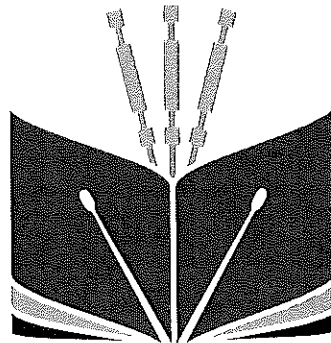


The Scottish Schools Pipes and Drums Trust (SSPDT)

REPORT OF THE TRUSTEES  
and  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023



Scottish Schools  
Pipes and Drums Trust

REGISTERED CHARITY NUMBER SC037980

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for the Year Ended 31 March 2023

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## REFERENCE AND ADMINISTRATIVE DETAILS

for the Year Ended 31 March 2023

### TRUSTEES

David Johnston (Chair)  
Angus Tulloch (Secretary and Founder)  
Jamie Forrester  
Rachel Gray (resigned 25/05/2023)  
John Hughes  
Francis Lennon OBE (resigned 25/05/2023)  
William Tulloch  
Iain White (resigned 25/05/2023)  
Emily Will CA

### 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.  
6-8 George Street, Edinburgh, EH2 2PF

## CHAIRMAN'S LETTER

I take great pleasure in presenting our annual report especially as a sense of normality has returned to our operations and we have been able to stage our flagship competition, The Championships, once again.

However as one challenge recedes it seems another comes along to keep us on our toes. This time it is the Scottish Government's promotion of the Free School Day – that is to say that pupils should not be required to pay anything towards their learning, be it core subjects or extra-curricular activities. A few of our projects see pupils paying towards their high-quality tuition and where this takes place, we have been careful to build in support for those who cannot afford to pay.

Local authorities are taking different approaches to this, conscious that restraints on their budgets mean there is little slack to bring in additional resources to schools to enhance learning. We have been able to work in a very constructive manner with Moray Council to ensure the life enhancing opportunities provided by piping and drumming lessons can expand. In other areas, tuition has been taken out from the school day meaning that pupils lose out on high quality learning, with nothing offered by the Council to replace the opportunities.

Overall though, we take comfort from the fact that we are involved in delivering quality tuition to pipers and drummers in over 260 schools despite these challenges, and our appetite to grow so that we can help meet interest amongst pupils to learn, remains undiminished.

As each year of our existence passes it is increasingly clear that involvement in a school pipe band increases substantially the likelihood of a positive destination for pupils on leaving secondary education and we receive frequent comments from headteachers how the presence of a pipe band brings a sense of pride to the whole school.

Three of our Trustees are retiring this year and I want to give public thanks to Frank Lennon, Iain White and Rachel Gray for their many years of commitment to assisting in the oversight of our activities and guidance which has been invaluable.

As we face up to the new challenges I have mentioned here, and others yet to reveal themselves, the message is clear: the Scottish Schools Pipes and Drums Trust is in good health and remains committed to helping ensure the future of our national instruments and equally importantly deliver opportunities to many hundreds of young people that would be very difficult to acquire without SSPDT.

I also take this opportunity to put on record the Trustees' gratitude to the staff and tutors of SSPDT for their hard work and commitment in this most worthwhile of causes. Our thanks also go to the staff of East Ayrshire Council and Kilmarnock Academy in particular for all the support in staging The Championships this year and we look forward to working with them again in 2024.

*David Johnston*

**David Johnston**

**Chair**

June 2023

## 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 2023. 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 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

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 keen 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;
- Instrument lending schemes that lend Great Highland Bagpipes, B-flat concert chanters, Scottish small pipes, drum-pads and sticks, and 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;
- 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;
- Partnerships with schools;
- Co-funding with corporate sponsors and charitable Trusts.

