

**The East Lothian Pipes and Drums
Charitable Trust
(ELPDT)**

**reconstituted as
The Scottish Schools Pipes & Drums Trust
(SSPDT)
with effect from 1st April 2015**

**Unaudited Financial Statements for the year
ended 31 March 2015**

Scottish Registered Charity Number: SC037980

Introduction

In 2014, the Trustees announced the intention to widen the charitable purposes of the Trust so that its future remit would cover the whole of Scotland, and would include the specific objective of encouraging schools to set up their own pipe bands. Having been accepted by The Office of The Scottish Charity Regulator (OSCR), these changes came into effect from 1st April 2015 at which time the Trust was reconstituted as The Scottish Schools Pipes & Drums Trust (SSPDT).

This Report relates mainly to the activities of the East Lothian Pipes and Drums Trust (ELPDT) in 2014/2015. The Report also includes details of projects undertaken in Scotland outside East Lothian under the auspices of Tam O'Shanter Trust (TOST) during 2014/15, responsibility for which has been assumed by SSPDT as from 1st April 2015. In addition a brief description of projects initiated since the beginning of 2015/16 has been provided.

The East Lothian Pipes and Drums
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for the Year Ended 31 March 2015

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The East Lothian Pipes and Drums
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Reference and Administrative Details
for the Year Ended 31 March 2015

TRUSTEES A J Tulloch (Founder, Chairman & Secretary)
D M S Johnston (Deputy Chairman)
A McLanachan (resigned 5.11.14)
L D Crawford CA CTA
P C Gascoigne MBE (resigned 5.11.14)
W J L Tulloch

See: Note below

PRINCIPAL ADDRESS c/o M P Heward
Administrator
Julart Ltd
22 Young Street
Edinburgh
EH2 4JB

**REGISTERED CHARITY
NUMBER** SC037980

INDEPENDENT EXAMINER A H & Co Ltd
Chartered Accountants
6 Logie Mill
Edinburgh
EH7 4HG

SOLICITORS Turcan Connell
Princes Exchange
1 Earl Grey Street
Edinburgh
EH3 9EE

Note 1; - further Trustees are to be appointed, details are set out in the Report

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Report of the Trustees
for the Year Ended 31 March 2015

Founder's Report

The 2014/15 year has been a very exciting one for the Trust. While the activities supported by ELPDT were almost identical to those of the previous period, a huge amount of groundwork took place preparing the Trust for the next stage of its development.

In early 2015, approval from The Office of the Scottish Charity Regulator (OSCR) was received allowing for a change of name to The Scottish Schools Pipes and Drums Trust (SSPDT), and for the objectives of the Trust to be extended to cover the whole of Scotland with a major focus on school pipe band formation.

David Johnston has assumed my former role of Chairman, though I continue to act as Secretary of the Trust. Alexandra Duncan has been recruited to fill the new position of Chief Executive. Additional Trustees, with significant experience in a number of relevant areas, are joining the Board. We say a sad farewell to Ann McLanachan and Patrick Gascoigne, both of whom have been Trustees of ELPDT since its inception over eight years ago. Erstwhile Head Teacher of Longniddry Primary School, where she oversaw the introduction of the first ever Trust tuition programme, Ann has played a particularly useful role since in maintaining our strong school relationships in the Prestonpans cluster. Patrick too has been an enormous help in a number of areas, and I am especially glad that he will continue working with the Trust as the principal organiser of The Scottish Schools Pipe Band Championships.

Arrangements, enabling a large number of projects to be transferred into the Trust as from 1 April 2015, have been made. These projects had started life under the auspices of the 'sponsoring' charity, The Tam O'Shanter Trust (TOST).

Alongside this enlargement of responsibilities, the reconstituted Trust has also received a substantial dowry from TOST, as well as custodianship of the Colonel James Gardiner Memorial Fund (CJGMF). As a result the Trust is now contributing to the regular tuition of around 900 young pipers and drummers all over Scotland, most of whom are actively participating in school pipe bands.

In East Lothian, the Trust's support for schools in Prestonpans and Haddington clusters, as well as for the County's community pipe bands continued. The Trust's showcase Preston Lodge High School Band made further progress, and is now successfully competing against the top private school pipe bands in the country.

While the long-term future of piping and drumming in the Prestonpans cluster is underwritten by The Colonel James Gardiner Memorial Fund (CJGMF) endowment, the Trust's activities in the Haddington cluster (including Knox Academy) and in the County's community bands are gradually being phased out. These teaching programmes have been extended far longer than originally intended but, without greater support from the Council for piping and drumming tuition in East Lothian, termination is sadly unavoidable. Valuable lessons have nevertheless been learnt over the last ten or so years, which we intend to apply throughout Scotland.

