

The Scottish Schools Pipes and Drums Trust (SSPDT)



Scottish Schools
Pipes and Drums Trust

**REPORT OF THE TRUSTEES
and
AUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 March 2020

REGISTERED CHARITY NUMBER SCO3798

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for the Year Ended 31 March 2020

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REFERENCE AND ADMINISTRATIVE DETAILS

for the Year Ended 31 March 2020

TRUSTEES

David Johnston (Chairman)
Angus Tulloch (Secretary and Founder)
Lyle Crawford CA CTA
Rachel Gray
John Hughes
Francis Lennon OBE
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Iain White

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EH2 1DD

REGISTERED CHARITY NUMBER

SC037980

AUDITORS

Paul Mannings (Senior Statutory Auditor)
for and on behalf of A H & Co Ltd
Chartered Accountants
Statutory Auditor
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BANKERS

Adam & Company
25 St Andrews Square, Edinburgh, EH2 1AF

REPORT OF THE TRUSTEES

for the Year Ended 31st March 2020

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

1. OBJECTIVES

- a. The Scottish Schools Pipes and Drums Trust (SSPDT) aims to advance education, the arts, heritage and culture, and community development by:
- b. Encouraging, in particular (but not exclusively) across Scotland and amongst young people, the uptake and playing of the chanter, pipes and drums, and, if appropriate, such other musical instruments (traditional or otherwise) where they are used in the playing of music in combination with the pipes and/or highland drums;
- c. Serving as a national organisation for the promotion and provision of tuition in piping and highland drumming, particularly through the establishment and development of school pipe bands. This shall include (but not be limited to) the administration and management of The Scottish Schools Pipe Band Championships; and
- d. Broadening young people's education, in particular their musical and social skills.

2. HISTORY

The Scottish Schools Pipes and Drums Trust (SSPDT) was established in 2006, as the East Lothian Pipes and Drums Trust, to promote piping and drumming amongst young people in that County. The Trust has since widened its geographical remit to the rest of Scotland, prompted by a desire to ensure that young people, regardless of location or circumstances, have the opportunity to learn how to play these instruments.

We know from widespread research that learning an instrument raises attainment in numeracy and literacy. As the Trust has developed, it has become ever more apparent that being part of a pipe band 'family' also supports achievement amongst young people by helping them to develop skills for life, learning and work such as camaraderie, confidence, reliability, resilience and teamwork.

Many of our pupils also play in community pipe bands and these, like school bands, engender a strong sense of local pride as well as social cohesion. It is heartening to observe that local education authorities and schools themselves increasingly recognise the contribution that the Trust is making to educational and community outcomes.

As a result of the Trust's initiatives and collaborations, there are now 55 more piping and drumming teaching roles in Scotland, some of them full-time, as well as sustained opportunities to learn the pipes or drums in 365 schools in 24 out of 32 local education authority areas. This gives pupils in 49 learning communities (defined by one or two secondary schools and their associated primary schools) the chance to play and perform together, representing a penetration of 15% of mainstream primary and secondary schools combined.

Milestones in the Trust's history are listed in Appendix 1.

3. ACTIVITIES

a. Summary

The Trust's principal activity is the development of tuition and pipe band programmes in state schools. In support of this, the Trust delivers:

- Grant programmes that offer single and multi-year cash awards to support tuition and related activities;
- A national Bagpipe Lending Scheme that lends pipes to organisations for up to three years, free of charge;
- Internships that provide year-long training for aspiring instructors. SSPDT also supports professional development through workshops, resources and networking, often with the National Piping Centre;
- The annual Scottish Schools Pipe Band Championships, providing a friendly forum for competition and opportunities for new players to showcase their skills.

The Trust also advocates for opportunities to learn the pipes and drums on a par with orchestral instruments, and on a level that responds to pupil interest in learning.

b. A flexible approach

SSPDT has developed flexible programme models that respond to local and regional contexts, in partnership with local education authorities (LEAs), schools, community pipe bands, voluntary organisations and co-funders. These include:

- Underwriting of new LEA salaried posts until pupil numbers can be built up and to allow LEAs time to embed new posts permanently in the instrumental music team.
- Match-funding of Youth Music Initiative posts or trainee posts.
- Set up and guidance for new local voluntary organisations that manage fee-charging or free programmes with schools.
- Collaboration with existing local voluntary organisations such as community pipe bands or parent councils to offer new tuition in schools.
- Co-funding with corporate sponsors and Trusts.

c. Why SSPDT advocates in-school tuition

In the past, piping and drumming was most often taught in community settings. SSPDT invests in school-based tuition because we consider that it confers a number of significant advantages. By teaching in school time:-

- Learners have sustained pathways from primary to secondary education and opportunities to achieve SCQF qualifications that open doors to higher education and careers in music;
- Lessons can be spread across the school week enabling large numbers of pupils to take part and allowing for small group, paired and one-to-one learning, thereby supporting high quality learning; typically between 100 and 180 young people from a single learning community, consisting of a secondary school and its associated primary schools, opt to join in;
- Day-time jobs are created for adult musicians who can pursue their artistic careers as performers in the evenings and on weekends, and can inspire their pupils with this relevant experience of the music industry;

The Scottish Schools Pipes and Drums Trust (SSPDT)

- Disadvantaged young people are more likely to be included because the barriers of income, prior knowledge, confidence, access to transport, or family support are largely removed;
- Pupils who belong to the 'family' of a pipe band engage better with schooling and their education. Transition from primary to secondary school can be eased when a piper or drummer has the friendships and framework of a pipe band to support them. Pipe bands become a source of pride and focus, and strengthen connections with the community through civic performances;
- The pipes and drums are included in school music-making along with other instruments, thus expanding the repertoire of pipers and drummers, and opening pathways for them into other music genres.

4. ACHIEVEMENTS

a. Schools piping and drumming programmes

During 2019/20, the Trust has been able to extend opportunities to learn the pipes and drums despite instrumental tuition in schools being under considerable pressure due to LEA budget cuts.

