

Item: 10

Monitoring and Audit Committee: 25 September 2025.

Internal Audit Review – School Meals and Instrumental Music Tuition Costs.

Report by Chief Internal Auditor.

1. Overview

- 1.1. A review was requested by the Director of Education, Communities and Housing to verify the costs of service delivery for school meals and instrumental tuition and compare these to the funding provided by the Scottish Government. This review has been completed and the report is attached as Appendix 1 to this report.
- 1.2. The internal audit report, attached as Appendix 1 to this report, includes one recommendation regarding the methods used to calculate the costs of school meals.

2. Recommendations

- 2.1. It is recommended that members of the Committee:
 - i. Note the findings contained in the internal audit report, attached as Appendix 1 to this report, reviewing the cost of service delivery for school meals and instrumental tuition compared to the level of funding provided by the Scottish Government.

For Further Information please contact:

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Implications of Report

1. **Financial:** None directly related to the recommendations in this report.
2. **Legal:** None directly related to the recommendations in this report.
3. **Corporate Governance:** In terms of the Scheme of Administration, consideration of Internal Audit findings and recommendations and to review actions taken on recommendations made, is a referred function of the Monitoring and Audit Committee.
4. **Human Resources:** None directly related to the recommendations in this report.

5. **Equalities:** An Equality Impact Assessment is not required in respect of Internal Audit reporting.
6. **Island Communities Impact:** An Island Communities Impact Assessment is not required in respect of Internal Audit reporting.
7. **Links to Council Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Council Plan strategic priorities:
 - ☐ Growing our Economy.
 - ☐ Strengthening our Communities.
 - ☐ Developing our Infrastructure.
 - ☐ Transforming our Council.
8. **Links to Local Outcomes Improvement Plan:** The proposals in this report support and contribute to improved outcomes for communities as outlined in the following Local Outcomes Improvement Plan priorities:
 - ☐ Cost of Living.
 - ☐ Sustainable Development.
 - ☐ Local Equality.
 - ☐ Improving Population Health.
9. **Environmental and Climate Risk:** None directly related to the recommendations in this report.
10. **Risk:** Internal Audit evaluates the effectiveness and contributes to the improvement of the risk management processes.
11. **Procurement:** None directly related to the recommendations in this report.
12. **Health and Safety:** None directly related to the recommendations in this report.
13. **Property and Assets:** None directly related to the recommendations in this report.
14. **Information Technology:** None directly related to the recommendations in this report.
15. **Cost of Living:** None directly related to the recommendations in this report.

List of Background Papers

Internal Audit Plan 2025/26.

Appendix

Appendix 1: Internal Audit Report – School Meals and Instrumental Music Tuition Costs.

Internal Audit

School Meals and Instrumental Music Tuition Costs Consultancy Review

Draft issue date: 19 June 2025

Final issue date: 15 September 2025

Distribution list:	Director of Education, Communities and Housing Head of Performance and Business Support Head of Education Head of Community Learning, Leisure and Housing Service Manager (Primary Education) Service Manager (School Meals and Corporate Catering) Principal Teacher of Expressive Arts
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Contents

Executive Summary	1
Introduction	2
Audit Scope.....	2
Audit Findings – Cost of School Meals	3
Audit Findings- Instrumental Music Tuition Costs	7
Action Plan.....	11
Appendix 1	12
Appendix 2.....	13
Appendix 3	14

Executive Summary

Cost of School Meals

Assist FM (a network of Scottish Local Authorities and their suppliers who promote best practice in facilities management), of which Orkney Islands Council is a member, produced a report in 2024 reflecting the Good Food Nation (Scotland) Act 2022 and how this will impact on school meal provision. The Act requires local authorities to create and regularly update plans that promote a healthier, fairer and more sustainable food system, supporting public health, the environment and local economies. For this reason, within their report, they state that school meals should be seen as an investment and not a cost.

The reality is that we are in a cost-of-living crisis with funding pressures affecting public services. The cost of delivering school meals in Orkney is higher than in many other parts of Scotland due to a combination of geographic, economic and logistical factors. Fewer supplier options, catering for smaller schools and the need to align with dietary regulations to promote local, seasonal and sustainable food, means that the Service has limited options for reducing costs.

Some steps have been taken by the Service to improve efficiency by using flexible catering methods, such as school kitchens catering for more than one school where this is logistically possible and also trying to reduce food waste. In 2024/25, across the school meals service, there was an overall underspend of 12% compared to the budget.

The cost of delivering school meals in Orkney has been reviewed, adjusted for additional costs identified and cost allocation methods altered to fairly apportion indirect costs. This has been compared with funding from the Scottish Government, considering the uplift due to being an island community. Although it is up to local authorities to decide how to apportion the funding allocated, based on the distribution calculations used, the conclusion is that this is an area which is significantly underfunded.

