

THE NORTHUMBRIAN PIPERS' SOCIETY
(A charitable company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE NORTHUMBRIAN PIPERS' SOCIETY
(A charitable company limited by guarantee)

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THE NORTHUMBRIAN PIPERS' SOCIETY
(A charitable company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Andrew Davison OBE, Chairman Helen Capes Norman Douglas Tom Fairfax (resigned 16 November 2024) Iain Gelston Paul Knox (resigned 16 November 2024) Andrew Lawrenson Andy May, Vice Chairman Gregory McCormick Michael Ratliff Alex Matthew Barras (appointed 16 November 2024) Melanie Jessica Rothman Carolyn Soakell (resigned 16 November 2024) Vincent Syson Alan Douglass (appointed 16 November 2024) The Very Rev'D Geoff Miller (appointed 16 November 2024)
Company registered number	07471625
Charity registered number	1142471
Registered office	Time Central 32 Gallowgate Newcastle upon Tyne NE1 4BF
Company secretary	Muckle Secretary Limited
Independent Examiner	David Gold Armstrong Watson LLP One Strawberry Lane Newcastle upon Tyne NE1 4BX
Bankers	Barclays Bank Plc 1 Churchill Place London E14 5HP United Trust Bank Limited One Ropemaker Street London EC2Y 9AW

THE NORTHUMBRIAN PIPERS' SOCIETY
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Solicitors	Muckle LLP Time Central 32 Gallowgate Newcastle upon Tyne NE1 4BF
Patron	His Grace the Duke of Northumberland
President	Rt Hon The Baroness Joyce Quin of Gateshead
Website	www.northumbrianpipers.org.uk
Society Secretary	Ann Sessoms
Pipe Hire	Hilary Richardson
Journal Editor	John Gibbons
Newsletter Editor	Hannah Wiggins

THE NORTHUMBRIAN PIPERS' SOCIETY
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CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

The chairman presents his statement for the year.

Dear Member,

I often stop to think as I write my annual report to Members on behalf of the Committee – “What have we actually achieved in the last year?”

It is so easy just to do what we have always done and think it is enough, but the world continues to change around us and, as the old saying goes, “if you stand still, you go backwards”. Have we done what the membership would want us to? Have we achieved all that we reasonably can in order to promote the objects of the Society? I hope, when you have read this, that you will feel that your Society has been active, doing and achieving the right things. I hope you will also be pleased to see just how much is going on. However, if you think we have not, do please get in touch or, even better, volunteer to help.

During the year since I last wrote to you, the Society has (amongst other things and in no particular order):

- Organised
 - the Annual Concert
 - the annual competitions
 - the annual dinner with Johnny Handle as the guest speaker
 - the monthly Saturday afternoon sessions at The Chantry in Morpeth
 - the monthly Thursday evening session at The Northumbrian Piper pub
 - the monthly Thursday evening session at the Station East pub
 - the annual Wallington Pipers' Gathering
 - the Annual General Meeting
- Had a presence (often including a “try the pipes” opportunity) at:
 - Rothbury Traditional Music Festival
 - The Glendale Show
 - Ovingham Goose Fair
 - The Northumberland Show
 - Bellingham Show
 - Beamish Pipers' Picnic
- Operated an extremely effective pipe hire service, enabling new pipers to try the instrument before committing to buy a set. There are currently 30 sets of pipes out on hire as I write this report
- Provided financial support to the Young Pipers' Group run by Richard and Fiona Johnstone
- Provided the structure within which the Pipemakers' Forum can operate, supporting those who are interested in making/fettling pipes
- Provided sets of pipes for use in schools to support those willing to go into schools to teach young people to play
- Published the monthly electronic newsletter
- Operated the “Buddy Scheme” to provide support to new pipers around the world
- Maintained the Society website
- Managed the Society Archives
- Maintained the Society's office premises at Newbiggin and continued to search for the future physical presence of the Society
- Managed the Society's online shop, offering a wide range of products, including tune books, CDs and pipemaking materials
- Responded to all sorts of general enquiries received through the website and in correspondence
- Managed the finances of running the Society, providing management information and fulfilling annual compliance reporting obligations, and maintaining insurance cover for the Society's assets and activities