Two years ago, TOST initiated The Scottish Schools Pipe Band Championships. Designed to encourage schools setting up their own pipe bands, over 100 schools participated in the March 2015 event. In the next few years we expect many more schools to participate for the first time under the auspices of SSPDT. Innovations include a quartet class for very small school bands or for those without drummers, a debut section for schools that have not played in a competition before and a freestyle category to promote more informal piping and drumming displays; including other musical instruments or activities such as dancing. We consider these performances especially significant as they highlight the potential for piping and drumming tuition to become part of schools' core musical curriculum.

Later in this Report we have summarised the many other projects SSPDT is already supporting outside East Lothian. We believe we have built some very solid foundations for future expansion. We therefore look

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forward to making a growing contribution to the development of young pipers and drummers and their school pipe bands all over Scotland.

Finally we would like to thank all those who have helped the Trust come this far - our Trustees, our new CEO, our staff, our instructors, the parents, our partners (philanthropic organisations, local education authorities, schools and parents) but, above all, the young pipers and drummers who have played so hard alongside us; these have made the efforts of everyone else involved very worthwhile indeed.

Angus Tulloch

More information about SSPDT is set out under The Scottish Schools Pipes and Drums Trust section of the Report of the Trustees (Page 11).

In preparing the Report, the Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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Report of the Trustees
for the Year Ended 31 March 2015

1. ELPDT STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Trust is an unincorporated Trust constituted under deed dated 20 May 2007 and is an OSCR registered charity, number SC037980.

Recruitment and appointment of new Trustees

The Trustees are appointed by the Board of Trustees in accordance with the Trust Deed. The Trustees were selected for their experience of, or interest in, piping and drumming as well as education and finance. New Trustees are selected and appointed through recommendations from current Trustees. The Trust Deed does not stipulate the period that Trustees should serve, nor any maximum or minimum number of Trustees.

Induction of new Trustees

It is the Trust's policy to give new Trustees a full briefing on their obligations under charity law and on the contents of the Trust Deed. New Trustees are also issued with a copy of OSCR's 'Guidance for Charity Trustees'.

Organisational structure

The Trustees agree the strategy of the Trust and areas of activity for the Trust, including considering grant making, risk management, policies and performance. The day to day administration of donations, expenditure including payments, the account function and general administration have been overseen by Mr A J Tulloch (Secretary) and Mr M P Heward (Administrator).

Risk management

The Trustees are responsible for the management of the risks faced by the Trust. Risks are identified and controls established throughout the year to ensure that the risks are properly managed. The key controls used by the Trust are as follows:

- Authorisation and approval procedures for financial or strategic decisions;
- Proper access to professional advisors to ensure compliance with legal matters and other areas of the operation of the Trust.

The Trustees are satisfied that the major risks identified have been adequately mitigated but the Board recognises that it must continually consider the risks if the Trust is to operate effectively.

2. ELPDT OBJECTIVES AND AIMS

The objective of the Trust, as set out in the Trust Deed, has been to advance education, the arts, heritage and culture, and community development by:

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Report of the Trustees
for the Year Ended 31 March 2015

- a) encouraging young people in East Lothian to play the pipes and drums. Support for those playing other traditional Scottish musical instruments may also be provided but this has so far not been the case; and
- b) broadening young people's education, in particular their musical and social skills.

3. ELPDT ACTIVITIES

A. Summary

The main activities of the Trust continued to be the provision of piping and drumming tuition for pupils at Preston Lodge High School and Knox Academy and feeder primary schools; and to support the development of their pipe bands. The Trust also provided tuition to young people through local community bands (Cockenzie & Port Seton Royal British Legion, Dunbar Royal British Legion, Haddington, Musselburgh, North Berwick, Prestonpans Royal British Legion and, for part of the year, Prestonpans & District, which closed as a pipe band in August 2014). There were no significant changes in the Trust's activities during 2014/15.

The Trust's activities were funded on a 'needs basis' by TOST, a registered family charitable foundation (SC030043). Its future activities in the Prestonpans cluster of schools will be funded through The Colonel James Gardiner Memorial Fund, an endowment fund, formerly held under TOST's auspices but transferred from 1st April 2015 into SSPDT's custodianship.

With the agreement of TOST, the Trust announced the extension of its funding support for tuition of pupils in the Haddington cluster from 2015 (when it was previously due to cease) until 2022, albeit on a tapered basis. As a result any P5 pupils, who started to receive tuition in the 2013/14 academic year, will be eligible to receive tuition funded by the Trust until such pupils leave Knox Academy at the end of the 2021/22 academic year.

In addition, the Trust announced that it would be reducing its funding of tuition in East Lothian for young people through the local pipe bands over the next four years, with total funding reducing on a tapered basis and ceasing in 2017/18.

