

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

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45 WASHINGTON STREET  
GLASGOW G3 8AZ  
*February 2007*

Telephone: 0141-221 5414  
Fax: 0141-221 1561

## ANNUAL GENERAL MEETING

The 76th Annual General Meeting will be held in the Quality Hotel, 99 Gordon Street, Glasgow, on Saturday 10 March 2007 assembling at 10.00 am for 10.30 am start. A prompt start is requested in order that all business can be completed at a reasonable time.

Bands having made payment for the current year are entitled to send two Representatives to the meeting, one of whom shall have voting power.

Officials will be in attendance to check membership cards, check registration and issue voting cards. It is therefore imperative that all Representatives attending and wishing to vote should ensure that they are in possession of their band membership card in order to obtain a voting card.

Any band, which has not yet brought its Annual Subscription up to date, should do so immediately by using the Annual Subscription form, which was sent in November 2006.

All remittances should be made payable to the Association and sent direct to the Royal Scottish Pipe Band Association, 45 Washington Street, Glasgow, G3 8AZ in good time for membership cards to be issued from Headquarters and received by the Band prior to the meeting.

Voting powers of all Bands shall be equal i.e. ONE BAND – ONE VOTE, and shall be by a show of Voting Cards. When deemed advisable by the meeting, the voting shall be by ballot.

The rules of the Association do not permit voting by proxy, and Representatives attending must be a Bona Fide Registered Member of the Band on whose behalf they are voting.

**Ian Embelton**  
*Chief Executive*

## AGENDA

1. President's welcome to Representatives.
2. Chairman's Remarks.
3. Apologies.
4. Standing Orders and Appointment of Tellers.
5. Minute of Previous Annual General Meeting.
6. Chief Executive's Report.
7. Treasurer's Report, Balance Sheet and Financial Statement.
8. Finance Insurance and Maintenance Committee Report.
9. Standing Orders and Steering Committee Report.
10. Marketing and Media Committee Report.
11. Auditor's Report.
12. Music Board Report.
13. Adjudicators' Panel Management Board Report.
14. Proposed Alteration of Rules.
15. Notice of Motions.
16. Election of Office Bearers.
17. Any Other Competent Business.

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

PRECIS OF THE 75th ANNUAL GENERAL MEETING OF THE ASSOCIATION HELD IN  
THE QUALITY HOTEL, GORDON STREET, GLASGOW, ON SATURDAY 11th MARCH 2006 AT 10:30 a.m.

**PRESENT:** 59 Bands were represented. Also present were Honorary Life Members, Distinguished Guests, Associate Members and Members of the National Council.

**CHAIRMAN:** The Chairman thanked all officials and committees for the high standard of work carried out during the year.

Apologies were noted. Standing Orders were adopted and Tellers were appointed.

A précis of the Minutes of the 74th Annual General Meeting was approved.

**REPORTS:** The reports submitted by the Chief Executive, Treasurer, Finance Insurance & Maintenance Committee, Standing Orders and Steering Committee, Marketing and Media Committee, Auditor, Music Board and Adjudicators' Panel Management Board were accepted.

## **PROPOSED ALTERATIONS TO CONSTITUTION & RULES**

**The following alterations and new rules were accepted.**

### **Section 1 Page 10**

Delete heading "Honorary Appointments"

Insert new heading "Honorary Appointments and Awards"

### **Section 1 Page 10**

Rule 1.80 Delete existing rule

Insert new rule "Honorary President and Honorary Vice President appointments may be made by the National Council, subject to approval at the AGM"

### **Section 1 Page 10**

Insert new rule 1.80.1

"Honorary Life Membership, Meritorious and Long Service Awards may be granted by the National Council".

### **Section 2 Page 22**

Delete heading "Meritorious Service"

### **Section 2 Page 22 Rule 2.55**

Delete existing rule.

### **Section 2 Page 21 Rule 2.45**

Line 2 after "a" delete "Chairman"; insert "Convener"

Line 3 after Vice, delete "Chairman"; insert "Convener"

### **Section 2 Page 21 Rule 2.46**

Line 1 after "The" delete "Chairman"; insert "Convener"; after "Vice" delete "Chairman"; insert "Convener".

### **Section 3 Page 32**

Delete heading "Adjudicators' Point Sheets"

Insert new heading "Adjudicators' Critique Sheets"

## **NOTICES OF MOTIONS: The following were accepted:**

That the Bands' subscriptions for 2006/2007 remain at the same level as 2005/2006 with the addition of a late payment penalty of £20.

## **NOMINATIONS:**

Mr Kevin Reilly was unanimously elected to the position of Chairman. The National Council representatives as printed on the Order Paper were approved.

## CHIEF EXECUTIVE'S REPORT

I am pleased to submit for your approval this year's report for the year ended 31st December 2006.

**MEMBERSHIP:** The number of bands in membership throughout the UK during 2006 is 351 and affiliated bands from overseas 89.

**WORLD SOLO DRUMMING:** The World Solo Drumming Championships took place in Monkstown Community School, Newton Abbey, Northern Ireland for the first time. The event was a great success and we appreciate the support of Andante Percussion for their generous sponsorship.

**MAJOR CHAMPIONSHIPS:** The five Major Championships were held at Dumbarton (Scottish), Pitlochry (British), Inverclyde (European), Glasgow (Worlds) and Dunoon (Cowl).

The Championship season began successfully with another well attended Scottish Championships in Levensgrove Park Dumbarton. The sponsors were delighted with the special performance by the centre bands of "100 Pipers" in recognition of their lead brand.

The British Championships returned to Pitlochry and we are grateful to Pitlochry Major Events Group and their army of volunteers for producing such a great event.

Inverclyde Council hosted the European Championships in July and are to be complimented for their efforts in making the Battery Park such a great venue.

