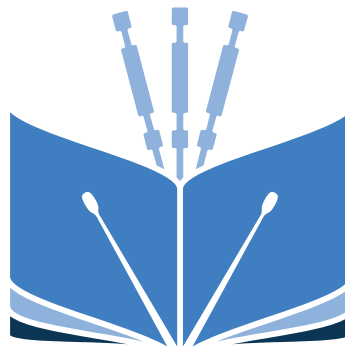


The Scottish Schools Pipes and Drums Trust (SSPDT)

**REPORT OF THE TRUSTEES
and
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**



Scottish Schools
Pipes and Drums Trust

REGISTERED CHARITY NUMBER SC037980

The Scottish Schools Pipes and Drums Trust (SSPDT)

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The Scottish Schools Pipes and Drums Trust (SSPDT)

REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

David Johnston (Chair)
Angus Tulloch (Secretary and Founder)
Jamie Forrester
Rachel Gray (resigned 25/05/2023)
John Hughes (deceased 21/01/2024)
Francis Lennon OBE (resigned 25/05/2023)
Simon McKerrell (appointed 23/05/2024)
Lieutenant Colonel 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

Chiene & Tait LLP (trading as CT)
61 Dublin Street, Edinburgh, EH3 6NL

SOLICITORS

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

BANKERS

Coutts & Co.
6-8 George Street, Edinburgh, EH2 2PF

The Scottish Schools Pipes and Drums Trust (SSPDT)

CHAIRMAN'S LETTER

The year on which I report here has been one of continued progress for the SSPDT with an ever-increasing number of young people learning Scotland's national instruments in programmes created, supported or managed by the Trust. The Scottish Schools Pipe Band Championships is proof of the progress of the Trust, with 75% of the 101 state school bands that have taken part over the years having been started or supported by the SSPDT.

As the number of learners increases so, of course, does the number of tutors, and it is particularly pleasing to see our piper and drummer apprentices embarking on careers across the country.

The Scottish Government's creation of the free school day, which does not allow any charges to be levied for activities during school hours, has forced some programmes that relied on pupil contributions to fund tuition, to move out of the school day. These programmes had hardship funds built into them to help young people from disadvantaged backgrounds. The Trust has worked with schools and local authorities to do all we can to ensure pupils continue to have the opportunity to learn pipes and drums as part of their education.

It has long been a frustration for the Trust that opportunity for young people to learn pipes and drums in our capital city's schools has been sparse. This year we have been working closely with City of Edinburgh councillors to overcome that deficiency, and I am confident that next year I will be able to report real progress in that direction.

We continue to receive wonderful support from many local authorities which recognise the value of the offer we make and are heartened to see the high level of participation by pupils when our programmes start across Scotland. The continuing strain on public finances will make it even more difficult to get new programmes up and running, but we are determined to bring these life enhancing opportunities to as many young people as possible.

We are particularly grateful to the councillors and staff of East Ayrshire Council for their support of the Scottish Schools Pipe Band Championships. The event is a firm fixture in the educational calendar and now the biggest schools' pipe band competition in the world. Our fruitful partnership with EAC has been a major contributor to the success of the event.

Since the end of the year that this report covers, our Chief Executive Alex Duncan has intimated her intention to retire from this role. No date has been fixed for her departure, but a recruitment process is underway. Alex has been CEO from the very start of the Trust and has led our development from a small charity, supporting piping and drumming, in a limited geographic area to a nationwide organisation that is making a huge difference to the landscape of traditional music in Scotland.

Next year's SSPDT annual report will record fully Alex's contribution, but it is entirely fair to say that the success of the Trust to date and our ability to work with a multitude of organisations from local authorities to parents' committees is down to her steadfast commitment to find ways of making our offer fit the circumstances in so many different situations. Many hundreds of young people piping and drumming at school and beyond in bands across the country have reason to be grateful to her.

It is with great sadness that I record here the deaths of two people who played pivotal roles in the creation and development of the Trust.

Paul Heward was the administrator of the East Lothian Pipes and Drums Trust from its inception in 2006, and then played a key part in the creation of the successor body SSPDT in 2015. Without the

The Scottish Schools Pipes and Drums Trust (SSPDT)

benefit of his enthusiasm, people and organisational skills over these years, it is unlikely that the Trust would exist today.

RSPBA stalwart and former Association Chair and Vice Chair, John Hughes, became a trustee of our organisation in 2018 and brought with him an unparalleled knowledge and understanding of the pipe band world, providing invaluable advice and guidance on the development of our activities and running of the Championships.

The trustees of the SSPDT remain committed as ever to do all they can to continue to promote the teaching of pipes and highland drumming and bring these opportunities to as many of our young people as possible.

We appointed auditors Chiene & Tait LLP this year, following the decision of our previous auditors, AH & Co. Ltd., to discontinue offering charity audits as one of their services. We thank AH & Co. Ltd, for their work on behalf of the Trust over several years.



David Johnston

Chair

November 2024

The Scottish Schools Pipes and Drums Trust (SSPDT)

REPORT OF THE TRUSTEES

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements 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.

