

**REPORT OF THE TRUSTEES
and
AUDITED FINANCIAL STATEMENTS**
FOR THE YEAR ENDED 31 MARCH 2021



Scottish Schools
Pipes and Drums Trust

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for the Year Ended 31 March 2021

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REFERENCE AND ADMINISTRATIVE DETAILS

for the Year Ended 31 March 2021

TRUSTEES

David Johnston (Chairman)
Angus Tulloch (Secretary and Founder)
Lyle Crawford CA CTA (resigned 10/05/2021)
Jamie Forrester (appointed 17/05/2021)
Rachel Gray
John Hughes
Francis Lennon OBE
William Tulloch
Iain White
Emily Will CA (appointed 17/05/2021)

CHIEF EXECUTIVE OFFICER

Alexandra Duncan

PRINCIPAL ADDRESS

Room 1
Thistle Court
1-2 Thistle Street Edinburgh
EH2 1DD

REGISTERED CHARITY NUMBER

SC037980

AUDITORS

Paul Mannings (Senior Statutory Auditor)
for and on behalf of AH & Co Ltd
Chartered Accountants
Statutory Auditor
6 Logie Mill, Edinburgh, Lothian, EH7 4HG

SOLICITORS

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

BANKERS

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

CHAIRMAN'S LETTER

Like everything the world over, the activities of the Scottish Schools Pipes and Drums Trust have been severely curtailed by the Covid 19 pandemic and it has not been easy to maintain momentum. Schools have been shut for much of the year, and heavily restricted when they reopened. The opportunities for young pipers and drummers to play as part of a school or community pipe band have been almost non-existent, and sadly we had to cancel this year's Scottish Schools Pipe Band Championships. Inevitably, a number of planned new school programmes have also been delayed.

However, I am delighted to report that our tutors, parents and pupils have risen magnificently to the myriad of challenges Covid 19 has presented. Many of our sponsored programmes have moved online and we have come to appreciate the long term potential for a blend of online and face to face tuition. We adapted the hugely enjoyable Championships Freestyle category to an online event, and received 16 entries of very high quality, with participants not only displaying great musicality but also superb technical skills; although playing apart in their own homes, the individual outputs woven together resulted in some truly memorable performances. This event was preceded by an online competition we ran together with the Red Hot Chilli Pipers, which further highlighted the skills and commitment of so many young people involved in our programmes.

As we head back, fingers crossed, to some sort of normality, SSPDT remains committed as ever to applying its teaching and financial resources to ensure that as many young people as possible are given the chance to play our country's national musical instruments. The social benefits of pupils forming their own school pipe bands, often in tandem with community bands in their vicinity, had already become increasingly recognised pre Covid; we are confident that, in collaboration with local authorities and schools, our programmes can (and will) contribute significantly to the improvement of overall social well-being during and after the pandemic recovery phase. To this end, we will pay particular attention to inclusion matters so that, in an era of declining state-funded music provision, lack of family means need not be an impediment to learning the pipes and drums nor to participating in band activities.

In conclusion, I would like to thank all our stakeholders — my fellow trustees, the Trust's staff so ably led by our CEO Alexandra Duncan, participating schools and local education authorities, parents and carers, and above all our piping and drumming pupils.

The Trust says a sad farewell to Lyle Crawford, who has been a trustee since the beginning of our venture over 15 years ago and who has chaired its Finance Committee since our re-branding as a nationwide trust in 2014. I welcome Emily Will and James Forrester as new trustees and look forward to them both contributing to the further development of the Trust. If they do anything like as good a job as Lyle has done, I will be more than pleased.

If you think the Trust can help with your ambitions of supporting young pipers and drummers in your area, please do not hesitate to get in touch through our website at [SSPDT.org.uk](https://sspdt.org.uk). Over 2,700 young people are learning piping and drumming in programmes supported by the Trust - we very much hope this number will grow and we will work hard to ensure it does.

David Johnston
Chairman

REPORT OF THE TRUSTEES

for the Year Ended 31st March 2021

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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, particularly 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 an 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 57 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 22 out of 32 local education authority areas.

