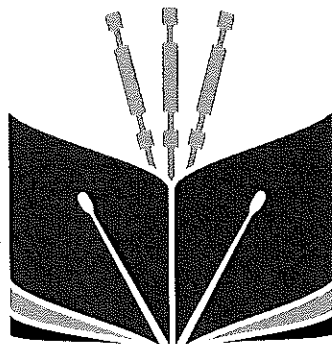


The Scottish Schools Pipes and Drums Trust (SSPDT)

REPORT OF THE TRUSTEES  
and  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022



Scottish Schools  
Pipes and Drums Trust

REGISTERED CHARITY NUMBER SC037980

## CONTENTS OF THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS .....	2
CHAIRMAN'S LETTER .....	3
REPORT OF THE TRUSTEES .....	4
OBJECTIVES .....	4
HISTORY .....	4
ACTIVITIES .....	5
Summary.....	5
A flexible approach .....	5
ACHIEVEMENTS.....	5
Schools programmes .....	5
Grant Making .....	7
Help with instruments .....	7
Professional development and training .....	8
Job creation .....	8
The Scottish Schools Pipe Band Championships .....	8
Our supporters.....	8
FINANCIAL REVIEW .....	9
FUTURE PLANS .....	10
STRUCTURE, GOVERNANCE AND MANAGEMENT .....	10
MILESTONES - APPENDIX 1 .....	12
GRANT AND BAGPIPE LOAN AWARDS 2021/22 - APPENDIX 2 .....	13
STATEMENT OF TRUSTEES' RESPONSIBILITIES .....	15
REPORT OF THE INDEPENDENT AUDITORS .....	16
STATEMENT OF FINANCIAL ACTIVITIES .....	20
BALANCE SHEET .....	21
CASH FLOW STATEMENT .....	22
NOTES TO THE CASH FLOW STATEMENT .....	23
NOTES TO THE FINANCIAL STATEMENTS .....	24
DETAILED STATEMENT OF FINANCIAL ACTIVITIES.....	35

## REFERENCE AND ADMINISTRATIVE DETAILS

for the Year Ended 31 March 2022

### 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 A H & 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

Coutts & Co. (formerly Adam & Company)  
6-8 George Street, Edinburgh, EH2 2PF

## CHAIRMAN'S LETTER

In presenting the annual report of the Scottish Schools Pipes and Drums Trust my first task must be to pay tribute to the Trust's staff, tutors and learners. Led by Trust CEO, Alexandra Duncan, they have gone to great lengths to help state school piping and drumming tuition to continue despite the huge challenges posed by the pandemic. I am also grateful to the parents and carers of our young players, the schools hosting our pipe bands, local education authorities, the growing number of project partners and my co-trustees for all the support they have provided to the Trust's endeavours.

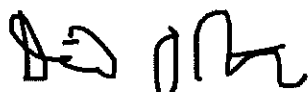
We are now seeing a return to some sort of normality. The teaching programmes that we support are already returning to pre-Covid levels of activity but with many lessons learnt from recent experiences. There is no denying the enormous advantages of meeting up to play a musical instrument with fellow pupils in a school or public setting; however, from now on, there will always be a place for online tuition as well.

The pace of rolling out our programmes has inevitably been slower than anticipated pre-Covid, but we are already catching up on lost time. As our Trustees report demonstrates, we have continued to innovate, establishing more learning opportunities, co-creating more jobs and creating more platforms for making music. We are particularly enthusiastic about the prospects of our Music Enterprise Award.

We are looking forward greatly to the return of our showcase event, the Scottish Schools Pipe Band Championships in March 2023, and very much hope to see the bands that are supported by our programmes achieve places in the prize lists.

Our appetite for expansion remains undimmed and we will continue to work hard to identify and support pipe band programmes that we know do so much for the young people who participate in them, and for their school communities. Notwithstanding the significant financial pressures they face, we are pleased that more local education authorities and school leaders recognise the wider educational as well as social benefits provided by school pipe bands.

The trustees welcome Jamie Forrester and Emily Will to the board and take this opportunity to thank Lyle Crawford for his many years of commitment and wise counsel since the inception of the Scottish Schools Pipes and Drums Trust and before that the East Lothian Pipes and Drums Trust.



