



# **The Northumbrian Pipers' Society**

**(a company limited by guarantee)**

**Company Number: 07471625**

**Charity Registration Number: 1142471**

**Financial Statements**

**For the Year Ended**

**31 March 2013**

**The Northumbrian Pipers' Society  
(a company limited by guarantee)**

**Contents**

	Page
Legal and Administrative Information	3
Chairman's Statement	4 to 8
Cleveland Branch Report	9
Trustees' Report (incorporating Directors' Report)	10 to 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16 to 19

**The Northumbrian Pipers' Society**  
**(a company limited by guarantee)**  
**Legal and Administrative Information**

**Name:** The Northumbrian Pipers' Society

**Company Number:** 07471625

**Charity Number:** 1142471

**Registered Address:** c/o Muckle LLP  
Time Central  
32 Gallowgate  
Newcastle upon Tyne  
NE1 4BF

**Patron:** His Grace the Duke of Northumberland

**President:** Rt Hon The Baroness Quin of Gateshead

**Trustees / Directors:** Andrew Davison (Chairman)  
Margaret Cato  
Maureen Davison  
Michael Evans (Treasurer)  
Richard Heard  
Pamela Horne  
Nicholas Leeming  
Andrew May (Vice-Chairman)  
Anne Moore  
Anthony Robb  
Timothy Rolls  
Julia Say (Secretary)

**Company Secretary:** Michael Evans

**Membership Secretary:** Pamela Horne

**Journal Editor:** Barry Say

**Newsletter Editor:** Maureen Davison

**Independent Examiner:** Kate Tully FMAAT FCIE  
21 Peartree Bungalows  
Blackhall Mill  
Newcastle Upon Tyne  
NE17 7TW

**Bankers:** Barclays Bank PLC  
Virgin Money plc

**Solicitors:** Muckle LLP  
Time Central  
32 Gallowgate  
Newcastle upon Tyne  
NE1 4BF

## **Chairman's Statement**

The last year has been exceptionally busy for the Society, and the Committee especially.

It has been our first year as a charity. This has not made a major difference in terms of the day to day running of things but it has created a lot of work, particularly for our Honorary Treasurer, Mike Evans, who has done a fantastic job sorting out our banking arrangements and creating the new reporting format that we have to use as a charity. These are tasks that members do not notice but are essential to the good running of the Society. When you see these new accounts, you will realise just how much work this has required.

Another material change resulting from our charity status is our ability to claim Gift Aid. This means that, where a member is a UK taxpayer, the Society can recover money from the Government on certain donations/subscriptions. Although not included in this year's accounts, it is likely to add about £1,500 to our income annually. Pam Horne has done a great job working out how to reclaim this money for the benefit of the Society. If you have not yet filled in a Gift Aid form, please do contact her and ask for one.

What this work has shown us is just how significant the Society is. When all the assets are added up (pipes, books, materials etc) the total value is in the region of £100,000. This requires a highly responsible team to look after everything and to manage it correctly and I am extremely keen to pay tribute to your Committee and other volunteers who have devoted so much time and effort to this task on your behalf.

In terms of more piping related activity, when I became Chairman, the then Committee looked at the priorities we thought we needed to focus on. I can now report on the progress we have made towards achieving some of these priorities.

### **Availability of pipes**

With the retirement of David Burleigh from making new pipes, and with other makers retiring or nearing retirement, this presented a real concern to the Committee as to where pipes will be available from in the future to enable people to take up and to progress in playing our wonderful instrument.

As reported last year, the Society bought David's stock of materials. During this year, we have worked on making these available to members, and are also putting them together with other materials to create kits that any aspiring or experienced maker will be able to buy. If you are interested, contact any member of the Committee.

Of course, a box of pieces is no use unless you know what to do with them! Two initiatives are in progress here. Firstly, the establishment of a makers' self-help group by Andy and Stan May, and Nigel Barlow. This now meets regularly to share thoughts and to encourage people to 'have a go' and to improve their skills. Secondly, a lot of work has been done by Anthony Robb and Dave McQuade to produce a book explaining the pipemaking techniques of Bill Hedworth, one of the more prolific and innovative of our previous pipemakers. The book is being partly funded by a donation from the Hedworth family and we hope that this will be published later this year.