Milestones in the Trust's history are listed in Appendix 1. A statistical summary of more recent progress is provided in the Achievements section below.

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 Instrument Lending Scheme that lends pipes, B-flat concert chanter, and electronic chanter, 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, with the support of the Royal Scottish Pipe Band Association (RSPBA).

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 charitable 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;
- The large numbers of pupils that can be taught during a school week - typically over a hundred in a secondary school and its associated primary schools when the supply of tuition matches the demand to learn - creates a pipeline of many new players for community pipe bands in the medium and long term;
- 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;

- 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 Programmes

In March 2020 Scotland moved into 'lockdown' in response to the Covid 19 pandemic. Pupils began to learn from home in ways that varied considerably across the country depending on the response of their LEA, and on individual pupils' access to broadband and technical devices. In some LEAs, risk assessments, and/or difficulties in transitioning to online teaching platforms, meant that teachers and pupils were not allowed to view each other online in real time; in these cases music tuition continued through remote uploading of assignments and resources. This appears to have contributed to very significant drop-out rates of up to 70% amongst pupils learning instruments in some areas. Where instructors were permitted to teach lessons face-to-face online, a higher level of pupil engagement has been maintained.

Throughout the year, teaching and learning altered in response to restrictions easing and tightening and other pandemic-related factors. When pupils returned to schools at certain periods during the year, visiting professionals including instrumental instructors were limited by the numbers of schools that they were allowed to visit in one week; sometimes instructors were not allowed to visit any schools, and often as few as only one. This had a major impact on the numbers of pupils who could continue to receive instrumental tuition. Ironically, in many cases, instrumental teaching and learning were easier to implement online than when pupils were at school during the pandemic.

SSPDT responded rapidly to the lockdown in March of 2020 by developing a robust online teaching and safeguarding protocol for our instructors employed at Preston Lodge High School (PLHS) in East Lothian. These are the only instructors that SSPDT employs. Supported by the East Lothian Instrumental Music Service management the PLHS tutors switched to online face to face teaching in the days following lockdown. During the year the tutors delivered lessons, online as well as in school, augmented by a growing bank of online resources, and held enjoyable band practices, quizzes and other activities for groups of pupils. The year-end outcomes have been outstanding, including few drop-outs during the year as well as four and five star reviews from pupils and parents for the quality of teaching. Comments by parents who took part in an anonymous survey included:

"Couldn't fault the tutors over lockdown; they were well ahead with online lessons and the commitment shown by them was amazing."

"I think the online lessons were excellent and the focus and support was wonderful."

Elsewhere, in order to mitigate the effects of the pandemic, SSPDT:

- linked tutors with others, more experienced in online teaching;
- met with our supported programme tutors and partners on Zoom to discuss challenges and encourage innovation;

The Scottish Schools Pipes and Drums Trust (SSPDT)

- hosted a new Tutor Forum on Facebook that currently has 56 members to enable members to share experience and solutions privately;
- published and shared Guidelines for teaching online that encourage learning as well as protect pupils and teachers;
- offered a Covid Fund to support tutors and families by funding lessons for pupils whose parents were finding it difficult to afford lessons as a result of the pandemic;
- sponsored research into online learning conducted by the University of Strathclyde and commissioned by the Music Education Partnership Group (MEPG), of which SSPDT is a member;
- signposted bespoke training courses for teaching music online;
- developed and shared resources on our website;
- encouraged applications for electronic chanterers that can be sanitised between pupils, widening opportunities for teaching and learning, both online and in person.

The table below has tracked SSPDT's progress over the past years in top line numbers. In 2020/21, using the same measurement criteria, 2,700 young people stood to benefit from supported programmes through tuition and/ or bagpipe loans. Due to the pandemic, some programmes did not launch on time while existing programmes, with the exception of Preston Lodge High School Pipe Band programme, did not run at full capacity for reasons highlighted above. The actual number of pupils benefitting from tuition fluctuated hugely throughout the year and in most locations the number of pupils receiving tuition was far less than at available capacity.