This year we have supported 3,776 pupils in 292 schools in programmes that provide progression pathways from P5 and P6 to S6, and that offer local access to music-making in pipe bands. In all, SSPDT assisted 47 programmes with grants and/or bagpipe loans and guidance. Four new pipes and drums programmes launched in Duns (Borders), Larkhall (South Lanarkshire), Elgin and Forres (Moray), as well as a new drumming programme covering North East Highland schools. Further programmes are planned for John Paul Academy in Glasgow, as well as schools in Blairgowrie, Kinross and Perth, plus new drumming tuition for Falkirk schools and on the islands of Lewis and Harris; all of these are scheduled for launch by September 2020 but may be subject to Covid-19 related delays.

SSPDT aims to design programmes that are sustained after our grant funding ends, creating a growing legacy of on-going learning opportunities in our wake.

	2015/16	2016/17	2017/18	2018/19	2019/20*
Pupils supported by SSPDT through tuition and/ or instrument loans	1000	2,000	2,500	3,050	3750
Schools where pupils are learning with SSPDT's support	93	166	190	227	292**
Programmes supported during the year with cash grants, bagpipe loans and pledged funding	17	32	37	44	47
Bagpipes on loan and pledged	80	128	129	155	331
Local authorities where SSPDT is active	13	15	18	24	22

* Over 650 pupils in 73 schools are learning the pipes and drums in a further six schools programmes which SSPDT helped to set up but no longer supports directly. These programmes

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are delivered by councils in Fife, Aberdeenshire, East Lothian and North Ayrshire, and by voluntary organisations supporting Govan schools and McLaren High School and its associated primary schools.

** There are 2,502 schools in Scotland: 357 secondary schools, 133 special needs schools and 2,012 primary schools.

b. Grant Making

During the year a total of £177,540 was disbursed in grants towards tuition and related costs. Some grants cover start-up costs for self-sustaining fee-charging programmes in areas of relative affluence; others extend for up to six years to help provide free or heavily subsidised tuition in areas of deprivation. The Trust also awards grants for items such as drums and travel.

Grants awarded in 2019/20 are shown in Appendix 2.

c. Bagpipe Lending Scheme

SSPDT lends Great Highland Bagpipes free of charge for periods of up to three years to organisations that manage school tuition. During the period of the loan, recipient organisations acquire their own sets of pipes or can purchase SSPDT's pipes. This approach helps to create stocks of bagpipes nationwide available to support new learners.

At 31st March 2020, 238 sets of pipes were on loan, with a further 93 pledged.

d. Training

This year our internship programmes were delivered with the Royal Conservatoire of Scotland. Three final-year undergraduates of the RCS Traditional Music degree course were placed at Preston Lodge High School and with East Ayrshire Council in Kilmarnock schools. The competencies-based internship enables students to acquire the knowledge, skills, qualifications and networks to manage their own schools teaching and pipe band programmes in the future. Due to the Covid-19 pandemic, the RCS course module was brought to an early close but two interns continued to teach pupils online on a paid basis, which has been a tremendous learning experience.

Previous interns have secured new posts co-created by SSPDT in Braeview, Dundee; Balerno, Edinburgh; and Falkirk.

e. Professional development

In September, SSPDT and the National Piping Centre organised a professional development event attended by 47 tutors from 16 local education authority areas. The Trust also supports professional development more informally by helping tutors to network and share good practice.

f. Job creation

During the year, SSPDT co-created nine new piping and drumming posts. A particular challenge is to create new jobs in remote areas where there is a shortage of drumming tutors. The content of such roles needs to be substantial enough to attract people to relocate or to change careers. Once viable posts are created, and large numbers of young people are taught on a regular basis, a job market is created and a sustainable cycle of teaching and learning begins. Some learners eventually become tutors themselves, so there arises an expanding pool of tutors who can pass

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on their skills to the next generation. We have been pleased to work with High Life Highland, and with e-Sgoil Comhairle Nan Eilean Siar and the Lewis and Harris Pipe Band Supporters Association to co-create three new full-time snare drumming posts, one of which is a trainee position. We also created a framework for full-time piping and drumming posts in Moray, resulting in a talented drumming tutor relocating to Elgin from the Central Belt at the start of the school year.

g. The Scottish Schools Pipe Band Championships

In March 2020 we were delighted to welcome 59 youth pipe bands, 16 quartets and nine freestyle ensembles to the eighth Scottish Schools Pipe Band Championships for a day of inspiring musicianship, camaraderie and competition. The event was generously hosted by East Ayrshire Council at the brand-new William McIlvanney Campus and we are most grateful to the staff teams at the school and council for their excellent support. We thank the William Grant Foundation for their grant towards the costs of the event, and we are also grateful to Wallace Bagpipes and to other donors and supporters, who together contributed 40 percent of costs.

The Championships were set up to provide an encouraging platform for players and bands that are new to competition, as well as a forum for bands competing at the highest level. There are seven categories, from Quartets and Debut pipe bands up to Juvenile. In addition, the popular Freestyle category encourages the integration of pipes and drums with other music forms.

More than 800 young musicians from 143 schools gave 84 performances. Players ranged in age from 7 years to 18 years, and hailed from all over Scotland. Many of the competitors live in places where community pipe bands have folded in the past or are struggling to find new members, and so their schools programmes are now helping to sustain and revive traditions; examples of these were schools from Callander, Garnock Valley, Girvan, Isle of Arran, Kilmarnock, Moffat and Sanquhar/ Upper Nithsdale. Other young players came from areas where there have been no traditions of piping in the community, such as Tynecastle in Edinburgh and Braeview in Dundee.

h. The Preston Lodge High School Pipe Band programme

The earliest of the Trust's school programmes was set up at Preston Lodge High School in East Lothian where more than 180 pupils now learn at the high school and its associated primary schools, taught by full-time piping and snare drumming tutors, a part-time bass and tenor tutor, and two paid interns. This programme is funded through the Colonel James Gardiner Memorial Trust, under the stewardship of SSPDT. It is the only programme where tutors are employed by SSPDT.