### 4. ACHIEVEMENTS

#### a. Schools Programmes

These form the central plank of the Trust's work. 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 2022/23 SSPDT supported 41 school pipe band programmes through our grant-funding and instrument loans including 18 programmes that were co-founded by SSPDT. In so doing, the Trust supported 2,430 pupils to learn each week, in 266 schools from 22 local education authorities.

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

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

afford lessons or support their children with such 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 we hope to help regenerate them by supporting tuition, for example in Moffat 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. We have been pleased to help councils add the pipes and drums to their instrumental services in Aberdeenshire, Fife, Falkirk and Renfrewshire.

During the year we have been delighted to see recently formed pipe band programmes flourish in Kinross, Strathmore (based in Blairgowrie), the city of Perth and Inverclyde. In fact, the main problem lies in being able to meet demand amongst pupils to learn! Another highlight lies in a new programme that will service most, if not all, schools in Moray. This has been developed with the Council Instrumental Music Service as well as the registered charity The Moray Youth Pipes and Drums Tuition Scheme.

We remain immensely proud of our flagship programme at Preston Lodge High School. In December, 150 pipers and drummers took to the stage to celebrate 10 years since the start of the project. During this period, pupils have travelled regularly in Scotland and Ireland, as well as taking trips to Europe and China to perform. The programme fields a Juvenile band, competing at the highest level, as well as a Novice Juvenile and a Development Band. Pupils take part in the World, Scottish, British, UK and European Championships as well as performing at school and local community events.

Where councils continue to choose not to include piping or drumming in their schools instrumental services, we have tried to open up opportunities with volunteer parent committees that run programmes on a non-profit basis, charging a small fee to cover costs and offering free places to those that need help with the costs.

Notwithstanding the efforts of the children, parents and volunteers involved, we are disappointed to report that the City of Edinburgh Council has withdrawn piping and drumming tuition during the school day in both the Balerno and Royal High School clusters. This was justified on the grounds of equity because the programmes charged a small fee to cover costs on a non-profit basis, even though free or discounted lessons were available to families that needed some financial support. This is particularly sad given that less than 7% pupils overall have the chance to learn an instrument in Edinburgh's state schools overall and because the Council has not provided any alternative with the result that children have been deprived of high-quality learning opportunities. In contrast, pipe band development continues to go from strength to strength in the City's independent school sector.

### b. Grant making

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

Grants awarded in 2022/23 are shown in Appendix 2.

During the year, a total of £115,146 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 because a full set usually costs 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 370 bagpipes and 101 concert chanters were on loan; 9 sets of bagpipes were

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

sold during the year bringing the cumulative total sold to 72 sets. A further 239 bagpipes were pledged; many of these will be recycled from previous loans.

### Music Enterprise Award

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 working towards the Award.

### 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. SSPDT has bought 100 concert/B-flat chanters with the help of the Tattoo Fund. 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

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

## d. Training

### Internships

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. An undergraduate from the Royal Conservatoire of Scotland (RCS) was appointed to the snare drumming tutor internship this year, and a school leaver from Preston Lodge High School took on the role of piping intern. Both have excelled and we hope that they will do well in their future careers.

The main outcome that we expect from our SSPDT internships is that the young people will be able to compete successfully in a competitive job market by distinguishing themselves as skilled, experienced and inspiring tutors. Previous interns have secured teaching roles in Dundee (Braeview), East Lothian, Edinburgh (Balerno), Falkirk, Kinross, Glasgow (Maryhill), Highland (Ullapool) and the Western Isles.

## e. Job creation

Four new teaching roles began during the year at Blairgowrie and Kinross in partnership with the schools and Council, as well as two in Inverclyde in partnership with the Council and the Beatrice Foundation. SSPDT has co-created over 60 piping and drumming teaching roles since its inception.