The World Championships in Glasgow Green were the most successful to date and I am grateful to Glasgow City Council for their assistance. BBC television's involvement has taken the Championships to a new audience and I am delighted to announce they have confirmed their intention to broadcast again in 2007. In December we were honoured by the Scottish Traditional Music Awards and won the trophy for Event of the Year for the Worlds.

In August our Championship season finished at Cowal and included the presentation of the Champion of Champions in each grade.

**HIGHLAND DANCING:** Entries continue to increase in our Highland Dancing competitions and are a very popular component in our Championships. Thanks to Jean Ritchie, Christine Lacey and Betty Turkington for their hard work in making these competitions such a success.

**Ian Embelton**  
*Chief Executive*

## **ADJUDICATORS' PANEL MANAGEMENT BOARD REPORT**

The Management Board has met on four occasions since March 2006 and there have been two Liaison Group meetings between the Management Board and representatives of the Music Board to discuss matters of common interest.

2006 presented a major challenge for the Adjudicators' Panel as a result of the introduction of the new Musical Appreciation and Presentation (MAP) competition at Championships for Grade 4 and Novice Juvenile bands. All R.S.P.B.A. Adjudicators were also given the opportunity to contribute to the evaluation of the MAP.

Training workshops were arranged and conducted (two in Glasgow, one in Edinburgh and one in Lisburn Northern Ireland) to prepare all approved R.S.P.B.A. Adjudicators for the new MAP competition format. Two training workshops were also arranged for international Adjudicators who were to adjudicate at Championships to prepare them for MAP and to update them on R.S.P.B.A. procedures. A continuing professional development workshop was conducted in April 2006 for Adjudicators who had been unable to attend the compulsory CPD training in 2005.

An international conference call, arranged by the Alliance of North American Pipe Band Associations (ANAPBA), was also conducted from R.S.P.B.A. Headquarters by a member of the Adjudicators' Training Group to explain the MAP concept to representatives of Pipe Band Associations in the USA and Canada. The conference facility, co-ordinated by means of a central telephone link, involved 19 different sites through North America from Florida to the North of Canada. This was the first experience of the Association using the conference call facility and it proved to be an effective means of communication over lengthy distances simultaneously.

Members of the Adjudicators' Training Group conducted a training workshop in Birmingham in March 2006 to explain the MAP concept in greater detail to competing pipe bands in the Midlands area.

A new Drum Major Adjudicator training course was conducted resulting in 4 new Drum Major Adjudicators being added to the Adjudicators' Panel for 2007. A new placings-based system of Drum Major adjudication was also trialled successfully through the season and the placings-system will be introduced for all Drum Major competitions in 2007.

Members of the Adjudicators' Panel continued to participate in the development of the new qualifications in Piping, Pipe Band Drumming and Pipe Band Studies which have replaced the former R.S.P.B.A. and Institute of Piping qualifications and which will in future be available from the R.S.P.B.A., College of Piping, National Piping Centre, Piobaireachd Society and Army School of Bagpipe Music and Highland Drumming.

**James Hutton**  
*Convener*

## **FINANCE INSURANCE AND MAINTENANCE COMMITTEE REPORT**

I have much pleasure in submitting on behalf of the Finance Insurance and Maintenance Committee this report for the year ending 31st December 2006.

The increase in sponsorship received for our Major Championships coupled with tight controls on our expenditure enabled us to record a small surplus over the year.

Our Major Championships continue to provide the major part of our income and I am pleased to report that the next few years' sponsorships are fully secured and they are a healthy number of prospective applicants for future championships in the pipeline.

I would like to thank my Committee and staff at Headquarters for their help and assistance.

**Kenny Crothers**  
*Convener*

## MUSIC BOARD REPORT

I present this report on behalf of the R.S.P.B.A. Music Board.

The 2006 competition season brought forward a new competition format for Grade 4 and Novice Juvenile bands at Major Championships. This was the Musical Appreciation and Presentation concept.

I would like to thank the bandsmen for their efforts with this new format. It is intended to help improve the competition standards, assist effective adjudication and also create an Educational environment that will assist the bands' overall efforts.

We also conducted a review at the end of 2006 season regarding the MAP format and are encouraged by the responses from the bands, with the review showing a significant majority of bands intimating their support for this project and its continuation.

I would like to thank Music Board Standards Convenor, D Clark and the Music Board representatives for their continued efforts in maintaining the grading standards of the R.S.P.B.A.

For many years the R.S.P.B.A. have delivered their educational programme (Structured Learning) to bandsmen throughout the UK and International Associations. However this will undergo a major transition effective from January 2007 in terms of its delivery and examination criteria. This is due to work undertaken by the R.S.P.B.A. being part of a new examination body which has been created by the collaborative efforts of the R.S.P.B.A., The National Piping Centre, The College of Piping, The Pibroch Society and The Army School of Music, Pipes and Drums. These groups have established a common criteria and examination profile on behalf of the group and will operate under the banner as The Piping and Drumming Qualification Board.

Progress has also been made to attain national accreditation in conjunction with the Scottish Qualifications Authority and work continues in this area. I would like to thank all the representatives from the various groups who have worked on this project. (Full details regards the syllabus and examination levels can be found on the R.S.P.B.A. website).

We have also continued the R.S.P.B.A. Summer Workshop and are indebted to J Nevans and this team for their efforts. Finally I would like to thank all my colleagues at the Music Board, the National Council and Adjudicators Panel Management Board for their efforts and co-operation.

It is vital that we continue to work together in the key areas which will affect our bandsmen in their efforts to compete, to gain educational skills and to support our Association.