THE NORTHUMBRIAN PIPERS' SOCIETY
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CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

- Monitored and responded to policy initiatives, including the implementation of the Ivory Act, the adoption of the UNESCO treaty on intangible cultural heritage, the future of the Chantry building (which houses the Bagpipe Museum and many Society events) in Morpeth and liaising with groups including The Bagpipe Society, The Lowland & Border Pipers' Society, The Heritage Crafts Association
- Acted as a point of support and information exchange between Members and regional playing groups, including the Society's Branch in Durham & Cleveland
- Produced a website where people can listen to archive recordings by Forster Charlton and catalogue the contents
- Started to develop a special initiative to support young people to get into piping (see below)
- Commenced a full review of our policies

I hope you will be impressed.

Of course, "The Society" does nothing. All of this activity is the result of hard work by a relatively small number of dedicated volunteers. I would like to pay tribute here to each and every one of you for making the time to support the aims of the Society in all the different ways you do. Without you, none of the above would happen. Thank you!

One really important development in the last year was the Committee's focus on trying to make sure that the Society continues to be financially sustainable. Like every organisation, we have faced increasing costs. This has required some difficult decisions, not least being the request to Members to approve an increase in subscription fees. Thank you for your support in this at the AGM. Thank you also to all of you who have subsequently agreed to pay your subscription by annual direct debit. This hugely reduces the administrative burden in chasing payments and also makes it easier for overseas members to maintain their membership. Thank you to Norman Douglas (our Treasurer) and Susan Craven (our Administrator) for guiding us through that process.

There is always a worry when you have to increase subscriptions that you lose members as a result. Inevitably, this has been the case. Last year, we had 740 members in total. This year we have a total of 606 of which 441 were paying members (the rest being Life, Honorary, or Junior members, who do not pay subscriptions). Some Members who still pay by standing order have not altered this for many years and are still (despite numerous reminders) paying at an old subscription rate. Rather than cancel their membership, we have created a separate category of "Supporter", so that these former members will continue to receive the monthly Newsletter but will not be full voting members of the Society. The overall result is that subscription income has increased in line with Norman's projections. Nevertheless, I strongly urge you all to encourage any pipers you know who are not members, to join. Even though most of the time spent on Society matters is volunteer time at no financial cost to the Society, the Society can only continue with the financial support of its Members.

The Journal remains an important publication by the Society, capturing information and sharing research in a more lasting format than the Newsletter, and I remain extremely grateful to John Gibbons for his work on this. Unfortunately, due to personal circumstances, it was not possible to publish an edition in 2024. However, it is hoped that it will return in 2025. With postage and printing costs having increased so much, with more people finding the convenience of receiving information electronically and also to help treat all members equally (with no higher subscription for overseas members as was previously needed to cover differential postage costs), the Committee has decided that, in future, the Journal will be circulated to every member in electronic format. A small number of copies will still be printed for archive purposes. Any Member who would still like to receive a hard copy will be able to purchase one at cost price from the Society's online shop, through the website.

The Society's website is becoming ever more important as a shop window, a source of information and many other essential services. The current underlying architecture that makes it all work is getting out of date and needs an overhaul. I am extremely grateful to our new Committee member, Alan Douglass, who understands how these things work. Alan is proving to be a hugely helpful addition to the Committee, leading on the project that will soon see us appoint an external company to carry out the necessary work.

