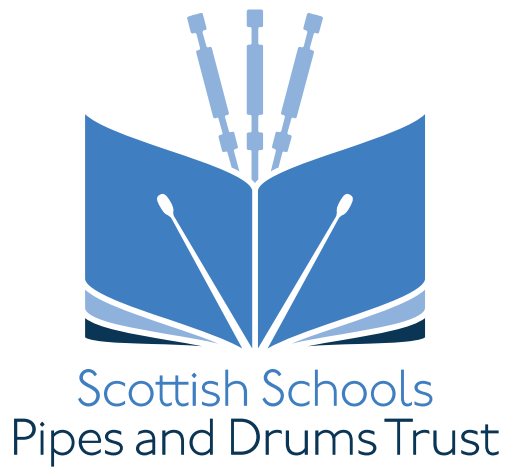


The Scottish Schools Pipes and Drums Trust (SSPDT)

**REPORT OF THE TRUSTEES
and
AUDITED FINANCIAL STATEMENTS**
FOR THE YEAR ENDED 31 MARCH 2025



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 MBE (Secretary and Founder)
Jamie Forrester
Emily Will CA
Simon McKerrell (appointed 23/05/2024)
Lieutenant Colonel William Tulloch
Catriona Lawson (appointed 12/05/2025)

CHIEF EXECUTIVE OFFICER

Alexandra Duncan (retired 17/02/2025)
Lindsay MacKenzie (appointed 03/02/2025)

PRINCIPAL ADDRESS

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

REGISTERED CHARITY NUMBER

SC037980

AUDITORS

CT Audit Limited
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 ending March 2025 has been another period of real progress for SSPDT, despite the challenging economic circumstances that local authorities face. We continue to work alongside them to bring the opportunities of piping and drumming to young people in schools across Scotland.

Our showcase Schools' Competition in March is now firmly established in the educational calendar, demonstrated by this year's record number of entries. We extend our sincere gratitude to East Ayrshire Council, as well as the staff and students of the William McIlvanney Campus in Kilmarnock, for their generous support in hosting this event.

This year also marked the debut of a new Trust initiative — a traditional music festival in Edinburgh city centre. This event provided schools with the opportunity to showcase not only their pipe bands but also a variety of other musical ensembles, offering entertainment to both locals and tourists. We believe this festival has the potential to become a valuable performance platform for young musicians, particularly those preparing to leave school at the end of the academic year.

We have continued to collaborate with councils, schools, and parents' groups eager to establish piping and drumming programmes. We estimate that well over 2,000 young people are currently participating in these SSPDT - supported activities across Scotland. Our commitment remains strong, and we welcome approaches from anyone interested in creating life-enhancing opportunities for young people.

Recognising that funding is often the main challenge, we were delighted to receive a grant from Creative Scotland. This grant has allowed the Trust to employ a fundraiser, who is working with local groups to help them navigate the often complex landscape of grant applications. The primary aim of this role is to support these groups in becoming self-sustaining, embedding long-term financial stability into their programmes without ongoing reliance on the Trust.

This year, we also said a fond farewell to our inaugural Chief Executive, Alexandra Duncan, who retired from her post. Alex has led SSPDT since its inception and was instrumental in creating flexible delivery models that allowed our programmes to adapt to local needs. Her tireless work has enabled piping programmes to flourish in schools across the country. Many hundreds of young people owe a debt of gratitude to Alex for her dedication to providing the life-changing opportunities that piping and drumming offer. We wish her a long, happy, and well-earned retirement.

We are delighted to welcome our new Chief Executive, Lindsay MacKenzie, who joined SSPDT from Sport Scotland, where she was responsible for partnerships with national sporting bodies. Lindsay has made an excellent start, continuing our mission to expand access to piping and drumming and helping school communities celebrate the talents of their pupils.

Finally, I would like to express my sincere thanks to our Trustees, who generously give their time and expertise to oversee our operations. Their contribution is invaluable to the continued success of the Trust.

David Johnston

David Johnston

Chair

August 2025

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 2025. 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 more than 26 out of 32 local education authority areas.

Milestones in the Trust's history are listed, along with a statistical summary of more recent progress, 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 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 initiatives form the core of the Trust's work. SSPDT develops and funds pipe band programmes, with a particular focus on disadvantaged and/or remote areas where opportunities to learn piping or drumming are limited or non-existent. We work in close partnership with communities, pipe bands, schools, local education authorities, and fellow funders to make this possible.