David Johnston

Chairman

September 2022

## REPORT OF THE TRUSTEES

for the Year Ended 31st March 2022

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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

The Scottish Schools Pipes and Drums Trust (SSPDT) aims to advance education, the arts, heritage and culture, and community development by:

- a. 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;
- b. 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
- c. 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 60 more piping and drumming teaching roles in Scotland, some of them full-time, as well as more sustained opportunities to learn the pipes or drums in 24 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 to support tuition and other associated costs.
- A national Instrument Lending Scheme that lends bagpipes and B-flat concert chanters free of charge.
- The Music Enterprise Award – a framework for pipers to acquire their own set of pipes using borrowed pipes to raise funds.
- Paid internships, often with the Royal Conservatoire of Scotland.
- Professional development.
- The annual Scottish Schools Pipe Band Championships.

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 groups, often involving community pipe bands, which 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.

### 4. ACHIEVEMENTS

#### a. Schools Programmes

This is the central plank of the Trust's work. The SSPDT helps develop and fund pipe band programmes with a focus on areas that are disadvantaged, and/or remote, and where there are few or no opportunities to learn the pipes or drums. We collaborate with communities, bands, schools, local education authorities and fellow funders to achieve this.

In total during 2021/22, SSPDT supported 48 school pipe band programmes through our grant-funding; this includes 26 programmes that were co-founded by SSPDT. In so doing, the Trust supported tuition in 300 schools, in 22 local education authorities, teaching and/or providing pipes for 2,900 pupils each week.

## The Scottish Schools Pipes and Drums Trust (SSPDT)

We fund tuition in schools because we believe that this model is democratic, giving all young people in a learning community the chance to take part regardless of whether their families can afford lessons or can support their children with activities. This model also strengthens the ecology of music in Scotland by providing regular daytime employment to tutor musicians, rather than unstable, limited work opportunities outside schools.

In some areas, pipe bands have already folded but through our supported programmes we hope to help regenerate them, for example in Moffat, the Garnock Valley and Girvan. In other areas, pipe bands struggle to maintain membership; programmes that work hand in hand with pipe bands include those on the Isle of Arran, and in Kilmarnock, Kinross, and Duns. Some local education authorities in Scotland have not offered any piping or drumming in state schools at all, and here we help provide new opportunities to learn, for example in Aberdeenshire, Dumfries and Galloway, Moray, Renfrewshire and South Lanarkshire.

Whilst schools returned full-time after the Easter holidays in 2021, the Covid-19 pandemic and its seismic effects on education are far from over. The year saw a gradual easing of restrictions, but schools continued to grapple with staff shortages and, in response to Covid outbreaks and rules about self-isolating, had to move groups of pupils and sometimes entire schools from in-person teaching to online and back again. The effects on SSPDT's activities lay mainly in on-going restrictions placed on visiting instrumental instructors and the consequent need to continue on-line teaching in many locations although in some locations, even online teaching was not possible; on restrictions relating to aerosol producing instruments with consequent limits on face-to face and group bagpipe teaching as well as band practice; and on the capacity of school leaders to co-develop new programmes.

Despite this, thanks to education professionals and other partners concerned, progress was made as can be seen from the grant awards made during the year shown in Appendix 2. Several new pipe band programmes came to fruition from January 2022, these being in Kinross, Blairgowrie, Perth city and Inverclyde. Other highlights included new pipe band programmes at Moffat Academy and the North West Community Campus in Dumfries and Galloway in partnership with the SWSPDA, with a plan to develop three regional schools pipe bands; the piping and drumming tuition at Windygoul and Dunbar primary schools that paved the way to creating a full time piping tutor role in East Lothian schools for the first time in the County; and a new pipe band programme at John Paul Academy in Glasgow that started in June 2021.

Elsewhere, in many places, depending on LEA responses to the pandemic and the restrictions on teaching, pupil numbers dropped dramatically but, by March 2022, teaching and learning is mostly back to normal and all our supported programmes are recovered and getting back to full capacity.

