RELATED PARTY DISCLOSURES**

At the period end, included in other creditors was a balance of £12,566 due to the Argyllshire Gathering Trust. The Treasurer of the Argyll Piping Trust served as a director of the Argyllshire Gathering Trust during the year.

**12. POST BALANCE SHEET EVENTS**

The Argyll Piping Trust activities were wound up as at the 30th of November 2022. The charity trustees notified OSCR of this intention, the application was subsequently approved, and the charity's activities, assets and liabilities were transferred into the Argyllshire Gathering Trust. Following that transfer, the charity is no longer active.



**The Argyll Piping Trust**

**Detailed Statement of Financial Activities**  
**for the Period 1 January 2022 to 30 November 2022**

	Period 1.1.22 To 30.11.22 £	Year Ended 31.12.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Contributions & Covenants	672	690
Donations & Sponsorship	<u>29,965</u>	<u>41,102</u>
	<b>30,637</b>	<b>41,792</b>
<b>Charitable activities</b>		
Entry Fees & Admission	<u>4,163</u>	<u>(941)</u>
<b>Total incoming resources</b>	<b>34,800</b>	<b>40,851</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Schools Piping Scheme Tuition	45,833	50,000
Attendants, Judges & Share of Games Costs	12,430	7,331
Prize money & Medals	11,796	3,966
Sundries	<u>1,744</u>	<u>548</u>
	<b>71,803</b>	<b>61,845</b>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	126	216
<b>Governance costs</b>		
Accountancy	1,110	1,140
Independent Examiners Fees	<u>1,056</u>	<u>960</u>
	<u>2,166</u>	<u>2,100</u>
Total resources expended	<u>74,095</u>	<u>64,161</u>
<b>Net expenditure</b>	<u><b>(39,295)</b></u>	<u><b>(23,310)</b></u>