We support in-school tuition because we believe it is a democratic model—giving every young person in a learning community the opportunity to participate, regardless of financial circumstances or family support. This approach also strengthens Scotland's musical ecosystem by providing tutors with stable, daytime employment rather than relying solely on ad hoc or after-school work.

In some regions, community pipe bands have already disbanded. Our goal is to help regenerate these groups by building a pipeline of skilled and enthusiastic young musicians through school-based tuition. In areas where bands are struggling to sustain membership, we actively promote strong partnerships between school-based and community bands—as seen in Isle of Arran, Kilmarnock and Kinross.

The Scottish Schools Pipes and Drums Trust (SSPDT)

This year, we were delighted to see the continued growth of newly established programmes in Inverclyde, Kinross, and Strathmore (based in Blairgowrie). A particular highlight was the expansion of a promising new initiative in Moray, where tuition was extended to half of the local authority's eight school clusters—27 schools in total—with ambitions to reach all state schools in the area. This programme was developed in collaboration with the Council's Instrumental Music Service and the registered charity, The Moray Youth Pipes and Drums Tuition Scheme. Over the course of the year, 221 pupils across 4 secondary schools and 21 primary schools in the Lossiemouth, Forres, Elgin East, and Elgin West clusters were supported by five dedicated tutors. In 2026, the scheme will expand to include the Milnes Associate School Group (1 secondary and 3 primary schools), followed by the Buckie Associate School Group (1 secondary and 8 primary schools).

We remain immensely proud of our flagship programme at Preston Lodge High School. It supports a full Juvenile band competing at the highest level, along with a Novice Juvenile and a Development Band. Students perform regularly at school and community events and compete in major championships including the World, Scottish, British, UK, and European Championships. This year, the band also had the exciting opportunity to travel to the Netherlands to participate in the United Pipers for Peace event in Apeldoorn.

In areas where local authorities have opted not to include piping and drumming in their Instrumental Music Services, we work alongside volunteer parent committees to establish community-based programmes. These initiatives operate on a non-profit basis, charging a modest fee and offering free places to ensure that financial barriers do not prevent participation.

b. Grant Making

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

Grant applications approved in 2024/25 are listed on page 12.

During the year, a total of £164,058 was paid out in grants for tuition and related costs. Programmes often find it difficult to cover the costs of the experienced tutors as many grant makers do not cover such core costs. This year alone SSPDT grants have directly supported over 1000 young people all over Scotland to develop their musical skills and pursue their educational goals through sustained tuition. The Trust remains committed to fostering educational opportunities and supporting the academic aspirations of our beneficiaries.

c. Providing Access to 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 build up their confidence and skills playing the bagpipes. At year end 386 sets of bagpipes were on loan and 17 sets were ready to be issued. A further 11 sets of bagpipes were sold during the year bringing the cumulative total sold since the scheme began to 138 sets.

Bagpipe loan awards approved in 2024/25 are listed on page 12.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Music Enterprise Award

The Music Enterprise Award is an exciting new programme designed to empower young people to raise funds for their own set of pipes, while developing valuable business and life skills along the way.

Throughout the programme, participants engage in practical learning experiences that promote entrepreneurship, responsibility, and goal-setting. The journey culminates in an assessment meeting, where each young person—joined by a parent or guardian—has the opportunity to showcase their achievements, reflect on their progress, and celebrate the successful completion of their fundraising efforts.

At the end of this rewarding experience, participants are awarded a certificate of achievement and formal confirmation of pipe ownership, marking a proud milestone in their personal and musical development.

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.

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.

Previous to the apprenticeship programme SSPDT supported interns have secured teaching roles in Dundee (Braeview), East Lothian, Edinburgh (Balerno), Falkirk, Kinross, Glasgow (Maryhill), Highland (Ullapool) and the Western Isles.