Instrumental Tuition

The Scottish Government has provided funding to local authorities since Financial Year (FY) 2021/22 to help abolish fees for instrumental tuition in schools. Funding is allocated based on total school roll, not the number of pupils receiving tuition.

Orkney has a high uptake in pupils receiving instrumental tuition, with the second highest percentage of pupils receiving tuition across Scotland. Despite having the smallest school roll, 23.6% of pupils in Orkney receive instrumental tuition compared to a national average of 11%.

A review of the costs has shown that in FY 2024/25 Orkney received 9.7% of the cost to run the instrumental tuition service from funding, compared to the national average of 30.4%. The current funding model, based solely on total school roll, disadvantages areas like Orkney with high participation in instrumental tuition and unique logistical challenges.

We would like to thank Officers for their assistance towards our consultative review.

Introduction

The free school meal (FSM) programme in Scotland has been expanded using a phased approach:

- Phase 1 – Universal FSM has been available to P1 to P3 pupils since 2015.
- Phase 2 – Universal FSM has been available to P4 pupils since August 2021.
- Phase 3 – Universal FSM has been available to P5 and special schools since January 2022.
- Phase 4 – The Scottish Government is working with local authorities to deliver FSM to those in receipt of Scottish Child Payment in primaries 6 and 7.

The Scottish Government calculates free school meal funding for Orkney Islands Council using a distribution formula that considers:

- The number of pupils registered for free school meals in each school.
- Local financial returns (LFR) data on expenditure in each sector.
- Healthy Living Survey take-up rates for school meals (used up until 2025).

This is outlined in the Scottish Local Government Finance Green Book. For example, the amount allocated to Orkney Islands Council for school meals for 2025/26 is £787,000 as a block grant. It is then up to the Council to allocate this based on local needs and the delivery model in place rather than delivering a flat rate per meal.

The Scottish Government's Programme for Government for 2021/22 included a commitment to abolish fees for instrumental tuition and funding to local authorities in relation to this commitment has been provided every financial year since. However no long-term funding model has been brought forward as yet. In 2025/26 the funding has been continued and supported by £12 million to be distributed on a per pupil basis across all local authorities. Orkney Islands Council is one of five local authorities that has never charged for instrumental tuition however receives in year funding as part of this government programme. The grant awarded to Orkney for 2025/26 is £46,710. The funding is not in place to meet the full cost of providing the service which was £489,416 in 2024/25.

This review was conducted in conformance with the Global Internal Audit Standards in the UK Public Sector.

Audit Scope

Audit work included:

- Verifying the cost of service delivery for school meals and instrumental tuition.
- Comparing the cost of service delivery against funding provided by the Scottish Government.

Audit Findings – Cost of School Meals

1.0 Cost of School Meals in Orkney

- 1.1 In order to calculate the cost of school meals in Orkney, we used uptake figures of both paid and free school meals along with income and expenditure for each school kitchen providing a meal service. In addition, school meals administration costs were apportioned based on total meals served at each centre as they represent indirect costs.
- 1.2 We recommend that in future, costs per school meal served are calculated for each kitchen producing school meals, integrating staff costs where there is a centralised provision for multiple schools. We also recommend apportioning indirect school meal administration costs based on the number of school meals served for each cost centre.

Recommendation 1

- 1.3 Each school kitchen provides a daily self-evaluation which records the number of meals served. This, along with cost analysis data from the Service Manager (School Meals and Corporate Catering), was used to obtain uptake figures. The number of meals served is broken down into the following categories:
- Nursery meals (Free).
 - P1-P5 (Universal Free School Meals).
 - P6-7 (In receipt of Scottish Child Payment).
 - P6-7 (Paid Meals).
 - Secondary (Free School Meals).
 - Secondary (Paid Meals).
 - Staff (Paid Meals).
 - Itinerant Teachers (Paid Meals).
 - Lunch Club (Paid Meals).
 - Other Meals Served (Paid Meals).
- 1.4 Other data is provided within the self-evaluation including any food waste generated (measured in kg), staff hours worked, changes to the menu, complaints, compliments and issues with availability to support monitoring and informing continuous improvement.
- 1.5 Costs allocated to the individual school kitchens providing a full lunch service included direct costs such as:
- Staff Costs.
 - Provisions.
 - Equipment.
 - Staff Travel.
 - Property Costs.
 - School Meals Payment System.
 - Insurance.
- 1.6 Income relates to income generated from the sale of meals.