## f. The Scottish Schools Pipe Band Championships

The ninth Scottish Schools Pipe Band Championships saw over 1,000 pupils from 123 schools performing in 16 quartets, 51 pipe bands and 15 freestyle ensembles on Sunday 12 March at the William McIlvanney Campus in Kilmarnock. Following a pause of two years we were delighted with



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

the attendance which slightly exceeded 2020. More than anything, all involved were touched to see the young people playing and performing together again, with all that this brings in terms of confidence, life experience, wellbeing and resilience, after the pandemic. Part of the ethos of the Championships lies in widening access to traditional music in state schools, particularly in areas of socio-economic disadvantage.

*“WOW – what an event, one of the most impressive education/school events I have ever attended, it was simply excellent. What a huge amount of organising, I had no idea of the scale of the event so congratulations to all involved.”*

*Robert Lamb, Head of Instrumental Music, Inverclyde Council*

Entries to the Freestyle competition exceeded all previous years with performances that combine the pipes with other instruments and art forms. Whilst the Championships are a platform for competition, by far the main outcomes for the young people lie in the pleasure of spending time as a team, deepening friendships, meeting other players, and drawing inspiration from other bands, as well as the boost to self-esteem, pride, teamwork and perseverance that come with practice and performance.

Participation in the Championships remained free. This year, recognising the challenges of post-Covid recovery as well as the rise in costs of living and transport, we increased our travel subsidy for bands coming the furthest distance.

We were particularly pleased to welcome players from schools where SSPDT helped to set up programmes in recent years, including those in Larkhall, Kilmarnock (Onthank), Govan, Dundee (Braeview), Girvan and Tynecastle. Whilst some have secured sustainable funding from councils, others must continue to fundraise from year to year to keep going – a testament to the determination of volunteer parents and teachers, the pupils themselves, and to the sponsors and charities that also lend their support.

*“An absolute joy to be there. Congratulations and grateful thanks to you and your team for a superbly administered event yesterday.”*

*Robert Ferguson, tutor Kintyre schools*

### g. Our supporters

The Trustees thank the William Grant Foundation, the Hugh Fraser Foundation, the William Syson Foundation and the Royal Celtic Society for their support of the Championships. The William Grant Foundation has also funded the Larkhall Youth Pipes and Drums with SSPDT in South Lanarkshire, and the Beatrice Foundation joined us to help bring new piping and drumming tuition to seven schools in Inverclyde, opening up the prospect of an Inverclyde schools pipe band. We thank all of our partners - schools, local education authorities, voluntary committees, corporate sponsors and charities - that contribute directly to tuition programmes. 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 Trustees thank all the volunteers who oversee and fundraise for schools pipe bands, and the volunteers who have helped at events, as well as those who have provided services free of charge. Without the support of teachers, tutors, parents and community members who volunteer their time and skills, there would be no piping or drumming for our young people in Scotland.

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 £335,001 (2022: £313,172) and incurred charitable expenditure of £519,195 (2022: £568,715). Of this amount, £404,049 was spent on tuition and related activities and a further £115,146 on grant making activities. A deficit of income over expenditure of £184,194 (2022: deficit of £255,543) was recorded. £40,006 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 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.

#### 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 and Nationwide Building Society. 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 2023 SSPDT retained total funds of £2.05 million of which £329k (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 2023-24 will increase, due to price inflation, on the year to 31 March 2023. This will also impact the costs for the 2024 Scottish Schools Pipe Band Championships. New grant awards will be paid out at a level that is at least equivalent to, or greater than, grants awarded in 2022-23.

The Trustees are satisfied that at 31 March 2023 the unrestricted free reserves are sufficient to cover our ongoing operations 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 £1.54 million at 31 March 2023.

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 20,000 young people who would like to learn if they had the chance to do so. There remains of course, a great deal 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 loans;
- Pilot a scheme to lend Scottish small pipes free of charge, and continue to lend B-flat chanters for bagpipes, to enable pupils to play easily in ceilidh and other musical group;
- Organise the tenth 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 state schools;
- Create new drumming and piping tutor posts with partners;
- Increase opportunities for pupils with additional support needs, by introducing tuition to more special needs schools.