The Society owns 36 sets of pipes that are available for hire to members starting out. It is a wonderful system that has been managed with great skill and efficiency by Tom Swinney for many years. It is a great credit to him that all our pipes are out on hire. We continue to look for more sets to add to the system, so if you have any you would like to donate, we can assure you that they would be put to very good use!

## **Chairman's Statement (continued)**

After many years, Tom has decided that it is time for him to step down from running the hire programme. He has done a brilliant job and we are all extremely grateful to him. Tom joined the committee in 1999 when he retired back to the North, having been a player for many years. He started reedmaking once settled here, and took over the pipe hire system around 2001/2. Colin Ross taught him to make reeds and bellows. He elected to retire from the committee in 2009, but offered to carry on with pipe hire. We will miss his contribution enormously.

However, I am pleased to be able to report that Nick Leeming has kindly agreed to take over the task of managing the hire programme and also of keeping the hire sets in playing order. I am sure that you will appreciate the magnitude of this commitment and our sincere thanks go to him for taking it on.

### **Encouraging young people to play**

I am also pleased to report that the special working group (including members of the Society, the Alnwick Pipers' Society and The Sage Gateshead) looking at how to encourage young people to play the pipes has met a number of times during the year and is making excellent progress.

Richard Johnstone (who is part of the Northumberland Music Service, responsible for teaching music, including traditional music in schools) has been working on a development process to help encourage children to progress. Anthony Robb has also been working on a selection of materials designed to help to teach the pipes to children – and anyone else who wants to have a go! It is worth mentioning that Richard has developed a group of young musicians (including a number of pipers) who play under the name The Northumbrian Ranters, who have just returned from a tour in the USA, partly sponsored by the Society.

Perhaps the greatest breakthrough though has been in terms of making pipes available for children to learn on. Some of you may recall that a number of years ago The Sage Gateshead had a large number of sets of simple chanter pipes made to an innovative design by Mike Nelson. Unfortunately, Mike was not involved in the manufacture and there were some issues that have prevented these pipes from being brought into regular use. After lengthy discussions with Mike, the Sage Gateshead, Kathryn Tickell and others, the Society received a loan of ten sets of these 'plastic' pipes that Mike put in working order. Gwennie Fraser has been using them in a pilot scheme, teaching a group of children in Bellingham, right up the North Tyne. We are very much looking forward to the outcomes from this and hope that the learning will be able to inform further projects in the future.

Just before Christmas, on the back of the work done with these ten sets on loan, the Society received a donation from The Sage Gateshead of their entire remaining stock of parts for these pipes. Mike has been doing a fabulous job 'correcting' the manufacturing faults and we hope soon to have about thirty sets available for use.

Of course, having the pipes is one thing, but without reeds they are all useless! We all know the difficulty in getting a reed set and playing well. The prospect of having thirty sets of pipes to reed up is daunting to say the least. This is where I am really encouraged by some new work being done as a collaboration between Mike Nelson, Richard and Anita Evans and Nick Leeming. Mike has been working on a new design of drone reeds and Richard on a method to produce consistent and reliable chanter reeds. At the time of writing, the Society is soon to receive the first batch that are designed to drop into the plastic pipes chanters and play with minimal adjustment, so that a relatively inexperienced (in terms of fettling) teacher can change a reed with minimal fuss, when required. If this all comes together, it will be a major advance for piping and I wish them every success in making it happen.

## **Chairman's Statement (continued)**

The Society will continue to encourage and to fund this development but nobody should underestimate the time and energy that this small team has donated to solving these problems. The result should be a reasonable number of reliable starter sets to get people (not just children) going. There is already a queue of people lining up to use these in a variety of teaching situations.

### **Getting the pipes seen and heard**

One of the things that inspires others to take up the pipes – and existing pipers to play more – is to see them and to hear them played really well. One of my continual hobby horses is to encourage those who put on events to include the pipes in some form or another, so that they get maximum exposure. It is really positive that both Newcastle and Gateshead Councils now use a piper at the Citizenship ceremonies they hold and Newcastle University have a piper to play at their degree award ceremonies. Our President, Baroness Joyce Quinn, also managed to include the pipes in the recent Meeting of the Franco-British Council ('FBC'), at which Vince Cable was one of the speakers. Joyce was (at the time of the meeting) Chair of the FBC, and asked Robson's Choice to play at the event in order to demonstrate the pipes to the Council members. I understand that it went down extremely well and caused great interest. I would urge everyone to use every opportunity to suggest that this is encouraged. It not only gets the exposure for the pipes but it also provides a market for our professional pipers to earn some much deserved income.