1.7 School meals administration costs include:

- Managerial and Other Staff Costs.
- Property Costs.
- Equipment.
- Service Subscriptions/Memberships.
- Provisions/Consumables.
- IT Costs.
- Vehicle Costs.
- Staff Travel.
- Administration Costs.
- Apportioned Costs – Corporate and Buildings/Facilities.
- Grants Awarded (Free Holiday Meals for Eligible Children).

1.8 The average cost per meal served had originally been identified as £8.88 by the Service. This ranged from £21.74 per meal in Papa Westray to £1.79 per meal in Orphir (whose lunches are prepared and delivered by the Papdale School Kitchen).

1.9 The cost calculations provided to us by the Service were checked against financial records on Integra and amended slightly to reflect additional costs identified, integrate relevant data for school kitchens providing meals for other centres and the apportionment of administration costs based on school roll as opposed to applying these equally to each centre.

1.10 By our calculations, using a slightly different approach, the average cost works out as £8.44 per meal which is a slight decrease. This ranges from £14.97 in Eday to £3.15 at Kirkwall Grammar School. The breakdown of costs by school is detailed in Appendix 1 and shows an overall net expenditure of £2.048m for the entire school meals service for 2024/25.

2.0 Scottish Government Funding

2.1 The Scottish Government's distribution of revenue funding between Scotland's 32 local authorities, for financial year 2024/25, is detailed within the Green Book.

2.2 The individual service allocations are set using allocation methodology designed to distribute the overall levels of resources. The decisions about the amounts allocated to individual services are made entirely by the local authority on the basis of local needs, having first fulfilled statutory obligations and the jointly agreed set of national and local priorities.

2.3 Under the settlement for Grant Aided Expenditure (GAE), Orkney Islands Council received £760,000 for 2024/25 for School Meals.

2.4 Special Islands Needs Allowance (SINA) is an allocation for local authorities with island populations. For 2024/25, Orkney Islands Council was allocated £7.013m in SINA. This is calculated based on population calculations and a 10% uplift for Island authorities after certain assessments are made. SINA is not allocated specifically to the delivery of school meals but if it was allocated within the same proportions as the GAE, it would come to £67,061 (Approx 0.96%).

2.5 Once the GAE and SINA allocation is calculated, this is adjusted for contributions made to the 'Floor' which is used to provide protection against year-on-year changes. Once all relevant funding lines have been calculated, a lower limit is set on the percentage change that any authority can receive compared to the previous year. Those authorities above that

limit, such as Orkney, pay in to a pool which is then used to lift those below the limit up to the floor.

- 2.6 In 2024/25, the Council's funding was reduced by £976,000 due to its contribution to the floor which represents an adjustment of 1.07%.
- 2.7 If the same adjustment was applied to the GAE and proportion of SINA funding for School Meals, this would result in the actual funding allocated being £751,844 which represents funding of 37% compared to the actual costs to deliver the school meals service.
- 2.8 The local government settlement provides funding to deliver funded early learning and childcare (ELC) to all eligible children. Under 'Funding Follows the Child' policy document, every child attending a funded ELC session will be provided with a free meal. The operating guidance states that 'Local Authorities provide settings with the funding to deliver free meals'. There are expectations for local authorities to be fair and transparent to private, childminding and third sector providers about what payments are being made to fund meals for eligible children, however, there is no clarity on what proportion of the ELC funding is expected to go towards the provision of nursery meals in local authority-run settings. The decision on how to apportion this is up to the Council.
- 2.9 Within Scottish Government 2025/26 guidance on setting sustainable rates for funded ELC, it states that 'local authorities may consider their current payments to providers for the free meal commitment in the context of recent inflationary pressures'. There is also reference to provider concerns about the cost of delivering meals in remote and island services.
- 2.10 Full implementation of the setting sustainable rates guidance will rely on data from a new national cost collection exercise, planned for Spring 2025, with the outputs informing rate setting from 2026/27.

3.0 Funding Per School Meal

- 3.1 Within the Scottish Local Government Finance Green Book 2024/25, there are a number of notes to support the distribution of funding for school meals across local authorities. These include:
 - An additional £4.5m in funding.
 - Pupil Numbers (2023 Census).
 - Scottish Child Payments (Social Security Scotland).
 - Secondary School Meals (Local Financial Returns).
 - Percentage weights calculated using LFR data on expenditure in each sector, by free or paid for, and Healthy Living Survey take-up rates.
- 3.2 Using distribution figures from the Green Book table for 2024/25, with pupil numbers adjusted by uptake rates from the annual Healthy Living Survey, the funding per school meal for each category (free or paid) can be estimated against the actual cost to illustrate the shortfall in funding. See table 1 below.