B. The Colonel James Gardiner Memorial Fund (CJGMF)

The principal purpose of CJGMF is to promote piping and highland drumming in the Prestonpans cluster, centred on Preston Lodge High School but including its four local feeder primary schools.

Tuition is delivered by Lee Moore (Pipe Major) and Simon Grant (Drum Major), who are both employed on a full-time basis with back up from other expert tutors on a part-time basis. The CJGMF also provides funding support for other activities such as holiday courses and school pipe band tours, as well as the purchase of musical instruments. At TOST's request, ELPDT has continued to administer activities in the Prestonpans cluster with funds provided directly by TOST. This has meant that no withdrawals from CJGMF have been made during 2014/15. The amount, spent over the year by ELPDT in the Prestonpans cluster on TOST's behalf, totalled £132,772 (2013/14: £125,632).

Funds received for the specific purpose of providing future tuition to pupils in the Prestonpans cluster have been allocated to the restricted fund. Funds received for the purpose of providing tuition to pupils in East Lothian (excluding the Prestonpans cluster) have been allocated to the unrestricted fund.

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C. Schools

Prestonpans cluster

The cluster comprises Preston Lodge High School and four feeder primary schools; Cockenzie & Port Seton, Longniddry, Prestonpans and St Gabriel's. This programme is led by Lee Moore supported by Simon Grant. By March 2015, 63 pupils were learning chanter or bagpipes with a further four pupils outside school hours. A strong group of players in P7 has developed and will progress to Preston Lodge High School at the start of the 2015/16 session. With a spread of numbers and talent within the primary year groups, there is confidence that increasing numbers will progress to the high school in following years.

Eilidh Alexander, previously a pupil at Preston Lodge High School, became the Trust's first apprentice piping tutor in August 2014. Eilidh now leads the Novice band, and has achieved excellent progress towards a Community Arts Management Diploma with Edinburgh College. Eilidh successfully applied for the post of piping tutor at Belhaven Hill School which started in September 2015. She will complete the Diploma and continue to lead the Novice band, under the guidance of Lee Moore.

As at March 2015, Simon Grant was teaching 59 drummers. This number included 23 pupils at Preston Lodge High School and 36 pupils in the primary schools. The Trust appointed Rachel Cook to provide tuition in tenor and bass drumming in October 2014.

Preston Lodge High School now has two pipe bands, being the Senior Pipe Band currently competing in the Juvenile Grade, and the Development Pipe Band presently competing in the Novice Juvenile Grade. Both bands have recorded some excellent performances in band competitions, while individual piping and drumming members have featured in prize lists as well. The Senior Pipe Band was nominated for Pipe Band of the Year Award at the Scots Trad Music Awards and was awarded 'Most Improved Band of the Year' by The Circle website. It achieved good results in competitions at George Watson's College, The Glasgow Highland Club and at The Scottish Schools Pipe Band Championships. Both bands have significantly contributed to community, charity and school events across the whole cluster. Jacqui MacKinnon, Head Teacher at Cockenzie & Port Seton Primary School commented,

"The schools continue to be very appreciative of the tuition and support their pupils receive from the Trust. There is nothing but praise for the quality of tuition and the skills of the tutors. Their input and enthusiasm combined with high expectations is having, in most cases, a very positive impact on the learners. The progression of the tuition from primary to secondary was remarked upon in many instances and was a source of pride for the primary schools to see how their ex pupils had progressed."

ELPDT held a further two holiday courses during the year (April and August). Both courses were well attended and feedback from the pupils and their families was very positive. Both courses took place at the Cockenzie & Port Seton Royal British Legion Hall by kind permission of the Royal British Legion.

Since the year end, the Trust has held two more holiday schools at the Cockenzie & Port Seton Royal British Legion Hall. These were particularly helpful in developing the abilities and skills of some of the younger pupils, and the tutors were ably assisted by some of the more senior pupils.

Haddington cluster

ELPDT funded tuition in Knox Academy and two feeder primary schools, King's Meadow and St Mary's. The tuition programme is led by Davy Barnes (Pipe Major) supported by Dave Henry (drumming tutor) and Colin Pryde (piping tutor).

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As at March 2015 a total of 53 pupils were receiving tuition, either in playing pipes /chanters or highland drums. Davy Barnes also teaches piping and chanter to up to 80 pupils in other East Lothian schools, under the auspices of The East Lothian Council.

The Knox Academy Pipe Band has made good progress and its performances at the Christmas Concert and the Spring Concert were greatly appreciated. The band competed in the Scottish Schools Pipe Band Championships in March. Davy Barnes commented,

"The Scottish Schools Pipe Band Championships continues to be the biggest motivational tool available to me and all the other instructors. For school bands that do not regularly compete in RSPBA sponsored competitions, this contest provides all of these school ensembles with a goal each year. It is obvious from listening to the performances over the last three years how much these bands have prospered and progressed".