THE NORTHUMBRIAN PIPERS' SOCIETY
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CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Sometimes, the saddest of situations can lead to some really positive outcomes. In the last year, we lost one of our most active pipemakers/reedmakers with the untimely death of Dave Shaw. He is sorely missed by many and it is testament to his influence that The Northumberland Show instigated a new Northumbrian Piping Tent and new set of competitions in his memory and that Beamish Museum held a session in the farmhouse and also established the new Pipers' Picnic to honour his contribution, including bringing the sound of the pipes to this regional attraction. I sincerely hope that both events will now continue, on an annual basis, marking Dave's contribution and bringing the sound of the pipes to many more people. The first Northumbrian Piping Tent and Competitions at The Northumberland Show was a great example of people rallying round to put on a great show at short notice. Ednie Wilson ran her "try the pipes" sessions for anyone wanting to have a go, Andy Lawrenson put on a pipemaking display, Nick Leeming piped at the entrance to the Showfield, there was a session in the tent and Kathryn Tickell judged the competitions. All in all, a great day was had by all. My special thanks to Nicola Davison and Gill Lyons for organising everything.

Looking to the future, there are some initiatives that I believe are really rather exciting.

First is the renewed focus on helping young people to play the pipes. The Society now offers free membership to those still in full time education. This carries with it the free issue of the NPS First Tune Book. We have also started to build a separate stock of pipes for hire to/use by young people, distinct from the current Pipe Hire service we have run for many years. This special stock has recently been significantly increased with the donation to the Society of the pipes formerly owned by The Northumberland Music Service and some private donations. We now have around 20 sets available for this purpose and are working on bringing them all into full playing condition. A number of people have been teaching in schools or privately, and we plan to help these (and others) with some sharing of best practice and possibly by using the Society's charitable status to raise funds to support subsidised tuition/pipe hire. The objective is to remove as many barriers as possible and to open up the option of learning the pipes to as many young people as we can. If you would like to be part of this initiative, please do get in touch with me.

Second is the possible evolution of the great work that Greg McCormick has been doing to digitise and catalogue the Forster Charlton recordings archive. Greg has devised a web-based portal for people to sign up to in order to access the recordings as we try to work out what this archive contains, what copyright issues we may need to deal with and how we can make as much of it as possible more generally available. We still have box loads of tapes to digitise and I am sure that this is going to become an increasingly important archive as the programme expands.

Third, we have been considering what to do with our own archive materials (records, correspondence etc). We are not professional archivists and there is a risk that we do not have the skills or resource properly to look after and preserve what we have, especially if we have to move our offices from the current facility at Newbiggin. The current thinking is to try to digitise as much as possible to go onto our website and to deposit the original materials with either the Northumberland or the Tyne & Wear Archives services, where they would be professionally looked after and still be accessible to members and (in time) to the general public. My thanks to the small team, including Julia Say, Richard Heard and Alex Barrass who have been helping to shape and implement this.

Fourth, those of you who are more observant of these things will have noticed that 2028 will be the Centenary of the Society in its current form. This is surely something definitely worth celebrating. Your Committee has started to pull together a list of possible ways to mark the occasion. If you have any suggestions, please do let us know.

There are, of course, still challenges we need to overcome. One continues to be trying to find the right place to base the Society's "office", where we can store useful materials, shop stock etc, as well as potentially developing it as a base for lessons, sessions or whatever people would like to get together to do. We keep looking for the right place, but no formal solution has been found yet. We currently have less than a year to run on our lease of the premises in Newbiggin, so this is becoming more time critical.

THE NORTHUMBRIAN PIPERS' SOCIETY
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CHAIRMAN'S STATEMENT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

As ever, we are always looking for new volunteers. This year, both Julia Say will be retiring from running the Society's online shop and Ann Sessoms will be retiring as our Secretary. As many of you will know, both have been incredible supporters of the Society, having filled many roles over several decades. Both will be hugely missed. We have been fortunate enough to have Louise Woodman volunteer to take over the running of the online bookshop and she is working with Julia on the transition now. We are very keen to find a new person to take on the role of Secretary, if you think you might be able to help, do please get in touch.