Table 1

Category	GAE Funding	Cost 2024/25	Variance
P1-P5 (free)	£2.36 per school meal	£8.44	-72%
P6-P7 (free)	£5.48 per school meal	£8.44	-35%
P6-7 (paid)	£0.56 per school meal*	£8.44	-54%
Secondary (free)	£3.77 per school meal	£8.44	-55%
Secondary (paid)	£1.65 per school meal*	£8.44	-41%
Free Holiday Meals	£44,000	£58,377	-25%

*The cost per school meal charged in Orkney is currently £3.30.

- 3.3 It is also possible to ascertain from the Green Book, that funding distribution for school meals is not adjusted to consider the additional costs of providing a school meal for an island community. The uplift (SINA) provided proportionately to the funding for school meals is counterbalanced by the contribution to the floor and does not have a material impact on the average cost per school meal in Orkney.
- 3.4 In the Local Government Financial Returns from 2023/24, the average cost per school meal (term time) was reported as in Table 2 below, which demonstrates that Orkney's costs are not disproportionate compared to other Island Authorities.

Table 2

Authority	Cost per School Meal 2023-24
Orkney	£6.73
Shetland	£7.02
Nan-Eilean Siar	£5.78

- 3.5 The LFR calculates cost per school meal (term time) by dividing total expenditure on school meals by the number of meals served. If this method was used for calculating the figure for 2024/25, the cost per meal would be £7.51. An increase of 11.6%.
- 3.6 Overall, between 2023/24 and 2024/25, expenditure across the school meals service increased by 13% and income also increased by 14%.
- 3.7 The Healthy Living Survey is an annual statistical publication which provides information on uptake of school meals (free and paid for). The information comes from a survey carried out in February each year of all publicly funded schools in Scotland.
- 3.8 Within the P1-P5 (Universal Free School Meals) category of the Healthy Living Survey, the uptake in Orkney for 2024 was 90.1% of children present on the day of the survey, which is the second-highest rate in Scotland. The percentage of children in P6 and P7 who took a free school lunch (means-tested) is 71.6%. The overall percentage for primary aged pupils having a free school meal for lunch at the time of the survey for Orkney was 88.9%. The Scottish average is 72.1%.
- 3.9 Overall, the percentage of primary school aged children taking up a school meal (free or paid) in Orkney was 73.8%. There has been a drop in primary-age uptake overall in Orkney since 2023 of 8.7%. The Scottish average is 63.9% which has remained steady over 2023 and 2024.

- 3.10 The number of school meals taken (free or paid for) in secondary schools on the day of the survey was 625 which is 56.1% of those present. Of those present, 90.5% of secondary pupils eligible for free school meals took this up. The Scottish average is 62.7%. The uptake for secondary schools has remained steady between 2023 and 2024 in Orkney.
- 3.11 The Healthy Living Survey has been discontinued from 2025 following a consultation exercise.

Audit Findings- Instrumental Music Tuition Costs

4.0 Tuition Background

- 4.1 Instrumental tuition in schools is provided nationally to pupils in P4-S6 who have applied to learn an instrument, Prior to FY2021/22, 27 of the 32 local authorities charged a fee for this service. Orkney was one of the 5 authorities that did not charge.
- 4.2 Since FY 2021/22 the Scottish Government has provided funding to each local authority. Initially this funding was provided to abolish fees for instrumental tuition in schools. In 2023/24 the purpose of the funding changed to being used to develop Instrumental Music Services back to pre-pandemic level.
- 4.3 Funding provided is based on total number of pupils at schools within a local authority from Primary 1 to Secondary 6. The funding does not take number of pupils receiving instrumental tuition within a local authority into account.
- 4.4 The Scottish Government lists examples of what the funding can be used for, this includes but is not limited to:
- Recruitment of additional Instrumental Music Instructors.
 - The purchase of additional instruments to meet demand.
 - Funding increased capacity in currently employed part-time Instrumental Music Instructors.