The Haddington cluster through Knox Academy is now looking forward to registering a Novice Juvenile Pipe Band with the RSPBA.

As stated previously, the Trust's funding provision for the in-school tuition programme in the Haddington Cluster has been extended to the 2021/22 academic year from 2015 but is subject to a tapering process. Davy Barnes commented,

"Over the last few months, expressions of concern have been raised locally regarding the 'tapering' of ELPDT funding in primary schools. I know the two primary schools within the cluster are keen to see piping and drumming tuition continue as normal, but to date I have heard of no plans as to how they intend to address this continuation from a financial point of view, given that the Trust's funding of P6 tuition will cease from August this year".

D. Community Pipe Bands

The Trust has funded weekly tuition support by six expert tutors in chanter/piping and highland drumming (snare, tenor and bass) for young people with seven local community pipe bands in East Lothian (Cockenzie & Port Seton Royal British Legion, Dunbar Royal British Legion, Haddington, Musselburgh, North Berwick, Prestonpans & District and Prestonpans Royal British Legion). During the year, one pipe band (Prestonpans & District) was wound up and as a result the Trust discontinued its tuition there.

Playing standards in piping and drumming have continued to improve as a result of the combined efforts of all tutors. Overall, it has been a very encouraging period with noticeable positive comments from bands regarding the progress made. However, the Trust's funding is due to reduce on a tapered basis over the next three years.

E. Tutors

The major changes affecting tuition in schools in the year were:

- The appointment of Eilidh Alexander as the Trust's first Apprentice;
- The appointment of Rachel Cook as tenor and bass tutor at Preston Lodge High School.

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As a result of changes in the requirements of some of the local community pipe bands, there have been some alterations in tutor arrangements; the main changes related to Prestonpans & District.

The Trustees are grateful to all of the tutors who have contributed significantly to the success of the Trust.

F. East Lothian Council Support

The Trustees hope The East Lothian Council Instrumental Music Service will now acknowledge the very strong interest and benefits, accrued from piping and drumming tuition in schools, by devoting more teaching resource to this activity.

4. FINANCIAL REVIEW

Reserves policy

Reserves will be maintained to ensure that the Trust can meet its charitable obligations. Funds held in excess of these requirements will be expended in accordance to the Trust's objectives.

Funds in deficit

The restricted fund shows a small deficit for the year (before transfers from the unrestricted reserves) as expenditure over the period marginally exceeded transfers from TOST.

Principal funding sources

The Trust received total income in the year of £210,998 (2014: £207,588) and made charitable expenditure of £210,704 (2014: £206,149).

Almost all funds are obtained from TOST. However, the Trust has received some small payments from parents of pupils regarding participation in workshops as well as deposit interest.

Investment policy and objectives

The Trustees hold the Trust's unrestricted funds at their sole discretion and manage the fund to meet the Trust's objectives.

As funds from TOST are remitted on a 'needs' basis, a relatively small cash float is required to meet immediate Trust expenses.

5. FUTURE DEVELOPMENTS IN EAST LOTHIAN

Through the CJGMF, TOST has earmarked funds for the foreseeable future for maintaining tuition programmes in the Prestonpans cluster. It is hoped to maintain existing programmes elsewhere in East Lothian as follows:

- Local Community Pipe bands - on a tapered basis until 2017/18;
- Haddington Cluster - on a tapered basis until 2021/22.

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6. SCOTTISH SCHOOLS PIPES AND DRUMS TRUST

Building on the East Lothian projects described above, and ahead of the formation of the SSPDT, grant awards were made to projects across Scotland, funded by TOST. The grants were targeted primarily towards schools in areas of deprivation, towards rural and remote areas, and towards local authority areas that do not offer any (or only limited) piping or drumming tuition in state schools. Through these projects over 640 pupils received tuition on the chanter, pipes or drums, in addition to the 260 pupils who received tuition in East Lothian. There is already evidence of a very positive impact on pupils, on schools and on their communities.

Janice Dixon from the Lochalsh Schools project reported:

"The transformation in the Pipe Band since we have arranged regular drumming instruction for the pupils has been tremendous. The pupils are getting great experience and are enjoying being part of the group. The local community and the schools are also enjoying the benefits of having the Pipe Band to play at functions."

Andrew Ritchie, Head teacher at Banff Academy reports on progress since November 2014:

"The primaries have been engaged in a fabulous manner and tuition is popular at the Academy. Pupils have already been invited to perform at a number of community and civic events"

A. GRANT AWARDS

It should be noted that, whilst grant awards were pledged, actual payments have varied depending on project expenditure, progress and forecast need. In most cases grants are subject to matched or contribution funding.