There are now three school pipe bands in the cluster. Juvenile and Novice Juvenile band members play regularly for their schools and the community as well as more widely in Scotland and abroad. In the summer of 2019 they both took part in the full season of competitions run by the Royal Scottish Pipe Band Association (RSPBA). The Novice drum corps won the 'Champion of Champions' title across all five major national and international championships making them world leaders in their category. The Development Band had their first taste of pipe band competitions at Peebles Highland Games in September 2019. Many pupils who have enjoyed a few seasons in the Juvenile band go on to play in some of the top pipe bands in the world.

During the year the Novice and Juvenile bands travelled to the Music Show Scotland concert in Rotterdam - a wonderful opportunity for pupils to perform for thousands of people and to meet pipers and drummers from other countries. Back in Prestonpans, a solo competition organised by the tutors was attended by 61 pupils, and two week-long workshops during the Easter and summer holidays were attended by over 100 pupils.

i. [Impact of Covid-19 on operations](#)

By the end of March 2020, the Covid-19 pandemic led to the closure of all schools, the prohibition of gatherings, and to the confinement of everyone in the UK to their homes apart from essential outings for travel, food and work. We are very proud of our tutors at Preston Lodge High School who switched swiftly to providing on-line lessons for their pupils from their homes, supported by a new robust online safeguarding policy and practice. The experience has been very positive with tutors reporting strong, and in some cases, increased focus from pupils. Going forward, we expect that some degree of online teaching will continue, even when social distancing is no longer needed.

The Trust encouraged other self-employed tutors to teach online as well, and we set up a new Covid-19 Fund to subsidise online lessons for families who have been affected financially by the pandemic.

The impact of Covid-19 on the Bagpipe Lending Scheme is potentially more acute because it is not yet known how to transfer loaned pipes from one user to another safely, nor how to ensure that new pipes ordered from manufacturers will be free of the virus. For the present, SSPDT is extending existing loans until there is a scientifically validated method of sanitising sets of pipes. New purchases will also be dependent on safety in this regard. We will ramp up our support for new learners - especially those in areas of deprivation and in remote areas - to help them become even more innovative and resilient in their fundraising efforts so that they can buy their own set of pipes, recognising that more families may find it difficult to afford to purchase pipes.

The economic impact of the pandemic will mean that more families will find it difficult to afford fees in places where there is a charge for lessons; and more community organisations that provide tuition free of charge will find it harder to raise sufficient funds to do so. There will be greater calls on charitable funding overall and local people will have less disposable income to support fundraising events. This is an evolving scenario; SSPDT will monitor it closely and seek to alleviate hardship.

j. [Our supporters](#)

The Trustees thank the William Grant Foundation for support of the programme in Girvan, South Ayrshire, and in Larkhall, South Lanarkshire, as well as a generous contribution towards the 2020 Scottish Schools Pipe Band Championships. We thank the sponsors and supporters of this year's Scottish Schools Pipe Band Championships especially East Ayrshire Council.

The Royal Scottish Pipers' Society, the Mickel Fund and individual donors have bought pipes for our Bagpipe Lending Scheme, and we pass on our thanks and the appreciation of the young learners who received them.

We also recognise the tremendous contributions of other charities, donors and sponsors that support youth pipe band programmes with SSPDT throughout Scotland. We thank the Tattoo Fund for a grant, applied for during the year and awarded in May 2020, to enable the purchase of 100 B-flat chanters that will be lent by SSPDT to schools so that pipers can perform with other instrumentalists.

The Trustees thank the volunteers who have helped at events, and who have provided services free of charge. Without the support of teachers, tutors, parents and community members who volunteer their time and skills, we would not have the schools pipe bands that are flourishing in Scotland today.

The Trustees are particularly grateful for the enthusiasm and hard work of the 3,776 pupils participating in the Trust's programmes.

5. FINANCIAL REVIEW

a. Financial position and principal funding sources

This year the Trust received a total income of £165,488 (2019: £107,246) and incurred charitable expenditure of £638,396 (2019: £676,035). Of this amount, £608,753 was spent on tuition and related activities and £29,643 on governance costs. A deficit of income over recurrent expenditure of £472,908 (2019: deficit of £568,789) was recorded. £72,992 was spent on fixed assets, mainly bagpipes on loan to participating school pipe bands. Funds provided by partner organisations - largely arranged and overseen by SSPDT - mean that the scope of piping and drumming tuition, delivered as a result of the Trust and its partners' combined efforts, will significantly exceed that indicated in the Report and Accounts.

The Trust anticipates being in a financial position to support the continued development of piping and drumming programmes in state schools across Scotland, including The Scottish Schools Pipe Band Championships.

b. Investment policy and objectives

The Trust's liquid assets are presently maintained in current and short-term deposits with Adam & Company (a wholly owned subsidiary of the Royal Bank of Scotland), Skipton Building Society, Nationwide Building Society and Virgin Money UK. The Trustees may invest a proportion of these in collective bond and equity funds. The amount set aside for reserves will be retained in current accounts or short-term deposits.

The principal investment objective of SSPDT is to support the Trust's activities so they can continue for an extended period.

c. Reserves policy

SSPDT retains both unrestricted funds, which may be used for any relevant purpose, and restricted funds, which may only be used for a specified purpose. At 31 March 2020 SSPDT retained total funds of £2.2 million (excluding tangible fixed assets) of which £264K was unrestricted.

SSPDT aims to maintain a level of unrestricted reserves sufficient to cover the ongoing operations of the charity. This amount is comprised of provisions for (a) meeting all grant pledges made up to the date of any reserves computation, as well as an estimate of likely grant pledges to be made in the period between reserves computations, (b) personnel costs deemed necessary to ensure an appropriate level of ongoing monitoring of grant pledges made and provided for, and (c) all budgeted but unspent organisational expenses relating to the Scottish Schools Pipe Band Championships.

6. FUTURE PLANS

Based on the popularity of the pipes or drums wherever they are offered in schools, we calculate that there are still over 25,000 young people who would like to learn if they had the chance to do so. There remains a great deal to be achieved therefore.