	2016/17	2017/18	2018/19	2019/20	2020/21
Pupils supported by SSPDT through tuition and/ or instrument loans	2,000	2,500	3,050	3,750	2,700*
Schools where pupils are learning with SSPDT's support	166	190	227	292	266
Programmes supported during the year with cash grants, bagpipe loans and pledged funding	32	37	44	47	42
Bagpipes on loan and pledged	128	129	155	331	301
Local authorities where SSPDT lends support	15	18	24	22	19

(*at available capacity)

The Renfrewshire, Fife and Aberdeenshire education authorities now include piping and drumming tuition in their core instrumental music services to schools, building on programmes originally co-founded with SSPDT.

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

b. Grant Making

Grants awarded in 2020/21 are shown in Appendix 2.

New programme development was limited during the pandemic, and far fewer grants were made than in previous years, but we look forward to resuming our trajectory of progress in the coming years.

During the year, a total of £140,099 was disbursed in grants towards tuition and related costs.

c. Instrument Loans

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.

Government guidelines throughout most of the year have largely prevented the playing of wind and brass instruments in schools. In the summer term, only S3 pupils who are studying for exams are permitted to play the pipes, solo, in schools.

At 31st March 2021, 301 sets of pipes were on loan, with a further 93 pledged.

SSPDT awarded a number of grants throughout the year to fund electronic chanters which can be sanitised between lessons and played in school.

Thanks to a grant from the Royal Edinburgh Military Tattoo Fund, SSPDT was able to procure 100 B-flat Concert chanters with drone extenders and reeds, which can be loaned to schools so that the pipes can be included in music-making and performance with other instruments.

Golden Ticket award

The Trust is conscious that many young people find it hard to afford their first set of pipes, and yet owning your own set of pipes, and being confident enough to perform for others, opens up many earning opportunities such as performing at Burns Suppers, weddings and other events, busking and the like. Students at college and university who are pipers often raise funds to support their studies in these ways. With this in mind, SSPDT has developed an award that encourages young people who play SSPDT's loaned bagpipes, to raise £500 in enterprising ways, including paid gigs, following which SSPDT contributes the balance of the cost of the pipes, and gifts the pipes to the pupil. The pilot phase of this new award has been hampered by the pandemic, but we hope to gain ground during the coming year so that many young people can develop their entrepreneurial skills, and grow in confidence as a result of completing the award.

d. Training

Three interns, based at Preston Lodge High School, started their year-long course with SSPDT in August 2020. One intern is an honours-year undergraduate of the Royal Conservatoire of Scotland. Whilst aspects of the internship programme, such as pipe band development, were constrained due to the pandemic, the online teaching has been a useful experience.

Interns commented:

"I am really enjoying my time at the internship. It's really given me the confidence that I can not only teach as a career but teach successfully."

"I'm absolutely loving the internship so far, even with the challenges that we are facing. It has been difficult not always being in the schools and teaching online instead but actually it has helped me learn how to properly teach online as it is a totally different ballgame!"

The Scottish Schools Pipes and Drums Trust (SSPDT)

Previous interns have secured new posts co-created by SSPDT in Dundee (Braeview), East Lothian, Edinburgh (Balerno), Falkirk and the Western Isles.

e. Professional development

Ordinarily SSPDT co-hosts a national professional development forum for piping and drumming instructors, with the National Piping Centre. This was postponed to 2021, and in its place, SSPDT undertook a range of activities designed to support tutors with online teaching, outlined above in section 4a.

f. Job creation

During the year, SSPDT co-created two new Piper in Residence roles at primary schools in East Lothian. In total, SSPDT has co-created 57 piping and drumming posts since its inception.

g. The Scottish Schools Pipe Band Championships

Unable to host the usual Championships in 2021, the Trust hosted an online Scottish Schools Freestyle Championships in March.

The event was held live on Facebook across a week culminating with a People's Choice Award which attracted 3,500 votes. Sixteen bands/ groups took part with a good spread across Scotland; all entries except one were from state schools. Feedback from participants included:

"I just wanted to say a huge thank you on behalf of everyone at Burntisland & District Pipe Band. We have really enjoyed not only taking part in the competition but also the whole week of live chats and excitement in the build-up to the results was superb. We had a zoom watch party every night from 6:45 and then had chats about the performances once the judges were finished too. Just superb all round.