Finally, my thanks not only to the people I have mentioned above but also to everyone else who in one way or another contributes to the work of the Society in promoting our wonderful instruments and their music. Do please keep playing out and letting us know through the Newsletter what you have been doing. I am always delighted to see all the groups who gather informally to enjoy playing together. To me, this is the best bit of piping – sharing a good tune with friends. A sincere thank you to all those who have made donations to the Society (either in cash or in the form of sets of pipes or of archive material), to my fellow Committee members for your tireless work and to Baroness Joyce Quin, our President, for your wonderful support.

I look forward to “meeting” as many of you as possible at the AGM.

Keep piping!

Andrew Davison, OBE
Chairman - October 2025

THE NORTHUMBRIAN PIPERS' SOCIETY
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CLEVELAND AND COUNTY DURHAM BRANCH CHAIRMAN'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

Northumbrian Pipers' Society, Cleveland and Co. Durham Branch
Statement September 2024 – August 2025

- 1) The Branch AGM was held in November 2024.
- 2) The committee stood and was elected again, so there were no changes from the previous year.
- 3) Physical meetings of the Branch held on 2nd Wednesday of the month in Ceddesfeld Hall have continued successfully.
- 4) The monthly practice on 4th Wednesday has also continued though intermittently for the last year.
- 5) The Branch Hon. Treasurer organised a special meeting for March 2024 which featured the piping and many useful thoughts on piping matters by Nick Leeming. This was an entertaining and informative event, and we thank Nick for it.
- 6) The Branch's public playing group completed its performances at the National Gardens Scheme Open Gardens in the summer of 2025. We have four pipers now in the playing group.
- 7) The Branch held a successful Christmas meal event at the Dun Cow in Sedgfield before the December 2024 meeting
- 8) There have been no requests for pipe hire.
- 9) The Chair thanks the Branch committee and members for their work and support..

David Cook
Cleveland and Co. Durham Branch Chair and Secretary
August 2025

THE NORTHUMBRIAN PIPERS' SOCIETY
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report together with the unaudited financial statements of the charity for the ended 31 March 2025. The annual report serves the purposes of both a trustees' report and a directors' report under company law.

The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Structure, governance and management

a. Constitution

The Northumbrian Pipers' Society (the "Society"), is a charitable company limited by guarantee and is governed by its memorandum and articles of association dated 16 December 2010 as amended by special resolutions dated 3 June 2011, 2 August 2013 and 10 August 2019. The Society was registered with the Charity Commission on 20 June 2011.

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

THE NORTHUMBRIAN PIPERS' SOCIETY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

b. Members and trustees

The Society has no paid employees and relies on the unpaid voluntary services of members. In early 2017 the Society engaged the services of a part-time self-employed administrator.

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 who served during the year are noted on page one.

At the AGM held on 16 Nov 2024 the following Trustees stood down: Tom Fairfax; Paul Knox and Carolyn Soakell.

Baroness Joyce Quin is offering to stand for re-appointment as President of the Society. Andrew John Davison is offering to stand for re-appointment as Chairman. Andrew James Lawrenson, Melanie Jessica Rothman and Vincent Owen Syson are offering themselves for re-election for further two-year terms, expiring at the 2027 AGM.

Formal committee meetings are held physically or by video conference 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 and County Durham 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 during the year comprised Dave Cook (Chair and Secretary), Peter Manning (Treasurer), Timothy Jones and Philippa Sinclair. Branch accounts for year ending 31 March 2024 were approved at the branch AGM in November 2024 and are included, along with provisional accounts for year ended 31 March 2025, in the accounts of the Society for year ending 31 March 2025.

THE NORTHUMBRIAN PIPERS' SOCIETY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities

a. Policies and objectives

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, and
- to advance the education of the public in relation to the study, playing, making and development of the Northumbrian pipes.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'. They confirm that public benefit has been provided by the range of activities as described in detail in the Chairman's Statement.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The trustees 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 consider that the level of unrestricted reserves not invested in fixed assets should not fall below £10,000. The reserves held at 31 March 2025 were £35,776 (2024: £30,689).

c. Financial review

The financial results for the year are shown in the Statement of Financial Activities ('SOFA'). The charity had a net operating surplus of £9,838 (2024: deficit of £3,722). Net assets at 31 March 2025 totalled £116,225 (2024: £106,387).