5.0 Orkney Instrumental Tuition Costing

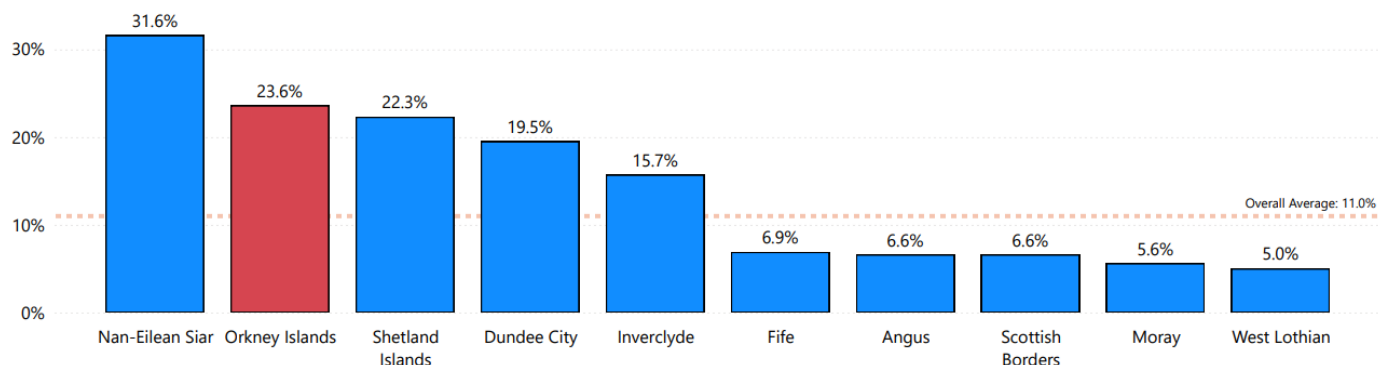
- 5.1 The costs for instrumental tuition from FY 2024/25 was calculated to be £506,940.88
- 5.2 The figure was derived from the following areas:
- Staff (93.2%).
 - Instruments and Supplies (3.3%).
 - Travel (2.4%).
 - Mileage and Expenses (1.0%).
 - Lunches (0.1%).
- 5.3 Staff costs including salaries, pensions, National Insurance contributions etc make up most of the expense.
- 5.4 Instruments and Supplies consists of purchase of instruments, repairs to instruments and supplies such as books.
- 5.5 Travel costs cover flights and ferries to islands, and taxis while on islands.

- 5.6 Mileage and Expenses is fuel allowance for staff travelling between schools using their own vehicle and any other expenses.
- 5.7 Lunches covers the cost of meals for when staff are away from their usual place of work.
- 5.8 In FY 2024/25 £15,322 of the £47,234 Scottish Government funding was spent before the budget freeze. In FY 2023/2024 £41,015 of £44,000 Scottish Government funding was spent. Purchases include new instruments, cases, consumables, sheet music, repair costs and additional staffing for the annual instrumental course.
- 5.9 Figures were compiled from staff within the service and taken from the Integra system. Figures provided by the service were cross-checked with other records to ensure their accuracy.
- 5.10 Staff, Instruments and Supplies and Mileage and Expenses costs were taken from Integra to provide actual spending in FY 2024/25.
- 5.11 Travel cost was estimated, the cost for each trip was confirmed by sourcing invoices for travel, the total cost for 1 week was then multiplied by 37 to give an estimated cost of travel for 1 year.
- 5.12 Lunch costs were provided from the service and were checked against other records.
- 5.13 Angus was the only authority to provide a breakdown of school costs as part of the Instrumental Music Services Survey 2024, their staff costs made 96.2% of total costs, similar to Orkney at 93.3%.

6.0 Scottish Government Funding

- 6.1 In FY 2024/25 Orkney received £47,234 from the Scottish Government to assist with the abolishment of fees.
- 6.2 Funding is distributed based on total school roll with schools being given roughly £17 per pupil.
- 6.3 The number of pupils receiving instrumental tuition varies per local authority.
- 6.4 Across Orkney, 23.6% of all school pupils receive instrumental tuition, this is the second highest percentage across Scotland.
- 6.5 The highest percentage of pupils receiving instrumental tuition was 31.6% in Nan-Eilean an Siar and the lowest was 5.0% in West Lothian. The national average was 11.0%.
- 6.6 The following chart shows the 5 highest and lowest local authorities for percentage of pupils receiving tuition.

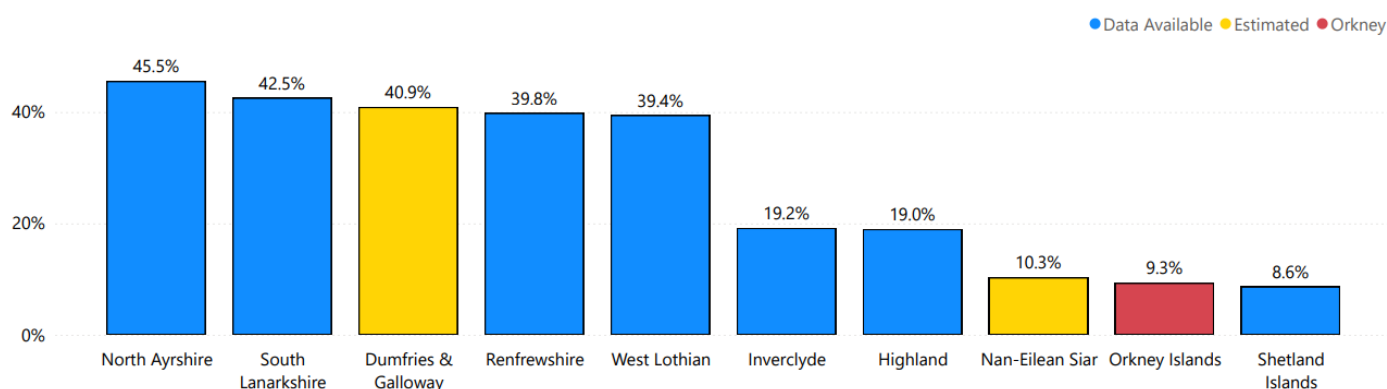
Figure 1 – Percentage of Pupils Receiving Instrumental Tuition, 5 Highest & Lowest Local Authorities