In the coming year SSPDT will:

- Continue to develop new schools pipe band programmes with partners, and to support other programmes;
- Continue to offer grant funding, with a focus on rural and socio-economically deprived areas;
- Expand the Bagpipe Lending Scheme, enhanced with new B-flat chanter loans to enable the integration of the pipes with ceilidh and other musical groups;
- Organise the ninth annual Scottish Schools Pipe Band Championships, subject to Covid developments;
- Manage paid piping and drumming internships;
- Promote teaching standards through professional development, competitive recruitment, and networking;
- Work with partners to explore more mechanisms that will raise standards of piping and drumming tuition generally in Scotland's schools, which may be in the form of modular qualification for tutors and/or a professional development body;
- Create new drumming and piping tutor posts with partners;
- Augment opportunities for pupils with additional support needs by introducing tuition to more special needs schools and by developing an inclusive pipe band in the central belt;
- Work with partners to explore a pilot project that will offer traditional music in schools;
- Monitor and respond to the impact of the Covid-19 virus and continue to raise the quality of online learning and music-making as appropriate.

7. STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Governing document

The Trust is an unincorporated Trust constituted as The East Lothian Pipes and Drums Trust under deed dated 20 May 2007 and reconstituted from 1 April 2015 as The Scottish Schools Pipes and Drums Trust. It is an OSCR registered charity, number SC037980.

b. 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 stipulates that the minimum number of Trustees at any time shall be three.

c. Organisational structure

Three committees report to the Board of Trustees, which meets twice a year. These are the Finance and Risk Committee, the Projects Committee and the Championships and Events Committee.

The Colonel James Gardiner Memorial Fund committee meets once a year, in order to review the activities of the Preston Lodge High School cluster programme.

Each committee is chaired by a member of the Board of Trustees. The Trustees agree the strategy and budget for all areas of activity of the Trust.

The Chief Executive attends all the Committees and reports to the Board of Trustees twice a year.

d. 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'.

e. Risk management

The Trustees are responsible for the management of the risks faced by the Trust. Risks are identified and controls implemented to ensure that the risks are properly managed. The key controls used by the Trust include:

- Authorisation and approval procedures for all financial and strategic decisions, with appropriate separation of functions;
- Proper access to professional advisors to ensure compliance with legal matters and other areas of the operation of the Trust;
- A Risk Register that is monitored by the Finance and Risk Committee.

The Trustees are satisfied that the major risks identified have been adequately mitigated but the Board recognises that it must monitor the risks faced by the Trust continuously, if it is to operate effectively.

f. Pay and remuneration

The Trust employs three people to manage and administer the charity with a combined full time equivalent of 2.4.

Salaries, pension contributions and increments are approved by two Trustees. The Trust operates a pension policy designed to encourage employees to plan for their retirement.

Report of the Trustees – Appendix 1

MILESTONES

- 2007 East Lothian Pipes and Drums Trust (ELPDT) established.
Pipes and drums tuition in Haddington and Prestonpans school clusters begins.
- 2012 Preston Lodge High School Pipe Band formed.
- 2013 Colonel James Gardiner Memorial Fund endows tuition to Prestonpans schools.
First Preston Lodge High School Pipe Band visit to China.
First Scottish Schools Pipe Band Championships held, supported by RSPBA.
- 2014 A Freestyle Championships category encourages fusion with other instruments.
ELPDT starts to make grants in parts of Scotland outwith East Lothian.
Modern Apprenticeship introduced at Preston Lodge High School.
- 2015 ELPDT reconstituted as Scottish Schools Pipes and Drums Trust (SSPDT).
Small scale bagpipe lending scheme introduced.
Preston Lodge High School Pipe Band achieve Juvenile grade.
- 2016 Grant-making and programmes extend to 15 out of 32 LEAs.
First national professional development forum for schools instructors, organised with the National Piping Centre.
'Bagpipe Amnesty' launched with the Scottish Fire and Rescue Service.
- 2017 Paid internship programme for trainee tutors launched.
- 2018 Nationwide bagpipe lending scheme instituted.
First SSPDT fee-charging community partnership model introduced, backed by Inclusion fund, providing free or subsidised lessons for disadvantaged pupils.
Grant-making and programmes extend to 18 out of 32 LEAs.
- 2019 SSPDT partners the Royal Conservatoire of Scotland to deliver internships.
- 2020 SSPDT tutors switch to online lessons for all pupils during the Covid-19 lockdown.
SSPDT's Covid-19 Fund launched to help families with online lesson fees, and to help self-employed tutors maintain income.
Grant-making and programme development extends to 22 out of 32 LEAs.
Golden Ticket enterprise award scheme developed to help learners fund their own first set of pipes.
"Wake Up Scotland!" online competition launched with the Red Hot Chilli Pipers to encourage freestyle music-making online during Covid-19 lockdown.

Report of the Trustees – Appendix 2

GRANT AND BAGPIPE LOAN AWARDS 2019-20

ARGYLL AND BUTE

Kintyre schools

The Kintyre Pipe Band Association
£6,000 towards drumming tuition costs

Tiree schools

The Tiree Piping Society
The loan of 6 sets of bagpipes

COMHAIRLE NAN EILEAN SIAR

Isle of Lewis and Harris schools

Lewis and Harris Youth Pipe Band Supporters Association
Up to £44,500 to towards the costs of a new trainee drumming instructor

Isle of Lewis and Harris schools

e-Sgoil Comhairle Nan Eilean Siar Music Tuition Programme
The loan of 20 sets of bagpipes

Benbecula, Barra and Uist schools

The Sgoil Lionacleit Pipe Band
£10,370 towards the costs of drumming workshops

DUMFRIES AND GALLOWAY

Dumfries and Galloway schools

South West of Scotland Piping and Drumming Academy
£15,000 towards tuition costs

Moffat schools

Moffat Academy
£2,625 towards the costs of band practice
The loan of 12 sets of bagpipes

DUNDEE

Braeview schools

Dundee City Council
The loan of 45 sets of bagpipes

EAST AYRSHIRE

Kilmarnock schools

East Ayrshire Council
£30,000 towards tuition costs

EDINBURGH

Balerno and district schools

Balerno and District Schools Pipe Band
The loan of 15 sets of bagpipes

The Scottish Schools Pipes and Drums Trust (SSPDT)

Edinburgh schools

Edinburgh Council

The extended loan of 4 sets of bagpipes

FALKIRK

Falkirk schools

Falkirk Council

£60,000 towards new drumming tuition costs

The loan of 15 sets of bagpipes

FIFE

Madras College

Madras College

The loan of 12 sets of bagpipes

GLASGOW

Maryhill and Summerston schools

Glasgow City Council for John Paul Academy.