Aberdeenshire

Banff Schools

£30,000 in year one, followed by £15,000 for each of the following two years, to Banff Academy. Towards piping tuition in five primary schools and Banff Academy. At year end 126 pupils were receiving tuition.

Argyll & Bute

Mull and Iona Schools

£3,000 for one year to Mull & Iona Schools Pipers. Towards drumming tuition in six primary schools and Tobermory High School. At year end 24 pupils were receiving drumming tuition.

Edinburgh

Morningside Schools

£6,000 for one year to Morningside Youth Pipe Band.

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Towards piping tuition in primary schools feeding into Boroughmuir High School and James Gillespie's High School.

Tynecastle Schools

£15,000 annually for three years to Tynecastle High School.

Towards piping and drumming tuition in four primary schools feeding into Tynecastle High School. At year end 40 pupils were receiving piping tuition, and 29 pupils drumming tuition.

Glasgow

Govan Schools

£20,000 annually for three years to Govan Schools Piping Association.

Towards piping and drumming in four primary schools feeding into Govan High School and Lourdes Secondary School. The project is delivered in partnership with Govan Weavers.

<https://www.youtube.com/watch?v=I7Cpi0sBlaA>

At year end 91 pupils were receiving piping tuition and 55 drumming tuition.

Highland

Lochalsh Schools

£5,000 for three years to the Lochalsh Junior Pipe Band.

Towards drumming tuition in two primary schools feeding into Plockton High School and to support drumming tuition for the Lochalsh Junior Pipe Band. At year end 10 pupils were receiving drumming tuition.

North Ayrshire

North Ayrshire Schools

£10,000 annually for three years to North Ayrshire Council.

Towards drumming tuition in five primary schools feeding into Garnock Academy and Kilwinning Academy. At year end 70 pupils were receiving drumming tuition.

Perth & Kinross

Perth Schools

£15,000 annually for three years to The Vale of Atholl Pipe Band.

Towards piping and drumming tuition in six primary schools. At year end 33 pupils were receiving piping tuition and 29 drumming tuition.

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Renfrewshire

Renfrewshire Schools

£5,500 to Johnstone Pipe Band

Towards piping tuition in eleven primary schools feeding into Linwood High School and Johnstone High School. At year end 120 pupils were receiving piping tuition.

Between 1st April and 31st August 2015 additional projects and instalments have been approved:

Dumfries and Galloway

Sanquhar Schools Cluster

£10,000 per annum for three years to Sanquhar Academy
Towards drumming and piping tuition at two primary schools and Sanquhar Academy.

Highland Council

Ullapool and District Schools Cluster

£5,000 to Ullapool and District Junior Pipe Band
Towards drumming tuition in eight primary schools and in Ullapool High School and Gairloch High School

Fife Council

Fifty sets of pipes with chanters on loan for two years.

B. SCOTTISH SCHOOLS PIPE BAND CHAMPIONSHIPS

The Scottish Schools Pipe Band Championships brought together 100 schools for a day of competition in Edinburgh in March. Categories were designed to give players at all levels opportunities to perform. Pupils, that had started to play the pipes just a few months previously through start-up projects in schools clusters, such as Govan and Banff, experienced the thrill of performing in debut ensembles.
<https://thechampionships.org.uk>

The popular 'Freestyle' category encouraged innovation and orchestration for a wide range instruments.
<https://www.youtube.com/watch?v=I7Cpi0sBlaA>

Championships Film:
<https://www.youtube.com/watch?v=PsDe4CUfmCM>

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Report of the Trustees
for the Year Ended 31 March 2015

C. SSPDT TRUSTEES

At the date of signing of this Report, SSPDT Trustees (formerly ELPDT Trustees) are:

David Johnston – Chairman

Former Managing Director of Radio Forth in Edinburgh, ex-journalist and author, and current proprietor of a Hebridean brewery. A Trustee of the East Lothian Pipes and Drums Trust since 2009 and Convener of the organising committee of The Scottish Schools Pipe Band Championships.

Angus Tulloch - Secretary and Founder

Edinburgh fund manager. Established The East Lothian Pipes and Drums Charitable Trust in 2007 reconstituted as The Scottish Schools Pipes and Drums Trust in April 2015. He is also chairman of The Tam O'Shanter Trust, a family charity. A father of two pipers but not a piper or drummer himself.

Lyle Crawford CA CTA - Chairman of The Finance and Risk Committee

A Scottish Chartered Accountant, and a partner in the North Berwick practice of Lyle Crawford & Co CA. He has been a Trustee of The East Lothian Pipes and Drums Charitable Trust since 2007 and is a Trustee of Pitlochry Highland Games. A piper with North Berwick Pipe Band since 1961 he has more recently been joined there by his son-in-law and grandson.