We remain very proud of our flagship programme at Preston Lodge High School, the only one where we employ tutors directly. Having switched within the space of a week to online teaching following the first lockdown in March 2020, the tutors responded magnificently to the challenge over the following two years, creating engaging online resources and managing to keep enthusiasm and learning going in very challenging circumstances over a much longer period than anticipated, with the backing of the school leaders and the East Lothian instrumental music service. The tutors ran holiday workshops in gazebos despite inclement weather, as well as outdoor band practices as soon as permitted, and used electronic chanters to bypass the risks of aerosol viral transmission. Out of the pandemic have emerged intact three Preston Lodge pipe bands keen and ready to compete in the 2022 season.

## The Scottish Schools Pipes and Drums Trust (SSPDT)

### b. Grant Making

The Trust offers single and multi-year cash awards to support tuition and related activities.

Grants awarded in 2021/22 are shown in Appendix 2.

During the year a total of £249,590 was disbursed in grants towards tuition and related costs.

### c. Help with instruments

#### **Free bagpipe loans**

The cost of a set of bagpipes can be a barrier for some young people when considering whether they can transition from a practice chanter to a full set of pipes that usually cost over £750. With this in mind, SSPDT lends bagpipes free of charge for a period of three years, during which local organisations and individuals have time to save up for their own set or stock of pipes. At year end 325 sets of pipes and 82 concert chanters were on loan; 5 sets of bagpipes were sold during the year. A further 137 sets of pipes were pledged at 31 March 2022; many of these pipes will be recycled from previous loans.

#### **Music Enterprise Award**

The SSPDT has introduced a Music Enterprise Award so that pupils can afford to buy their own set of pipes. This gives pupils a framework within which they can raise funds in enterprising ways, learning business, communication and teamwork skills at the same time. Award participants can buy their borrowed set of pipes from SSPDT for only £500; in these cases, SSPDT gifts the balance of the value of the set of pipes, amounting to about £250. Alternatively, pupils can raise the full cost of a set of pipes of their own choosing. Pupils in Falkirk, East Lothian (Preston Lodge High School), Edinburgh (Balerno), on the Isle of Arran, and on the Isle of Bute are piloting the Award, ahead of widening the scheme, possibly enabling partners to adopt the scheme for other instruments.

#### **Concert Chanters – free loans**

Normal bagpipe chanters are set to a slightly different pitch to most other instruments making it difficult to tune them so that they can play with other instruments. The SSPDT has bought 100 concert/ B-flat chanters with the help of the Tattoo Fund. We loaned them on a temporary basis to schools and bands in 2021/2022 so that young pipers could play with other instrumentalists. During the year pipers not only played in school concerts, online and in person, but were invited by the Red Hot Chilli Pipers and Skerryvore to perform at live concerts; these are hugely inspiring and motivating experiences for young pipers.

#### **Grants for drums**

The SSPDT offers Open Grants that can help with the cost of pipe band drums as well as travel, workshops and associated costs.

The Trust also sometimes acts as a hub for donated drums which we pass on to school programmes; for example, we were pleased to find good homes for the disbanded Stonehaven Pipe Band's stock of pipes and their full set of drums which travelled to the Sir E. Scott High School on the Isle of Harris. Here, in a new job co-created by SSPDT with partners, a previous SSPDT intern is now the Western Isles first schools drumming tutor and has generated a significant drumming programme in the region to complement the piping programme, which itself is also supported by SSPDT with bagpipe loans. This is an example of the connectivity of SSPDT's work and of our contribution to the ecology of piping and drumming.



## The Scottish Schools Pipes and Drums Trust (SSPDT)

### d. Professional development and training

#### **Professional Development Forum**

SSPDT organised a Professional Development Forum with the National Piping Centre attended by 48 instructors in December 2021. The event was live-streamed so that delegates could join remotely from around Scotland and the world.

#### **Internships**

The SSPDT provides paid internships at Preston Lodge High School. The interns experience the full cycle of the school pipe band year starting with the new pupil intake in August and finishing with the World Championships the following year. The piping and drumming interns are mentored by our experienced instructors. The interns take special responsibility for the development of the Novice Juvenile school pipe band. As part of their fourth year studies in the Traditional Music degree in 2021/22, two undergraduates from the Royal Conservatoire of Scotland (RCS) have been appointed to these internship roles.