£25,200 towards tuition costs

Whitehill schools

Glasgow City Council

£8,150 towards tuition costs

NORTH AYRSHIRE

Garnock Valley schools

Garnock Valley Pipes and Drums

£15,000 towards tuition costs

PERTH AND KINROSS

Perth Grammar and associated primary schools

Perth and Kinross Council

Up to £61,392 towards tuition costs

Strathmore schools

The Strathmore Schools Piping and Drumming Association

£6,520 to fund start-up costs for a new committee-led pipe band programme

SOUTH AYRSHIRE

Girvan schools

The Girvan Youth Pipe Band Association

Reallocation of £40,400, previously pledged to South Ayrshire Council, to the Girvan Youth Pipe Band Association.

EARMARKED INCLUSION FUNDING

Balerno, Lossiemouth, Elgin, Forres, Blairgowrie and Kinross schools and Madras College

Up to £33,000 to support free lessons for pupils on low incomes, match-funded by councils or schools, in areas where modest fees are ordinarily charged for lessons.

8. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by order of the Board of Trustees on and signed
on its behalf by:

.....
Angus John Tulloch - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE SCOTTISH SCHOOLS PIPES AND DRUMS TRUST (SSPDT)

Opinion

We have audited the financial statements of The Scottish Schools Pipes and Drums Trust (SSPDT) (the 'charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditors' 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 charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Mannings (Senior Statutory Auditor)
for and on behalf of A H & Co Ltd
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Chartered Accountants
Statutory Auditor
6 Logie Mill
Edinburgh
Lothian
EH7 4HG

Date:.....

Note:

The maintenance and integrity of The Scottish Schools Pipes and Drums Trust (SSPDT) website is the responsibility of the Trustees; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the financial statements since they were initially presented on the website.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Statement of Financial Activities
for the Year Ended 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	2	105,666	-	105,666	47,927
Charitable activities					
Tuition and related charitable activities.	4	20,886	8,745	29,631	32,575
Income from investments	3	6,162	19,299	25,461	23,580
Other income		<u>4,730</u>	<u>-</u>	<u>4,730</u>	<u>3,164</u>
Total		<u>137,444</u>	<u>28,044</u>	<u>165,488</u>	<u>107,246</u>
EXPENDITURE ON					
Charitable activities					
Tuition and related charitable activities	5	291,616	161,255	452,871	410,375
Grant making activities		<u>185,525</u>	<u>-</u>	<u>185,525</u>	<u>265,660</u>
Total		<u>(477,141)</u>	<u>(161,255)</u>	<u>(638,396)</u>	<u>(676,035)</u>
NET INCOME/(EXPENDITURE)		(339,697)	(133,211)	(472,908)	(568,789)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>738,789</u>	<u>2,082,897</u>	<u>2,821,686</u>	<u>3,390,480</u>
TOTAL FUNDS CARRIED FORWARD		<u>399,092</u>	<u>1,949,686</u>	<u>2,348,778</u>	<u>2,821,691</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Balance Sheet 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
FIXED ASSETS					
Tangible assets	11	<u>135,587</u>	<u>2,429</u>	<u>138,016</u>	<u>96,336</u>
CURRENT ASSETS					
Debtors	12	7,322	21,272	28,594	24,833
Cash at bank		<u>775,047</u>	<u>1,928,172</u>	<u>2,703,219</u>	<u>3,206,282</u>
		782,369	1,949,444	2,731,813	3,231,115
CREDITORS					
Amounts falling due within one year	13	<u>(276,072)</u>	<u>(2,187)</u>	<u>(278,259)</u>	<u>(288,916)</u>
NET CURRENT ASSETS		<u>506,297</u>	<u>1,947,257</u>	<u>2,453,554</u>	<u>2,942,199</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		641,884	1,949,686	2,591,570	3,038,535
CREDITORS					
Amounts falling due after more than one year	14	(209,792)	-	(209,792)	(212,844)
PROVISIONS FOR LIABILITIES	16	<u>(33,000)</u>	<u>-</u>	<u>(33,000)</u>	<u>(4,000)</u>
NET ASSETS		<u>399,092</u>	<u>1,949,686</u>	<u>2,348,778</u>	<u>2,821,691</u>
FUNDS	17				
Unrestricted funds				399,092	738,789
Restricted funds				<u>1,949,686</u>	<u>2,082,902</u>
TOTAL FUNDS				<u>2,348,778</u>	<u>2,821,691</u>

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

.....
Angus John Tulloch - Trustee

.....
Lyle Crawford CA CTA - Trustee

The Scottish Schools Pipes and Drums Trust (SSPDT)

Cash Flow Statement
for the Year Ended 31 March 2020

	Notes	31.3.20 £	31.3.19 £
Cash flows from operations/ net cash used in operating activities	1	<u>(475,345)</u>	<u>(522,873)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(72,992)	(59,512)
Sale of tangible fixed assets		17,471	12,648
Interest received		<u>27,803</u>	<u>33,246</u>
Net cash used in investing activities		<u>(27,718)</u>	<u>(13,618)</u>
Change in cash and cash equivalents in the reporting period		(503,063)	(536,491)
Cash and cash equivalents at the beginning of the reporting period		<u>3,206,282</u>	<u>3,742,773</u>
Cash and cash equivalents at the end of the reporting period		<u>2,703,219</u>	<u>3,206,282</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Cash Flow Statement
for the Year Ended 31 March 2020

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.20 £	31.3.19 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(472,908)	(568,789)
Adjustments for:		
Depreciation charges	18,573	13,217
Profit on disposal of fixed assets	(4,730)	(3,164)
Interest received	(27,803)	(33,246)
Increase/(Decrease) in provisions	29,000	4,000
Increase in debtors	(6,103)	(9,066)
(Decrease)/increase in creditors	<u>(11,374)</u>	<u>74,175</u>
Net cash used in operations	<u>(475,345)</u>	<u>(522,873)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.19 £	Cash flow £	At 31.3.20 £
Net cash at bank	<u>3,206,282</u>	<u>(503,063)</u>	<u>2,703,219</u>

**Notes to the Financial Statements
for the Year Ended 31 March 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements have been prepared under the historical cost convention.