Achievements and performance

a. Main achievements of the charity

The achievements and performance of the Society are set out in detail in the Chairman's Statement.

THE NORTHUMBRIAN PIPERS' SOCIETY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. 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 charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on their behalf by:

A J Davison

A J Davison (Nov 6, 2025 20:03:44 GMT)

Andrew Davison OBE

Chairman

Date: 5 November 2025

THE NORTHUMBRIAN PIPERS' SOCIETY
(A charitable company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the trustees of The Northumbrian Pipers' Society ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and its 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 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's trustees in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my work or for this report.

D R Gold

D R Gold (Nov 7, 2025 08:32:31 GMT)

Signed:

Dated: 5 November 2025

D R Gold BA, FCA

David Gold

Armstrong Watson LLP
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

THE NORTHUMBRIAN PIPERS' SOCIETY
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	3	12,981	-	12,981	12,779
Charitable activities	4	12,329	-	12,329	10,900
Investments	5	1,778	-	1,778	351
Total income		27,088	-	27,088	24,030
Expenditure on:					
Charitable activities	6	20,600	-	20,600	26,402
Total expenditure		20,600	-	20,600	26,402
Net income/(expenditure)		6,488	-	6,488	(2,372)
Net movement in funds before other recognised gains/(losses)		6,488	-	6,488	(2,372)
Other recognised gains/(losses):					
Gains/(losses) on revaluation of fixed assets		3,350	-	3,350	(1,350)
Net movement in funds		9,838	-	9,838	(3,722)
Reconciliation of funds:					
Total funds brought forward		105,652	735	106,387	110,109
Net movement in funds		9,838	-	9,838	(3,722)
Total funds carried forward		115,490	735	116,225	106,387

The Statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 16 to 26 form part of these financial statements.

THE NORTHUMBRIAN PIPERS' SOCIETY
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REGISTERED NUMBER: 07471625

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	79,714	74,963
		<u>79,714</u>	<u>74,963</u>
Current assets			
Stocks	11	8,959	9,555
Debtors	12	4,275	4,041
Cash at bank and in hand		48,845	45,896
		<u>62,079</u>	<u>59,492</u>
Creditors: amounts falling due within one year	13	(9,568)	(10,668)
Net current assets		<u>52,511</u>	<u>48,824</u>
Total assets less current liabilities		<u>132,225</u>	<u>123,787</u>
Creditors: amounts falling due after more than one year	14	(16,000)	(17,400)
Total net assets		<u><u>116,225</u></u>	<u><u>106,387</u></u>

THE NORTHUMBRIAN PIPERS' SOCIETY
(A charitable company limited by guarantee)
REGISTERED NUMBER: 07471625

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Charity funds			
Restricted funds	15	735	735
Unrestricted funds	15	115,490	105,652
Total funds		116,225	106,387

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:

A J Davison

[A J Davison \(Nov 6, 2025 20:03:44 GMT\)](#)

Andrew Davison OBE

Chairman

Date: 5 November 2025

The notes on pages 16 to 26 form part of these financial statements.

THE NORTHUMBRIAN PIPERS' SOCIETY
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The charity is a company limited by guarantee and has no share capital. The address of the registered office is Time Central, 32 Gallowgate, Newcastle upon Tyne, NE1 4BF. The liability of each member in the event of winding up is limited to £1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Northumbrian Pipers' Society 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.

The financial statements are prepared in sterling which is the functional and presentation currency of the charity.

2.2 Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

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

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

Capital grants received are released over the economic useful life of the asset to which they relate.

Income from other trading activities comprises income from fundraising events and is included when receivable.

Income from investments arises from interest-bearing deposit accounts and is recognised on a receivable basis.

Income from charitable activities includes income from concerts, festivals and pipe hire and is recognised when receivable.