An interesting opportunity arose this year not only to get the pipes into a new situation but also to encourage the development of the making skills available. The Officer Training Corps (OTC) of Newcastle University asked us to help them to commission a set of pipes to commemorate the loss of Lord Ridley, who sadly died. A specification was worked up with them for a fabulous set to be made in silver and with special inlays/embroidery: an invitation was sent out to all the professional makers. After much deliberation, the OTC asked Philip Gruar to make the set, which is due to receive its first performance in June this year.

In the course of the discussions with the OTC, a further opportunity arose when they expressed interest in also having a set of Half Longs. These were, of course, used by a number of scout groups in the past but the bands that were created have all now long disappeared, along with most of the pipes they used. The Society was able to put the OTC together with the Royal Grammar School in Newcastle which used to have such a band and still had a box of pieces in their store room sufficient to make almost a complete set of pipes. Dave McQuade did a brilliant job in getting the set restored and playing, with the result that they are now once again in regular use for ceremonial events at the OTC and available (with the OTC piper) to the RGS when required.

An interesting feature is that the pipe box in which the pieces were kept had the names of all the pipers who has played them written inside it.

### **Setting an example**

Even if people have access to pipes and are inspired to play, there is still a question as to how they get to know what styles there are to choose from and how they can hear tunes being played. On this front, Anthony Robb has been doing a fantastic job in encouraging players with a wide variety of styles to play in his recording studio with a view to creating a CD of current players and styles. He has been assisted by Andy May, who has helped with the selection process and in encouraging people to take part. I hope that this CD will be available shortly and that it will be particularly helpful to those who live outside Northumberland and, therefore, find it more difficult to hear different piping styles – or even other pipers! Do look out for it.

## **Chairman's Statement (continued)**

In addition to the excellent annual concert organised by Kathy Palmer, which included some inspirational piping, one of the highlights of the last year for me was the Forster Charlton concert. Organised largely by Richard Heard, it brought together a wealth of stories, tunes and people who shared their memories of Forster and played his music. It was wonderful that his family were able to be there too.

Perhaps I can also use this opportunity to promote the Society's annual concert? It is to be held on Saturday 12 October at St. Mary's, Gateshead starting at 7.30 pm and will include the Lawrensons, the Watchorns and Chris Ormston. We also have special guest musicians on harp and flute, so it should be a really fantastic evening. Do try to come!

### **Opportunities to play**

Finally, it is no good having pipes and enthusiasm if you have nowhere to play! Margaret Cato has continued to put on a wonderfully varied programme of events for the Saturday meetings and the Pipers' Day was also a great success, held at the Society's offices in Newbiggin. However, during the last year, the Monday evenings at the Chantry came to an end as the format seemed no longer to attract sufficient attendance to make it viable. After much discussion, the Committee has decided to try to re-launch them in more of a session format, led by an experienced piper each month. If you get the chance, do please come along. They will be very informal and designed to get people playing tunes they enjoy along with others who share a love of the instrument.

I am really encouraged by the reports of groups of people who get together to play! They are too numerous to list here (and you will read separately the report from the Cleveland Branch) but maybe the newsletter and the website could be used more to promote these, so others know where they can go to get a good tune?

Whilst all this activity has been going on, your Committee has had its share of difficulties to cope with. Illness of members and/or their partners and differences of view over matters such as the Journal have made it a particularly hard year. Despite these challenges, your Committee has done a truly fantastic job on your behalf. This has been entirely due to the dedication of the few people who serve the Society so conscientiously. Everything from grappling with the challenges of managing a website, to running the office, responding to questions from members, producing books, managing sales of Society books and recordings, researching the history of the pipes and their music, cataloguing our archives, arranging the Saturday afternoon events, competitions, concerts and pipers' days, managing the pipes hire system, producing newsletters and the Journal, maintaining the accounting records and membership lists.... I could go on. I would like to pay tribute to each and every Committee member for the enormous contribution he/she has made, without any payment and with minimal support.