## 7. STRUCTURE, GOVERNANCE AND MANAGEMENT

### a. Governing document

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

### b. Recruitment and appointment of new Trustees

The Trustees are appointed by the Board of Trustees in accordance with the Trust Deed. The Trustees were selected for their experience of, or interest in, piping and drumming as well as education and finance. New Trustees are selected and appointed through recommendations from current Trustees. The Trust Deed stipulates that the minimum number of Trustees at any time shall be three.

### c. Organisational structure

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

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

A member of the Board of Trustees chairs each committee. The Trustees agree the strategy and budget for all areas of activity of the Trust.

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

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 effectively 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.

Two Trustees approve salaries, pension contributions and increments. 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 achieved 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 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 trialed 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.
- 2023 Pilot scheme to lend Scottish small pipes to pupils, facilitating music-making in ceilidh and other groups.

Report of the Trustees – Appendix 2

GRANT AND BAGPIPE LOAN AWARDS 2022-23

ABERDEEN CITY

**Oldmacher Academy**

£7,500 towards piping tuition costs. Awarded in April 2022 but rescinded in July 2022 due to problems committing to matched funding.

ABERDEENSHIRE

**Alford Academy**

The loan of 10 sets of pipes over three years.

BORDERS

**Berwick Youth Piping and Drumming Foundation**

The loan of 22 sets of pipes over three years.

COMHAIRLE NAN EILEAN SIAR

**Sgoil Lionacleit Pipe Band**

£25,600 towards drumming tuition cost

**Castlebay Community School & Eoligarry Primary School**

£7,400 towards the cost of two years of drumming workshops.

DUNDEE

**DD4 Pipes and Drums**

£5,000 to support the Dundee Schools Pipe Band to take part in the StraMu-Wuerzburg festival.

EDINBURGH

**Friends of Pilrig Park School**

£15,000 towards piping and drumming tuition costs at Pilrig Park School.

**Tynecastle Youth Community Pipe Band**

£45,000 towards piping and drumming tuition costs at Tynecastle High School and four primary schools.

FALKIRK

**Falkirk Council Instrumental Music Service**

The loan of 10 sets of pipes over two years.

HIGHLAND

**High Life Highland**

The loan of 20 sets of pipes over three years for Ullapool and Gairloch High Schools and associated primary schools.

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

### MORAY

#### **Moray Youth Pipes and Drums**

Up to £19,000 for a new Moray-wide scheme; towards taster workshops for five school clusters, an Administrator role for one year, and the purchase of some practice chanters and drum-pads and sticks for loan.

### NORTH AYRSHIRE

#### **Arran Music School**

The loan of 37 sets of pipes over three years

### PERTH AND KINROSS

#### **Kinross Youth Pipes and Drums**

The loan of 50 sets of pipes over three years.

#### **Strathmore Schools Piping and Drumming Association**

The loan of 30 sets of pipes over three years.

£5,000 towards a set of second-hand snare, tenor and bass drums, plus slings and harnesses.

### SOUTH LANARKSHIRE

#### **Larkhall Youth Pipes and Drums**

Transitional funding to cover up to two months piping and drumming tuition costs, as required.

The loan of 35 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.

15/08/2023

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

*David Johnston* .....

David Johnston - Chair .

*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 2023 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 2023 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.

## 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.

## 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.

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: .....16.8.2023.....