We hope to be back competing on bagpipes by next March."
Pipe Major, Burntisland & District Pipe Band

h. 'Wake Up Scotland' competition

The Trust partnered the Red Hot Chilli Pipers in June 2020 to deliver an online freestyle competition. Encouraged by the winning prize of being able to perform at a Chilli concert, live, as well as generous cash prizes, seventeen bands entered. The Judges vote was followed by a live People's Choice vote on the Sunday which attracted over 120,000 views and 4,000 votes.

i. Our supporters

The Trustees thank the William Grant Foundation for support of the programme in Larkhall, South Lanarkshire.

The Royal Scottish Pipers' Society 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 Royal Edinburgh Military Tattoo Fund for a grant, awarded in May 2020, to enable the purchase of 100 B-flat concert chanters that will be lent by SSPDT to schools so that pipers can perform with other instrumentalists.

The Scottish Schools Pipes and Drums Trust (SSPDT)

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 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 £496,642 (2020: £165,488) and incurred charitable expenditure of £355,780 (2020: £638,396). Of this amount, £340,424 was spent on tuition and related activities and £15,356 on governance costs. A surplus of income over recurrent expenditure of £140,862 (2020: deficit of £472,908) was recorded. £77,230 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 by 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 2021 SSPDT retained total funds of £2.5 million (excluding tangible fixed assets) of which £663k 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 Great Highland Bagpipe loans, and B-flat concert chanter loans that enable the pipes to be played easily with ceilidh and other musical groups, as well as electronic chanter loans that enable tuition when pandemic restrictions are in place;
- Organise the ninth annual Scottish Schools Pipe Band Championships;
- Provide 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;
- 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;
- Analyse and take forward the positive aspects of online tuition, integrating these into programmes to augment the quality of learning, and access to learning.

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 Scottish Schools Pipes and Drums Trust (SSPDT)

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 2.2.

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.
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 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.
- 2019 SSPDT partners the Royal Conservatoire of Scotland to deliver internships.
- 2020 SSPDT tutors at PLHS switch to online lessons for all pupils during pandemic lockdown.
- 2021 Golden Ticket enterprise award scheme trialled to help learners fund their own first set of pipes.
“Wake Up Scotland!” online competition launched with the Red Hot Chilli Pipers.
The Scottish Schools Pipe Band Championships (March 2021) replaced with online Freestyle competition.

Report of the Trustees – Appendix 2

GRANT AND BAGPIPE LOAN AWARDS 2020-21

ARGYLL AND BUTE

Argyll and Bute Council Instrumental Music Service

£4,700 towards the cost of electronic chanters for tuition in 39 schools

DUMFRIES AND GALLOWAY

Dumfries High School

£260 towards the costs of electronic chanters

EDINBURGH

Balerno and District Schools Pipe Band

£310 towards the purchase of electronic chanters

EILEAN SIAR

Esgoil

The loan of 12 sets of pipes for Sgoil Lionacleit Pipe Band

Castlebay Community School

£4,985 towards the costs of piping tuition

FALKIRK

Larbert High School

£3,900 to fund electronic chanters

GLASGOW

Govan Schools

Govan Community Pipe Band

Up to £1,200 towards the cost of electronic chanters

HIGHLAND

Ullapool and District Pipe Band

£18,810 towards the costs of drumming tuition in Ullapool and Gairloch schools over three years. (This grant was not needed because High Life Highland extended drumming tuition to this area, facilitated by SSPDT's grants towards two new drumming posts in NE and NW Highland.)

MORAY

Elgin Schools Pipes and Drums

The loan of 48 sets of pipes over 3 years

Forres Schools Pipes and Drums

The loan of 33 sets of pipes over 3 years

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 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 2021 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), including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 (as amended).

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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 this gives rise to a material misstatement in the financial statements themselves. 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 (as amended) and Trustees Investment (Scotland) Act 2005 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.