Income from the sale of goods is recognised when substantially all the risks and rewards have been transferred to the buyer.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on charitable activities is incurred on directly undertaking the activities which further the charity's objectives. Support costs comprise governance costs which are all costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

2.5 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.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, office equipment is measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

The estimated useful lives are as follows:

Office equipment	- 4 years
------------------	-----------

Tangible fixed assets relating to trophies, medal dies and hire pipes are included in the financial statements under the revaluation model. Pipes held for hire and medal dies are valued by the trustees based on the Society's own expertise.

Trophies are valued by the trustees based on independent professional valuations.

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. The carrying values are assessed each year and an impairment provision is made if necessary. Costs of maintenance are written off in the year in which they are incurred.

2.7 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.

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NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount.

2.9 Cash at bank and in hand

Cash at bank consists of Barclays Bank current accounts, Barclays Bank premium accounts and a United Trust Bank deposit account.

2.10 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. They comprise donations, concert and festival income and other income receivable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. Grants and donations obtained for specific purposes are recognised in the financial statements as restricted funds.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Subscriptions and donations	10,268	10,268	10,163
Life memberships	1,400	1,400	1,400
Gift Aid	1,313	1,313	1,216
	<hr/> 12,981 <hr/>	<hr/> 12,981 <hr/>	<hr/> 12,779 <hr/>

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Concert income	1,820	1,820	1,963
Pipe hire income	7,845	7,845	5,932
Sales of books and CDs	2,664	2,664	2,758
Other income	-	-	247
	<hr/> 12,329 <hr/>	<hr/> 12,329 <hr/>	<hr/> 10,900 <hr/>

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest receivable on cash deposits	1,778	1,778	351
	<hr/> 1,778 <hr/>	<hr/> 1,778 <hr/>	<hr/> 351 <hr/>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	15,927	4,673	20,600	26,402
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2024</i>	<i>20,782</i>	<i>5,620</i>	<i>26,402</i>	
	<hr/>	<hr/>	<hr/>	

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Depreciation	99	83
Concert costs	1,635	2,211
Pipe hire maintenance	1,701	1,519
Cost of sales: Books and CDs	509	1,391
Cleveland and County Durham branch costs	159	100
Printing, postage and stationery	422	4,493
Marketing	168	107
Music Partnership donation	400	400
Sundry expenses	221	106
Website costs	151	396
Bad debts	-	(113)
Bank charges	190	184
Office costs	6,224	5,364
Administration costs	4,048	4,541
	<hr/>	<hr/>
	15,927	20,782
	<hr/>	<hr/>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Printing, postage and stationery	120	807
Administration costs	1,349	1,513
Accountancy and independent examination	3,204	3,300
	<u>4,673</u>	<u>5,620</u>

The above support costs are costs allocated to governance costs.

7. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the charity's independent examiner in respect of:		
Independent examination	650	600
Accountancy services	<u>2,230</u>	<u>2,040</u>

8. Staff costs

The average number of persons employed by the charity during the year was as follows:

Average number of employees - nil (2024: nil).

No employee received remuneration amounting to more than £60,000 in either year.

The trustees consider the key management personnel comprise the trustees.

9. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no trustee expenses have been incurred (2024 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Tangible fixed assets

	Office equipment £	Trophies £	Medal dies £	Pipes for hire £	Total £
Cost or valuation					
At 1 April 2024	504	25,400	5,000	49,300	80,204
Additions	-	-	-	1,500	1,500
Revaluations	-	-	-	3,350	3,350
At 31 March 2025	504	25,400	5,000	54,150	85,054
Depreciation					
At 1 April 2024	341	-	4,900	-	5,241
Charge for the year	99	-	-	-	99
At 31 March 2025	440	-	4,900	-	5,340
Net book value					
At 31 March 2025	64	25,400	100	54,150	79,714
At 31 March 2024	163	25,400	100	49,300	74,963

During 2012/13, The Sage Gateshead donated a stock of parts for plastic pipes which was initially valued by the trustees at £1,000 and that valuation was included in the financial statements for the year ended 31 March 2013 as exceptional voluntary income. These parts needed to be repaired and certain manufacturing faults corrected, and then supplemented and assembled into complete sets of pipes for use principally for hire to schools.