The Scottish Schools Pipes and Drums Trust (SSPDT)

Statement of Financial Activities  
(Incorporating Income and Expenditure Account )  
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations	2	259,323	40,270	299,593	304,683
<b>Charitable activities</b>					
Tuition & related activities	4	-	4,385	4,385	1,703
Bank interest received	3	5,824	24,169	29,993	6,786
Other income		1,030	-	1,030	-
<b>Total income</b>		<u>266,177</u>	<u>68,824</u>	<u>335,001</u>	<u>313,172</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Tuition & related charitable activities	5	196,685	207,364	404,049	319,125
Grant making activities		114,146	1,000	115,146	249,590
<b>Total expenditure</b>		<u>(310,831)</u>	<u>(208,364)</u>	<u>(519,195)</u>	<u>(568,715)</u>
<b>NET INCOME/(EXPENDITURE)</b>		(44,654)	(139,540)	(184,194)	(255,543)
Transfers between funds		(787)	787	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>(45,441)</u>	<u>(138,753)</u>	<u>(184,194)</u>	<u>(255,543)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		550,862	1,683,235	2,234,097	2,489,640
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>505,421</u>	<u>1,544,482</u>	<u>2,049,903</u>	<u>2,234,097</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 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	<u>176,920</u>	<u>5,373</u>	<u>182,293</u>	<u>176,934</u>
<b>CURRENT ASSETS</b>					
Debtors	12	2,767	1,103	3,870	11,846
Cash at bank		<u>834,274</u>	<u>1,543,865</u>	<u>2,378,139</u>	<u>2,558,897</u>
		837,041	1,544,968	2,382,009	2,570,743
<b>CREDITORS: amounts falling due within one year</b>	13	<u>(258,684)</u>	<u>(5,859)</u>	<u>(264,543)</u>	<u>(257,698)</u>
<b>NET CURRENT ASSETS</b>		<u>578,357</u>	<u>1,539,109</u>	<u>2,117,466</u>	<u>2,313,045</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>755,277</u>	<u>1,544,482</u>	<u>2,299,759</u>	<u>2,489,979</u>
<b>CREDITORS: amounts falling due after more than one year</b>	14	(217,849)	-	(217,849)	(223,875)
<b>PROVISIONS FOR LIABILITIES</b>	16	<u>(32,007)</u>	<u>-</u>	<u>(32,007)</u>	<u>(32,007)</u>
<b>NET ASSETS</b>		<u>505,421</u>	<u>1,544,482</u>	<u>2,049,903</u>	<u>2,234,097</u>
<b>FUNDS</b>					
Unrestricted funds	17			505,421	550,862
Restricted funds	17			<u>1,544,482</u>	<u>1,683,235</u>
<b>TOTAL FUNDS</b>				<u>2,049,903</u>	<u>2,234,097</u>

15/08/2023

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 35 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 2023

	Notes	2023 £	2022 £
<b>Cash flows from operations / net cash used in operating activities</b>	1	<u>(175,948)</u>	<u>(99,081)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(40,006)	(19,445)
Sale of tangible fixed assets		5,203	3,457
Interest received		29,993	6,786
<b>Net cash used in investing activities</b>		<u>(4,810)</u>	<u>(9,202)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	2	(180,758)	(108,283)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		2,558,897	2,667,180
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>2,378,139</u></u>	<u><u>2,558,897</u></u>

The notes on pages 24 to 35 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 2023

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

	2023	2022
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(184,194)	(255,543)
<b>Adjustments for:</b>		
Depreciation charges	30,474	26,672
(Gain)/Loss on disposal of fixed assets	(1,030)	1,045
Interest received	(29,993)	(6,786)
Decrease in debtors	7,976	12,398
Increase in creditors	819	123,133
<b>Net cash provided by/(used in) operations</b>	<u>(175,948)</u>	<u>(99,081)</u>

2 ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash at bank	<u>2,558,897</u>	<u>(180,758)</u>	<u>2,378,139</u>

The notes on pages 24 to 35 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 2023

### 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 2023

### 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 2023

### **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 2023

### 2 DONATIONS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Donations from Tam O' Shanter Trust	250,000	-	250,000	300,000
Other donations	9,323	1,500	10,823	4,684
Grants	-	38,770	38,770	-
	259,323	40,270	299,593	304,684