Income

This represents the income received from donors for the funding of general activities. Income is recognised once the Trust has entitlement to the resources, it is certain 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. The tax repayments due but not yet received at the year end are included in debtors.

Monies received by way of investment income and charitable activities are recognised on an accruals basis and credited to the restricted or unrestricted funds as appropriate.

Expenditure

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

Grants awarded are recognised as liabilities in the financial statements when the grant is approved by the Board of Trustees, and the conditions attaching to the award of the grant fall outside the control of the Trust.

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.

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.

The wages costs and associated pensions and social security costs are apportioned between charitable activities and governance costs based on the time spent by each employee on the respective areas.

Value added tax

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

The Scottish Schools Pipes and Drums Trust (SSPDT)

ACCOUNTING POLICIES continued

Allocation and apportionment of 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.

Tangible fixed assets

Tangible fixed assets are stated at cost, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life, as follows:

Musical instruments 10% on cost

Plant and machinery 10% on cost

Computer equipment 25% on cost

Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Fixed assets are capitalised when the asset is in full working condition with a value greater than £120.

Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

Taxation

The charity is exempt from tax on its charitable activities.

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.

Financial instruments

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

Provisions

Provisions are recognised when the charity has a present obligation (legal or constructive) as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties surrounding the obligation.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements – continued for the Year Ended 31 March 2020

ACCOUNTING POLICIES continued

Pension costs and other post-retirement benefits

The charity supports defined contribution pension schemes. Contributions payable to employee pensions are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods

Donated fixed assets are capitalised at their estimated market value at point of donation.

Volunteers

In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements – continued for the Year Ended 31 March 2020

2. DONATIONS

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.20 Total funds £	31.3.19 Total funds £
Donations	105,666	-	-	105,666	7,927
Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	<u>105,666</u>	<u>-</u>	<u>-</u>	<u>105,666</u>	<u>47,927</u>

Grants received, included in the above, are as follows:

	31.3.20 £	31.3.19 £
William Grant Foundation	<u>-</u>	<u>40,000</u>

3. INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.3.20 Total funds £	31.3.19 Total funds £
Deposit account interest	<u>6,162</u>	<u>19,299</u>	<u>-</u>	<u>25,461</u>	<u>23,580</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.20 £	31.3.19 £
Championships income	19,956	25,577
Holiday school tuition fees	8,745	6,998
Forum and workshop income	<u>930</u>	<u>-</u>
	<u>29,631</u>	<u>32,575</u>

5. CHARITABLE ACTIVITIES

	Direct Costs £	Support costs (see note 6) £	Totals £
Tuition and related charitable activities	423,228	29,643	452,871
Grant making activities	<u>185,525</u>	<u>-</u>	<u>185,525</u>
	<u>608,753</u>	<u>29,643</u>	<u>638,396</u>

Grant making activities in the year were all to organisations who manage tuition in schools.

	31.3.20 £	31.3.19 £
<u>Grant Expenditure</u>		
Pledged grant funding awarded during the year	284,487	262,730
William Grant Foundation funding awarded during the year	-	30,000
Un-needed pledged grant funding	<u>(98,962)</u>	<u>(27,070)</u>
Total grant funding per Statement of Financial Activities	<u>185,525</u>	<u>265,660</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements – continued for the Year Ended 31 March 2020

5. CHARITABLE ACTIVITIES - continued

<u>Grant Liabilities</u>	31.3.20	31.3.19
	£	£
Opening grant liability and provision recognised on balance sheet at 1st April	470,834	377,604
Grant funding per Statement of Financial Activities	185,525	256,660
Grant payments in the year	<u>(177,540)</u>	<u>(172,430)</u>
 Closing grant liability and provision per Balance Sheet at 31st March	 <u>478,819</u>	 <u>470,834</u>

6. GOVERNANCE COSTS

	31.3.20	31.3.19
	£	£
Wages	10,900	9,836
Social security	3,130	972
Pensions	1,534	1,769
Auditors' remuneration	5,100	3,600
Auditors' remuneration for non audit work	3,255	1,875
Bookkeeping and payroll	825	1,061
Insurance	684	771
IT costs	1,182	1,355
Legal and professional fees	1,489	1,034
Education and training	1,280	2,654
Committee expenses	<u>264</u>	<u>222</u>
	<u>29,643</u>	<u>25,149</u>

7. AUDITORS' REMUNERATION

	31.3.20	31.3.19
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,100	3,600
Other non-audit services	<u>3,255</u>	<u>1,875</u>
	<u>8,355</u>	<u>5,475</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements – continued for the Year Ended 31 March 2020

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2020 nor for the year ended 31 March 2019.

Trustees' expenses

There were Trustees' expenses of £59 paid in the year ended 31 March 2020 (2019: Nil).