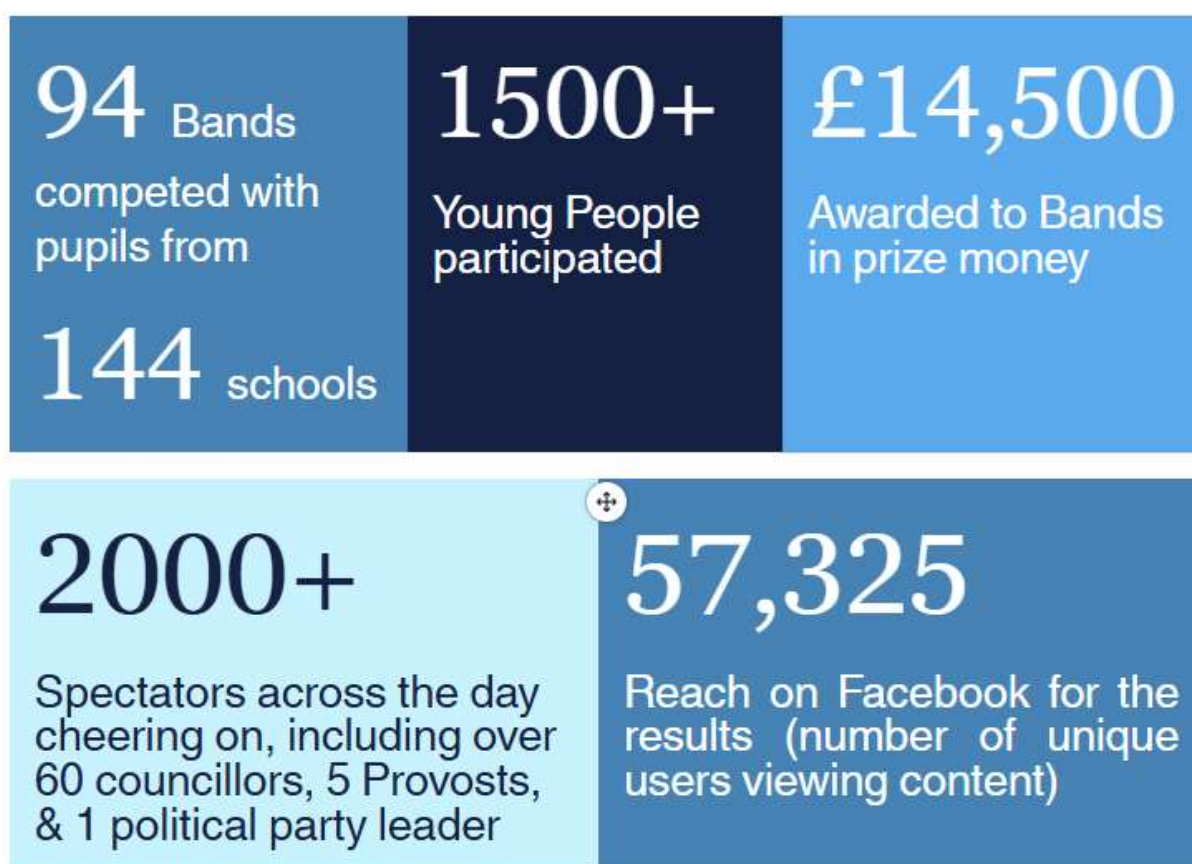
The Scottish Schools Pipes and Drums Trust (SSPDT)

e. Job creation

SSPDT has co-created over 60 piping and drumming teaching roles since its inception. SSPDT supports and encourages collaboration between schools and local authorities where there is potential for part time roles to complement each other, enabling effective and enticing employment opportunities for music instructors.

f. The Scottish Schools Pipe Band Championships

The eleventh Scottish Schools Pipe Band Championships saw over 1500 pupils from over 140 schools performing in 11 quartets, 17 freestyle ensembles and 61 pipe bands on Sunday 9th 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.



The Championships offers 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. The event is often the first competition that young people perform in and is a vital step for building confidence in these young musicians.

“It is such a supportive and encouraging environment, especially for smaller bands to gain experience and confidence”

Young Musician

Participation in the Championships remained free. 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.

The Scottish Schools Pipes and Drums Trust (SSPDT)

This year, recognising the value that the Freestyle brings to the event, prize money for this category increased from £11,050 in 2024 to £14,500 in 2025. The challenge of the rise in costs of living and transport are also recognised as being a significant barrier to participation and support is therefore provided by SSPDT with 12 schools benefiting from subsidised travel to the event.

“It doesn't matter where you're from, who you are, you're into music, you're all playing for the same reason. I think that it's a beautiful thing really.”

Provost Claire Leitch

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.