**Thomas Brown**  
*Convenor*

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### MUSIC BOARD STATISTICS 2006

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Branch of Association or Affiliated Body	No. of Students
Army School of Bagpipe Music	9
Ayr, Dumfries & Galloway	25
Glasgow & West of Scotland	13
Lothian & Borders	17
North of Scotland	17
Overseas Associations	6
<b>Total</b>	<b>87</b>

Certificates awarded:	Total 60
Advanced Level students	2
Advanced Level Certificates	2

## STANDING ORDERS AND STEERING COMMITTEE REPORT

I have pleasure in presenting this report on behalf of the Standing Orders and Steering Committee.

The Committee have reviewed the current Constitution and Rules and have corrected any anomalies and altered and inserted rules to embrace the changes in the Piping and Drumming Qualifications Board and the Drum Major Placing system, amongst others.

I would like to acknowledge the co-operation and guidance from Mr Alistair Aitken O.B.E., Adjudicators Management Group and Mr James Campbell, Music Board, for preparing this work for the Standing Orders and Steering Committee.

The work of course does not stop and we would welcome constructive items of concern or improvement for the Association. I can assure you all such correspondence will receive our full attention.

Finally I would like to thank Chief Executive Mr Ian Embelton and Isabel Murray for taking the minutes. My committee members Mr G Purves, Mr W McMorrnan, Mr J Hughes and Mr R McWilliam for their help and support.

**Florence Allan**  
*Convener*

## MARKETING AND MEDIA REPORT

On behalf of the Marketing and Media Committee I would like to thank the National Council, members of the committee, the office staff and our Chief Executive for all their help and assistance during the season.

Our most significant success has been the participation of the BBC Scotland at the 2006 World Championships. This commitment was a great success for the Association it should open doors to us for funding and indeed to raise our profile. I believe the figures for the programmes were half a million people watching. The BBC are delighted with this and I understand they wish to return this year. A meeting will be held to discuss all aspects of the programmes soon and indeed to look at the content for this year. Well done to all involved in August. The programme itself was well produced and we would hope to look at different angles on selling the Association in the future.

We would hope to be looking at attracting a major sponsor in 2007 on the back of the programme on TV. This is something we should start now and I believe Ian has contacted some people about this. The Worlds in particular is the largest gathering of bands anywhere and it should hold even greater potential for us to increase our income. The inclusion of the large screen relay was a great benefit, maybe it should be used in another area with sound like Henman Hill. This would allow people to see Grade 1 in this format rather than being disappointed at the actual Grade 1 arena which can be restricted.

Our press coverage continues to be our best way of getting our message across and we would hope this will continue.

During 2007 and beyond we need to start looking at ways of marketing the Brand of the Association in terms of publicity, souvenirs etc. The contacts we made did not come to anything this year but we will keep looking. Now that we have ownership of the World Championships we should be looking at marketing items. Our success in the event category of festivals and the presentation of the award to Ian and Kevin was another story of success. I congratulate all who took part in the World Championships and helped the Association win this accolade.

Official band photographs were taken at the Worlds. The new location presented us with problems in that we had bands tuning in an area very close to where the photographer was setting up shots.

Our online marketing has proved a success with sales of DVD etc. reaching in excess of £15,000. More work for the office staff but well worth it.

Our Website has been another success story for the Association and our thanks go to Scotia Web Design for all the hard work in this area. It receives a huge amount of hits and we are now getting sponsorship to cover some of the costs involved.

Again this year we presented bands with World Medals, this I feel is the right way to go. It was a rush to get them done for 2006. This will be ongoing for the Worlds.

We have a great product to sell to the huge numbers coming to our Major Championships and that is why we will be looking at a marketing strategy in the coming months.

In closing, can I again thank you all and we hope you will have another successful season.

**Mervyn Herron**  
*Convener*

# **THE ROYAL SCOTTISH PIPE BAND ASSOCIATION**

*Registered Charity No: SCO18153*

## **Report and Financial Statements For the year ended 31 December 2006**

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Officers and Professional Advisers

### The Members of the National Council

PRESIDENT: **G Ussher**

CHAIRMAN: **K Reilly**

VICE CHAIRMAN: **G Purves**

<i>W R McWilliam</i>	<i>Dundee Perth &amp; Angus</i>	<i>Vacant</i>	<i>Midlands</i>
<i>I Shepherd</i>	<i>Fife</i>	<i>F Allan</i>	<i>North of Scotland</i>
<i>W MacGregor</i>	<i>London &amp; South of England</i>	<i>A Skinner</i>	<i>North of Scotland</i>
<i>W I M Allan</i>	<i>London &amp; South of England</i>	<i>M Robertson</i>	<i>North East England</i>
<i>G C Hamill</i>	<i>Glasgow &amp; West of Scotland</i>	<i>J Dillon</i>	<i>North West England</i>
<i>D Murdoch</i>	<i>Glasgow &amp; West of Scotland</i>	<i>W K Crothers</i>	<i>Northern Ireland</i>
<i>J Hughes</i>	<i>Lothians &amp; Borders</i>	<i>M Herron</i>	<i>Northern Ireland</i>
<i>W R McMorran</i>	<i>Lothians &amp; Borders</i>	<i>W Smith</i>	<i>Stirlingshire</i>
<i>N M Hodgson</i>	<i>Ayr, Dumfries &amp; Galloway</i>		

CHIEF EXECUTIVE AND TREASURER

**Ian Embelton**

REGISTERED OFFICE

**45 Washington Street, Glasgow G3 8AZ**

AUDITORS

**Scott-Moncrieff, Chartered Accountants**

**25 Bothwell Street, Glasgow G2 6NL**

BANKERS

**Bank of Scotland**

**54/62 Sauchiehall Street, Glasgow G2 3AH**

SOLICITORS

**Biggart Baillie**

**Dalmore House, 310 St. Vincent Street, Glasgow G2 5QR**

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Report of the Members of the National Council

The members of the National Council have pleasure in presenting their report and the financial statements of the Association for the year ended 31 December 2006.