William Tulloch

Joined the British Army in 2008 after graduating from Edinburgh University. Served at home and abroad and most recently commanded the Pipes and Drums of the 1st Battalion Scots Guards in Catterick, North Yorkshire where he was responsible for the recruiting, training and professional development of the band. An enthusiastic and self-confessed amateur piper.

The following Trustees are designate pending signature of the Supplemental Trust Deed in November 2015 at the next Board meeting.

Alistair Aitken OBE

Retired Scottish Office/Scottish Executive civil servant with experience in finance; personnel management; staff inspection; Scottish Police Service; and vocational education/training and skills development policy. Awarded OBE in 2000 for public services and Fellow of the Scottish Qualifications Authority in 2002.

Pipe band drumming career with Borthwick & District, Colinton & Currie and Edinburgh City Police/Lothian & Borders Police Pipe bands. Grade 1 World Pipe Band Championships winner in 1975. Former drumming instructor with West Linton & District (29 years), Craigmount High School and 65th Edinburgh Boy's Brigade Pipe Bands; and currently with Colinton & Currie Pipe Band.

Former RSPBA Adjudicator (Drumming and Ensemble) for 34 years, and member of the RSPBA

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Adjudicators' Training Group, Adjudicators' Panel Management Board and Historical Research Group. Co-ordinator of The Piping and Drumming Qualifications Board (PDQB) project between 2004 and 2012.

Kenny Forsyth

Currently Chief Executive of Streetwork, Edinburgh. He has held senior advisory roles with PricewaterhouseCoopers LLP, KPMG and PA Consulting Group.

Rachel Gray

Helped establish and led the James Gillespie's High School Pipe Band in Edinburgh which was the only RSPBA competing band from a state secondary school in the city at the time. Began playing in Grade One at 16 and is a current member of The National Youth Pipe Band of Scotland. A student at the University of St Andrews and the Chancellor's Piper. Tutors The City of St Andrew's Pipe Band and The 1st St Andrews Boys Brigade.

Douglas Osler CB and KSG

Formerly HM Senior Chief Inspector of Education in Scotland. Chair, Caritas Awards Assessment Board 2011-2014. President, Standing International Conference of Inspectorates 2000-2001. Chair, South Eastern Education & Library Board, Northern Ireland 2006-2010. Chair, Statutory Inquiry into Child Abuse in Cabin Hill School, Belfast. Report on Higher Education in Northern Ireland. Review of Scottish Courts Service. Review of Scottish Parole Board. Interim Prisons Complaints Commissioner. Visiting Professor University of Strathclyde 2003-06. Chair, Board of the Royal Blind and Scottish War Blinded 2008-14.

Iain White

Head Teacher of Govan High School for 20 years and piper. Currently Head of Newlands Junior College.

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Report of the Trustees
for the Year Ended 31 March 2015

Report of the Trustees for the Year ended 31 March 2015

Approved by order of the Board of trustees on:

.....

And signed on its behalf by:

A J Tulloch, Founder, Chairman and Secretary

.....

David Johnston, Chairman

.....

Lyle Crawford CA CTA, Chairman of The Finance and Risk Committee

.....

Independent Examiner's Report to the Trustees of
The East Lothian Pipes and Drums
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I report on the accounts for the year ended 31 March 2015 set out on pages eighteen to twenty-four.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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

Paul F W Mannings CA
A H & Co Ltd
Chartered Accountants
6 Logie Mill
Edinburgh
Lothian
EH7 4HG

Date:

The East Lothian Pipes and Drums
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Statement of Financial Activities
for the Year Ended 31 March 2015

	Notes	Unrestricted fund £	Restricted fund £	31.3.15 Total funds £	31.3.14 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		102,600	107,578	210,178	207,576
Investment income	2	10	-	10	12
Other incoming resources		<u>810</u>	<u>-</u>	<u>810</u>	<u>-</u>
Total incoming resources		<u>103,420</u>	<u>107,578</u>	<u>210,998</u>	<u>207,588</u>
 RESOURCES EXPENDED					
Charitable activities					
Tuition and related activities		47,286	129,989	177,275	181,169
Governance costs	3	<u>30,646</u>	<u>2,783</u>	<u>33,429</u>	<u>24,980</u>
Total resources expended		<u>77,932</u>	<u>132,772</u>	<u>210,704</u>	<u>206,149</u>
 NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS					
		25,488	(25,194)	294	1,439
Gross transfers between funds	9	<u>(41,644)</u>	<u>41,644</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources		(16,156)	16,450	294	1,439
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>16,561</u>	<u>(7,295)</u>	<u>9,266</u>	<u>7,827</u>
 TOTAL FUNDS CARRIED FORWARD		<u>405</u>	<u>9,155</u>	<u>9,560</u>	<u>9,266</u>