Lewis and Harris Youth Pipe Band 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 center 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 repeated the event in June 2025 and now have an event template on which to build, and we hope to repeat the festival in 2026.

“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 their restricted three-year donation of £45,000 and REMT for a donation of £26,700; of this £9,000 has so far been used to help fund 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.

We thank all of our partner 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.

i. Sustainable communities

The fragile nature of the school pipe band network became increasingly clear over the past year. In June 2024, a Consulting Fundraiser joined SSPDT to support voluntary committees in raising local funds and building sustainable piping and drumming programmes.

This work has led to a stronger understanding of what schools need, including tools, templates, and guidance, to maintain tuition and strengthen their bands. While funding remains vital, empowering local groups with knowledge and skills is essential for long-term success.

The fundraiser has helped groups develop key documents for successful fundraising. Over the year, SSPDT has provided:

- Best practice examples
- Template forms and policies
- Long-term planning support
- Independent fundraising guidance

As a result, we estimate that our help has attracted £203,487 through local councils and other small grants. An additional £116,980 in applications are currently pending. This funding is not realised by SSPDT but by the local school associations receiving these funds directly.

j. 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.

The Scottish Schools Pipes and Drums Trust (SSPDT)

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 at Preston Lodge High School 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 within a week of 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 chanter 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.
2024	The inaugural Scottish Schools Pipes and Trad Music Fest is held in Edinburgh in June.

5. FINANCIAL REVIEW

Financial position and principal funding sources

This year the Trust received a total income of £470,496 (2024: £377,462) and incurred charitable expenditure of £701,754 (2024: £511,212). Of this amount, £561,494 was spent on tuition and related activities and £140,260 on grant making activities. New grants totalling £164,058 were awarded and unneeded grants of £23,799 were cancelled and written back. A deficit of income over expenditure of £211,515 (2024: deficit of £61,776) was recorded. This year £9,632 was spent on fixed assets, mostly bagpipes on loans 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). During the year, the administration of the Trust's investment was transferred from Valu-Trac to Margetts.

The Scottish Schools Pipes and Drums Trust (SSPDT)

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

Unrestricted reserves

The Scottish Schools Pipes and Drums Trust aims to maintain a level of unrestricted free reserves sufficient to cover between 6 and 12 months of the ongoing operations of the charity. At 31 March 2025, Scottish Schools Pipes and Drums Trust held unrestricted free reserves of £210k. The current level is sufficient to cover 7 months of operations.

This amount is comprised of provisions for (a) personnel and operational costs deemed necessary for ongoing monitoring of grants and pledges, and (c) all budgeted but unspent organisational expenses relating to planned events that SSPDT provide, currently The Championships and Music Fest.

Restricted reserves

East Lothian Restricted Funds

The main restricted fund is the Colonel James Gardiner Memorial Fund. This is an endowment to provide long-term support to cover the costs of the piping and drumming programme in the East Lothian area and to provide a Centre of Excellence to enable SSPDT to maintain best practice for youth piping and drumming all over Scotland. This programme, known formerly as East Lothian Pipes and Drums Trust, is the origin of Scottish Schools Pipes and Drums Trust.

Other Areas Restricted Funds

The other restricted funds are external funds received to help provide piping and drumming programmes in Perth and Kinross, Moray and South Lanarkshire council areas. These funds are applied for or gifted to SSPDT for specific programmes or areas of Scotland.

The Trustees review the reserves cover on a quarterly basis.

c. Grant and bagpipe loan awards

Applications received and agreed to be supported by SSPDT between April 2024 and March 2025. Awards may be one off or the total split over multiple years. All are awarded within the following 12 calendar months if conditions are met.

Argyll & Bute

Taynuilt Primary School

The loan of up to 15 sets of pipes.

Arran Music School

The loan of 6 sets of small pipes.

Clackmannanshire

Clackmannanshire Council

£7,000 towards drumming tuition costs.

The Scottish Schools Pipes and Drums Trust (SSPDT)

Edinburgh

Edinburgh Council

£120,000 over three years towards new drumming tuition.

Royal High Pipe Band

£4,500 over three years towards funding places for young people who cannot afford club costs.

Firrhill Pipe Band Club

The loan of 28 sets of pipes over three years.

Morningside Primary School

The loan of 10 sets of pipes.

Eilean Siar

Lewis & Harris

£8,000 towards drumming tuition costs, plus an additional £4,000 from Royal Edinburgh Military Tattoo (REMT).