A number of Committee members have decided, for very good reasons, not to stand for re-election at the AGM. In no particular order, Tim Rolls, who has done a brilliant job helping to design, establish and manage our new website; Richard Heard, whose quiet support and enthusiasm for research into and management of our archives is and, I hope, will continue to be, invaluable despite stepping down from the Committee. Richard also played a central role in the working party that was established to look at conversion of the Society to a charity. Maureen Davison has not only contributed greatly as a member of the Committee but also, particularly, as our Newsletter editor. Barry Say also kept members informed through his excellent editorial input as Journal editor over four editions. Tom Swinney, who I have mentioned above, is stepping aside after many years looking after the pipes hire work of the Society: many pipers owe an enormous debt of gratitude to him for helping them to get started.

## **Chairman's Statement (continued)**

Finally, but by no means least, Julia Say. I suspect that there is no member who has failed to benefit over the years from Julia's extraordinary dedication to the Society and to piping generally. In 18 years on the Committee, Julia has taken on roles including newsletter editor, journal editor, and latterly as our Secretary; but also as editor and producer of many music books, organiser of numerous functions, book sales, office manager, and other roles. Our sincere thanks to her as she steps down from the Committee. I am delighted that she will continue to provide her invaluable knowledge and support to the Society even though we will certainly miss her in the Committee room.

People stepping down from the Committee and other roles is always sad, particularly when they have been so supportive over the years. Nevertheless, it does provide an opportunity for new people to get more involved and to bring their own skills to the Society, helping to take it forward for the benefit of all members and to continue the work of promoting our wonderful instrument and its music. I am delighted with the offers already received and am confident that the members will elect another excellent committee at the AGM.

Keep playing!

**Andrew Davison**  
**Chairman**



**The Northumbrian Pipers' Society  
(a company limited by guarantee)**

**Cleveland Branch Report**

Members continue to enjoy the meetings on the second Wednesday of the month at Ceddesfeld Hall. Numbers remain at twelve to fifteen pipers of varying degrees of ability plus occasional visitors who come to listen. The meetings have always provided a friendly atmosphere for pipers and the public to meet together, play or listen, and chat. I once said in a report that I hoped to encourage more solo playing at meetings but, being too nervous to set an example myself, group playing tends to be the norm. The exception is Anthony Robb who I would like to thank for many memorable solos.

The big event this year was our 30<sup>th</sup> anniversary concert in November at which Chris Ormston entertained and inspired us with a varied programme of traditional and recently composed tunes. We also enjoyed our Christmas supper for which I thank the staff at Ceddesfeld for the excellent catering, service and friendly welcome.

We continue to hold a beginners class before the main meeting. Unfortunately recent beginners have not been able to join monthly meetings as they have moved abroad, one to France and another to the Antarctic with the army. We now have three beginners who I hope will be joining us soon. My thanks to Brian Fisher for looking after the hire sets.

The Playing Group continues to be in demand over the summer months. Since last June we have played at several open gardens, a barbecue, a lunch for the Friends of Bowes Museum, Sedgefield Fayre and Sedgefield Music Festival and Preston Park festival among others. Our repertoire has now expanded to fourteen sets that we can play confidently, with another four in preparation, which means we can vary the programme when we are asked for a return visit. It is most encouraging that we do get repeat invitations as it shows people must enjoy our playing. As well as our black and white "uniform" we now have an impressive black and white banner, bearing the Society logo, which hangs from a music stand brought along for the purpose. I would like to thank our accompanying guitarist, Jo Jones, for making this. There are photos of the banner and of the group at various venues on the website. Thanks again to Brian Fisher for keeping the website up to date.

Over the years we have inherited various books of music, sheet music and other piping memorabilia which would form the basis of a small library for members. Up till now there has been nowhere to store them centrally but Ceddesfeld Committee are planning to install a cupboard for our use in the room we use for practices. We will also be able to store the Society Publications which are on sale at meetings which will save our treasurer from having to transport them from home. I would like to thank Ceddesfeld Committee for this storage space and for the excellent facilities we enjoy at the Hall.

Having recently celebrated our thirtieth anniversary, and having sold out of the CD we produced for our twentieth, we are hoping to produce a new CD to sell at open gardens etc. Anthony Robb has kindly agreed to help us do this.