The notes form part of these financial statements

The East Lothian Pipes and Drums
Charitable Trust (ELPDT)

Balance Sheet
At 31 March 2015

	Notes	Unrestricted fund £	Restricted fund £	31.3.15 Total funds £	31.3.14 Total funds £
FIXED ASSETS					
Tangible assets	6	-	<u>9,833</u>	<u>9,833</u>	<u>9,461</u>
CURRENT ASSETS					
Debtors	7	912	-	912	55
Cash at bank		<u>13,759</u>	<u>1,372</u>	<u>15,131</u>	<u>13,636</u>
		14,671	1,372	16,043	13,691
CREDITORS					
Amounts falling due within one year	8	(14,266)	(2,050)	(16,316)	(13,886)
NET CURRENT ASSETS/(LIABILITIES)		<u>405</u>	<u>(678)</u>	<u>(273)</u>	<u>(195)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>405</u>	<u>9,155</u>	<u>9,560</u>	<u>9,266</u>
NET ASSETS		<u>405</u>	<u>9,155</u>	<u>9,560</u>	<u>9,266</u>
FUNDS					
Unrestricted funds	9			405	16,561
Restricted funds				<u>9,155</u>	<u>(7,295)</u>
TOTAL FUNDS				<u>9,560</u>	<u>9,266</u>

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
A J Tulloch -Trustee

.....
L D Crawford CA CTA -Trustee

The notes form part of these financial statements

The East Lothian Pipes and Drums
Charitable Trust (ELPDT)

Notes to the Financial Statements
for the Year Ended 31 March 2015

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005, Statement of Recommended Practice, Accounting and Reporting by charities issued 2005 (and amended 2008) and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trust is operated as a non-profit making concern. The Trust is treated as a charity for tax purposes.

Incoming resources

This represents the income received from the donors for the funding of the Trust's general activities. Income is recognised once the Trust has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Tax repayments on donations are credited to the period in which the donations are received. Tax repayments due but not yet received at the year end are included in debtors.

Resources expended

Income of the Trust is applied towards the support of the objectives of the Trust and in accordance with the objects of the Trust Deed.

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Trust to the expenditure. All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure is classified under the principal categories of charitable and other expenditure in order to provide more useful information to the user of the financial statements. Where costs cannot be directly attributed, they have been allocated to activities on a basis consistent with the use of resources.

Allocation of overheads and support costs

Overhead and support costs relating to charitable activities and governance costs have been apportioned based on the relative values of each type of cost.

Governance costs

Governance costs comprise all costs involving public accountability of the Trust and its compliance with regulation and good practice. These costs include costs relating to statutory accounts preparation and legal fees together with an apportionment of overhead and support costs.

Cashflow statement

The Trustees have taken advantage of the exemption in Financial Reporting Standard No. 1 from including a cash flow statement on the grounds that the Trust is small.

Value added tax

The Trust is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Musical Instruments	25% on cost
Computer equipment	25% on cost

Taxation

The Trust is exempt from tax on its charitable activities.

The East Lothian Pipes and Drums
Charitable Trust (ELPDT)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are used only for the purpose specified by the donor.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.15	31.3.14
	£	£
Deposit account interest	<u>10</u>	<u>12</u>

3. GOVERNANCE COSTS

	31.3.15	31.3.14
	£	£
Bookkeeping and payroll	1,865	925
Accountancy	2,412	1,668
Administration fees	18,878	16,290
Legal and professional fees	<u>10,274</u>	<u>6,097</u>
	<u>33,429</u>	<u>24,980</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2015, nor for the year ended 31 March 2014.

Trustees' expenses

There were no Trustees' expenses paid for the year ended 31 March 2015, nor for the year ended 31 March 2014.

5. STAFF COSTS

	31.3.15	31.3.14
	£	£
Wages and salaries	96,202	84,490
Social security costs	7,339	9,012
Other pension costs	<u>15,241</u>	<u>12,439</u>
	<u>118,782</u>	<u>105,941</u>

	31.3.15	31.3.14
The average monthly number of employees during the year was as follows:	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000 (2014: none).