Glasgow

Castlemilk High School

£5,000 towards a set of drums for the Pipe Band, plus an additional £455 from REMT.

Inverclyde

Inverclyde Council

£5,000 towards drums and harnesses for the Pipe Band, plus an additional £1,103 from REMT.

Inverclyde Council

The loan of 10 sets of pipes.

Perth and Kinross

Perth & Kinross Council

The loan of 20 sets of pipes.

Forgandenny Primary School

£9,000 over 3 years towards the tuition costs.

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 the continuation of current programmes;
- Increase support and guiding resources on offer for committees and volunteers of School Pipe Bands enabling them to provide quality programmes;
- Further develop the Tutor Forum and provide networking opportunities to those working with young people;

The Scottish Schools Pipes and Drums Trust (SSPDT)

- Continue to offer grant funding, with a focus on rural and socio-economically deprived areas;
- Continue to lend Scottish small pipes free of charge, and continue to lend B-flat chanter for bagpipes, to enable pupils to play easily in ceilidh and other musical groups;
- Expand the Music Enterprise Award enabling young people to earn their pipes and develop entrepreneurial skills;
- Organise and deliver the 12th 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 Scottish Schools Pipe Band and Trad Music Fest in 2026.

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 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'.

The Scottish Schools Pipes and Drums Trust (SSPDT)

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 mindful of the particular responsibilities that come with working with young people and the need to ensure a safe, supportive, and well-managed environment. As a small charity, we adopt a proportionate approach to risk management, focusing on areas most relevant to our work—namely safeguarding, financial sustainability, staff and volunteer oversight, and programme delivery.

A risk register is maintained and reviewed regularly, and mitigating measures are in place for identified risks. 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 be operated effectively.

Risk	Mitigating action
Need for a refreshed long-term strategy that aligns to SSPDT's core purpose	<ul style="list-style-type: none"> - Long-term strategic planning being undertaken by CEO and Board
Safeguarding	<ul style="list-style-type: none"> - Continually review SSPDT delivery against best practice in this area - Encourage all partners to align to local safeguarding policy to avoid confusion - Maintain up to date PVG records
Policy update	<ul style="list-style-type: none"> - A new tracking system developed for policies and procedures. - Policies to be prioritized and reviewed/updated in 2025

f. Pay and remuneration

The Trust employs three people to manage and administer the charity with a combined full-time equivalent 2.2 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)

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, 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 (2019);
- 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 enabling 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 08 August 2025 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 2025 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 2025 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 Audit Limited.
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

12 August 2025
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CT Audit Limited. 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 2025

		Unrestricted funds	Restricted funds	2025 Total funds	Unrestricted funds	Restricted funds	2024 Total funds
	Notes	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Donations	2	357,835	-	357,835	200,560	-	200,560
Charitable activities	4	7,367	49,398	56,765	22,971	80,178	103,149
Income from investments	3	22,907	30,612	53,519	21,275	46,742	68,017
Other income		2,377	-	2,377	5,736	-	5,736
Total income		<u>390,486</u>	<u>80,010</u>	<u>470,496</u>	<u>250,542</u>	<u>126,920</u>	<u>377,462</u>
EXPENDITURE ON:							
Charitable activities	5	460,073	241,681	701,754	291,766	219,446	511,212
Total expenditure		<u>(460,073)</u>	<u>(241,681)</u>	<u>(701,754)</u>	<u>(291,766)</u>	<u>(219,446)</u>	<u>(511,212)</u>
NET EXPENDITURE		(69,587)	(161,671)	(231,258)	(41,224)	(92,526)	(133,750)
Other recognised gains/losses							
Unrealised gain/(loss) on revaluation of investments		-	19,743	19,743	-	71,974	71,974
Transfers between funds		(2,263)	2,263	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(71,850)</u>	<u>(139,665)</u>	<u>(211,515)</u>	<u>(41,224)</u>	<u>(20,552)</u>	<u>(61,776)</u>
RECONCILIATION OF FUNDS							
Total funds brought forward		464,197	1,523,930	1,988,127	505,421	1,544,482	2,049,903
TOTAL FUNDS CARRIED FORWARD		<u>392,347</u>	<u>1,384,265</u>	<u>1,776,612</u>	<u>464,197</u>	<u>1,523,930</u>	<u>1,988,127</u>
CONTINUING OPERATIONS							
All income and expenditure has arisen from continuing activities.							