The Scottish Schools Pipes and Drums Trust (SSPDT)

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:

- Grants and guidance that help set up, and support pipe band programmes for state schools;
- Instrument lending schemes that lend Great Highland Bagpipes, B-flat concert chanter, Scottish small pipes, drum-pads and sticks, and chanter free of charge;
- The annual Scottish Schools Pipe Band Championships and the Scottish Schools Pipe Band and Trad Music Fest;
- Paid apprenticeships and internships, often in partnership with the Royal Conservatoire of Scotland.
- 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.
- 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

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 2023/24 SSPDT supported 44 school pipe band programmes through our grant-funding and instrument loans including 19 programmes that were co-founded by SSPDT. In so doing, the Trust supported 2,100 pupils to learn each week in 22 local education authorities. Additionally, some 1,100 pupils are now learning the pipes and drums each week as a result of councils fully absorbing new piping and/or drumming tuition, funded initially with SSPDT's help, into their instrumental services; these include Aberdeenshire, East Ayrshire, Falkirk, Fife, Highland, Renfrewshire, and, underway, the City of Edinburgh.

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 support their children with such activities. This model also strengthens the ecology of music in Scotland by providing regular daytime employment to tutors 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 are linked closely with pipe bands include those on the Isle of Arran, and in Kilmarnock, Kinross and Duns.

During the year we were delighted to see recently formed pipe band programmes continue to develop in Inverclyde, Kinross and Strathmore (based in Blairgowrie). Another highlight lies in a new programme in Moray that, this year, extended tuition to half of the LEA's eight school clusters, 27 schools, and has the potential and ambition to extend tuition to all the state schools in Moray.

The Scottish Schools Pipes and Drums Trust (SSPDT)

This model was developed with the Council's Instrumental Music Service as well as the registered charity The Moray Youth Pipes and Drums Tuition Scheme. During the year, 237 pupils were taught, increasing instrumental learning in Moray schools by 37 percent. We are interested in developing and monitoring this model with the prospect of replicating it in other council areas.

We remain immensely proud of our flagship programme at Preston Lodge High School. 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 try 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.

In June 2024, the City of Edinburgh Council Education Committee recommended that a piping and a snare drumming post should be created, with contribution funding from SSPDT - the first time that the pipes and drums will be taught as part of instrumental services in the City's state schools.

b. Grant making

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

Grants awarded in 2023/24 are listed in Appendix 2.

During the year, a total of £91,148 was awarded in grants towards tuition and related costs and a £32,007 Hardship Fund was written back resulting in net outgoings of £60,141, (2022/23: £115,146).

c. Help with instruments

Free bagpipe loans

The affordability of a set of pipes costing £750 or more can be a barrier for young players who are ready to transition from the practice chanter to a full set of bagpipes. With this in mind, SSPDT lends bagpipes free of charge for a period of four years to help young pipers get started. This period gives borrowers time to save up or fundraise for their own set using their loaned pipes. Borrowers can buy a set of three-year-old pipes from SSPDT at a discounted rate of 75% of the cost or take part in our Music Enterprise Award to raise funds for their own set of pipes and learn business skills along the way. At year end 383 sets of bagpipes were on loan; 55 sets of bagpipes were sold during the year bringing the cumulative total sold to 127 sets.

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 135 concert chanters and 131 B-flat chanters with the help of the Tattoo Fund. At the year end all of the concert chanters and 124 b-flat chanters were on loan.

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.

The Scottish Schools Pipes and Drums Trust (SSPDT)

d. Training

Apprenticeships and Internships

SSPDT has created paid one-year apprenticeships for Royal Conservatoire of Scotland students in their final year of a Music degree; two-year apprenticeships for school leavers; and a nine-month internship.

The apprentices 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. They follow a structured programme, tailored to their own requirements, so that they can run a successful schools pipe band programme, and compete successfully in the job market. Our programmes include taking SQA accredited Piping and Drumming Qualifications Board (PDQB) exams and the PDQB Tutor Certificate.

At Preston Lodge High School, apprentices 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 apprenticeship this year, and a school leaver from Preston Lodge High School completed his second year. Both have excelled and we hope that they will do well in their future careers. For the first time we supported a year-long internship on the Isle of Skye, in partnership with Sabhal Mòr Ostaig, High Life Highland, and the Skye Youth Pipe Band.

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

SSPDT has co-created over 60 piping and drumming teaching roles since its inception. This year, in collaboration with Arts Centre An Lanntair, Eilean Siar Council, the Lewis and Harris Youth Pipe Band, with funding support from the Royal Edinburgh Military Tattoo (REMT), we co-created a new snare drumming role to bring tuition to the islands' schools and to the youth pipe band. SSPDT also supported the Royal High School to re-introduce a piping tutor post after a hiatus of two years.

f. The Scottish Schools Pipe Band Championships

The tenth Scottish Schools Pipe Band Championships saw over 1000 pupils from over 100 schools performing in eight quartets, 17 freestyle ensembles and 57 pipe bands (an increase of six compared to 2023) on Sunday 10th March at the William McIlvanney Campus in Kilmarnock. We were incredibly pleased with the attendance, which is testimony to the effort, enthusiasm and commitment of the pupils, parents, tutors and teachers. Photos and films can be seen on the website www.thechampionships.org.uk and on Facebook.

<https://www.facebook.com/Piping4Pupils/>

This being the tenth Championships, we investigated some summary statistics. Surprisingly SSPDT either founded and/or sustained three quarters of the 101 state school bands that have attended the event over the years. Whilst we are pleased to have been able to help to this extent, these figures also beg the question, 'What would the state school pipe band sector look like today if SSPDT had not been able to help?'

The Championships offered seven categories of competition, from quartets right up to 'Juvenile,' providing an encouraging platform for players and bands that are new to competition, as well as a forum for bands competing at the highest level.

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.

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"It is just so fantastic to see so many young people on stage with such levels of confidence and talent. We are extremely proud of them."

Keith Bowes, tutor, Renfrewshire

Entries to the Freestyle competition exceeded all previous years. Original and entertaining performances blended traditional and contemporary music of pipes and drums with other instruments and artforms.