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

	£	£	2023 £	2022 £
The Royal Edinburgh Military Tattoo (REMT) Programme	-	3,270	3,270	-
Hugh Fraser Foundation	-	4,000	4,000	-
William Syson Foundation	-	7,500	7,500	-
William Grant Foundation	-	16,000	16,000	-
Moray Council	-	8,000	8,000	-
	-	38,770	38,770	-

### 3 BANK INTEREST RECEIVED

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Deposit account interest	5,824	24,169	29,993	6,786
	5,824	24,169	29,993	6,786

### 4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Holiday school tuition fees	-	4,385	4,385	1,703
	-	4,385	4,385	1,703

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

Notes to the Financial Statements for the year ended 31 March 2023

### 5 CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Tuition and related charitable activities</b>				
Direct costs	175,140	206,961	382,101	297,678
Support costs (see note 6)	21,545	403	21,948	21,447
	<u>196,685</u>	<u>207,364</u>	<u>404,049</u>	<u>319,125</u>
<b>Grant making activities</b>				
Direct costs	114,146	1,000	115,146	249,590
	<u>114,146</u>	<u>1,000</u>	<u>115,146</u>	<u>249,590</u>
<b>Total</b>	<u>310,831</u>	<u>208,364</u>	<u>519,195</u>	<u>568,715</u>

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

<u>Grant expenditure</u>	2023 £	2022 £
Pledged grant funding awarded during the year	115,146	249,590
Total grant funding per Statement of Financial Activities	<u>115,146</u>	<u>249,590</u>

<u>Grant liabilities</u>	2023 £	2022 £
Opening grant liability and provision recognised on balance sheet at 1st April	488,872	354,077
Grant funding per Statement of Financial Activities	115,146	249,590
Grant payments in the year	(121,288)	(114,795)
Closing grant liability and provision per Balance Sheet at 31st March	<u>482,730</u>	<u>488,872</u>

### 6 GOVERNANCE COSTS

	2023 £	2022 £
Wages	9,056	8,215
Social security	854	706
Pensions	2,072	1,838
Auditors' remuneration	5,790	5,580
Insurance	1,317	856
IT costs	1,879	2,482
Legal and professional fees	980	1,770
	<u>21,948</u>	<u>21,447</u>

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

Notes to the Financial Statements for the year ended 31 March 2023

### 7 AUDITOR'S REMUNERATION

	2023	2022
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,790	5,580
	5,790	5,580

### 8 TRUSTEE'S REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### Trustee's expenses

There were no Trustees' expenses paid in the year ended 31 March 2023 (2022: £nil).

### 9 STAFF COSTS

	2023	2022
	£	£
Wages and salaries	223,980	203,167
Social security costs	17,930	15,310
Other pension costs	40,199	37,457
	282,109	255,934

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

The number of staff whose emoluments fell within the following bands were:		
£60,000 - £70,000	1	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	56,911	49,411
	56,911	49,411

### 10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations	302,068	2,615	304,683
<b>Charitable activities</b>			
Income from investments	2,820	3,966	6,786
Other income	-	1,703	1,703
<b>Total</b>	304,888	8,284	313,172

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2023

10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Tuition and related charitable activities	167,263	151,862	319,125
Grant making activities	249,590	-	249,590
<b>Total</b>	<u>416,853</u>	<u>151,862</u>	<u>568,715</u>
<b>NET INCOME/(EXPENDITURE)</b>	(111,965)	(143,578)	(255,543)
Transfers between funds	-	-	-
<b>NET MOVEMENTS IN FUNDS</b>	(111,965)	(143,578)	(255,543)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	662,827	1,826,813	2,489,640
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>550,862</u>	<u>1,683,235</u>	<u>2,234,097</u>