The notes on pages 24 to 32 form an integral part of these financial statements

The Scottish Schools Pipes and Drums Trust (SSPDT)

Balance Sheet

as at 31 March 2025

			2025	2024
	Notes	£	£	£
Fixed Assets				
Tangible assets	9		186,067	217,089
Investments	10		591,717	571,974
			<u>777,784</u>	<u>789,063</u>
Current Assets				
Debtors	11	5,220		5,465
Cash in hand and at bank		<u>1,412,321</u>	<u>1,617,042</u>	
		1,417,541	1,622,507	
Creditors: amounts falling due within one year	12	<u>(216,258)</u>	<u>(269,191)</u>	
NET CURRENT ASSETS			1,201,283	1,353,316
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,979,067</u>	<u>2,142,379</u>
Creditors: amounts falling due after more than one year	13		(202,455)	(154,252)
Provision for liabilities	15		-	-
NET ASSETS			<u>1,776,612</u>	<u>1,988,127</u>
FUNDS				
Unrestricted funds	16		392,347	464,197
Restricted funds	16		1,384,265	1,523,930
TOTAL FUNDS			<u>1,776,612</u>	<u>1,988,127</u>

08 August 2025

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 32 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 2025

	2025	2024	
	£	£	
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(231,258)	(133,750)	
Adjustments for:			
Depreciation charges	34,445	34,542	
(Gain) on disposal of fixed assets	(2,377)	(5,736)	
Interest received	(53,519)	(68,017)	
(Decrease) in provision	-	(32,007)	
(Increase)/decrease in debtors	245	(1,595)	
(Decrease)/increase in creditors	(4,730)	(58,949)	
Net cash flows used in operating activities	<u>(257,194)</u>	<u>(265,512)</u>	
Cash flows from investing activities			
Purchase of tangible fixed assets	(9,632)	(93,695)	
Purchase of tangible fixed investments	-	(500,000)	
Proceeds from sale of tangible fixed assets	8,586	30,093	
Interest received	<u>53,519</u>	<u>68,017</u>	
Net cash provided by/(used in) investing activities	<u>52,473</u>	<u>(495,585)</u>	
Change in cash and cash equivalents in the reporting period	(204,721)	(761,097)	
Cash and cash equivalents at the beginning of the reporting period	1,617,042	2,378,139	
Cash and cash equivalents at the end of the reporting period	<u><u>1,412,321</u></u>	<u><u>1,617,042</u></u>	
ANALYSIS OF CHANGES IN NET DEBT			
	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Cash at bank	<u>1,617,042</u>	<u>(204,721)</u>	<u>1,412,321</u>

The notes on pages 24 to 32 form an integral part of these financial statements

Notes to the Financial Statements for the year ended 31 March 2025

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 2025

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 £500.

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 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.

Notes to the Financial Statements for the year ended 31 March 2025

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 2025

2 DONATIONS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Donations from the Tam O' Shanter Trust	350,000	-	350,000	200,000
Other donations	7,835	-	7,835	560
	<u>357,835</u>	<u>-</u>	<u>357,835</u>	<u>200,560</u>

3 BANK INTEREST RECEIVED

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Deposit account interest	22,907	30,612	53,519	68,017
	<u>22,907</u>	<u>30,612</u>	<u>53,519</u>	<u>68,017</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Grants				
Creative Scotland - Fundraiser 2024-25	-	-	-	16,000
Larkhall Academy	-	9,998	9,998	9,998
Perth & Kinross Council	-	-	-	9,000
Royal Edinburgh Military Tattoo (REMT)	-	-	-	17,700
Royal Edinburgh Military Tattoo - Championships 2024	-	-	-	9,000
William Grant Foundation - Championships 2025	-	15,750	15,750	15,000
William Grant Foundation - Tuition 2024-26	-	15,000	15,000	15,000
	<u>-</u>	<u>40,748</u>	<u>40,748</u>	<u>91,698</u>
Championship income	7,367	1,060	8,427	5,271
Holiday school tuition fees	-	7,590	7,590	6,180
	<u>7,367</u>	<u>49,398</u>	<u>56,765</u>	<u>103,149</u>