## Members of the National Council (Trustees)

The members of the National Council are the charity's trustees.

The members of the National Council who served the Association at the year end are as shown on the previous page.

All members shall normally serve for a period of three years, and are appointed by election at their branch Annual General Meeting and ratified at the Association Annual General Meeting. The National Council has the power to co-opt members. The policies and procedures adopted for the induction and training of trustees are detailed in the Constitution and Rules of the Association.

Approximately one third of the members shall retire annually but may offer themselves for re-election.

During the year the following Member died:

R McGrory 30 January 2006

During the year the following Member was appointed:

N M Hodgson 30 November 2006

## Governing Document

The Royal Scottish Pipe Band Association is governed by its Constitution and Rules.

## Investment Powers

Under the Constitution the Association has the powers to invest in any way the National Council wishes.

## Organisational Structure

The Association is a membership organisation. The National Council has overall responsibility for the strategic management of the charity and meets regularly. A Chief Executive is appointed by the National Council to manage the day to day operations of the Association. The Chief Executive has delegated authority as approved by the National Council, for operational matters including finance, employment and services related activities.

## Objectives and Aims

- to promote and encourage the culture and advancement of Pipe Band Music internationally, and to sponsor a Pipe Band College.
- to create and maintain a bond of Fellowship with all Pipe Band Personnel throughout the world. The enjoyment of the rights and freedoms set forth in this Constitution and Rules shall be secured without discrimination on any ground such as sex, race, colour, language, religion, political or other opinion, national or social origin, association with a national minority, property, birth or other status.
- to devise and operate a proper system of Pipe Band Contest Rules.
- to organise and operate the World, European, British, Scottish and all Major Championships held within the United Kingdom.

## Priorities

- to provide the best opportunities for members to participate in well run Pipe Band Competitions.
- to enable members to show off to the best of their ability the art of the Great Highland Bagpipes and Pipe Band Drumming as well as the art of Drum Majoring and Highland Dancing.
- to offer education at a local and national level.
- to give the members of the Association the opportunity to be involved in the Heritage of their Country and to promote the art of Piping, Drumming, Drum Majoring and Highland Dancing.

The Association seeks to achieve its aims and objectives by using a network of Branches and individuals offering Education, and by using the same network to organise and run competitions for bands and individuals throughout the year.

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Achievements

During the past year the Association successfully completed the following:-

- the introduction of the Musical Appreciation & Presentation format for grade 4 and Novice Juvenile bands.
- the organising and running of five Major Pipe Band Competitions and forty minor competitions, as well as indoor competitions for solo piping and drumming.
- the organising and running of the World Pipe Band Championships, being the pinnacle of the "Pipe Band World" with the attendance of two hundred and forty bands along with fifty thousand spectators.
- the acceptance by the SQA to adopt our Qualification Systems and have them included in the Scottish Education Syllabus.

## Use of Volunteers

The Association could not run without volunteers. It regularly needs 100-120 volunteers at any of our Major Championships. It is not possible to quantify the numbers that are used at small competitions weekly, nor the cost savings made by their involvement. It would be even more difficult to give a number of the people who tirelessly week in week out go along to our members' bands and assist with the education and development of the bands and the young and old members.

## Financial Review

The Association recorded a surplus of £4,890 for the year ended 31 December 2006 (deficit £21,913: 2005), and accumulated funds at that date stand at £140,488 (£135,598: 2005).

The principal funding sources in the year were membership subscriptions and sponsorship towards running the various Championship competitions.

## Plans for Future Periods

Plans for the future include:-

- Continuing work towards the adoption of Education / Qualification by the SQA.
- Further development of education seminars around the UK.
- The examination of working practices and looking at ways of making the Association more efficient.
- Continuous Professional Development of staff.

## Statement of responsibilities of the members of the National Council

The Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 and the Charities Accounts (Scotland) Regulations 1992 require the members of the National Council to ensure that annual financial statements are prepared which show a true and fair view of the financial transactions of The Royal Scottish Pipe Band Association during the year and of the disposition of its financial assets and liabilities at the end of the year.

In preparing those financial statements, the members of the National Council are required to:

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

The National Council is responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with Charities legislation. The members of the National Council are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Association was founded by constitution in 1930 to promote and encourage the culture and advancement of Pipe Band Music internationally, and to sponsor a Pipe Band College.

## Statement of Risk

The National Council has reviewed the major risks to which the Association is exposed and established procedures to mitigate those that have been identified as a result of this review.

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## **Reserves Policy**

The Association policy is to maintain a level of reserves at least sufficient to meet the Association's annual administrative costs.

## **Disclosure of information to auditors**

As far as each of the trustees at the time the report is approved are aware:

- there is no relevant information of which the charity's auditors are unaware and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of the information.

## **Auditors**

A resolution to re-appointment Scott-Moncrieff as auditors will be put to the members at the Annual General Meeting.

Approved by the members of the National Council and signed on their behalf by:

Kevin Reilly – Chairman

Dated: 3rd February 2007

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## **Independent Auditors' Report to the members of The Royal Scottish Pipe Band Association For the year ended 31 December 2006**

We have audited the financial statements of The Royal Scottish Pipe Band Association for the year ended 31 December 2006 set out on pages 13 to 18. These have been prepared under the historical cost convention and the accounting policies set out on page 16.

This report is made solely to the Association's members as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As described in the Report of the Members on page 9, the National Council is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990, the Charities Accounts (Scotland) Regulations 1992 and the constitution of the Association. We also report to you if, in our opinion, the Report of the Members of the National Council is not consistent with the financial statements, if the Association has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the Report of the Members of the National Council and consider the implications for our report if we become aware of any apparent misstatements within it.