9. STAFF COSTS

	31.3.20	31.3.19
	£	£
Wages and salaries	218,656	208,408
Social security costs	21,179	18,476
Other pension costs	<u>38,639</u>	<u>36,376</u>
	<u>278,474</u>	<u>263,260</u>

The average monthly number of employees during the year was as follows: 10 10

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations	5,240	42,687	47,927
Charitable activities			
Tuition and related charitable activities	25,577	6,998	32,575
Income from investments	9,153	14,427	23,580
Other income	<u>3,164</u>	-	<u>3,164</u>
Total	<u>43,134</u>	<u>64,112</u>	<u>107,246</u>
EXPENDITURE ON			
Charitable activities			
Tuition and related charitable activities	399,327	11,048	410,375
Grant making activities	<u>235,660</u>	<u>30,000</u>	<u>265,660</u>
Total	<u>(634,987)</u>	<u>(41,048)</u>	<u>(676,035)</u>
NET INCOME/(EXPENDITURE)	(591,853)	23,064	(568,789)
Transfers between funds	<u>2,687</u>	<u>(2,687)</u>	-
NET MOVEMENT IN FUNDS c/f	(589,166)	20,377	(568,789)

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements – continued for the Year Ended 31 March 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued					
		Unrestricted funds £	Restricted funds £	Total funds £	
NET MOVEMENT IN FUNDS b/f		(589,166)	20,377	(568,789)	
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,327,955</u>	<u>2,062,525</u>	<u>3,390,480</u>	
TOTAL FUNDS CARRIED FORWARD		<u>738,789</u>	<u>2,082,902</u>	<u>2,821,691</u>	
11. TANGIBLE FIXED ASSETS					
		Musical Instruments £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 April 2019		154,227	836	3,187	158,250
Additions		71,856	-	1,136	72,992
Disposals		<u>(17,378)</u>	-	-	<u>(17,378)</u>
At 31 March 2020		<u>208,705</u>	<u>836</u>	<u>4,323</u>	<u>213,864</u>
DEPRECIATION					
At 1 April 2019		59,015	238	2,660	61,913
Charge for year		17,861	83	628	18,572
Eliminated on disposal		<u>(4,637)</u>	-	-	<u>(4,637)</u>
At 31 March 2020		<u>(72,239)</u>	<u>(321)</u>	<u>(3,288)</u>	<u>(75,848)</u>
NET BOOK VALUE					
At 31 March 2020		<u>136,466</u>	<u>515</u>	<u>1,035</u>	<u>138,016</u>
At 31 March 2019		<u>95,212</u>	<u>598</u>	<u>527</u>	<u>96,337</u>
12. DEBTORS					
				31.3.20 £	31.3.19 £
Amounts falling due within one year:					
Trade debtors				2,134	-
Other debtors				941	1,975
Grants receivable				10,000	10,000
Prepayments				2,399	516
Accrued bank interest				<u>3,120</u>	<u>2,342</u>
Total short term debtors c/f				<u>18,594</u>	<u>14,833</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements – continued for the Year Ended 31 March 2020

12.	DEBTORS - continued	31.3.20	31.3.19
		£	£
	Total short term debtors b/f	<u>18,594</u>	<u>14,833</u>
	Amounts falling due after more than one year:		
	Grants receivable	<u>10,000</u>	<u>10,000</u>
		<u>28,594</u>	<u>24,833</u>
13.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.3.20	31.3.19
		£	£
	Trade creditors	8,311	8,785
	Social security and other taxes	8,213	5,876
	Pensions	4,752	3,504
	Grants payable	236,027	253,990
	Other creditors	180	541
	Accrued expenses	<u>20,776</u>	<u>16,220</u>
		<u>278,259</u>	<u>288,916</u>
14.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31.3.20	31.3.19
		£	£
	Grants payable	<u>209,792</u>	<u>212,844</u>
15.	LEASING AGREEMENTS		
	Minimum lease payments under non-cancellable operating leases fall due as follows:		
		31.3.20	31.3.19
		£	£
	Within one year	<u>8,100</u>	<u>6,413</u>
16.	PROVISIONS FOR LIABILITIES	31.3.20	31.3.19
		£	£
	Grant provisions	<u>33,000</u>	<u>4,000</u>

A provision has been included for funds ear-marked to schools with pupils on low incomes as part of inclusion initiatives, SSPDT is purposing to contribute 50% of the cost of free tuition for pupils. This is based on an estimate of the expected number of pupils that will take up the scheme and it is not currently possible to predict how many students will utilise the fund.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements – continued for the Year Ended 31 March 2020

17. MOVEMENT IN FUNDS

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	738,789	(339,697)	399,092
Restricted funds			
Colonel James Gardiner Memorial Fund	<u>2,082,897</u>	<u>(133,211)</u>	<u>1,949,686</u>
TOTAL FUNDS	<u>2,821,686</u>	<u>(472,908)</u>	<u>2,348,778</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,444	(477,141)	(339,697)
Restricted funds			
Colonel James Gardiner Memorial Fund	<u>28,044</u>	<u>(161,255)</u>	<u>(133,211)</u>
TOTAL FUNDS	<u>165,488</u>	<u>(638,396)</u>	<u>(472,908)</u>

Comparatives for movement in funds

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	<u>1,327,955</u>	<u>(591,853)</u>	<u>2,687</u>	<u>738,789</u>
Restricted funds				
Colonel James Gardiner Memorial Fund	2,052,525	30,377	-	2,082,902
Girvan Schools Project	10,000	(10,000)	-	-
Donations for the purchase of bagpipes	<u>-</u>	<u>2,687</u>	<u>(2,687)</u>	<u>-</u>
	<u>2,062,525</u>	<u>23,064</u>	<u>(2,687)</u>	<u>2,082,902</u>
TOTAL FUNDS	<u>3,390,480</u>	<u>(568,789)</u>	<u>-</u>	<u>2,821,691</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements – continued for the Year Ended 31 March 2020