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

The Scottish Schools Pipes and Drums Trust (SSPDT)

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Enquiring of management, including obtaining and reviewing supporting documentation concerning the charity's policies and procedures relating to:

- the nature of the industry and sector, control environment and performance;
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charity SORP, the Charities Act and pension legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These include data protection, employment, child protection and health and safety regulation.

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.

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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 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we require 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 AH & 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:

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
(Incorporating Income and Expenditure Account)
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM:					
Donations	2	475,380	12,385	487,765	105,666
Charitable activities					
Tuition & related activities	4	-	-	-	29,631
Income from investments	3	1,535	7,217	8,752	25,461
Other income		125	-	125	4,730
Total income		<u>477,040</u>	<u>19,602</u>	<u>496,642</u>	<u>165,488</u>
EXPENDITURE ON					
Charitable activities					
Tuition & related charitable activities	5	197,949	142,475	340,424	452,871
Grant making activities		15,356	-	15,356	185,525
Total expenditure		<u>(213,305)</u>	<u>(142,475)</u>	<u>(355,780)</u>	<u>(638,396)</u>
NET INCOME/(EXPENDITURE)		263,735	(122,873)	140,862	(472,908)
RECONCILIATION OF FUNDS					
Total funds brought forward		399,092	1,949,686	2,348,778	2,821,686
TOTAL FUNDS CARRIED FORWARD		<u>662,827</u>	<u>1,826,813</u>	<u>2,489,640</u>	<u>2,348,778</u>
CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities.					

The Scottish Schools Pipes and Drums Trust (SSPDT)

Balance Sheet
as at 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	186,743	1,920	188,663	138,016
CURRENT ASSETS					
Debtors	12	3,449	20,795	24,244	28,594
Cash at bank		833,933	1,833,247	2,667,180	2,703,219
		837,382	1,854,042	2,691,424	2,731,813
CREDITORS: amounts falling due within one year	13	(258,498)	(19,149)	(277,647)	(278,259)
NET CURRENT ASSETS		578,884	1,834,893	2,413,777	2,453,554
TOTAL ASSETS LESS CURRENT LIABILITIES		765,627	1,836,813	2,602,440	2,591,570
CREDITORS: amounts falling due after more than one year	14	(70,793)	(10,000)	(80,793)	(209,792)
PROVISIONS FOR LIABILITIES	16	(32,007)	-	(32,007)	(33,000)
NET ASSETS		662,827	1,826,813	2,489,640	2,348,778
FUNDS					
Unrestricted funds	17			662,827	399,092
Restricted funds	17			1,826,813	1,949,686
TOTAL FUNDS				2,489,640	2,348,778

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

.....
Emily Will CA - Trustee

The Scottish Schools Pipes and Drums Trust (SSPDT)

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operations / net cash used in operating activities	1	<u>28,487</u>	<u>(475,345)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(77,230)	(72,992)
Sale of tangible fixed assets		832	17,471
Interest received		<u>11,872</u>	<u>27,803</u>
Net cash used in investing activities		<u>(64,526)</u>	<u>(27,718)</u>
 Change in cash and cash equivalents in the reporting period	2	 (36,039)	 (503,063)
 Cash and cash equivalents at the beginning of the reporting period		 2,703,219	 3,206,282
 Cash and cash equivalents at the end of the reporting period		 <u><u>2,667,180</u></u>	 <u><u>2,703,219</u></u>

The notes on pages 24 to 34 form an integral part of these financial statements

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

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

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	140,862	(472,908)
Adjustments for:		
Depreciation charges	25,876	18,573
(Gains)/Losses on disposal of fixed assets	(125)	(4,730)
Interest received	(11,872)	(27,803)
(Decrease)/increase in provisions	(993)	29,000
Decrease/(increase) in debtors	2,244	(6,103)
(Decrease)/(decrease) in creditors	(127,505)	(11,374)
Net cash provided by/(used in) operations	<u>28,487</u>	<u>(475,345)</u>

2 ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash at bank	<u>2,703,219</u>	<u>(36,039)</u>	<u>2,667,180</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2021

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 2019)', 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)

Notes to the Financial Statements for the year ended 31 March 2021

1 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 and depreciation

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.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2021

1 ACCOUNTING POLICIES continued

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.