11 TANGIBLE FIXED ASSETS

	Musical instruments £	Office equipment £	Computer equipment £	Total £
<b>COST</b>				
At 1 April 2022	297,650	836	4,889	303,375
Additions	39,244	-	762	40,006
Disposals	(15,956)	-	-	(15,956)
At 31 March 2023	<u>320,938</u>	<u>836</u>	<u>5,651</u>	<u>327,425</u>
<b>DEPRECIATION</b>				
At 1 April 2022	(121,630)	(489)	(4,322)	(126,441)
Disposals	11,783	-	-	11,783
Charge for the year	(29,774)	(84)	(616)	(30,474)
At 31 March 2023	<u>(139,621)</u>	<u>(573)</u>	<u>(4,938)</u>	<u>(145,132)</u>
<b>NET BOOK VALUES</b>				
At 31 March 2023	<u>181,317</u>	<u>263</u>	<u>713</u>	<u>182,293</u>
At 31 March 2022	<u>176,020</u>	<u>347</u>	<u>567</u>	<u>176,934</u>

The Scottish Schools Pipes and Drums Trust (SSPDT)

Notes to the Financial Statements for the year ended 31 March 2023

12 DEBTORS

	2023	2022
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	1,020	-
Other debtors	675	675
Grants receivable	-	10,000
Prepayments	803	612
Accrued income	1,372	559
	<u>3,870</u>	<u>11,846</u>
 <b>Amounts falling due after more than one year</b>		
Grants receivable	<u>-</u>	<u>-</u>
 <b>Total debtors</b>	<u><u>3,870</u></u>	<u><u>11,846</u></u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN THE YEAR

	2023	2022
	£	£
Trade creditors	3,297	2,208
Other taxes and social security costs	7,650	5,240
Pensions	3,768	3,606
Grants payable	232,874	232,990
Other creditors	81	-
Accrued expenses	16,873	13,654
	<u>264,543</u>	<u>257,698</u>

14 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Grants payable	<u>217,849</u>	<u>223,875</u>

15 LEASING AGREEMENTS

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

	2023	2022
	£	£
<b>Amounts falling due:</b>		
Within one year	<u>8,100</u>	<u>8,100</u>



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

Notes to the Financial Statements for the year ended 31 March 2023

### 16 PROVISIONS FOR LIABILITIES

	2023	2022
	£	£
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. SSPDT have paid out £nil in the year (2022: £nil).

### 17 MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<u>550,862</u>	<u>(44,654)</u>	<u>(787)</u>	<u>505,421</u>
<b>Restricted funds</b>				
Colonel James Gardiner Memorial Fund	1,682,312	(145,830)	-	1,536,482
The REMT Programme	923	(1,485)	562	-
Royal Scottish Pipers' Society	-	(56)	56	-
Royal Celtic Society	-	-	-	-
Hugh Fraser Foundation	-	-	-	-
William Syson Foundation	-	-	-	-
William Grant Foundation - Championship	-	(169)	169	-
William Grant Foundation - Larkhall YP&D	-	-	-	-
Moray Council	-	8,000	-	8,000
	<u>1,683,235</u>	<u>(139,540)</u>	<u>787</u>	<u>1,544,482</u>
<b>Total funds</b>	<u>2,234,097</u>	<u>(184,194)</u>	<u>-</u>	<u>2,049,903</u>

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

	Income	Expenditure	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<u>266,177</u>	<u>(310,831)</u>	<u>(44,654)</u>
<b>Restricted funds</b>			
Colonel James Gardiner Memorial Fund	28,554	(174,384)	(145,830)
The REMT Programme	3,270	(4,755)	(1,485)
Royal Scottish Pipers' Society	1,000	(1,056)	(56)
Royal Celtic Society	500	(500)	-
Hugh Fraser Foundation	4,000	(4,000)	-
William Syson Foundation	7,500	(7,500)	-
William Grant Foundation - Championship	15,000	(15,169)	(169)
William Grant Foundation - Larkhall YP&D	1,000	(1,000)	-
Moray Council	8,000	-	8,000
	<u>68,824</u>	<u>(208,364)</u>	<u>(139,540)</u>
<b>Total funds</b>	<u>335,001</u>	<u>(519,195)</u>	<u>(184,194)</u>