The East Lothian Pipes and Drums
Charitable Trust (ELPDT)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

6. TANGIBLE FIXED ASSETS

	Musical Instruments £	Computer equipment £	Totals £
COST			
At 1 April 2014	38,316	329	38,645
Additions	5,400	-	5,400
Disposals	<u>(1,811)</u>	<u>-</u>	<u>(1,811)</u>
At 31 March 2015	<u>41,905</u>	<u>329</u>	<u>42,234</u>
DEPRECIATION			
At 1 April 2014	29,019	165	29,184
Charge for year	4,946	82	5,028
Eliminated on disposal	<u>(1,811)</u>	<u>-</u>	<u>(1,811)</u>
At 31 March 2015	<u>32,154</u>	<u>247</u>	<u>32,401</u>
NET BOOK VALUE			
At 31 March 2015	<u>9,751</u>	<u>82</u>	<u>9,833</u>
At 31 March 2014	<u>9,297</u>	<u>164</u>	<u>9,461</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.15	31.3.14
	£	£
Other debtors	<u>912</u>	<u>55</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.15	31.3.14
	£	£
Trade creditors	5,606	7,196
Taxation and social security	2,050	2,061
Other creditors	<u>8,660</u>	<u>4,629</u>
	<u>16,316</u>	<u>13,886</u>

9. MOVEMENT IN FUNDS

	At 1.4.14 £	Net movement in funds £	Transfers between funds £	At 31.3.15 £
Unrestricted funds				
General fund	16,561	25,488	(41,644)	405
Restricted funds				
Colonel James Gardiner Memorial Fund	<u>(7,295)</u>	<u>(25,194)</u>	<u>41,644</u>	<u>9,155</u>
TOTAL FUNDS	<u>9,266</u>	<u>294</u>	<u>-</u>	<u>9,560</u>

The East Lothian Pipes and Drums
Charitable Trust (ELPDT)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2015

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,420	(77,932)	25,488
Restricted funds			
Colonel James Gardiner Memorial Fund	107,578	(132,772)	(25,194)
	-----	-----	-----
TOTAL FUNDS	210,998	(210,704)	294
	=====	=====	=====

A transfer of £41,644 was made from the Unrestricted fund to the Restricted fund in the year ended 31 March 2015. This transfer was made to finance the restricted activities of the Trust.

10. RELATED PARTY DISCLOSURES

Transaction with related parties during the year is as follows:

Related Party	Transaction	Value £	Balance receivable from/ (payable to) related party as at 31st March 2015 £	Balance receivable from/ (payable to) related party as at 31st March 2014 £
Tam O'Shanter Trust	Donations	202,700 (2014: 197,000)	nil	nil
First State Investments	Donations	Nil (2014: 5,750)	nil	nil

A J Tulloch, Trustee, is also a Trustee of Tam O'Shanter Trust, and employee of First State Investments.

The East Lothian Pipes and Drums
Charitable Trust (ELPDT)

Detailed Statement of Financial Activities
for the Year Ended 31 March 2015

	Unrestricted funds £	Restricted funds £	31.3.15 Total funds £	31.3.14 Total funds £
INCOMING RESOURCES				
Voluntary income				
Donations	102,600	100,100	202,700	202,750
Holiday school tuition fees	-	4,891	4,891	4,826
Apprenticeship reimbursement	-	2,587	2,587	-
	<u>102,600</u>	<u>107,578</u>	<u>210,178</u>	<u>207,576</u>
Investment income				
Deposit account interest	10	-	10	12
Other incoming resources				
Gain on sale of tangible fixed assets	810	-	810	-
Total incoming resources	<u>103,420</u>	<u>107,578</u>	<u>210,998</u>	<u>207,588</u>
RESOURCES EXPENDED				
Charitable activities				
Wages	-	96,202	96,202	84,490
Social security	-	7,339	7,339	9,012
Pensions	-	15,241	15,241	12,439
Tuition fees	42,473	3,238	45,711	49,573
Travel & subsistence	4,378	2,291	6,669	5,362
Workshops – external tuition	-	-	-	5,642
Musical instrument accessories	-	324	324	-
Pipe band support costs	-	80	80	-
Postage & stationery	-	246	246	146
Insurance	435	-	435	380
School expeditions	-	-	-	8,262
Local pipe band expedition	-	-	-	2,000
Depreciation of tangible fixed assets	-	5,028	5,028	3,863
	<u>47,286</u>	<u>129,989</u>	<u>177,275</u>	<u>181,169</u>
Governance costs				
Bookkeeping and payroll	1,319	546	1,865	925
Accountancy	2,412	-	2,412	1,668
Administration fees	18,878	-	18,878	16,290
Legal and professional fees	8,037	2,237	10,274	6,097
	<u>30,646</u>	<u>2,783</u>	<u>33,429</u>	<u>24,980</u>
Total resources expended	<u>77,932</u>	<u>132,772</u>	<u>210,704</u>	<u>206,149</u>
Net income	<u>25,488</u>	<u>(25,194)</u>	<u>294</u>	<u>1,439</u>

This page does not form part of the statutory financial statements