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 for the year ended 31 March 2021

2 DONATIONS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Donations	475,380	2,575	477,955	105,666
Grants	-	9,810	9,810	-
	<u>475,380</u>	<u>12,385</u>	<u>487,765</u>	<u>105,666</u>

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

	2021 £	2020 £
The Royal Edinburgh Military Tattoo (REMT) Programme	<u>9,810</u>	<u>-</u>

3 INCOME FROM INVESTMENTS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Deposit account interest	<u>1,535</u>	<u>7,217</u>	<u>8,752</u>	<u>25,461</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Championship income	-	19,956
Holiday school tuition fees	-	8,745
Forum and workshop income	-	930
	<u>-</u>	<u>29,631</u>

5 CHARITABLE ACTIVITIES

	Direct Costs	Support costs (see note 6)	Total
	£	£	£
Tuition and related charitable activities	318,934	21,490	340,424
Grant making activities	<u>15,356</u>	<u>-</u>	<u>15,356</u>
	<u>334,290</u>	<u>21,490</u>	<u>355,780</u>

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

Grant expenditure

	2021 £	2020 £
Pledged grant funding awarded during the year	15,356	284,487
Un-needed pledged grant funding	-	(98,962)
Total grant funding per Statement of Financial Activities	<u>15,356</u>	<u>185,525</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2021

5 CHARITABLE ACTIVITIES - continued

Grant liabilities

	2021	2020
	£	£
Opening grant liability and provision recognised on balance sheet at 1st April	478,819	470,834
Grant funding per Statement of Financial Activities	15,356	185,525
Grant payments in the year	<u>(140,098)</u>	<u>(177,540)</u>
Closing grant liability and provision per Balance Sheet at 31st March	<u><u>354,077</u></u>	<u><u>478,819</u></u>

6 GOVERNANCE COSTS

	2021	2020
	£	£
Wages	9,149	10,900
Social security	811	3,130
Pensions	2,101	1,534
Auditors' remuneration	5,460	5,100
Auditors' remuneration for non-audit work	-	3,255
Book-keeping and payroll	-	825
Insurance	726	684
IT costs	1,968	1,182
Legal and professional fees	1,036	1,489
Education and training	239	1,280
Committee expenses	-	264
	<u><u>21,490</u></u>	<u><u>29,643</u></u>

7 AUDITOR'S REMUNERATION

	2021	2020
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,460	5,100
Other non-audit services	-	3,255
	<u><u>5,460</u></u>	<u><u>8,355</u></u>

8 TRUSTEE'S REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustee's expenses

There were no Trustees' expenses paid in the year ended 31 March 2021 (2020: £59).

9 STAFF COSTS

	2021	2020
	£	£
Wages and salaries	213,385	218,656
Social security costs	15,458	21,179
Other pension costs	39,091	38,639
	<u><u>267,934</u></u>	<u><u>278,474</u></u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2021

9 STAFF COSTS - continued

	2021	2020
The average monthly number of employees during the year was as follows:	12	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	105,666	-	105,666
Charitable activities			
Tuition and related charitable activities	20,886	8,745	29,631
Income from investments	6,162	19,299	25,461
Other income	4,730	-	4,730
Total	<u>137,444</u>	<u>28,044</u>	<u>165,488</u>
EXPENDITURE ON			
Charitable activities			
Tuition and related charitable activities	291,616	161,255	452,871
Grant making activities	185,525	-	185,525
Total	<u>477,141</u>	<u>161,255</u>	<u>638,396</u>
NET INCOME/(EXPENDITURE)	(339,697)	(133,211)	(472,908)
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENTS IN FUNDS	(339,697)	(133,211)	(472,908)
RECONCILIATION OF FUNDS			
Total funds brought forward	738,789	2,082,897	2,821,686
TOTAL FUNDS CARRIED FORWARD	<u><u>399,092</u></u>	<u><u>1,949,686</u></u>	<u><u>2,348,778</u></u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2021