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

Notes to the Financial Statements for the year ended 31 March 2023

### 17 MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	662,827	(111,965)	-	550,862
<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)	-	-
Donations in memory of Rod Caird	-	-	-	-
The REMT Programme	2,943	(2,020)	-	923
Royal Scottish Pipers' Society	-	-	-	-
<b>Total funds</b>	<u>2,489,640</u>	<u>(255,543)</u>	<u>-</u>	<u>2,234,097</u>

Comparative net movement in funds, included in the foregoing 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)
Donations in memory of Rod Caird	1,215	(1,215)	-
The REMT Programme	-	(2,020)	(2,020)
Royal Scottish Pipers' Society	1,000	(1,000)	-
<b>Total funds</b>	<u>313,172</u>	<u>(568,715)</u>	<u>(255,543)</u>

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

Notes to the Financial Statements for the year ended 31 March 2023

### 17 MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds - continued

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

	At 1.4.21	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	662,827	(156,619)	(787)	505,421
<b>Restricted funds</b>				
Colonel James Gardiner Memorial Fund	1,821,295	(284,813)	-	1,536,482
Donations in memory of Rory MacPherson	2,575	(2,575)	-	-
Donations in memory of Rod Caird	-	-	-	-
The REMT Programme	2,943	(3,505)	562	-
Royal Scottish Pipers' Society	-	(56)	56	-
Royal Celtic Society	-	-	-	-
Hugh Fraser Foundation	-	-	-	-
William Syson Foundation	-	-	-	-
William Grant Foundation - Championship	-	(169)	169	-
William Grant Foundation - Larkhall YP&D	-	-	-	-
Moray Council	-	8,000	-	8,000
	<u>1,826,813</u>	<u>(283,118)</u>	<u>787</u>	<u>1,544,482</u>
<b>Total funds</b>	<u>2,489,640</u>	<u>(439,737)</u>	<u>-</u>	<u>2,049,903</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	571,065	(727,684)	(156,619)
<b>Restricted funds</b>			
Colonel James Gardiner Memorial Fund	34,223	(319,036)	(284,813)
Donations in memory of Rory MacPherson	400	(2,975)	(2,575)
The REMT Programme	3,270	(6,775)	(3,505)
Donations in memory of Rod Caird	1,215	(1,215)	-
Royal Scottish Pipers' Society	2,000	(2,056)	(56)
Royal Celtic Society	500	(500)	-
Hugh Fraser Foundation	4,000	(4,000)	-
William Syson Foundation	7,500	(7,500)	-
William Grant Foundation - Championship	15,000	(15,169)	(169)
William Grant Foundation - Larkhall YP&D	1,000	(1,000)	-
Moray Council	8,000	-	8,000
	<u>77,108</u>	<u>(360,226)</u>	<u>(283,118)</u>
<b>Total funds</b>	<u>648,173</u>	<u>(1,087,910)</u>	<u>(439,737)</u>

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

Notes to the Financial Statements for the year ended 31 March 2023

### 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	£250,000 (2022: £300,000)	£nil (2022: £nil)
<u>Expenditure</u>		
Catriona Black	£2,220 (2022: £270)	£nil (2022: £nil)

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

Catriona Black is a family member of a Trustee.

### 19 CONTINGENT LIABILITIES

During the year, the trustees pledged a new grant of £120,000 to City of Edinburgh Council (The "beneficiary"). Payment of the grant award is contingent upon the beneficiary meeting certain conditions of the grant agreement. Discussions between the charity and the beneficiary were ongoing at the date the accounts were approved and, at that time, no agreement has been reached on the amount of the grant and award conditions. Consequently, the accounts do not include the grant liability and the related cost in the Statement of Financial Activities.