### **Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the National Council in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### **Opinion**

In our opinion:

- the financial statements give a true and fair view of the state of the affairs of The Royal Scottish Pipe Band Association as at 31 December 2006 and of its incoming resources and application of resources for the year then ended.
- the financial statements have been properly prepared in accordance with the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990, the Charities Accounts (Scotland) Regulations 1992 and the constitution of the Association.
- the information given in the trustees' report is consistent with the financial statements.

Scott-Moncrieff  
Chartered Accountants  
Registered Auditor  
25 Bothwell Street  
Glasgow G2 6NL

Dated: 3rd February 2007

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Income and Expenditure Account for the year ended 31 December 2006

	Appendices	2006 £	Reclassified 2005 £
<b>Income</b>			
Subscriptions		46,720	47,400
Donations		5,421	5,313
Publications and sales		13,198	6,328
Bank Interest		2,005	1,763
World Pipe Band Championship	1	91,721	84,574
Other Championships	2	136,609	128,761
Pipe Band College	3	3,955	9,697
World Solo Drumming Championship		8,939	5,614
Band fines		20	60
Contest permits and levies		8,805	8,613
Royalties and copyrights		3,241	4,186
Website advertising		3,713	-
75th Anniversary Celebrations		-	30,000
		<hr/>	<hr/>
		324,347	332,309
<b>Expenditure</b>			
Publications and purchases		9,333	6,105
World Pipe Band Championship	1	58,686	52,681
Other Championships	2	108,783	108,910
Pipe Band College	3	4,902	23,868
World Solo Drumming Championship		9,850	10,732
Indoor Competitions		80	100
Administration costs		66,248	68,514
Repairs, renewals and maintenance		6,415	2,533
Heating, lighting and power		4,591	1,919
Rates and insurances		8,553	8,028
Printing and stationery		6,283	5,749
Telephone		2,348	2,066
Postage and carriage		7,763	4,831
Finance charges		825	598
General expenses		1,098	1,609
Professional fees		8,965	5,799
Leasing of equipment		2,270	3,695
IT expenses		2,130	2,021
Depreciation		5,460	8,757
Bad debts		295	90
Website costs		4,579	5,617
75th Anniversary Celebrations		-	30,000
		<hr/>	<hr/>
		319,457	354,222
<b>Surplus/(Deficit) for year</b>		<hr/>	<hr/>
		4,890	(21,913)

The notes form part of these financial statements

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Statement of Financial Activities for the year ended 31 December 2006

	Unrestricted Funds			Reclassified	
	General	Designated		Total	Total
		Property	Ladies	2006	2005
	£	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds -					
Voluntary income	52,141	-	-	52,141	82,713
Activities for generating funds	13,198	-	-	13,198	6,328
Investment income	1,942	63	-	2,005	1,763
Incoming resources from Charitable activities	241,224	-	-	241,224	228,646
Other incoming resources	15,779	-	-	15,779	12,859
<b>Total incoming resources</b>	<b>324,284</b>	<b>63</b>	<b>-</b>	<b>324,347</b>	<b>332,309</b>
<b>Resources expended</b>					
Cost of generating funds -					
Cost of generating voluntary income	-	-	-	-	30,000
Fundraising trading costs	9,333	-	-	9,333	6,105
Investment management costs	-	-	-	-	-
Charitable activities	283,869	-	-	283,869	291,153
Governance costs	21,676	-	-	21,676	21,347
Other resources expended	4,579	-	-	4,579	5,617
<b>Total resources expended</b>	<b>319,457</b>	<b>-</b>	<b>-</b>	<b>319,457</b>	<b>354,222</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>4,827</b>	<b>63</b>	<b>-</b>	<b>4,890</b>	<b>(21,913)</b>
<b>Gross transfers between funds</b>	<b>19,641</b>		<b>(19,641)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>24,468</b>	<b>63</b>	<b>(19,641)</b>	<b>4,890</b>	<b>(21,913)</b>
<b>Total funds brought forward at 1 January 2006</b>	<b>113,575</b>	<b>2,382</b>	<b>19,641</b>	<b>135,598</b>	<b>157,511</b>
<b>Total funds carried forward at 31 December 2006</b>	<b>138,043</b>	<b>2,445</b>	<b>-</b>	<b>140,488</b>	<b>135,598</b>

The notes form part of these financial statements

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Balance Sheet at 31 December 2006

	Notes	2006 £	2005 £
<b>Fixed assets</b>			
Tangible assets	3	<u>106,020</u>	<u>111,355</u>
<b>Current assets</b>			
Stock		16,192	17,106
Debtors	4	7,115	11,288
Cash and bank		66,402	43,542
		<u>89,709</u>	<u>71,936</u>
<b>Creditors: amounts falling due within one year</b>			
Creditors	5	16,956	14,103
Deferred Income	6	38,285	33,590
		<u>55,241</u>	<u>47,693</u>
<b>Net current assets</b>		<u>34,468</u>	<u>24,243</u>
<b>Net assets</b>		<u>140,488</u>	<u>135,598</u>
<b>Funds</b>			
Unrestricted funds			
General	7	138,043	113,575
Designated	7	2,445	22,023
<b>Total funds</b>		<u>140,488</u>	<u>135,598</u>

These financial statements were authorised for issue by the National Council on 3rd February 2007 and are signed on their behalf by:

W. K. Crothers – Finance Convener

The notes form part of these financial statements

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Notes to the Financial Statements for the year ended 31 December 2006

### 1. PRINCIPAL ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the principal accounting policies which are set out below:

#### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (2005). In order to comply with SORP 2005, the prior year figures have been reclassified for comparability.