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

### e. Job creation

Two new teaching roles started at the John Paul Academy in June 2021, and a further two at Perth Grammar School in January 2022. Seven more teaching roles go live in the period to August 2022, these being in Blairgowrie and Kinross in partnership with the schools and Council; as well as at Oldmachar Academy in Aberdeen; and in Inverclyde in partnership with the Council and the Beatrice Foundation. Two new piping and drumming tuition programmes in East Lothian primary schools supported by SSPDT evidenced interest amongst pupils to learn and led to the expansion of the Council's piping tutor role to a full-time post. SSPDT has co-created over 60 piping and drumming teaching roles since its inception.

### f. The Scottish Schools Pipe Band Championships

The annual Scottish Schools Pipe Band Championships provides 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). Normally over 60 schools pipe bands take part, as well as quartets and Freestyle ensembles.

Due to the pandemic, we were unable to hold the Championships in 2022 but we are looking forward to the next event in March 2023 at the William McIlvanney Campus in Kilmarnock, supported by East Ayrshire Council.

### g. Our supporters

The Trustees thank the William Grant Foundation for support of the Scottish Schools Pipe Band Championships as well as the school's programme in Larkhall, South Lanarkshire. Almost all of SSPDT programmes are co-funded by a range of organisations including schools, local education authorities, corporate sponsors and charities. They contribute financially directly to the programmes and not via SSPDT and we recognise their tremendous generosity particularly those that sustain their support over long periods.

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.

## The Scottish Schools Pipes and Drums Trust (SSPDT)

The Trustees thank the volunteer committees that oversee and fundraise for many of the programmes, and the volunteers who have helped at events, and those 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

### Financial position and principal funding sources

This year the Trust received a total income of £313,172 (2021: £496,642) and incurred charitable expenditure of £568,715 (2021: £355,780). Of this amount, £319,125 was spent on tuition and related activities including £21,447 on governance costs. A deficit of income over expenditure of £255,543 (2021: surplus of £140,862) was recorded. £19,445 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 combined efforts of the Trust and its partners', will significantly exceed that indicated in the Report and Accounts.

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

#### a. Investment policy and objectives

The Trust's liquid assets are presently maintained in current and short-term deposits with Coutts & Co. (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.

#### b. 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 2022 SSPDT retained total funds of £2.23 million of which £375k (excluding tangible fixed assets) was unrestricted free reserves.

SSPDT aims to maintain a level of unrestricted free reserves sufficient (unrestricted reserves excluding tangible fixed assets) to cover between 6 and 12 months of 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.

The Trustees anticipate that day to day expenditure for 2022-23 will increase to £270k as we will be able to reinstate the Scottish Schools Pipe Band Championships. The Trustees also expect, as

## The Scottish Schools Pipes and Drums Trust (SSPDT)

schools return to normal after COVID, that new Grant awards will remain at £250k, a similar level to those awarded in 2021-22.

The Trustees are satisfied that at 31 March 2022 the unrestricted free reserves are sufficient to cover our ongoing operations for 9 months, in line with our reserves policy aim.

The main restricted fund is the Colonel James Gardiner Memorial Fund, the purpose of which is to support the costs of piping and drumming tuition in East Lothian's Prestonpans school cluster. The CJGM restricted fund retained £1.68 million at 31 March 2022.

The Trustees review the reserves cover on a quarterly basis.

## 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 yet to be achieved.

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 bagpipe 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.

## The Scottish Schools Pipes and Drums Trust (SSPDT)

### 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 2 FTE.

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.

## The Scottish Schools Pipes and Drums Trust (SSPDT)

### 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 annual 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 school's 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 National Bagpipe Lending Scheme instituted.
- 2019 SSPDT partners the Royal Conservatoire of Scotland to deliver internships.
- 2020 SSPDT tutors at PHLS 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.
- 2022 Music Enterprise Award introduced – a framework for pipers to raise funds for their own first set of pipes, using their borrowed pipes.  
Free loan of B-flat chanters introduced, to enable pipers to play and perform with other instrumentalists in concert.

Report of the Trustees – Appendix 2

## GRANT AND BAGPIPE LOAN AWARDS 2021-22

### ABERDEENSHIRE

**Meldrum Academy**

The loan of 15 sets of pipes over three years.

### ARGYLL AND BUTE

**Tobermory High School Pipe Band**

£9,170 towards drumming tuition costs.

### BORDERS

**Berwick Youth Piping and Drumming Foundation**

£20,000 towards piping and drumming tuition costs.