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.

Clearly many Scottish communities are widely dispersed, and so some bands have long journeys to make that may involve taking lodgings for one or two nights. Participation in the Championships is free and this year, continuing to recognise the pressures of costs of living and transport rises, we maintained the increase in our travel subsidy: up to £1000 for bands coming the furthest distance, and help for all bands coming from more than 100 miles away.

The South West of Scotland Piping and Drumming Academy (SWSPDA) won the Eilidh MacLeod Endeavour Award which was set up to encourage and celebrate aspects of pipe bands that are not about performance or winning, but about community, inclusion, resilience and innovation.

g. The Scottish Schools Pipes and Trad Music Fest

For the first time, the Trust organised a Scottish Schools Pipes and Trad Music Fest on the Mound against a backdrop of Edinburgh Castle and the Royal Mile, next to the National Galleries and Princes Street Gardens - an inspiring location. Designed to highlight Scotland's young talent and help players build confidence and experience of contemporary and traditional performance, the festival also enlivens the capital city centre in June. The Trust fully funded the festival and provided travel bursaries to school groups coming from a distance. Thirteen school groups gave 15 performances from the covered stage over four days. The skills on show were impressive and feedback from the groups was consistently positive. We now have an event template on which to build, and we hope to repeat the festival in 2025.

"Thank you and your staff for an opportunity my group would certainly not have had otherwise. The organisation was spot on, which makes a huge difference ... I know my players thoroughly enjoyed the experience."

Gerard McClumpha, Ardrossan Academy Pipers

h. Our supporters

The Trustees thank the William Grant Foundation, the Royal Edinburgh Military Tattoo (REMT) and East Ayrshire Council, amongst other sponsors and donors for their support of the Championships. We also thank the William Grant Foundation for the three-year donation of £45,000 underway and REMT for a donation of £26,700, underway, of which £9,000 was used to help fund the 2024 Championships with the rest going towards the 2025 Championships, a new drumming post on Lewis and Harris as well as sets of drums for Inverclyde Schools and Castlemilk School in Glasgow.

REMT also kindly donated 325 tickets to the 2024 Tattoo, giving children in our programmes a truly inspirational experience.

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 Scottish Schools Pipes and Drums Trust (SSPDT)

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 £377,462 (2023: £339,589) and incurred charitable expenditure of £511,212 (2023: £523,783). Of this amount, £451,071 was spent on tuition and related activities and £60,141 on grant making activities with £92,148 of grants awarded and a grant of £32,007 written back. A deficit of income over expenditure of £61,776 (2023: deficit of £184,194) was recorded. £93,695 was spent on fixed assets, mostly bagpipes on loan to participating school pipe bands. Funds provided by partner organisations - 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 Financial Statements.

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) and Skipton Building Society. During the year, the Trust invested £500,000 in Valu-Trac's VT Downing Fox 100% Equity Fund. At 31 March 2024, this was valued at £571,974. The amount set aside for reserves will be retained in current or short-term deposit accounts with banks or building societies.

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 2024, SSPDT retained total funds of £1.99 million of which £252k (excluding tangible fixed assets) were 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.

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The Trustees anticipate that day-to-day expenditure for 2024-25 will remain similar to the year to 31 March 2024.

The Trustees are satisfied that at 31 March 2024 the unrestricted free reserves are sufficient to cover our ongoing operations for 8 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 CJGMF restricted fund retained £1.52 million at 31 March 2024.

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 bagpipes lending;
- Continue 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 11th annual Scottish Schools Pipe Band Championships;
- Provide paid piping and drumming apprenticeships and 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;
- Repeat the pilot Scottish Schools Pipe Band and Trad Music Fest in June 2025.
- Recruit a new CEO.

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

The Scottish Schools Pipes and Drums Trust (SSPDT)

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 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 | <p>East Lothian Pipes and Drums Trust (ELPDT) established.</p> <p>Pipes and drums tuition in Haddington and Prestonpans school clusters begins.</p> |
| 2012 | <p>Preston Lodge High School Pipe Band formed.</p> |
| 2013 | <p>Colonel James Gardiner Memorial Fund endows tuition to Prestonpans schools.</p> <p>First Preston Lodge High School Pipe Band visit to China.</p> <p>First annual Scottish Schools Pipe Band Championships held, supported by RSPBA.</p> |
| 2014 | <p>A Freestyle Championships category encourages fusion with other instruments.</p> <p>Modern Apprenticeship introduced at Preston Lodge High School.</p> |
| 2015 | <p>ELPDT reconstituted as Scottish Schools Pipes and Drums Trust (SSPDT).</p> <p>Small scale bagpipe lending scheme introduced.</p> <p>Preston Lodge High School Pipe Band achieved Juvenile grade.</p> |
| 2016 | <p>First national professional development forum for schools instructors, organised with the National Piping Centre.</p> <p>‘Bagpipe Amnesty’ launched with the Scottish Fire and Rescue Service.</p> |
| 2017 | <p>Paid internship programme for trainee tutors at Preston Lodge High School launched.</p> |
| 2018 | <p>National Bagpipe Lending Scheme instituted.</p> |
| 2019 | <p>SSPDT partners the Royal Conservatoire of Scotland to deliver internships.</p> |
| 2020 | <p>SSPDT tutors at PHLS switch to online lessons within a week of pandemic lockdown.</p> |
| 2021 | <p>Golden Ticket enterprise award scheme trialed to help learners fund their own first set of pipes.</p> <p>“Wake Up Scotland!” online competition launched with the Red Hot Chilli Pipers.</p> <p>The Scottish Schools Pipe Band Championships (March 2021) replaced with online Freestyle competition.</p> |
| 2022 | <p>Music Enterprise Award introduced – a framework for pipers to raise funds for their own first set of pipes, using their borrowed pipes.</p> <p>Free loan of B-flat chanter introduced, to enable pipers to play and perform with other instrumentalists in concert.</p> |
| 2023 | <p>Pilot scheme to lend Scottish small pipes to pupils, facilitating music-making in ceilidh and other groups.</p> |
| 2024 | <p>The first Scottish Schools Pipes and Trad Music Fest is held in Edinburgh in June.</p> |