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the foregoing are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>43,134</u>	<u>(634,987)</u>	<u>(591,853)</u>
Restricted funds			
Colonel James Gardiner Memorial Fund	31,425	(1,048)	30,377
Girvan Schools Project	-	(10,000)	(10,000)
Larkhall Schools Project	30,000	(30,000)	-
Donations for the purchase of bagpipes	<u>2,687</u>	<u>-</u>	<u>2,687</u>
	<u>64,112</u>	<u>(41,048)</u>	<u>23,064</u>
TOTAL FUNDS	<u>107,246</u>	<u>(676,035)</u>	<u>(568,789)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	<u>1,327,955</u>	<u>(931,550)</u>	<u>2,687</u>	<u>399,092</u>
Restricted funds				
Colonel James Gardiner Memorial Fund	2,052,525	(102,834)	-	1,949,691
Girvan Schools Project	10,000	(10,000)	-	-
Donations for the purchase of bagpipes	<u>-</u>	<u>2,687</u>	<u>(2,687)</u>	<u>-</u>
	<u>2,062,525</u>	<u>(110,147)</u>	<u>(2,687)</u>	<u>1,949,691</u>
TOTAL FUNDS	<u>3,390,480</u>	<u>(1,041,697)</u>	<u>-</u>	<u>2,348,783</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements – continued for the Year Ended 31 March 2020

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>180,578</u>	<u>(1,112,128)</u>	<u>(931,550)</u>
Restricted funds			
Colonel James Gardiner Memorial Fund	59,469	(162,303)	(102,834)
Girvan Schools Project	-	(10,000)	(10,000)
Larkhall Schools Project	30,000	(30,000)	-
Donations for the purchase of bagpipes	<u>2,687</u>	<u>-</u>	<u>2,687</u>
	<u>92,156</u>	<u>(202,303)</u>	<u>(110,147)</u>
TOTAL FUNDS	<u>272,734</u>	<u>(1,314,431)</u>	<u>(1,041,697)</u>

18. RELATED PARTY DISCLOSURES

Related Party	Transaction	Income/ Expenditure recognised in Statement of Financial Activities £	Balance receivable from/(payable to) related party £
<u>Income</u>			
Tam O'Shanter Trust	Donation	100,000 2019: nil	nil 2019: nil
Foundation Scotland	Donation	nil 2019: 2,800	nil 2019: nil
<u>Expenditure</u>			
Catriona Black	Band Secretary	2,987 2019: 3,099	nil 2019: nil

Angus Tulloch, Trustee, is also a Trustee of Tam O'Shanter Trust and a Trustee of Foundation Scotland.

Catriona Black is a family member of a Trustee.

19. POST BALANCE SHEET NON-ADJUSTING EVENTS

Since 31 March 2020, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, businesses and charities are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, closures of non-essential services and schools have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. The charity has been able to adapt to the restrictions, encouraging and supporting the delivery of online lessons, providing a Covid-19 fund to help families to continue to afford lesson fees, and supporting online activities and events. The Trustees have assessed that they plan to continue the charity's activities, adapting as necessary, and supporting online provision where necessary, whilst making the most of new technology to enhance music teaching and learning.

The charity has determined that these events are non-adjusting post balance sheet events. Accordingly, the financial position and results of operations for the year ended 31 March 2020 have not been adjusted to reflect their impact.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Detailed Statement of Financial Activities

for the Year Ended 31 March 2020

INCOME AND ENDOWMENTS

	Unrestricted funds £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
Donations				
Donations	105,666	-	105,666	7,927
Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
	<u>105,666</u>	<u>-</u>	<u>105,666</u>	<u>47,927</u>
Income from investments				
Deposit account interest	<u>6,162</u>	<u>19,299</u>	<u>25,461</u>	<u>23,580</u>
Charitable activities				
Championships income	19,956	-	19,956	25,577
Holiday school tuition fees	-	8,745	8,745	6,998
Forum and workshop income	<u>930</u>	<u>-</u>	<u>930</u>	<u>-</u>
	<u>20,886</u>	<u>8,745</u>	<u>29,631</u>	<u>32,575</u>
Other income				
Gain on sale of tangible fixed assets	<u>4,730</u>	<u>-</u>	<u>4,730</u>	<u>3,164</u>
TOTAL INCOMING RESOURCES c/f	<u>137,444</u>	<u>28,044</u>	<u>165,488</u>	<u>107,246</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

	Unrestricted funds £	Restricted funds £	31.3.20 Total funds £	31.3.19 Total funds £
TOTAL INCOMING RESOURCES b/f	<u>137,444</u>	<u>28,044</u>	<u>165,488</u>	<u>107,246</u>
 EXPENDITURE				
Charitable activities				
Wages	85,867	121,889	207,756	198,572
Social security	7,125	10,924	18,049	17,504
Pensions	19,237	17,868	37,105	34,607
Schools pipe band programmes	224,984	4,141	229,125	283,003
Travel & subsistence	1,755	4,682	6,437	3,220
Bagpipe Lending Service	9,443	-	9,443	4,398
Championship costs	53,491	-	53,491	58,314
Office costs	9,306	-	9,306	9,912
Advocacy and communications	7,922	-	7,922	7,687
Project development	11,546	-	11,546	20,453
Depreciation of musical instruments	16,813	1,048	17,861	12,418
Plant and machinery	84	-	84	84
Depreciation of computer equipment	<u>628</u>	<u>-</u>	<u>628</u>	<u>714</u>
	<u>(448,201)</u>	<u>(160,552)</u>	<u>(608,753)</u>	<u>(650,886)</u>
 Governance costs				
Wages	10,900	-	10,900	9,836
Social security	3,130	-	3,130	972
Pensions	1,534	-	1,534	1,769
Auditors' remuneration	5,100	-	5,100	3,600
Auditors' remuneration for non audit work	3,255	-	3,255	1,875
Bookkeeping and payroll	825	-	825	1,061
Insurance	684	-	684	771
IT costs	787	395	1,182	1,355
Legal and professional fees	1,181	308	1,489	1,034
Education and training	1,280	-	1,280	2,654
Committee expenses	<u>264</u>	<u>-</u>	<u>264</u>	<u>222</u>
	<u>(28,940)</u>	<u>(703)</u>	<u>(29,643)</u>	<u>(25,149)</u>
Total resources expended	<u>(477,141)</u>	<u>(161,255)</u>	<u>(638,396)</u>	<u>(676,035)</u>
 SURPLUS/ DEFICIT FOR THE YEAR	 <u>(339,697)</u>	 <u>(133,211)</u>	 <u>(472,908)</u>	 <u>(568,789)</u>