During 2013/14, significant technical challenges were overcome and twenty sets of plastic pipes were completed and made available to Northumberland County Council for use in schools. The trustees have valued the twenty completed sets at £300 each, with the remaining parts being valued at £500 in total. After taking into account expenditure on the project during the year 2013/14, the revaluation surplus was £5,260.

During the year ended 31 March 2014, the trustees obtained an independent professional valuation of trophies which resulted in a revaluation surplus of £14,700.

During the year ended 31 March 2017 the trustees revalued a number of donated sets of pipes which had been refurbished where necessary and brought into use in the hire pool. The revaluation surplus was £3,950.

During the year ended 31 March 2024 the trustees revalued the existing sets of pipes in the hire pool and three sets of pipes that were purchased in the period. The revaluation deficit was £1,350.

During the year ended 31 March 2025 the trustees revalued the existing sets of pipes in the hire pool and three sets of pipes were purchased in the period. The revaluation surplus was £3,350.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Stocks

	2025	2024
	£	£
Pipemaking materials, books, CDs and competition medals	8,959	9,146
Pipes Purchase Scheme	-	409
	<hr/> 8,959 <hr/>	<hr/> 9,555 <hr/>

Stocks of pipes held under the Pipes Purchase Scheme are shown at cost of £1,750 (2024: £1,750) less cumulative amounts received of £1,750 (2024: £1,341). The interest element of amounts received is not material.

12. Debtors

	2025	2024
	£	£
Trade debtors - charitable activities	102	101
Other debtors - Gift Aid	1,313	1,216
Prepayments	2,860	2,724
	<hr/> 4,275 <hr/>	<hr/> 4,041 <hr/>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors - charitable activities	3,810	4,849
Accruals and deferred income	5,758	5,819
	9,568	10,668

Included within accrual and deferred income is deferred income of £2,416 (2024: £2,335). This consists of £1,400 (2024: £1,400) in relation to life memberships and £1,016 (2024: £935) in relation to subscriptions.

14. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Deferred income - Life memberships	16,000	17,400

Total life memberships as at 31 March 2025 were £17,400 (2024: £18,800). During the period £1,400 (2024: £1,400) was released to income for the year. £1,400 (2024: £1,400) is included within deferred income within creditors falling due with one year. The remainder of £16,000 (2024: £17,400) is included within creditors falling due after more than one year.

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds					
General Funds	105,652	27,088	(20,600)	3,350	115,490
Restricted funds					
2019 annual concert held in memory of Colin Ross	735	-	-	-	735
Total of funds	106,387	27,088	(20,600)	3,350	116,225

The unrestricted income funds include a revaluation reserve of £25,910 at 31 March 2025 as described in note 10.

The restricted income fund represents the surplus arising from the 2019 annual concert held in memory of Colin Ross which will be used to produce a book on his pipemaking techniques.

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds	109,374	24,030	(26,402)	(1,350)	105,652
Restricted funds					
2019 annual concert held in memory of Colin Ross	735	-	-	-	735
Total of funds	110,109	24,030	(26,402)	(1,350)	106,387

The unrestricted income funds include a revaluation reserve of £22,560 at 31 March 2024 as described in note 10.

The restricted income fund represents the surplus arising from the 2019 annual concert held in memory of Colin Ross which will be used to produce a book on his pipemaking techniques.

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	79,714	-	79,714
Current assets	61,344	735	62,079
Creditors due within one year	(9,568)	-	(9,568)
Creditors due in more than one year	(16,000)	-	(16,000)
Total	115,490	735	116,225

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	74,963	-	74,963
Current assets	58,757	735	59,492
Creditors due within one year	(10,668)	-	(10,668)
Creditors due in more than one year	(17,400)	-	(17,400)
Total	105,652	735	106,387

17. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2025.