Source 1 - Instrumental Music Services Survey 2024 Survey Data

- 6.7 For Figure 1 and Figure 2 please see Appendices 2 and 3 respectively for full charts.
- 6.8 As funding is based on total school roll, areas with a higher percentage of pupils in tuition will have less money per pupil receiving tuition.
- 6.9 Depending on multiple factors including staff numbers and travel requirements different areas will have different costings to run instrumental tuition.
- 6.10 As part of the Instrumental Music Services Survey 2024, 26 of 32 local authorities provided estimated costs for running instrumental tuition. Orkney's costs have been calculated and can be compared.
- 6.11 The remaining 5 local authorities, Aberdeen City, Clackmannanshire, Dumfries & Galloway, Midlothian and Nan-Eilean Siar had their running costs estimated based on figures for Full Time Equivalent staff.
- 6.12 The following chart looks at allocated funding divided by estimated gross costs to give a percentage of costs covered by government funding. The 5 highest and lowest local authorities are shown.

Figure 2 - Percentage of Costs Covered by Allocated Funding, 5 Highest & Lowest Local Authorities



Source 2 - Instrumental Music Services Survey 2024 Survey Data & OIC Internal Data

Note 1 - Dumfries & Galloway and Nan-Eilean Siar costs were estimated

- 6.13 The funding for Orkney covered 9.3% of annual costs, the second lowest. Shetland was the only area to have a lower percentage of funding with 8.6%. The average across the 27 authorities that provided data on costs was 30.4%.
- 6.14 Orkney has the smallest overall school roll along with the second highest percentage of pupils receiving tuition, this results in Orkney being second lowest for funding covering costs. The current funding model, based solely on total school roll, disadvantages areas like Orkney with high participation in instrumental tuition and unique logistical challenges.
- 6.15 Shetland is very similar in terms of school roll and percentage of pupils receiving tuition which results in the lowest for funding covering costs.

Action Plan

Recommendation	Management Comments
1) We recommend that in future, costs per school meal served are calculated for each kitchen producing school meals, integrating staff costs where there is a centralised provision for multiple schools. We also recommend apportioning school meal administration costs based on the number of school meals served.	Agreed.

