

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**

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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 - 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	3				
Grants Receivable		-	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
	6,610	14,051

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

**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/>

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