The Scottish Schools Pipes and Drums Trust (SSPDT)

Report of the Trustees – Appendix 2

GRANT AND BAGPIPE LOAN AWARDS 2023-24

ARGYLL AND BUTE

Taynuilt Primary School

£7,500 over three years towards tuition costs.

GLASGOW

Hollybrook Academy

£600 over three years, to fund six practice chanters in year one and subsequently to help fund trips to band events to inspire pupils.

Castlemilk High School

£22,296 over three years to fund drumming tuition, subject to match funding

John Paul Academy

£24,000 over three years towards tuition and band practice costs, subject to contribution funding of £16,000.

HIGHLAND

Isle of Skye Youth Pipe Band

£3,000 towards internship costs and £1,720 towards the cost of drums.

NORTH AYRSHIRE

Arran Music School

£3,032 towards tutor costs and hall hire for summer workshops, subject to contribution funding.

PERTH AND KINROSS

The Community School of Auchterarder

The loan of 27 sets of pipes over three years.

SOUTH LANARKSHIRE

Larkhall Pipes and Drums

£30,000 over three years to Larkhall Academy to match-fund the costs of piping and drumming tuition in Larkhall schools.

The Scottish Schools Pipes and Drums Trust (SSPDT)

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 15 November 2024 and signed on its behalf by:

David Johnston
David Johnston - Chair .

Angus Tulloch
Angus John Tulloch - Trustee .

The Scottish Schools Pipes and Drums Trust (SSPDT)

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 2024 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 2024 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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 regulations made under that Act.

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 an auditor's report 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:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Requesting and reviewing any available correspondence with OSCR;
- Review of minutes of board meetings throughout the period;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Because of the field in which the client operates, we identified the following areas as those most likely to have a material impact on the financial statements; employment law (including the Working Time Directive); and compliance with Scottish charity legislation.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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.



CT
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

18 November 2024
.....

CT is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

The Scottish Schools Pipes and Drums Trust (SSPDT)

Statement of Financial Activities
(Incorporating Income and Expenditure Account)
for the Year Ended 31 March 2024

| | | Unrestricted funds | Restricted funds | 2024 Total funds | 2023 Total funds |
|--|--------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | Notes | £ | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations | 2 | 200,560 | - | 200,560 | 260,823 |
| Charitable activities | 4 | 22,971 | 80,178 | 103,149 | 47,743 |
| Income from investments | 3 | 21,275 | 46,742 | 68,017 | 29,993 |
| Other income | | 5,736 | - | 5,736 | 1,030 |
| Total income | | <u>250,542</u> | <u>126,920</u> | <u>377,462</u> | <u>339,589</u> |
| EXPENDITURE ON: | | | | | |
| Charitable activities | 5 | 291,766 | 219,446 | 511,212 | 523,783 |
| Total expenditure | | <u>(291,766)</u> | <u>(219,446)</u> | <u>(511,212)</u> | <u>(523,783)</u> |
| NET EXPENDITURE | | (41,224) | (92,526) | (133,750) | (184,194) |
| Other recognised gains/losses | | | | | |
| Unrealised gain/(loss) on revaluation of investments | | - | 71,974 | 71,974 | - |
| NET MOVEMENT IN FUNDS | | <u>(41,224)</u> | <u>(20,552)</u> | <u>(61,776)</u> | <u>(184,194)</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 505,421 | 1,544,482 | 2,049,903 | 2,234,097 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>464,197</u></u> | <u><u>1,523,930</u></u> | <u><u>1,988,127</u></u> | <u><u>2,049,903</u></u> |

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

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

The Scottish Schools Pipes and Drums Trust (SSPDT)

Balance Sheet as at 31 March 2024

| | | | 2024 | 2023 |
|--|-------|------------------|------------------|------------------|
| | Notes | £ | £ | £ |
| Fixed Assets | | | | |
| Tangible assets | 11 | | 217,089 | 182,293 |
| Investments | 12 | | 571,974 | - |
| | | | <u>789,063</u> | <u>182,293</u> |
| Current Assets | | | | |
| Debtors | 13 | 5,465 | | 3,870 |
| Cash at bank | | <u>1,617,042</u> | <u>2,378,139</u> | <u>2,378,139</u> |
| | | 1,622,507 | 2,382,009 | 2,382,009 |
| Creditors: amounts falling due within one year | 14 | <u>(269,191)</u> | <u>(264,543)</u> | |
| NET CURRENT ASSETS | | | 1,353,316 | 2,117,466 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>2,142,379</u> | <u>2,299,759</u> |
| Creditors: amounts falling due after more than one year | 15 | | (154,252) | (217,849) |
| Provision for liabilities | 17 | | - | (32,007) |
| NET ASSETS | | | <u>1,988,127</u> | <u>2,049,903</u> |
| FUNDS | | | | |
| Unrestricted funds | 18 | | 464,197 | 505,421 |
| Restricted funds | 18 | | 1,523,930 | 1,544,482 |
| TOTAL FUNDS | | | <u>1,988,127</u> | <u>2,049,903</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 15 November 2024 and were signed on its behalf by:


Angus John Tulloch - Trustee


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 2024

| | Notes | 2024 £ | 2023 £ |
|---|-------|-----------------------------|-----------------------------|
| Cash flows from operations / net cash used in operating activities | 1 | <u>(265,512)</u> | <u>(175,948)</u> |
| Cash flows from investing activities | | | |
| Purchase of tangible fixed assets | | (93,695) | (40,006) |
| Purchase of tangible fixed investments | | (500,000) | - |
| Sale of tangible fixed assets | | 30,093 | 5,203 |
| Interest received | | <u>68,017</u> | <u>29,993</u> |
| Net cash used in investing activities | | <u>(495,585)</u> | <u>(4,810)</u> |
| Change in cash and cash equivalents in the reporting period | 2 | (761,097) | (180,758) |
| Cash and cash equivalents at the beginning of the reporting period | | 2,378,139 | 2,558,897 |
| Cash and cash equivalents at the end of the reporting period | | <u><u>1,617,042</u></u> | <u><u>2,378,139</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 2024**

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

| | 2024 | 2023 |
|--|------------------|------------------|
| | £ | £ |
| Net expenditure for the reporting period (as per the Statement of Financial Activities) | (133,750) | (184,194) |
| Adjustments for: | | |
| Depreciation charges | 34,542 | 30,474 |
| (Gain) on disposal of fixed assets | (5,736) | (1,030) |
| Interest received | (68,017) | (29,993) |
| (Increase)/decrease in debtors | (1,595) | 7,976 |
| (Decrease)/increase in creditors | (58,949) | 819 |
| Net cash provided by/(used in) operations | <u>(265,512)</u> | <u>(175,948)</u> |

2 ANALYSIS OF CHANGES IN NET FUNDS

| | At 1.4.23 | Cash flow | At 31.3.24 |
|-------------------------|------------------|------------------|-------------------|
| | £ | £ | £ |
| Net cash at bank | <u>2,378,139</u> | <u>(761,097)</u> | <u>1,617,042</u> |

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

Notes to the Financial Statements for the year ended 31 March 2024

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.

The Trust constitutes a public benefit entity as defined by FRS 102

Functional and presentation currency

The charity's functional and presentation currency is GBP and these financial statements are rounded to the nearest £1.

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.

Notes to the Financial Statements for the year ended 31 March 2024

1 ACCOUNTING POLICIES continued

Value added tax

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

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.

Notes to the Financial Statements for the year ended 31 March 2024

1 ACCOUNTING POLICIES continued

Financial Instruments

The charity 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.

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

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. General volunteer time neither creates or enhances non-financial assets and specialised skills provided by individuals possessing those skills would typically need to be purchased if not provided by donation.

Notes to the Financial Statements for the year ended 31 March 2024

2 DONATIONS

| | Unrestricted funds | Restricted funds | 2024 Total funds | 2023 Total funds |
|---|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Donations from the Tam O' Shanter Trust | 200,000 | - | 200,000 | 250,000 |
| Other donations | 560 | - | 560 | 10,823 |
| | <u>200,560</u> | <u>-</u> | <u>200,560</u> | <u>260,823</u> |

3 BANK INTEREST RECEIVED

| | Unrestricted funds | Restricted funds | 2024 Total funds | 2023 Total funds |
|--------------------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Deposit account interest | <u>21,275</u> | <u>46,742</u> | <u>68,017</u> | <u>29,993</u> |

4 INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted funds | Restricted funds | 2024 Total funds | 2023 Total funds |
|--|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Grants | | | | |
| Creative Scotland - Fundraiser 2024-25 | - | 16,000 | 16,000 | - |
| Hugh Fraser Foundation | - | - | - | 4,000 |
| Larkhall Academy | - | 9,998 | 9,998 | - |
| Moray Council | - | - | - | 8,000 |
| Perth & Kinross Council | - | 9,000 | 9,000 | - |
| Royal Edinburgh Military Tattoo (REMT) | 17,700 | - | 17,700 | 3,270 |
| Royal Edinburgh Military Tattoo - Championships 2024 | - | 9,000 | 9,000 | - |
| William Grant Foundation - Championships 2024 | - | 15,000 | 15,000 | 16,000 |
| William Grant Foundation - Tuition 2024-26 | - | 15,000 | 15,000 | - |
| William Syson Foundation | - | - | - | 7,500 |
| | <u>17,700</u> | <u>73,998</u> | <u>91,698</u> | <u>38,770</u> |
| Championship income | 5,271 | - | 5,271 | 4,588 |
| Holiday school tuition fees | - | 6,180 | 6,180 | 4,385 |
| | <u>22,971</u> | <u>80,178</u> | <u>103,149</u> | <u>47,743</u> |

5 CHARITABLE ACTIVITIES

| | Unrestricted funds | Restricted funds | 2024 Total funds | 2023 Total funds |
|--|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Tuition and related charitable activities | | | | |
| Direct costs | 205,040 | 218,596 | 423,636 | 386,689 |
| Support costs (see note 6) | <u>26,585</u> | <u>850</u> | <u>27,435</u> | <u>21,948</u> |
| | <u>231,625</u> | <u>219,446</u> | <u>451,071</u> | <u>408,637</u> |
| Grant making activities | | | | |
| Direct costs | <u>60,141</u> | <u>-</u> | <u>60,141</u> | <u>115,146</u> |
| Total | <u>291,766</u> | <u>219,446</u> | <u>511,212</u> | <u>523,783</u> |