5 CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Tuition and related charitable activities				
Direct costs	275,308	241,166	516,474	423,636
Support costs (see note 6)	44,505	515	45,020	27,435
	<u>319,813</u>	<u>241,681</u>	<u>561,494</u>	<u>451,071</u>
Grant making activities				
Direct costs	140,260	-	140,260	60,141
Total	<u>460,073</u>	<u>241,681</u>	<u>701,754</u>	<u>511,212</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 2025

5 CHARITABLE ACTIVITIES - continued

Grant expenditure	2025	2024
	£	£
Pledged grant funding awarded during the year	164,058	60,141
Total grant funding per Statement of Financial Activities	164,058	60,141

Analysis of Grant expenditure

	Tuition	Instruments	Support cost	Total
	£	£	£	£
Schools & School Pipe Bands				
Lewis & Harris Youth Pipe Band	12,000	-	-	12,000
Clackmannan Council	7,000	-	-	7,000
City of Edinburgh Council	120,000	-	-	120,000
Royal High School Pipe Band, Edinburgh	4,500	-	-	4,500
Castlemilk High School, Glasgow	-	5,455	-	5,455
Inverclyde Schools Pipe Band	-	6,103	-	6,103
Forgandenny Primary School, Perth	9,000	-	-	9,000
Total	152,500	11,558	-	164,058

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

Grant liabilities	2025	2024
	£	£
Opening grant liability and provision recognised on balance sheet at 1st April	361,878	482,730
Grant funding per Statement of Financial Activities	164,058	60,141
Grants cancelled in the year	(23,799)	-
Grant payments in the year	(129,359)	(180,993)
Closing grant liability and provision per Balance Sheet at 31st March	372,778	361,878

6 GOVERNANCE COSTS

	2025	2024
	£	£
Wages	12,215	10,233
Social security	1,103	996
Pensions	3,030	2,231
	16,348	13,460
Auditors' remuneration	9,649	9,000
IT costs	2,528	1,819
Legal and professional fees	15,258	1,763
Insurance	1,237	1,393
	45,020	27,435

7 TRUSTEE'S REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no Trustees' expenses paid in the year ended 31 March 2025, (2024: £nil).

Notes to the Financial Statements for the year ended 31 March 2025

8 STAFF COSTS

	2025	2024
	£	£
Wages and salaries	293,588	243,901
Social security costs	24,822	19,332
Other pension costs	58,205	45,218
	<u>376,614</u>	<u>308,451</u>

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

12 10

No staff members earned more than £60,000 during the year, (2024: no employees earned more than £60,000).

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>90,429</u>	<u>67,168</u>

9 TANGIBLE FIXED ASSETS

	Musical instruments	Office equipment	Computer equipment	Total
	£	£	£	£
COST				
At 1 April 2024	371,830	836	5,751	378,417
Additions	8,984	-	648	9,632
Disposals	(11,638)	-	(2,848)	(14,486)
At 31 March 2025	<u>369,176</u>	<u>836</u>	<u>3,551</u>	<u>373,563</u>
DEPRECIATION				
At 1 April 2024	(155,378)	(656)	(5,294)	(161,328)
Disposals	5,429	-	2,848	8,277
Charge for the year	(33,984)	(83)	(378)	(34,445)
At 31 March 2025	<u>(183,933)</u>	<u>(739)</u>	<u>(2,824)</u>	<u>(187,496)</u>
NET BOOK VALUES				
At 31 March 2025	<u>185,243</u>	<u>97</u>	<u>727</u>	<u>186,067</u>
At 31 March 2024	<u>216,452</u>	<u>180</u>	<u>457</u>	<u>217,089</u>

10 FIXED ASSETS INVESTMENTS

	2025	2024
	£	£
Listed investments		
Carrying (fair) value at beginning of the year	571,974	-
Purchase of investments during period	-	500,000
Add: net gain on revaluation	19,743	71,974
Carrying (fair) value at end of the year	<u>591,717</u>	<u>571,974</u>