### COMHAIRLE NAN EILEAN SIAR

**Castlebay Community School**

£31,338 towards piping tuition costs.

### DUMFRIES AND GALLOWAY

**South West of Scotland Piping and Drumming Academy**

£26,292 towards piping and drumming tuition costs at North West Community Campus, Dumfries.

£15,609 towards piping and drumming tuition costs at Moffat Academy.

£16,431 towards piping and drumming Saturday workshops.

### EAST LoTHIAN

**Windygoul Primary School**

£4,500 towards a Piper and Drummer in Residence, for one day a week, over the course of one year.

**Dunbar Primary School**

£4,500 towards a Piper and Drummer in Residence, for one day a week, over the course of one year.

### EDINBURGH

**Balerno and District Schools Pipe Band**

£2,500 towards the costs of a children's bass drum and drum carriers.

### GLASGOW

**Govan Schools and Community Pipe Band**

£11,250 towards piping and drumming tuition costs.

**The Scottish Schools Pipes and Drums Trust (SSPDT)**

INVERCLYDE

**Inverclyde Schools Pipe Band**

£37,500 towards piping and drumming tuition and band practice costs.

NORTH AYRSHIRE

**Arran Music School**

£22,500 towards the core costs of the Pipes and Drums programme.

PERTH AND KINROSS

**Kinross Youth Pipes and Drums KYPAD**

£18,000 towards tuition, travel, and band practice costs for two years, with an additional £9,000 for year three conditional on further match funding. An unused amount of £6,000, from their 2018 grant award, was returned during the year.

**Strathmore Schools Piping and Drumming Association**

£18,000 towards tuition, travel, and band practice costs for two years, with an additional £9,000 for year three conditional on further match funding.

SOUTH AYRSHIRE

**Marr College**

The loan of 7 sets of pipes over three years.

WEST LOTHIAN

**West Lothian Schools Instrumental Service**

The loan of 20 sets of pipes over three 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.

Approved by order of the Board of Trustees on 19/10/2022 ..... and signed  
on its behalf by:

*Angus Tulloch*

.....  
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 2022 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 2022 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.

This page does not form part of the statutory financial statements

## The Scottish Schools Pipes and Drums Trust (SSPDT)

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.

This page does not form part of the statutory financial statements

## The Scottish Schools Pipes and Drums Trust (SSPDT)

### 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 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

This page does not form part of the statutory financial statements

The Scottish Schools Pipes and Drums Trust (SSPDT)

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: 21st October 2022

The Scottish Schools Pipes and Drums Trust (SSPDT)

Statement of Financial Activities  
(Incorporating Income and Expenditure Account )  
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations	2	302,068	2,615	304,683	487,765
<b>Charitable activities</b>					
Tuition & related activities	4	-	1,703	1,703	-
Income from investments	3	2,820	3,966	6,786	8,752
Other income		-	-	-	125
<b>Total income</b>		<u>304,888</u>	<u>8,284</u>	<u>313,172</u>	<u>496,642</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Tuition & related charitable activities	5	167,263	151,862	319,125	340,424
Grant making activities		249,590	-	249,590	15,356
<b>Total expenditure</b>		<u>(416,853)</u>	<u>(151,862)</u>	<u>(568,715)</u>	<u>(355,780)</u>
<b>NET INCOME/(EXPENDITURE)</b>		(111,965)	(143,578)	(255,543)	140,862
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		662,827	1,826,813	2,489,640	2,348,778
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>550,862</u>	<u>1,683,235</u>	<u>2,234,097</u>	<u>2,489,640</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 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	<u>175,427</u>	<u>1,507</u>	<u>176,934</u>	<u>188,663</u>
<b>CURRENT ASSETS</b>					
Debtors	12	1,307	10,539	11,846	24,244
Cash at bank		<u>872,117</u>	<u>1,686,780</u>	<u>2,558,897</u>	<u>2,667,180</u>
		873,424	1,697,319	2,570,743	2,691,424
<b>CREDITORS: amounts falling due within one year</b>	13	<u>(242,107)</u>	<u>(15,591)</u>	<u>(257,698)</u>	<u>(277,647)</u>
<b>NET CURRENT ASSETS</b>		<u>631,317</u>	<u>1,681,728</u>	<u>2,313,045</u>	<u>2,413,777</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		806,744	1,683,235	2,489,979	2,602,440
<b>CREDITORS: amounts falling due after more than one year</b>	14	(223,875)	-	(223,875)	(80,793)
<b>PROVISIONS FOR LIABILITIES</b>	16	<u>(32,007)</u>	-	<u>(32,007)</u>	<u>(32,007)</u>
<b>NET ASSETS</b>		<u>550,862</u>	<u>1,683,235</u>	<u>2,234,097</u>	<u>2,489,640</u>
<b>FUNDS</b>					
Unrestricted funds	17			550,862	662,827
Restricted funds	17			<u>1,683,235</u>	<u>1,826,813</u>
<b>TOTAL FUNDS</b>				<u>2,234,097</u>	<u>2,489,640</u>

