

Charitable Status

Guidance note for School Pipe Band Volunteer Committees

School Pipe Band Volunteer Committees often ask whether they should become charities. In many cases, charitable status is not required for a school-based committee, but it may be beneficial and understanding what it means can help committees make informed decisions. This guidance note outlines the key considerations for pipe band committees linked to schools.

1. What Is Charitable Status?

Charitable status means an organisation is formally registered with the **Office of the Scottish Charity Regulator (OSCR)** and must meet legal requirements around governance, reporting, finance, and public benefit. Charities must have a formal constitution, a board of trustees, and clear charitable purposes.

For most school pipe band committees, charitable status is **not necessary** because the committee operates under the school's governance, safeguarding, and financial procedures.

Pros	Cons
Ability to apply for certain grants	Significant administrative burden
Clear legal entity	Trustees' legal responsibilities
Ability to fundraise and benefit from Gift Aid	Increased financial risk

2. When Charitable Status Is Not Needed

Many School Pipe Band Volunteer Committees do **not** need charitable status because:

- They operate under the school's authority
- Funds are held and managed through school financial systems
- Activities are supervised by school staff
- The committee is not an independent organisation
- The committee does not employ staff or hold contracts

In these cases, the committee is simply a **parent-volunteer group**, not a separate legal entity.

3. When Charitable Status May Be Considered

Charitable status may be relevant only if the committee intends to become an **independent organisation**, for example:

- Holding its own bank account outside school control
- Employing tutors directly
- Owning instruments or assets independently of the school
- Applying for grants that require charitable status
- Operating pipe band activities outside school governance

If any of these apply, the committee should seek advice from the school and OSCR before proceeding.

4. Responsibilities of a Charity

If a committee becomes a charity, it must:

- Register with OSCR

- Appoint trustees
- Produce annual accounts
- Submit annual returns
- Follow charity law and reporting requirements
- Maintain a formal constitution and governance structure

This creates significant administrative responsibilities that most school committees do not need.

5. Recommended Approach for School Pipe Band Committees

For the vast majority of school pipe band committees:

- **Remain a school-based volunteer group**
- Use the school's financial procedures
- Follow school safeguarding and governance
- Apply for grants that do *not* require charitable status (including SSPDT grants)
- Avoid creating unnecessary administrative burden

This approach is simpler, safer, and fully appropriate for school-based programmes.