I would like to finish by thanking Anne Gale for keeping our finances healthy, Dave Cook, our secretary, and all the Committee for their continuing support. Without their efforts the branch would not run as smoothly.

***Margaret Moyes***  
***Branch Chairperson***

**The Northumbrian Pipers' Society**  
**(a company limited by guarantee)**

**Trustees' Report (incorporating Directors' Report)**

**Structure, governance and management**

The Northumbrian Pipers' Society (the "Society") is a registered charity operating as a company limited by guarantee and not having a share capital. The company is governed by its Memorandum and Articles of Association which were adopted on 24 November 2010.

The Society includes Cleveland Branch which meets at Ceddesfeld Hall, Sedgfield and a number of less formally constituted groups which meet at various locations in Great Britain, mainland Europe, Australia, New Zealand, the United States of America and Canada.

The company was dormant until it acquired the assets and liabilities of the unincorporated Northumbrian Pipers' Society on 1 April 2012.

The Society has no paid employees and relies entirely on the unpaid voluntary services of members.

The affairs of the Society are managed by a committee elected by members of the Society. Members of the committee are trustees of the charity and directors of the company. Trustees/directors who served during the year were:

Andrew Davison

Nigel Barlow (resigned 3 August 2012)

Margaret Cato

Maureen Davison

Michael Evans (appointed 3 August 2012)

Richard Heard

Pamela Horne

Nicholas Leeming

Andrew May

Anne Moore

Anthony Robb

Timothy Rolls

Julia Say

There have been no changes since 31 March 2013.

Society members also elect a Journal Editor and a Newsletter Editor, who are not necessarily committee members. Barry Say has fulfilled the role of Journal Editor for many years and Maureen Davison is Newsletter Editor in addition to her role as committee member.

The committee invites other members of the Society to perform specific tasks as required, eg Tom Swinney has administered and fettled the Society's stock of pipes available for hire for many years and Kathy Palmer was the organiser of the 2012 Society annual concert.

**The Northumbrian Pipers' Society**  
**(a company limited by guarantee)**  
**Trustees' Report (incorporating Directors' Report)**

**Structure, governance and management (continued)**

Formal committee meetings are held every two months and are supplemented by informal ad hoc meetings and discussions by telephone and email as considered necessary.

The Society endeavours to recruit committee members with a wide variety of musical, technical, professional and organisational skills in order to meet the Society's aims and objectives. Vacancies are advertised to all members through the Newsletter and personal contact networks are also used to identify potential candidates.

Cleveland Branch is managed by a committee elected by branch members. Branch committee members are not trustees of the charity or directors of the company and comprise Margaret Moyes (Chairperson), Anne Catchpole, David Cook (Secretary), Brian Fisher (Vice Chairperson), Peter French. Anne Gale (Treasurer) and Timothy Jones. Branch accounts for the year ended 31 March 2013 were approved at the branch annual general meeting held on 12 June 2013 and are incorporated in the accounts of the Society for the year ended 31 March 2013.

**Objectives and activities for the public benefit**

The objectives of the Society are:

- to advance art, culture and heritage through encouraging the playing, study, making and development of the Northumbrian pipes and their music,
- to raise awareness of the Northumbrian pipes and their music, and
- to advance the education of the public in relation to the playing, study, making and development of the Northumbrian pipes.

**Achievements, performance and future plans**

The trustees/directors have considered the guidance produced by the Charity Commission on the provision of public benefit and they confirm that public benefit has been provided by the range of activities as described in detail in the Chairman's Statement.

The financial results for the year are shown in the Statement of Financial Activities ('SOFA'). The charity had net operating income before exceptional items of £1,990, exceptional income of £1,000 relating to the donation of pipes by The Sage Gateshead as discussed in detail in the Chairman's Statement and other income of £65,080 arising on the transfer of the net assets of the unincorporated Northumbrian Pipers' Society into the company. £1,000 of the total relates to restricted funds arising from the Hedworth bequest as discussed in the Chairman's Statement and the balance of £67,070 relates to unrestricted funds.

**Reserves**

The trustees/directors have considered the level of reserves that should be held. Reserves are required to allow for any funding gaps that may arise because of the different timings of income and expenditure throughout the financial year, to cover future expenditure and to allow for contingencies such as emergency expenses or fleeting opportunities to further its charitable aims.