19/10/2022

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

*Angus Tulloch*

.....  
Angus John Tulloch - Trustee

*Emily Will*

.....  
Emily Will CA - Trustee

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

The Scottish Schools Pipes and Drums Trust (SSPDT)

Cash Flow Statement  
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operations / net cash used in operating activities	1	<u>(99,081)</u>	<u>28,487</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(19,445)	(77,230)
Sale of tangible fixed assets		3,457	832
Interest received		<u>6,786</u>	<u>11,872</u>
<b>Net cash used in investing activities</b>		<u>(9,202)</u>	<u>(64,526)</u>
Change in cash and cash equivalents in the reporting period	2	(108,283)	(36,039)
Cash and cash equivalents at the beginning of the reporting period		2,667,180	2,703,219
Cash and cash equivalents at the end of the reporting period		<u><u>2,558,897</u></u>	<u><u>2,667,180</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 2022

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

	2022	2021
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	(255,543)	140,862
<b>Adjustments for:</b>		
Depreciation charges	26,672	25,876
Loss/(Gain) on disposal of fixed assets	1,045	(125)
Interest received	(6,786)	(11,872)
(Decrease)/(decrease) in provisions	-	(993)
Decrease/decrease in debtors	12,398	2,244
Increase/(decrease) in creditors	123,133	(127,505)
<b>Net cash provided by/(used in) operations</b>	<u>(99,081)</u>	<u>28,487</u>

2 ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash at bank	<u>2,667,180</u>	<u>(108,283)</u>	<u>2,558,897</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 Financial Statements for the year ended 31 March 2022

### 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 income 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 expenditure 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 2022

### 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 £150.

#### 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 2022

### 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 2022

2 DONATIONS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Donations	302,068	2,615	304,683	477,955
Grants	-	-	-	9,810
	<u>302,068</u>	<u>2,615</u>	<u>304,683</u>	<u>487,765</u>

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

	2022 £	2021 £
The Royal Edinburgh Military Tattoo (REMT) Programme	-	9,810

3 INCOME FROM INVESTMENTS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Deposit account interest	2,820	3,966	6,786	8,752

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Holiday school tuition fees	-	1,703	1,703	-
	<u>-</u>	<u>1,703</u>	<u>1,703</u>	<u>-</u>

5 CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>Tuition and related charitable activities</b>				
Direct Costs	146,213	151,465	297,678	318,934
Support costs (see note 6)	21,050	397	21,447	21,490
	<u>167,263</u>	<u>151,862</u>	<u>319,125</u>	<u>340,424</u>
<b>Grant making activities</b>				
Direct Costs	249,590	-	249,590	15,356
	<u>249,590</u>	<u>-</u>	<u>249,590</u>	<u>15,356</u>
<b>Total</b>	<u>416,853</u>	<u>151,862</u>	<u>568,715</u>	<u>355,780</u>

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

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2022

5 CHARITABLE ACTIVITIES - continued

<u>Grant expenditure</u>	2022	2021
	£	£
Pledged grant funding awarded during the year	249,590	15,356
Total grant funding per Statement of Financial Activities	<u>249,590</u>	<u>15,356</u>

<u>Grant liabilities</u>	2022	2021
	£	£
Opening grant liability and provision recognised on balance sheet at 1st April	354,077	478,819
Grant funding per Statement of Financial Activities	249,590	15,356
Grant payments in the year	<u>(120,795)</u>	<u>(140,098)</u>
Closing grant liability and provision per Balance Sheet at 31st March	<u>482,872</u>	<u>354,077</u>