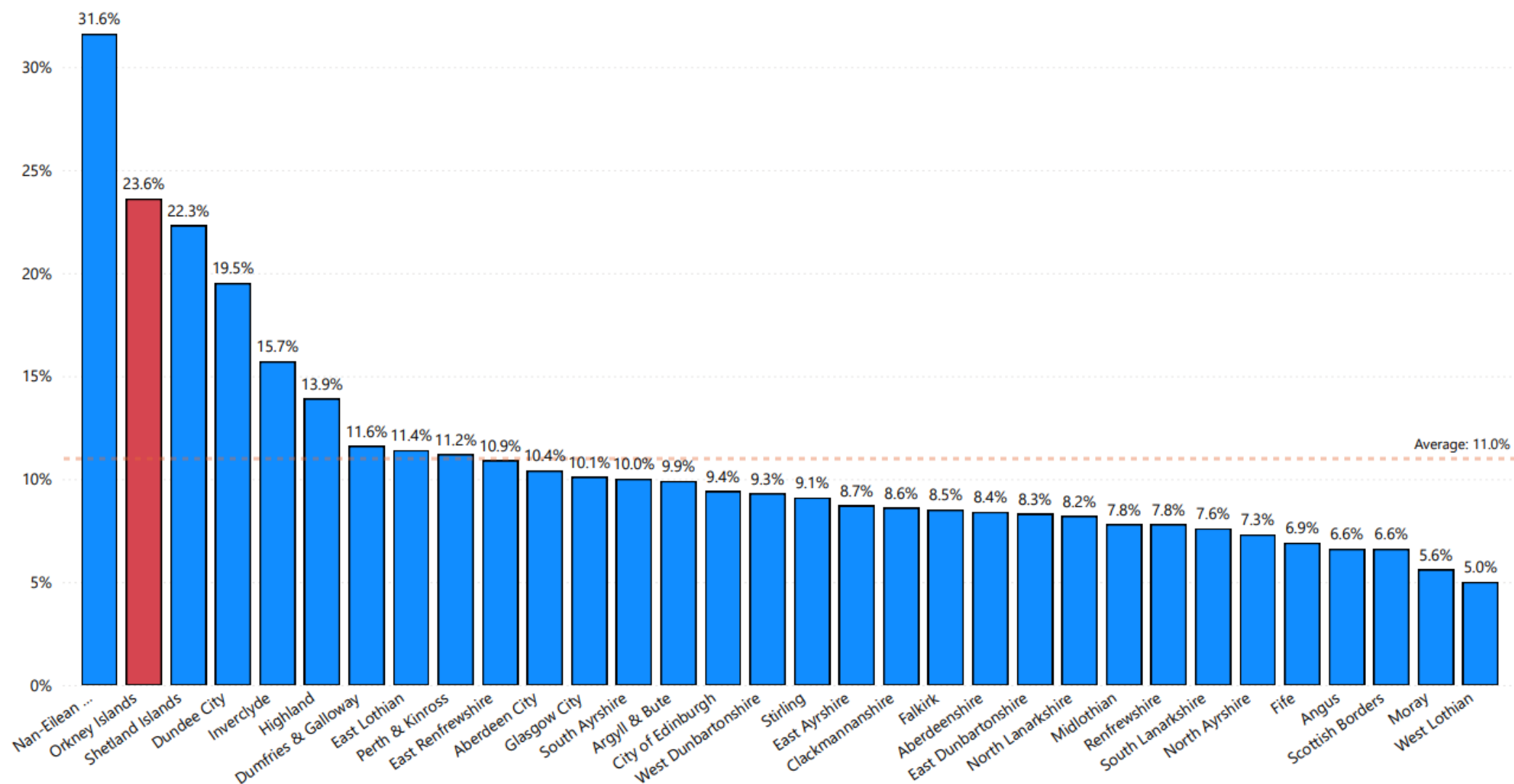
Appendix 1

School	School Roll	Age Group	School Meals Administration Costs	Paid Meals Served Per Year	Free Meals Served	Nursery Meals Served	Total Meals Served	Net Costs (Costs + Administration Costs – Income)	Cost Per Meal Served
Dounby	133	Primary	£17,973.82	2879	15324	3120	21323	£148,052.50	£6.94
Eday	11	Primary	£1,760.04	11	1814	263	2088	£31,247.72	£14.97
Evie	51	Primary	£5,765.65	1629	4495	716	6840	£57,361.82	£8.39
Firth & Stenness*	104	Primary	£16,666.43	2331	13256	4185	19772	£144,839.28	£7.33
Glaitness	211	Primary	£29,262.35	2263	22952	9500	34715	£185,966.91	£5.36
Hope & Burray*	109	Primary	£12,393.61	2524	9060	3119	14703	£102,261.68	£6.96
North Walls	20	Primary	£4,068.83	1324	3077	426	4827	£33,025.32	£6.84
Papa Westray	7	Primary	£1,276.20	426	806	282	1514	£22,071.74	£14.58
Papdale & Orphir*	453	Primary	£65,191.44	13204	49538	14597	77339	£417,131.95	£5.39
Rousay	13	Primary	£1,790.39	398	1245	481	2124	£27,318.26	£12.86
Shapinsay	16	Primary	£2,547.34	942	1567	513	3022	£37,687.20	£12.47
St Andrews	162	Primary	£25,138.73	5620	17785	6418	29823	£153,444.62	£5.15
Stromness Primary	127	Primary	£14,557.42	2072	10919	4279	17270	£132,483.66	£7.67
Kirkwall Grammar	856	Secondary	£51,851.21	54974	6539	0	61513	£193,751.84	£3.15
Stromness Academy	339	Secondary	£21,058.10	23191	1791	0	24982	£181,216.92	£7.25
Sanday Combined	51	Junior High	£5,217.74	2905	2849	436	6190	£49,205.45	£7.95
Stronsay Combined	37	Junior High	£4,180.94	1491	2812	657	4960	£59,448.15	£11.99
Westray Combined	64	Junior High	£8,959.51	5224	4877	528	10629	£71,493.06	£6.73
TOTALS	2764		£289,659.74	123408	170706	49520	343634	£2,048,008.07	
AVERAGE	153.6		16092.2	12990.3	17969.1	5212.6	36172.0	113778.2	£ 8.44

*Where school kitchens are cooking for multiple schools, school roll, staff costs and meals served data has been integrated.