The trustees/directors consider that the level of reserves should not fall below £10,000. The reserves held at 31 March 2013 were £24,720 excluding restricted reserves and reserves funding fixed assets.

## **Trustees' Report (incorporating Directors' Report)**

### **Directors' responsibilities:**

For the year ending 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

### **Approved by the board and signed on their behalf:**

**Michael Evans**  
**Trustee, Director and Company Secretary**

**5 July 2013**

**The Northumbrian Pipers' Society**  
**(a company limited by guarantee)**  
**Independent Examiner's Report**

Report to the trustees/members of The Northumbrian Pipers' Society on Accounts for the year ended 31 March 2013 set out on pages 14 to 19.

**Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income does not exceed £250,000.

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 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**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 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kate Tully FMAAT FCIE

Date 15<sup>th</sup> July 2013

Signed



aat

Kate Tully is a Fellow Member of the Association of Charity Independent Examiners and a Fellow Member of the Association of Accounting Technicians

**The Northumbrian Pipers' Society**  
**(a company limited by guarantee)**  
**Statement of Financial Activities**  
**(incorporating the income and expenditure account)**  
**for the year ended 31 March 2013**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	2012 Total Funds £
<b>Incoming resources</b>					
From generated funds:					
Voluntary income	2	11,269	-	11,269	-
Voluntary income - exceptional	3	1,000	-	1,000	-
From charitable activities		7,397	-	7,397	-
Other incoming resources:					
Acquisition of Northumbrian Pipers' Society net assets	4	64,080	1,000	65,080	-
<b>Total incoming resources</b>		<b>83,746</b>	<b>1,000</b>	<b>84,746</b>	<b>-</b>
<b>Resources expended</b>					
Charitable activities		15,125	-	15,125	-
Governance costs		1,551	-	1,551	-
<b>Total resources expended</b>		<b>16,676</b>	<b>-</b>	<b>16,676</b>	<b>-</b>
<b>Net income for the year</b>	<b>5</b>	<b>67,070</b>	<b>1,000</b>	<b>68,070</b>	<b>-</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	5	-	-	-	-
Net income for the year	5	67,070	1,000	68,070	-
<b>Total funds carried forward</b>		<b>67,070</b>	<b>1,000</b>	<b>68,070</b>	<b>-</b>

The notes on pages 15 to 19 form an integral part of these financial statements.

The Northumbrian Pipers' Society  
(a company limited by guarantee)

**Balance Sheet**  
**as at 31 March 2013**

	Note	31 March 2013 £	31 March 2012 £
<b>Fixed assets</b>			
Tangible assets	6	42,350	-
<b>Current assets</b>			
Stocks	7	22,317	-
Debtors	8	2,448	-
Cash at bank	9	36,458	-
		61,223	-
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	10	3,503	-
Creditors: Amounts falling due after one year	11	32,000	-
		35,503	-
<b>Net assets</b>		<b>68,070</b>	-
<b>Funds</b>			
Unrestricted income funds	5	67,070	-
Restricted income funds	5	1,000	-
<b>Total funds</b>		<b>68,070</b>	-

**The notes on pages 15 to 19 form an integral part of these financial statements**

For the year ending 31 March 2013 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**Approved by the members of the board of trustees/directors and signed on their behalf**

**Andrew Davison, Chairman**

**Michael Evans, Treasurer**

**5 July 2013**

**The Northumbrian Pipers' Society**  
**(a company limited by guarantee)**

**Notes to the Financial Statements for the year ended 31 March 2013**

## **1 Accounting Policies**

### **Basis of preparation**

These financial statements have been prepared on the basis of historical cost in accordance with:

- Part 2 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27); and
- In accordance with the Financial Reporting Standard for Small Entities (effective from April 2008) of the Companies Act 2006; and in accordance with
- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005)
- and with Accounting Standards;
- and with the Charities Act 2011.

The trustees/directors have taken advantage of the exemption in Financial Reporting Standard 1 (Revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

### **Incoming resources**

These are included in the Statement of Financial Activities ('SOFA') when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

### **Liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### **Taxation**

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

### **Fixed assets**

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets, over their expected useful lives. Trophies, medal dies and pipes held for hire are not depreciated as they do not have finite lives provided that they are correctly made and properly maintained. Costs of maintenance are written off in the year in which they are incurred.