6 GOVERNANCE COSTS

	2022	2021
	£	£
Wages	8,215	9,149
Social security	706	811
Pensions	1,838	2,101
Auditors' remuneration	5,580	5,460
Insurance	856	726
IT costs	2,482	1,968
Legal and professional fees	1,770	1,036
Education and training	-	239
	<u>21,447</u>	<u>21,490</u>

7 AUDITOR'S REMUNERATION

	2022	2021
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>5,580</u>	<u>5,460</u>
	<u>5,580</u>	<u>5,460</u>

8 TRUSTEE'S REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustee's expenses**

There were no Trustees' expenses paid in the year ended 31 March 2022 (2021: £nil).

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2022

9 STAFF COSTS

	2022	2021
	£	£
Wages and salaries	203,167	213,385
Social security costs	15,310	15,458
Other pension costs	37,457	39,091
	<u>255,934</u>	<u>267,934</u>

The average monthly number of employees during the year was as follows: 11                      12

The number of staff whose emoluments fell within the following bands were:  
 £60,000 - £70,000 1                                      -

The key management personnel of the charity comprise the Board of Trustees and Chief Executive.

	£	£
The total employee benefits of the key management personnel of the charity were	<u>49,411</u>	<u>56,825</u>

10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations	475,380	2,575	477,955
Grants	-	9,810	9,810
<b>Charitable activities</b>			
Tuition and related charitable activities	-	-	-
Income from investments	1,535	7,217	8,752
Other income	125	-	125
<b>Total</b>	<u>477,040</u>	<u>19,602</u>	<u>496,642</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Tuition and related charitable activities	197,949	142,475	340,424
Grant making activities	15,356	-	15,356
<b>Total</b>	<u>213,305</u>	<u>142,475</u>	<u>355,780</u>
<b>NET INCOME/(EXPENDITURE)</b>	263,735	(122,873)	140,862
Transfers between funds	-	-	-
<b>NET MOVEMENTS IN FUNDS</b>	263,735	(122,873)	140,862
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>399,092</u>	<u>1,949,686</u>	<u>2,348,778</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>662,827</u>	<u>1,826,813</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 2022

11 TANGIBLE FIXED ASSETS

	Musical instruments £	Office equipment £	Computer equipment £	Total £
<b>COST</b>				
At 1 April 2021	284,583	836	4,889	290,308
Additions	19,445	-	-	19,445
Disposals	(6,378)	-	-	(6,378)
At 31 March 2022	<u>297,650</u>	<u>836</u>	<u>4,889</u>	<u>303,375</u>
<b>DEPRECIATION</b>				
At 1 April 2021	(97,381)	(405)	(3,859)	(101,645)
Disposals	1,876	-	-	1,876
Charge for the year	(26,125)	(84)	(463)	(26,672)
At 31 March 2022	<u>(121,630)</u>	<u>(489)</u>	<u>(4,322)</u>	<u>(126,441)</u>
<b>NET BOOK VALUES</b>				
At 31 March 2022	<u>176,020</u>	<u>347</u>	<u>567</u>	<u>176,934</u>
At 31 March 2021	<u>187,202</u>	<u>431</u>	<u>1,030</u>	<u>188,663</u>

12 DEBTORS

	2022 £	2021 £
<b>Amounts falling due within one year</b>		
Trade debtors	-	900
Other debtors	675	675
Grants receivable	10,000	10,000
Prepayments	612	1,655
Accrued bank interest	559	1,014
	<u>11,846</u>	<u>14,244</u>
<b>Amounts falling due after more than one year</b>		
Grants receivable	-	10,000
	<u>-</u>	<u>10,000</u>
<b>Total debtors</b>	<u>11,846</u>	<u>24,244</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN THE YEAR

	2022 £	2021 £
Trade creditors	2,208	15,123
Other taxes and social security costs	5,240	5,084
Pensions	3,606	3,158
Grants payable	232,990	241,277
Other creditors	-	180
Accrued expenses	13,654	12,825
	<u>257,698</u>	<u>277,647</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2022

14 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Grants payable	<u>223,875</u>	<u>80,793</u>

15 LEASING AGREEMENTS

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

	2022	2021
	£	£
<b>Amounts falling due:</b>		
Within one year	<u>8,100</u>	<u>8,100</u>

16 PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Grant provisions	<u>32,007</u>	<u>32,007</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 paid out £nil in the year (2021: £993).