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

Notes to the Financial Statements for the year ended 31 March 2024

5 CHARITABLE ACTIVITIES - continued

| Grant expenditure | | 2024 | 2023 |
|---|--|--------|---------|
| | | £ | £ |
| Pledged grant funding awarded during the year | | 60,141 | 115,146 |
| Total grant funding per Statement of Financial Activities | | 60,141 | 115,146 |

| <u>Analysis of Grant expenditure</u> | Note | Tuition | Instruments | Support cost | Total |
|---|------|---------------|--------------|--------------|---------------|
| | | £ | £ | £ | £ |
| Schools & School Pipe Bands | | | | | |
| Arran School of Music, North Ayrshire | | 3,032 | - | - | 3,032 |
| Castlemilk High School, Glasgow | | 22,296 | - | - | 22,296 |
| Hollybrook Academy, Glasgow | | - | 200 | 400 | 600 |
| John Paul Academy, Glasgow | | 24,000 | - | - | 24,000 |
| Taynuilt Primary School, Argyll & Bute | | 7,500 | - | - | 7,500 |
| Hardship Funding awards written back | 17 | (32,007) | - | - | (32,007) |
| | | <u>24,821</u> | <u>200</u> | <u>400</u> | <u>25,421</u> |
| Community Pipe Bands | | | | | |
| Isle of Skye Youth Pipe Band | | 3,000 | 1,720 | - | 4,720 |
| Larkhall Youth Pipes and Drums, South Lanarkshire | | 30,000 | - | - | 30,000 |
| | | <u>33,000</u> | <u>1,720</u> | <u>-</u> | <u>34,720</u> |
| Total | | <u>57,821</u> | <u>1,920</u> | <u>400</u> | <u>60,141</u> |

Additional information on the grants awarded can be found in Appendix 2 of the Trustees Report

| Grant liabilities | 2024 | 2023 |
|--|----------------|----------------|
| | £ | £ |
| Opening grant liability and provision recognised on balance sheet at 1st April | 482,730 | 488,872 |
| Grant funding per Statement of Financial Activities | 60,141 | 115,146 |
| Grant payments in the year | (180,993) | (121,288) |
| Closing grant liability and provision per Balance Sheet at 31st March | <u>361,878</u> | <u>482,730</u> |

| 6 GOVERNANCE COSTS | 2024 | 2023 |
|-----------------------------|---------------|---------------|
| | £ | £ |
| Wages | 10,233 | 9,056 |
| Social security | 996 | 854 |
| Pensions | 2,231 | 2,072 |
| | <u>13,460</u> | <u>11,982</u> |
| Auditors' remuneration | 9,000 | 5,790 |
| IT costs | 1,819 | 1,879 |
| Legal and professional fees | 1,763 | 980 |
| Insurance | 1,393 | 1,317 |
| | <u>27,435</u> | <u>21,948</u> |

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

Notes to the Financial Statements for the year ended 31 March 2024

7 AUDITOR'S REMUNERATION

| | 2024 | 2023 |
|--|--------------|--------------|
| | £ | £ |
| Fees payable to the charity's auditors for the audit of the charity's financial statements | 9,000 | 5,790 |
| | <u>9,000</u> | <u>5,790</u> |

8 TRUSTEE'S REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

There were no Trustees' expenses paid in the year ended 31 March 2024, (2023: £nil).

9 STAFF COSTS

| | 2024 | 2023 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 243,901 | 223,980 |
| Social security costs | 19,332 | 17,930 |
| Other pension costs | 45,218 | 40,199 |
| | <u>308,451</u> | <u>282,109</u> |

The average monthly number of employees during the year was as follows: 10 12

The number of staff whose emoluments fell within the following bands were:

£60,000 - £70,000 0 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>67,168</u> | <u>56,911</u> |

10 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds | Restricted funds | Total funds |
|------------------------------------|---------------------------|-------------------------|--------------------|
| | £ | £ | £ |
| INCOME AND ENDOWMENTS FROM: | | | |
| Donations | 259,323 | 1,500 | 260,823 |
| Charitable activities | 4,588 | 43,155 | 47,743 |
| Income from investments | 5,824 | 24,169 | 29,993 |
| Other income | 1,030 | - | 1,030 |
| Total income | <u>270,765</u> | <u>68,824</u> | <u>339,589</u> |
| EXPENDITURE ON: | | | |
| Charitable activities | 315,419 | 208,364 | 523,783 |
| Total expenditure | <u>(315,419)</u> | <u>(208,364)</u> | <u>(523,783)</u> |
| NET EXPENDITURE | <u>(44,654)</u> | <u>(139,540)</u> | <u>(184,194)</u> |
| Transfers between funds | (787) | 787 | - |
| NET MOVEMENTS IN FUNDS | <u>(45,441)</u> | <u>(138,753)</u> | <u>(184,194)</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 550,862 | 1,683,235 | 2,234,097 |
| TOTAL FUNDS CARRIED FORWARD | <u>505,421</u> | <u>1,544,482</u> | <u>2,049,903</u> |