Appendix 2

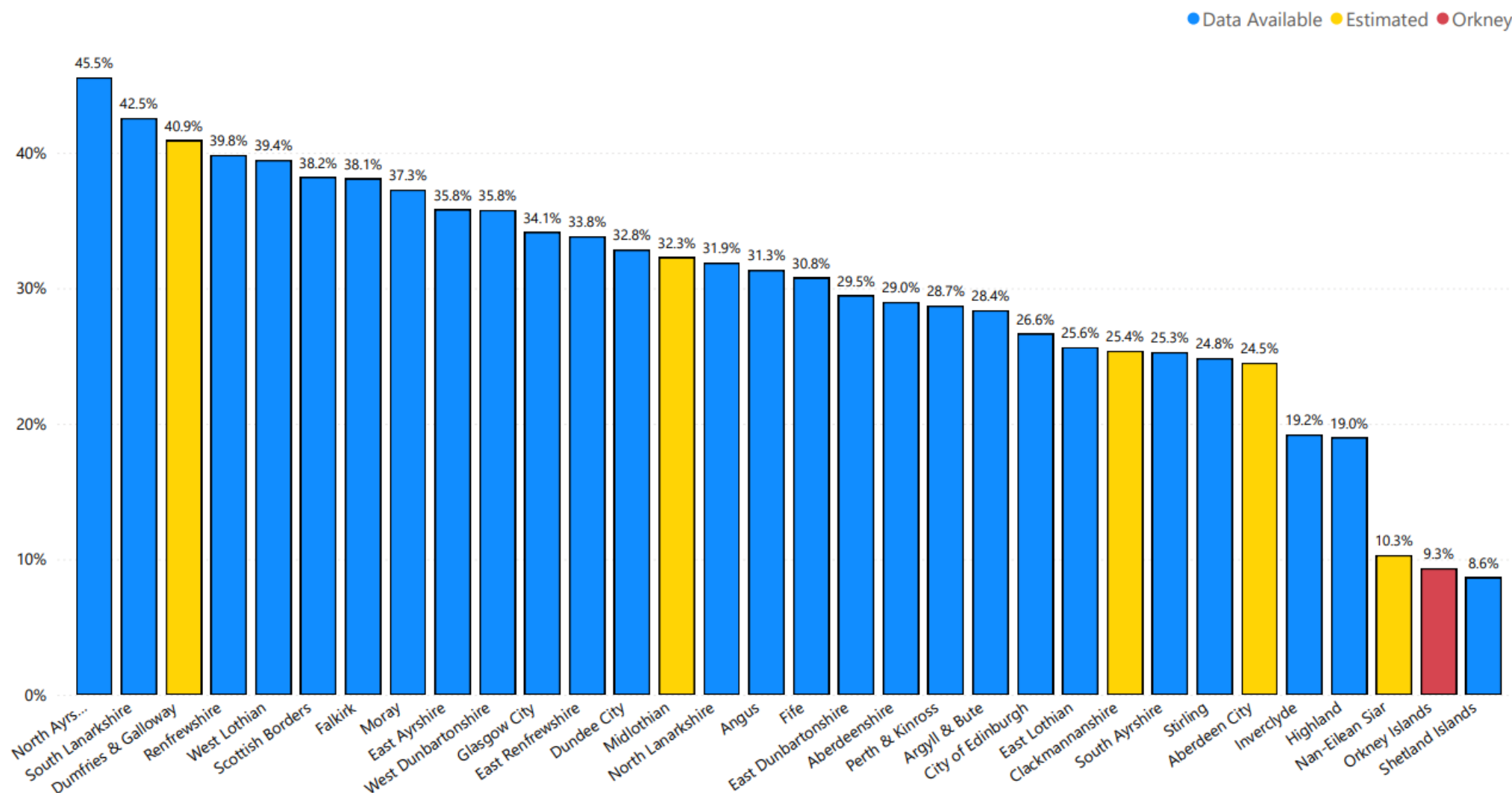
Percentage of Pupils Receiving Instrumental Tuition



Source 3 - Instrumental Music Services Survey 2024 Survey Data, All Local Authorities

Appendix 3

Percentage of Gross Costs Covered by Allocated Funding



Source 4 - Instrumental Music Services Survey 2024 Survey Data & OIC Internal Data, All Local Authorities

Note 2 - Dumfries & Galloway, Midlothian, Clackmannanshire, Aberdeen City and Nan-Eilean Siar gross costs are estimated