#### Income and expenditure

Income and expenditure are recognised generally on an accruals basis.

#### Tangible fixed assets

Depreciation is provided on all tangible fixed assets at rates required to write off the cost of the assets over their estimated useful lives. The following rates are used:

Heritable Property	-	5% reducing balance until net book value equals £100,000
Furniture, fittings and equipment	-	20% reducing balance; 33 <sup>1</sup> / <sub>3</sub> % straightline

#### Stocks

Stocks are stated at the lower of cost (on a "first-in-first-out" basis) and net realisable value.

#### Reserves

Unrestricted Funds, including Designated Funds, are available for use in the furtherance of the general objects of the charity.

### 2. AUDITORS FEES

	2006	2005
	£	£
Audit fee	3,600	3,000
Taxation fee (employment matters)	900	-
	<u>4,500</u>	<u>3,000</u>

### 3. FIXED ASSETS

	Heritable property £	Furniture fittings and equipment £	Total £
<b>Cost</b>			
at 1 January 2006	113,888	15,766	129,654
Additions	-	125	125
Disposals	-	-	-
	<u>113,888</u>	<u>15,891</u>	<u>129,779</u>
At 31 December 2006	113,888	15,891	129,779
<b>Depreciation</b>			
At 1 January 2006	11,493	6,806	18,299
Provision	2,395	3,065	5,460
Disposals	-	-	-
	<u>13,888</u>	<u>9,871</u>	<u>23,759</u>
At 31 December 2006	13,888	9,871	23,759
<b>Net Book Value</b>			
At 31 December 2006	<u>100,000</u>	<u>6,020</u>	<u>106,020</u>
At 31 December 2005	<u>102,395</u>	<u>8,960</u>	<u>111,355</u>

The members of the National Council are satisfied that the value of the property is at least that shown in the financial statements.

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Notes to the Financial Statements for the year ended 31 December 2006

<b>4. DEBTORS</b>	<b>2006</b>	<b>2005</b>
	£	£
Trade debtors	1,975	3,764
Other debtors	3,470	5,894
Prepayments	1,670	1,630
	<u>7,115</u>	<u>11,288</u>

<b>5. CREDITORS</b>	<b>2006</b>	<b>2005</b>
	£	£
Trade creditors	1,375	3,871
Accruals	7,615	5,817
PAYE and NIC	2,054	2,090
Value added tax	5,671	2,027
Other creditors	241	298
	<u>16,956</u>	<u>14,103</u>

<b>6. DEFERRED INCOME</b>	<b>2006</b>	<b>2005</b>
	£	£
Subscriptions received in advance	<u>38,285</u>	<u>33,590</u>

<b>7. FUNDS RECONCILIATION</b>	<b>Unrestricted</b>		<b>Total</b>
	General	Designated	
	£	£	£
Brought forward at 1 January 2006	113,575	22,023	135,598
Surplus for year	4,827	63	4,890
Property fund transfer	-	-	-
Ladies committee fund transfer	19,641	(19,641)	-
	<u>138,043</u>	<u>2,445</u>	<u>140,488</u>
Carried forward at 31 December 2006			

<b>8. SUMMARY OF NET ASSETS BY FUNDS</b>	<b>Unrestricted</b>		<b>Total</b>	
	<b>General</b>	<b>Designated</b>	<b>2006</b>	<b>2005</b>
	£	£	£	£
Tangible fixed assets	106,020	-	106,020	111,355
Net current assets	32,023	2,445	34,468	24,243
	<u>138,043</u>	<u>2,445</u>	<u>140,488</u>	<u>135,598</u>

<b>9. NATIONAL COUNCILLORS EXPENSES</b>	<b>2006</b>	<b>2005</b>
	£	£
Meeting expenses paid to members of National Council	<u>8,900</u>	<u>9,673</u>

During the year 19 members were in receipt of expenses for attending meetings of National Council (2005 : 19)

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Notes to the Financial Statements for the year ended 31 December 2006

### 10. STAFF COSTS

	<b>2006</b>	<b>2005</b>
	£	£
Gross salaries and wages	73,656	70,594
Employers national insurance costs	6,096	5,933
	<u>79,752</u>	<u>76,527</u>

In the year 2006 there were three full-time and three part-time members of staff employed by the Association (2005 : three and two). Their duties covered all categories of incoming resources and resources expended.

### 11. REVENUE COMMITMENTS

At the year-end the Association was committed to making the following payments during the next year in respect of operating leases with expiry dates as follows:

	<b>Land and buildings</b>	<b>Other</b>	<b>Land and buildings</b>	<b>Other</b>
	<b>2006</b>	<b>2006</b>	<b>2005</b>	<b>2005</b>
	£	£	£	£
Between two and five years	-	2,075	-	2,175
	<u>-</u>	<u>2,075</u>	<u>-</u>	<u>2,175</u>

### 12. STATUS

The Royal Scottish Pipe Band Association is a registered charity, Scottish Charity Number SCO 18153, and is not liable to income tax on its income under the Income and Corporation Taxes Act 1988.