11 TANGIBLE FIXED ASSETS

	Musical instruments £	Office equipment £	Computer equipment £	Total £
COST				
At 1 April 2020	208,705	836	4,323	213,864
Additions	76,664	-	566	77,230
Disposals	(786)	-	-	(786)
At 31 March 2021	<u>284,583</u>	<u>836</u>	<u>4,889</u>	<u>290,308</u>
DEPRECIATION				
At 1 April 2020	(72,239)	(321)	(3,288)	(75,848)
Charge for the year	(25,221)	(84)	(571)	(25,876)
Disposals	79	-	-	79
At 31 March 2021	<u>(97,381)</u>	<u>(405)</u>	<u>(3,859)</u>	<u>(101,645)</u>
NET BOOK VALUES				
At 31 March 2021	<u>187,202</u>	<u>431</u>	<u>1,030</u>	<u>188,663</u>
At 31 March 2020	<u>136,466</u>	<u>515</u>	<u>1,035</u>	<u>138,016</u>

12 DEBTORS

	2021 £	2020 £
Amounts falling due within one year		
Trade debtors	900	2,134
Other debtors	675	941
Grants receivable	10,000	10,000
Prepayments	1,655	2,399
Accrued bank interest	1,014	3,120
	<u>14,244</u>	<u>18,594</u>
Amounts falling due after more than one year		
Grants receivable	<u>10,000</u>	<u>10,000</u>
Total debtors	<u>24,244</u>	<u>28,594</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN THE YEAR

	2021 £	2020 £
Trade creditors	15,123	8,311
Other taxes and social security costs	5,084	8,213
Pensions	3,158	4,752
Grants payable	241,277	236,027
Other creditors	180	180
Accrued expenses	12,825	20,776
	<u>277,647</u>	<u>278,259</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2021

14 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Grants payable	<u>80,793</u>	<u>209,792</u>

15 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Amounts falling due:		
Within one year	<u>8,100</u>	<u>8,100</u>

16 PROVISIONS FOR LIABILITIES

	2021 £	2020 £
Grant provisions	<u>32,007</u>	<u>33,000</u>

The provision is for funds earmarked for schools with pupils on low incomes as part of inclusion initiatives. SSPDT is contributing 50% towards tuition costs for pupils. Due to the impact of COVID-19, SSPDT have only paid out £993 in the year (2020: £nil).

17 MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	<u>399,092</u>	<u>263,735</u>	<u>662,827</u>
Restricted funds			
Colonel James Gardiner Memorial Fund	1,949,686	(128,391)	1,821,295
Donations in memory of Rory MacPherson	-	2,575	2,575
The REMT Programme	-	2,943	2,943
	<u>1,949,686</u>	<u>(122,873)</u>	<u>1,826,813</u>
Total funds	<u>2,348,778</u>	<u>140,862</u>	<u>2,489,640</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2021

17 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	<u>477,040</u>	<u>(213,305)</u>	<u>263,735</u>
Restricted funds			
Colonel James Gardiner Memorial Fund	7,217	(135,608)	(128,391)
Donations in memory of Rory MacPherson	2,575	-	2,575
The REMT Programme	<u>9,810</u>	<u>(6,867)</u>	<u>2,943</u>
	<u>19,602</u>	<u>(142,475)</u>	<u>(122,873)</u>
Total funds	<u><u>496,642</u></u>	<u><u>(355,780)</u></u>	<u><u>140,862</u></u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between 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>	-	1,949,686
Total funds	<u><u>2,821,686</u></u>	<u><u>(472,908)</u></u>	<u><u>-</u></u>	<u><u>2,348,778</u></u>

Comparative net movement in funds, included in the foregoing 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><u>165,488</u></u>	<u><u>(638,396)</u></u>	<u><u>(472,908)</u></u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2021

Comparatives for movement in funds - continued

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

	At 1.4.19	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	738,789	(75,962)	-	662,827
Restricted funds				
Colonel James Gardiner Memorial Fund	2,082,897	(261,602)	-	1,821,295
Donations in memory of Rory MacPherson	-	2,575	-	2,575
The REMT Programme	-	2,943	-	2,943
	2,082,897	(256,084)	-	1,826,813
Total funds	2,821,686	(332,046)	-	2,489,640