**The Northumbrian Pipers' Society**  
**(a company limited by guarantee)**  
**Notes to the Financial Statements for the year ended 31 March 2013 (continued)**

## **1 Accounting Policies (continued)**

### **Stocks**

Stocks are valued at the lower of cost of purchase and net realisable value. Cost comprises actual purchase price and where applicable associated direct costs incurred in bringing the stock to its present condition and location. Net realisable value is based on estimated selling price less further costs expected to be incurred to completion and disposal. Provision is made for obsolete, slow-moving or defective items where appropriate.

### **Life memberships**

Members of the Society may purchase an individual life membership at any time at a cost of £400. Amounts received in respect of life memberships are released to income over a period of 25 years from 1 April 2012, when the company assumed the assets and liabilities of the former Northumbrian Pipers' Society, or the date the life membership came into existence, whichever is the later.

## **2 Voluntary income**

Voluntary income comprises subscriptions and donations, together with any related Gift Aid. An initial claim for Gift Aid amounting to £949, being the Society's first such claim, has been submitted but is not recognised in these financial statements.

## **3 Voluntary income – exceptional**

The Sage Gateshead donated a stock of parts for plastic pipes which has been initially valued by the directors at £1,000. It is the company's intention that these parts will be repaired, manufacturing faults corrected and then the parts will be supplemented and assembled into complete sets of pipes for use principally for hire to schools. Significant technical challenges remain before this objective can be achieved. The Society intends to devote considerable resources to this important project, largely through skilled volunteers.

## **4 Acquisition**

Until 31 March 2012 the Northumbrian Pipers' Society was unincorporated and did not have charitable status. On 1 April 2012 the unincorporated body was dissolved and the assets were transferred to the company. In consideration the company agreed to take on the related liabilities at that date. The company has operated as a registered charity since 1 April 2012.

**The Northumbrian Pipers' Society**  
**(a company limited by guarantee)**  
**Notes to the Financial Statements for the year ended 31 March 2013 (continued)**

**4 Acquisition (continued)**

The net assets acquired are set out below at fair value.

	£
Tangible fixed assets	40,400
Stocks	14,746
Debtors	122
Cash at bank	44,282
Creditors due within one year	(1,470)
Creditors due after one year	(33,000)
Net assets	65,080
Unrestricted funds	64,080
Restricted funds	1,000
Total (note 5)	65,080

**5 Funds**

There are two funds, an unrestricted general fund and a restricted fund used for expenditure specified by the funder. The restricted fund at 1 April 2012 and 31 March 2013 represents a donation towards the cost of producing a book on the pipemaking techniques of Bill Hedworth.

**6 Tangible fixed assets**

	Trophies £	Medal dies £	Pipes for hire £	Total £
<b>Cost:</b>				
At 31 March 2012	-	-	-	-
On acquisition (note 4)	10,300	5,000	25,100	40,400
Additions	-	-	1,950	1,950
At 31 March 2013 - Cost and net book amount:	10,300	5,000	27,050	42,350

There was no accumulated depreciation as at 31 March 2013 (2012 £nil).

**7 Stocks**

	2013 £	2012 £
Pipemaking materials, books and cds	21,852	-
Competition medals	465	-
	22,317	-

**The Northumbrian Pipers' Society**  
(a company limited by guarantee)

**Notes to the Financial Statements for the year ended 31 March 2013 (continued)**

**8 Debtors**

	2013	2012
	£	£
Charitable activities	878	-
Prepayments	1,570	-
	2,448	-

**9 Cash at bank**

	2013	2012
	£	£
Interest-free bank current account deposits	132	-
Instant access interest-bearing deposit accounts	36,326	-
	36,458	-

**10 Creditors: due within one year**

	2013	2012
	£	£
Charitable activity creditors	540	-
Accruals	213	-
Deferred income	2,455	-
Other creditors	295	-
	3,503	-

**11 Creditors: due after one year**

	2013	2012
	£	£
Deferred income	32,000	-
Comprising life memberships:		
As at 31 March 2012	-	-
On acquisition	34,400	-
New life member in year	400	-
Released to income for the year	(1,400)	-
Total as at 31 March 2013	33,400	-
Less amount included in creditors due within one year	(1,400)	-
As at 31 March 2013	32,000	-