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Appendices to the Financial Statements for the year ended 31 December 2006

The appendices do not form part of the audited accounts

### Appendix 1

#### World Pipe Band Championships 2006

	2006 £	2005 £
<b>Income</b>		
Entry fees	6,301	6,477
Programmes	27,220	22,632
Sponsorship	52,500	50,000
Advertising	1,500	2,500
Facility fees	4,200	2,965
	<hr/>	<hr/>
	91,721	84,574
	<hr/>	<hr/>
<b>Expenditure</b>		
Prizes	16,574	16,574
Administration costs	13,000	12,500
Adjudicators expenses	5,742	6,113
Officials and stewards expenses	5,871	4,785
Officers expenses	655	108
Dancers expenses	1,268	970
Programmes	8,860	7,192
Compilers expenses	412	740
Catering and entertaining	1,747	1,835
Trophy expenses	2,777	234
Presentations	-	41
Radio hire	270	230
Miscellaneous expenses	1,510	1,359
	<hr/>	<hr/>
	58,686	52,681
	<hr/>	<hr/>
<b>Surplus</b>	33,035	31,893
	<hr/> <hr/>	<hr/> <hr/>

### Appendix 2

#### Other Championships 2006

	European £	British £	Scottish £	Cowal £	Total	
	2006 £	2006 £	2006 £	2006 £	2006 £	2005 £
<b>Income</b>	36,948	34,593	31,909	33,159	136,609	128,761
<b>Expenditure</b>	26,320	28,535	26,303	27,625	108,783	108,910
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Surplus</b>	10,628	6,058	5,606	5,534	27,826	19,851
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# THE ROYAL SCOTTISH PIPE BAND ASSOCIATION

## Appendices to the Financial Statements for the year ended 31 December 2006

The appendices do not form part of the audited accounts

### Appendix 3

#### Pipe Band College

	<b>2006</b>	<b>2005</b>
	£	£
<b>Income</b>		
Course fees	300	-
Examinations	1,050	470
Summer School	1,350	1,502
Academy of Pipe Band Musicianship	1,255	7,725
	<hr/>	<hr/>
	3,955	9,697
	<hr/>	<hr/>
<b>Expenditure</b>		
Examinations	1,462	1,415
Summer School	3,072	2,814
Academy of Pipe Band Musicianship	368	19,639
	<hr/>	<hr/>
	4,902	23,868
	<hr/>	<hr/>
<b>Deficit</b>	(947)	(14,171)
	<hr/> <hr/>	<hr/> <hr/>

## PROPOSED ALTERATIONS TO CONSTITUTION AND RULES

Proposed by National Council

1. **Section One: Rule 1.34**, line two, after “number” remove “page number”  
To read:  
**Any notices of motion or proposed alterations to the Constitution and Rules must clearly state section number, rule number, line number and clearly define the intention of the motion or alteration, whether by insertion, deletion, addition or substitution failing which it shall not be included in the Agenda for the Annual General Meeting.**
2. **Section One: Rule 1.16**, line three, after “affiliation” delete to end.  
To read:  
**Affiliation to The Association shall be at the discretion of the National Council, who may approve or decline to approve any application for affiliation.**
3. **Section Two: Rule 2.3**, line three after “admission” delete to end  
To read:  
**Admission to membership of The Association shall be at the discretion of the National Council, who may approve or decline to approve any application for admission.**
4. **Section One: Rule 1.17**, line three, after “Fee” delete to end and insert “applicable at that time.”  
To read:  
**All Affiliated Associations shall be obliged to pay (in Sterling free of any bank charges or other deductions) an annual Affiliated Fee of an amount equal to the Band Membership fee applicable at that time.**
5. **Section One: Heading “Management”** add “-National Council”.  
To read:  
**Management - National Council**
6. **Section One: Rule 1.56**, line one, after “Association” delete “will be”, insert “is”; and in line two after “which” delete “shall” insert “will comprise”, then delete to end.  
To read:  
**The Management of The Association is vested in a National Council which will comprise:**
7. **Section One: Rule 1.66**, in line one, after “Finance” delete “Music Board” and in line three after “Conveners” delete “shall” insert “will”.  
To read:  
**Convener of Finance, Marketing and Media (AGM 2003), Standing Orders and Steering Committees and two members of the National Council. Conveners will be appointed for 3 years, but approved annually by the National Council (AGM 2004).**
8. **Section One: Rule 1.81.1**, line three, after “branch” insert “Attendance requires Branch approval and prior notification to the Chief Executive.”  
To read:  
**Full meetings of the National Council and the Music Board will be open for attendance to Association members as observers to a maximum of two per Branch. Attendance requires Branch approval and prior notification to the Chief Executive.**
9. **Section One: insert new Rule 1.81.2**  
To read:  
**Full meetings of the National Council and the Music Board will be open for attendance to Affiliated Association members as observers to a maximum of two per Affiliated Association. Attendance requires prior notification to the Chief Executive.**
10. **Section One: Rule 1.87**, line two, after “financial” delete “matters” and insert “management”.  
To read:  
**Chief Executive: - He/she shall be responsible for all the general administration of The Association including all financial management as determined by the National Council. He/she shall be “ex-officio” on all committees**