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

Notes to the Financial Statements for the year ended 31 March 2024

11 TANGIBLE FIXED ASSETS

| | Musical instruments £ | Office equipment £ | Computer equipment £ | Total £ |
|------------------------|--------------------------------------|-----------------------------------|-------------------------------------|--------------------|
| COST | | | | |
| At 1 April 2023 | 320,938 | 836 | 5,651 | 327,425 |
| Additions | 93,595 | - | 100 | 93,695 |
| Disposals | (42,703) | - | - | (42,703) |
| At 31 March 2024 | <u>371,830</u> | <u>836</u> | <u>5,751</u> | <u>378,417</u> |
| DEPRECIATION | | | | |
| At 1 April 2023 | (139,621) | (573) | (4,938) | (145,132) |
| Disposals | 18,346 | - | - | 18,346 |
| Charge for the year | (34,101) | (84) | (357) | (34,542) |
| At 31 March 2024 | <u>(155,376)</u> | <u>(657)</u> | <u>(5,295)</u> | <u>(161,328)</u> |
| NET BOOK VALUES | | | | |
| At 31 March 2024 | <u>216,454</u> | <u>179</u> | <u>456</u> | <u>217,089</u> |
| At 31 March 2023 | <u>181,317</u> | <u>263</u> | <u>713</u> | <u>182,293</u> |

12 FIXED ASSETS INVESTMENTS

| | 2024 £ | 2023 £ |
|--|-------------------|-------------------|
| Listed investments | | |
| Purchase of investments during period | 500,000 | - |
| Add: net gain on revaluation | 71,974 | - |
| Carrying (fair) value at end of the year | <u>571,974</u> | <u>-</u> |

13 DEBTORS

| | 2024 £ | 2023 £ |
|--|-------------------|-------------------|
| Amounts falling due within one year | | |
| Trade debtors | 420 | 1,020 |
| Other debtors | 675 | 675 |
| Prepayments and accrued income | 4,370 | 2,175 |
| Total debtors | <u>5,465</u> | <u>3,870</u> |

14 CREDITORS: AMOUNTS FALLING DUE WITHIN THE YEAR

| | 2024 £ | 2023 £ |
|---------------------------------------|-------------------|-------------------|
| Grants payable | 207,626 | 232,874 |
| Accruals and deferred income | 27,964 | 16,873 |
| Trade creditors | 21,373 | 3,297 |
| Other taxes and social security costs | 7,852 | 7,650 |
| Pensions | 4,299 | 3,768 |
| Other creditors | 77 | 81 |
| | <u>269,191</u> | <u>264,543</u> |
| Movement in deferred income | 2024 £ | 2023 £ |
| Balance at 1 April 2023 | - | - |
| Released in the year | - | - |
| Deferred | 3,780 | - |
| Balance at 31 March 2024 | <u>3,780</u> | <u>-</u> |

Grant and service income is deferred until the conditions relating to its receipt have been fulfilled or the services for which it has been received are delivered.

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

Notes to the Financial Statements for the year ended 31 March 2024

15 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

| | 2024 | 2023 |
|----------------|-------------|-------------|
| | £ | £ |
| Grants payable | 154,252 | 217,849 |

16 LEASING AGREEMENTS

| | 2024 | 2023 |
|--|-------------|-------------|
| | £ | £ |
| Minimum lease payments under non-cancellable operating leases fall due as follows: | | |
| Amounts falling due: within one year | 8,100 | 8,100 |

17 PROVISIONS FOR LIABILITIES

| | 2024 | 2023 |
|--------------------------|-------------|-------------|
| | £ | £ |
| Grant provisions | | |
| Balance at 1 April 2023 | 32,007 | 32,007 |
| Written back in the year | (32,007) | - |
| Balance at 31 March 2024 | - | 32,007 |

The provision was written back at the year end. It was for funds earmarked for schools with pupils on low incomes as part of inclusion initiatives with SSPDT contributing 50% towards pupils tuition costs. SSPDT has paid out £nil in the year, (2023: £nil).

18 MOVEMENT IN FUNDS

| | At 1.4.23 | Net movement in funds | Transfers between funds | At 31.3.24 |
|---|------------------|------------------------------|--------------------------------|-------------------|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General fund | 505,421 | (41,224) | - | 464,197 |
| Restricted funds | | | | |
| Colonel James Gardiner Memorial Fund | 1,536,482 | (50,832) | - | 1,485,650 |
| Creative Scotland - Fundraiser 2024-25 | - | 16,000 | - | 16,000 |
| Larkhall Academy - Larkhall YP&D | - | - | - | - |
| Moray Council | 8,000 | (720) | - | 7,280 |
| Perth & Kinross Council - Kinross YP&D | - | - | - | - |
| REMT Programme - Championships 2024 | - | - | - | - |
| William Grant Foundation - Championships 2024 | - | - | - | - |
| - Tuition 2024-26 | - | 15,000 | - | 15,000 |
| | 1,544,482 | (20,552) | - | 1,523,930 |
| Total funds | 2,049,903 | (61,776) | - | 1,988,127 |

Analysis of net assets split between funds

| | Unrestricted funds | Restricted funds | 2024 Total funds |
|--|---------------------------|-------------------------|-------------------------|
| | £ | £ | £ |
| Fund balances at 31 March 2024 as represented by: | | | |
| Tangible fixed assets | 212,256 | 4,833 | 217,089 |
| Investments | - | 571,974 | 571,974 |
| Current assets | 664,926 | 957,581 | 1,622,507 |
| Creditors: amounts falling due within one year | (258,733) | (10,458) | (269,191) |
| Creditors: amounts falling due after more than one year | (154,252) | - | (154,252) |
| | 464,197 | 1,523,930 | 1,988,127 |