17 MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	<u>662,827</u>	<u>(111,965)</u>	<u>550,862</u>
<b>Restricted funds</b>			
Colonel James Gardiner Memorial Fund	1,821,295	(138,983)	1,682,312
Donations in memory of Rory MacPherson	2,575	(2,575)	-
The REMT Programme	2,943	(2,020)	923
Donations in memory of Rod Caird	-	-	-
Royal Scottish Piping School	-	-	-
	<u>1,826,813</u>	<u>(143,578)</u>	<u>1,683,235</u>
<b>Total funds</b>	<u>2,489,640</u>	<u>(255,543)</u>	<u>2,234,097</u>



The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2022

17 MOVEMENT IN FUNDS - continued

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

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	304,888	(416,853)	(111,965)
<b>Restricted funds</b>			
Colonel James Gardiner Memorial Fund	5,669	(144,652)	(138,983)
Donations in memory of Rory MacPherson	400	(2,975)	(2,575)
The REMT Programme	-	(2,020)	(2,020)
Donations in memory of Rod Caird	1,215	(1,215)	-
Royal Scottish Piping School	1,000	(1,000)	-
	<u>8,284</u>	<u>(151,862)</u>	<u>(143,578)</u>
<b>Total funds</b>	<u>313,172</u>	<u>(568,715)</u>	<u>(255,543)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	399,092	263,735	-	662,827
<b>Restricted funds</b>				
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
<b>Total funds</b>	<u>2,348,778</u>	<u>140,862</u>	<u>-</u>	<u>2,489,640</u>

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

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	477,040	(213,305)	263,735
<b>Restricted funds</b>			
Colonel James Gardiner Memorial Fund	7,217	(135,608)	(128,391)
Donations in memory of Rory MacPherson	2,575	-	2,575
The REMT Programme	9,810	(6,867)	2,943
<b>Total funds</b>	<u>496,642</u>	<u>(355,780)</u>	<u>140,862</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2022

Comparatives for movement in funds - continued

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

	At 1.4.20	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	399,092	151,770	-	550,862
<b>Restricted funds</b>				
Colonel James Gardiner Memorial Fund	1,949,686	(267,374)	-	1,682,312
Donations in memory of Rory MacPherson	-	-	-	-
The REMT Programme	-	923	-	923
Donations in memory of Rod Caird	-	-	-	-
Royal Scottish Piping School	-	-	-	-
	<u>1,949,686</u>	<u>(266,451)</u>	<u>-</u>	<u>1,683,235</u>
<b>Total funds</b>	<u>2,348,778</u>	<u>(114,681)</u>	<u>-</u>	<u>2,234,097</u>

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

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	781,928	(630,158)	151,770
<b>Restricted funds</b>			
Colonel James Gardiner Memorial Fund	12,886	(280,260)	(267,374)
Donations in memory of Rory MacPherson	2,975	(2,975)	-
The REMT Programme	9,810	(8,887)	923
Donations in memory of Rod Caird	1,215	(1,215)	-
Royal Scottish Piping School	1,000	(1,000)	-
	<u>27,886</u>	<u>(294,337)</u>	<u>(266,451)</u>
<b>Total funds</b>	<u>809,814</u>	<u>(924,495)</u>	<u>(114,681)</u>

## The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2022

### 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	£300,000 2021: £475,000	£nil 2021: £nil
<u>Expenditure</u>		
Catriona Black	£270 2021: £828	£nil 2021: £nil

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 2022, despite the lifting of COVID-19 restrictions many local economies around the globe continue to feel the impact of the pandemic. Businesses and charities face a challenging time as economies come out of lockdown. Inflation is impacting many countries as the demand for goods and services outstrips supply as lockdown restrictions end and a period of recession is forecast. However, the charity remains well placed to meet the challenges of the coming years and is continuing to encourage and support the delivery of online music lessons, provide help for families to continue to afford lesson fees, and supporting online activities and events. The Trustees plan to re-instate the Championship in 2023 and continue the development of 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 2022 have not been adjusted to reflect their impact.