11. **Section One: Rule 1.91**, to be restructured.  
To read:  
**In addition, the National Council may make such decisions as in their opinion are necessary:**
- (a) **for the proper conduct of the affairs of The Association;**
  - (b) **for any of its activities, meetings, contests and competitions;**
  - (c) **to secure the best interests of The Association.**
12. **Section Two: Rule 2.6**, line six, after “unpaid” insert “This will incur a penalty”.  
To read:  
**A member Band whose Annual Band Membership Fee shall not have been received by the Chief Executive by that date shall be in arrears and shall not be permitted to take part in any Association activity, meeting, contest or competition (whether called, organised or sponsored by The Association or held under its aegis) so long as the Annual Band Membership Fee remains unpaid. This will incur a penalty, as decided by the National Council.**
13. **Section Two: Rule 2.13**, to be deleted.
14. **Section Three: Heading “Playing in Higher Grades”** add “- Minor Contests”.  
To read:  
**Playing in Higher Grades - Minor Contests**
15. **Section One: Rule 1.111**, line one, after “RSPBA” add “or PDQB”; and in line two, after “RSPBA” add “or PDQB”.  
To read:  
**To form the Board each Branch shall be entitled to nominate one RSPBA or PDQB Certificated Piper and one RSPBA or PDQB Certificated Drummer, one of whom shall be nominated as Convener subject to approval of National Council.**
16. **Section One: Rule 1.116**, to be reworded.  
To read:  
**The Music Board will be responsible for:**
- (a) **RSPBA input to the syllabus and examination of qualifications** **certificated by the PDQB;**
  - (b) **The Curriculum (Theory and Practice) for RSPBA courses leading to PDQB-certificated qualifications;**
  - (c) **Compilation of RSPBA textbooks and tutors for PDQB qualifications;**
  - (d) **The RSPBA Examination Centre for PDQB qualifications.**
- Note: As at March 2007 the Piping and Drumming Qualifications Board is representative of the RSPBA, College of Piping, National Piping Centre, Piobaireachd Society and Army School of Bagpipe Music and Highland Drumming.**
17. **Section One: Rules 1.117 to 1.122**, to be deleted.
18. **Section Two: Rule 2.47**, to be deleted.
19. **Section Two: Rule 2.48**, to be deleted.
20. **Section Three: Rules 3.28, 3.29 and 3.31**, to be deleted.
21. **Section Three: Rule 3.34**, to be deleted.
22. **Section Three: Rule 3.38**, delete Rule and insert new Rule.  
To read:  
**The playing requirements for each grade to be determined by the Music Board.**
23. **Section Three: Rule 3.39**, line one, after “one” insert “MSR” and line one after “selection” insert “of tunes”.  
To read:  
**Where more than one MSR set or selection of tunes is required, the draw time will be determined by the National Council.**

24. **Section Three: Rule 3.40**, to be amended.  
To read:  
**Where Bands are required to submit more than one MSR set or selection of tunes at one or two part contests, no MSR set or selection of tunes will consist of a tune included in another MSR set or selection of tunes with the exception of test/MAP tunes.**
25. **Section Three: Rule 3.52**, lines one, two, and three, delete measurements in yards.  
To read:  
**The centre of the circle to be 14 metres from the start line. The Band circle shall have a diameter of 8 metres and the Adjudicators' circle shall have a diameter of 14 metres.**
26. **Section Three: Rule 3.79**, line two, after “metres” delete “three yards”  
To Read:  
**When in the open they shall not approach nearer than three metres to any member of the competing Band.**
27. **Section Three: Rule 3.65**, to be deleted.
28. **Section Three: Rule 3.67**, line three, after “on” delete “appropriate and correctly given” and in line four after “Major” delete “i.e.” to end.  
To read:  
**On a signal from the Ensemble Adjudicator in Championship contests or the Piping Adjudicator in all other contests, the Band will commence its performance on the command by the Pipe Major.**
29. **Section Three: Rule 3.72**, line one, after “with” delete “score” insert “critique”  
To Read:  
**Each Adjudicator will be provided with critique sheets, suitably printed, for the allocation of placings and remarks at Major Championships and all other competitions, and shall not condemn a Band on the setting of a tune.**
30. **Section Three: Rule 3.78**, to be deleted.
31. **Section Three: Rule 3.80**, delete Rule and insert new Rule  
To read:  
**Adjudicators should not discuss a band performance with colleague Adjudicators before deciding their results at the end of the contest, and should not at any time influence others in the adjudicating team during the course of the competition.**
32. **Section Five: Rule 5.6**, delete Rule and insert new Rule  
To read:  
**At all Major Championships at least two Adjudicators shall be used, divided equally between Marching and Department, and Flourish.**
33. **Section Five: Rule 5.8**, delete Rule and insert new Rule.  
To read:  
**A placings-based adjudication system shall be used to determine competition results.**
34. **Section Five: Rule 5.9**, delete Rule and insert new Rule.  
To read:  
**Dress assessments shall apply only in the heats. Finals shall be adjudicated in the categories of Marching and Department, and Flourish only.**
35. **Section Five: Rule 5.10**, line one, after “highest” delete “pointage” and insert “placings”.  
To read:  
**The finalists shall be the competitors with the highest placings (not necessarily the heat winners).**

36. **Section Five: Rule 5.11**, delete Rule and insert new Rule.

To read:

**In a tie Marching and Department shall take preference in deciding the final results.**

37. **Section Five: Rule 5.12**, delete “Point’s” and insert “Critique”.

To read:

**Critique sheets will be handed out as in Band contests.**

## **NOTICES OF MOTIONS**

That the Band Subscriptions will increase annually in line with the Retail Price Index or 5%, whichever is greater.

**Proposed by National Council**

## HONORARY LIFE MEMBERS

Alex Mosson, Hon. President

Robert J Black, Hon. Vice-President

Matthew Connell, Hon. Vice-President

John K MacAllister, Hon. Vice-President

Scottie MacLean, Hon. Vice-President

Eric Allan

William Anderson

James Cruickshank

Iain Duncan

Nicholas Fagan

Anthony D. Harris

J. Mitchell Hutcheson

Rose Fletcher Mellor

Thomas McCarroll

Alex McCormick

Elizabeth Nichol

Jean Ritchie

Greig Sharp

Margaret Sim

George Summers

Wilson Young

## NOMINATIONS FOR 2007

National Council Representatives As Appointed for 2006

N M Hodgson	Ayr, Dumfries & Galloway	Vacant	Midlands
W R McWilliam	Dundee, Perth & Angus	F Allan	North of Scotland
I Finlay	Fife	R Niven	North of Scotland
G C Hamill	Glasgow & West of Scotland	T Hill	North East England
D Murdoch	Glasgow & West of Scotland	J Dillon	North West England
W MacGregor	London & South of England	W K Crothers	Northern Ireland
W I M Allan	London & South of England	M Herron	Northern Ireland
W R McMorran	Lothian & Borders	W Smith	Stirlingshire
J Hughes	Lothian & Borders		