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	614,484	(690,446)	(75,962)
Restricted funds			
Colonel James Gardiner Memorial Fund	35,261	(296,863)	(261,602)
Donations in memory of Rory MacPherson	2,575	-	2,575
The REMT Programme	9,810	(6,867)	2,943
	47,646	(303,730)	(256,084)
Total funds	662,130	(994,176)	(332,046)

18 RELATED PARTY DISCLOSURES

Related Party	Income/ Expenditure recognised in Statement of Financial Activities	Balance receivable from/(payable to) related party
<u>Income</u>		
Tam O'Shanter Trust	£475,000 2020: £100,000	£nil 2020: £nil
<u>Expenditure</u>		
Catriona Black	£828 2020: £2,987	£nil 2020: £nil

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2021

18 RELATED PARTY DISCLOSURES - continued

Angus Tulloch, Trustee, is a Trustee of Tam O'Shanter Trust.

Catriona Black is a family member of a Trustee.

19 POST BALANCE SHEET NON-ADJUSTING EVENTS

Since 31 March 2021, the spread of COVID-19 continues to impact 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 plan to continue the charity's activities, adapting and supporting online provision as and 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 2021 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 2021

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME				
Donations				
Donations	475,380	2,575	477,955	105,666
Grants	-	9,810	9,810	-
	<u>475,380</u>	<u>12,385</u>	<u>487,765</u>	<u>105,666</u>
Income from investments				
Deposit account interest	<u>1,535</u>	<u>7,217</u>	<u>8,752</u>	<u>25,461</u>
Charitable activities				
Championship income	-	-	-	19,956
Holiday school tuition fees	-	-	-	8,745
Forum & workshop income	-	-	-	930
	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,631</u>
Other income				
Gain on sale of tangible fixed assets	<u>125</u>	<u>-</u>	<u>125</u>	<u>4,730</u>
Total incoming resources c/f	477,040	19,602	496,642	165,488

The Scottish Schools Pipes and Drums Trust (SSPDT)

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Total incoming resources b/f	<u>477,040</u>	<u>19,602</u>	<u>496,642</u>	<u>165,488</u>
EXPENDITURE				
Charitable activities				
Wages	100,692	103,544	204,236	207,756
Social security	4,212	10,435	14,647	18,049
Pensions	18,730	18,260	36,990	37,105
Schools pipe band programmes	15,788	828	16,616	229,125
Travel & subsistence	25	452	477	6,437
Bagpipe Lending Service	6,240	6,867	13,107	9,443
Championship costs	10,526	-	10,526	53,491
Office costs	9,695	412	10,107	9,306
Advocacy and communications	1,628	-	1,628	7,922
Project development	80	-	80	11,546
Depreciation of musical instruments	24,272	949	25,221	17,861
Plant and machinery	84	-	84	84
Depreciation of computer equipment	571	-	571	628
	<u>192,543</u>	<u>141,747</u>	<u>334,290</u>	<u>608,753</u>
Governance costs				
Wages	9,149	-	9,149	10,900
Social security	811	-	811	3,130
Pensions	2,101	-	2,101	1,534
Auditors' remuneration	5,460	-	5,460	5,100
Auditors' remuneration for non-audit work	-	-	-	3,255
Bookkeeping and payroll	-	-	-	825
Insurance	726	-	726	684
IT costs	1,653	315	1,968	1,182
Legal and professional fees	862	174	1,036	1,489
Education and training	-	239	239	1,280
Committee expenses	-	-	-	264
	<u>20,762</u>	<u>728</u>	<u>21,490</u>	<u>29,643</u>
Total resources expended	<u>(213,305)</u>	<u>(142,475)</u>	<u>(355,780)</u>	<u>(638,396)</u>
Surplus/(Deficit) for the year	<u><u>263,735</u></u>	<u><u>(122,873)</u></u>	<u><u>140,862</u></u>	<u><u>(472,908)</u></u>