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

Notes to the Financial Statements for the year ended 31 March 2024

18 MOVEMENT IN FUNDS - continued

| Net movement in funds, included in the above are as follows: | Income £ | Expenditure £ | Other recognised gains/(losses) | Movement in funds £ |
|--|-------------|------------------|---------------------------------------|---------------------------|
| Unrestricted funds | | | | |
| General fund | 250,542 | (291,766) | - | (41,224) |
| Restricted funds | | | | |
| Colonel James Gardiner Memorial Fund | 52,922 | (175,728) | 71,974 | (50,832) |
| Creative Scotland - Fundraiser 2024-25 | 16,000 | - | - | 16,000 |
| Larkhall Academy - Larkhall YP&D | 9,998 | (9,998) | - | - |
| Moray Council | - | (720) | - | (720) |
| Perth & Kinross Council - Kinross YP&D | 9,000 | (9,000) | - | - |
| REMT Programme - Championships 2024 | 9,000 | (9,000) | - | - |
| William Grant Foundation - Championships 2024 | 15,000 | (15,000) | - | - |
| - Tuition 2024-26 | 15,000 | - | - | 15,000 |
| | 126,920 | (219,446) | 71,974 | (20,552) |
| Total funds | 377,462 | (511,212) | 71,974 | (61,776) |

Restricted funds:**Colonel James Gardiner Memorial Fund (CJGMF)**

The CJGMF is an endowment originating from The Tam O'Shanter Trust (TOST) to provide funds for the purpose of enabling piping and drumming activities to continue indefinitely in the Prestonpans cluster of schools.

Creative Scotland

To provide funds for a new SSPDT Fundraiser post in 2024/25. Appointment made in June 2024.

Larkhall Academy - Larkhall YP&D

Funds paid to us by South Lanarkshire Council instead of direct to Larkhall YP&D.

Moray Council

To provide funds for free places for the Moray Youth Pipes and Drums Tuition scheme in Elgin and surrounding schools.

Perth & Kinross Council - Kinross YP&D

Funds paid to us by Perth & Kinross Council instead of direct to Kinross YP&D.

REMT Programme

To provide funds towards the running costs of the SSPDT Annual Championships.

William Grant Foundation

- a) To provide funds towards the running costs of the SSPDT Annual Championships.
- b) To provide funds for the provision of music tuition in schools for the years 2024-26.

Notes to the Financial Statements for the year ended 31 March 2024

18 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.22 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.23 £ |
|---|------------------|----------------------------------|------------------------------------|------------------|
| Unrestricted funds | | | | |
| General fund | 550,862 | (44,654) | (787) | 505,421 |
| Restricted funds | | | | |
| Colonel James Gardiner Memorial Fund | 1,682,312 | (145,830) | - | 1,536,482 |
| Hugh Fraser Foundation | - | - | - | - |
| Moray Council | - | 8,000 | - | 8,000 |
| REMT Programme - Championships 2023 | 923 | (1,485) | 562 | - |
| Royal Celtic Society | - | - | - | - |
| Royal Scottish Pipers' Society | - | (56) | 56 | - |
| William Grant Foundation - Championships 2023 | - | (169) | 169 | - |
| - Larkhall YP&D | - | - | - | - |
| William Syson Foundation | - | - | - | - |
| | <u>1,683,235</u> | <u>(139,540)</u> | <u>787</u> | <u>1,544,482</u> |
| Total funds | <u>2,234,097</u> | <u>(184,194)</u> | <u>-</u> | <u>2,049,903</u> |

Analysis of comparative net assets split between funds

| | Unrestricted funds £ | Restricted funds £ | 2023 Total funds £ |
|--|----------------------------|--------------------------|-----------------------------|
| Fund balances at 31 March 2023 as represented by: | | | |
| Tangible fixed assets | 176,920 | 5,373 | 182,293 |
| Current assets | 837,041 | 1,544,968 | 2,382,009 |
| Creditors: amounts falling due within one year | (258,684) | (5,859) | (264,543) |
| Creditors: amounts falling due after more than one year | (217,849) | - | (217,849) |
| Provision for liabilities | (32,007) | - | (32,007) |
| | <u>505,421</u> | <u>1,544,482</u> | <u>2,049,903</u> |

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

| | Income £ | Expenditure £ | Other recognised gains/(losses) £ | Movement in funds £ |
|---|----------------|------------------|--|---------------------------|
| Unrestricted funds | | | | |
| General fund | 266,177 | (310,831) | - | (44,654) |
| Restricted funds | | | | |
| Colonel James Gardiner Memorial Fund | 28,554 | (174,384) | - | (145,830) |
| Hugh Fraser Foundation | 4,000 | (4,000) | - | - |
| Moray Council | 8,000 | - | - | 8,000 |
| REMT Programme - Championships 2023 | 3,270 | (4,755) | - | (1,485) |
| Royal Celtic Society | 500 | (500) | - | - |
| Royal Scottish Pipers' Society | 1,000 | (1,056) | - | (56) |
| William Grant Foundation - Championships 2023 | 15,000 | (15,169) | - | (169) |
| - Larkhall YP&D | 1,000 | (1,000) | - | - |
| William Syson Foundation | 7,500 | (7,500) | - | - |
| | <u>68,824</u> | <u>(208,364)</u> | <u>-</u> | <u>(139,540)</u> |
| Total funds | <u>335,001</u> | <u>(519,195)</u> | <u>-</u> | <u>(184,194)</u> |

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

Notes to the Financial Statements for the year ended 31 March 2024

19 RELATED PARTY DISCLOSURES

| | Income/ Expenditure recognised in Statement of Financial Activities | Balance receivable from/(payable to) related party |
|-------------------------|---|--|
| Related Party | | |
| <u>Income</u> | | |
| The Tam O'Shanter Trust | £200,000 (2023: £250,000) | £nil (2023: £nil) |

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

20 CONTINGENT LIABILITIES

In 2023, 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.