Notes to the Financial Statements for the year ended 31 March 2025

11 DEBTORS	2025	2024
	£	£
Amounts falling due within one year		
Trade debtors	1,640	420
Other debtors	1,675	675
Prepayments and accrued income	1,905	4,370
Total debtors	5,220	5,465
12 CREDITORS: AMOUNTS FALLING DUE WITHIN THE YEAR	2025	2024
	£	£
Grants payable	170,323	207,626
Accruals and deferred income	31,258	27,964
Trade creditors	2,857	21,373
Other taxes and social security costs	9,391	7,852
Pensions	2,403	4,299
Other creditors	26	77
	216,258	269,191
Movement in deferred income	2025	2024
	£	£
Balance at 1 April 2024	3,780	-
Released in the year	(3,780)	-
Deferred	3,075	3,780
Balance at 31 March 2025	3,075	3,780
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.		
13 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2025	2024
	£	£
Grants payable	202,455	154,252
14 LEASING AGREEMENTS	2025	2024
	£	£
Minimum lease payments under non-cancellable operating leases fall due as follows:		
Amounts falling due: within one year	9,110	8,100
15 PROVISIONS FOR LIABILITIES	2025	2024
	£	£
Grant provisions		
Balance at 1 April 2024	-	32,007
Written back in the year	-	(32,007)
Balance at 31 March 2025	-	-

The provision was written back in 2024. 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.

Notes to the Financial Statements for the year ended 31 March 2025

16 MOVEMENT IN FUNDS

	At 1.4.24 £	Income £	Expenditure £	Other recognised gains/(losses)	Transfers between funds £	At 31.3.25 £
Unrestricted funds						
General fund	464,197	390,486	(460,073)	-	(2,263)	392,347
Restricted funds						
Colonel James Gardiner Memorial Fund	1,485,650	39,262	(191,920)	19,743	-	1,352,735
Creative Scotland - Fundraiser 2024-25	16,000	-	(18,263)	-	2,263	-
Larkhall Academy - Larkhall YP&D	-	9,998	(9,998)	-	-	-
Moray Council	7,280	-	(1,750)	-	-	5,530
Wm Grant Foundation - Championships 2025	-	15,750	(15,750)	-	-	-
- Tuition 2024-26	15,000	15,000	(4,000)	-	-	26,000
	<u>1,523,930</u>	<u>80,010</u>	<u>(241,681)</u>	<u>19,743</u>	<u>2,263</u>	<u>1,384,265</u>
Total funds	<u>1,988,127</u>	<u>470,496</u>	<u>(701,754)</u>	<u>19,743</u>	<u>-</u>	<u>1,776,612</u>

Analysis of net assets split between funds

	Unrestricted funds £	Restricted funds £	2025 Total funds £
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	182,013	4,054	186,067
Investments	-	591,717	591,717
Current assets	613,826	803,714	1,417,540
Creditors: amounts falling due within one year	(201,037)	(15,220)	(216,257)
Creditors: amounts falling due after more than one year	(202,455)	-	(202,455)
	<u>392,347</u>	<u>1,384,265</u>	<u>1,776,612</u>

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.

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 2025

16 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Income £	Expenditure £	Other recognised gains/(losses)	Transfers between funds £	At 31.3.24 £
Unrestricted funds						
General fund	505,421	250,542	(291,766)	-	-	464,197
Restricted funds						
Colonel James Gardiner Memorial Fund	1,536,482	52,922	(175,728)	71,974	-	1,485,650
Creative Scotland - Fundraiser 2024-25	-	16,000	-	-	-	16,000
Larkhall Academy - Larkhall YP&D	-	9,998	(9,998)	-	-	-
Moray Council	8,000	-	(720)	-	-	7,280
Perth & Kinross Council - Kinross YP&D	-	9,000	(9,000)	-	-	-
REMT Programme - Championships 2024	-	9,000	(9,000)	-	-	-
Wm Grant Foundation - Championships 2024	-	15,000	(15,000)	-	-	-
- Tuition 2024-26	-	15,000	-	-	-	15,000
	<u>1,544,482</u>	<u>126,920</u>	<u>(219,446)</u>	<u>71,974</u>	<u>-</u>	<u>1,523,930</u>
Total funds	<u>2,049,903</u>	<u>377,462</u>	<u>(511,212)</u>	<u>71,974</u>	<u>-</u>	<u>1,988,127</u>

Analysis of comparative 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)
	<u>464,197</u>	<u>1,523,930</u>	<u>1,988,127</u>

17 RELATED PARTY DISCLOSURES

Related Party	Income/ Expenditure recognised in Statement of Financial Activities	Balance receivable from/(payable to) related party
Income		
The Tam O'Shanter Trust	£350,000 (2024: £200,000)	£nil (2024: £nil)

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