

Scottish Charity Number: SC015709

**SCOTTISH SCHOOLS
ORCHESTRA TRUST**

**TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 SEPTEMBER 2022

SCOTTISH SCHOOLS ORCHESTRA TRUST
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	Page
Report of the Trustees	1 – 6
Statement of Financial Activities	7
Balance	8
Notes to the Financial Statements	9 – 12
Independent Examiner's Report	13

SCOTTISH SCHOOLS ORCHESTRA TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Page 1

The Trustees present their annual report and financial statements of the charity for the year ended 30th September 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 published on 16 July 2014.

OBJECTIVES AND ACTIVITIES

Scottish Schools Orchestra Trust (SScOT) exists for the promotion, development, practice and enjoyment of music, primarily in Scotland. SScOT has achieved this aim by promoting an annual residential orchestral course during the summer holidays, for children of upper primary and lower secondary school age, as well as occasional Play Away Days.

ACHIEVEMENTS AND PERFORMANCE

During the year ended September 30th 2022, SScOT promoted three activities, seeing a return to live activity following Covid. In addition to the summer residential course, run along similar lines to those organised by SScOT each summer from 1985 to 2019, it also ran two Play Away Days, similar to those organised each November from 1996 until 2019 and each February since 2003 until 2020. Over the course of the 2021/22 events, we welcomed 172 musicians.

Autumn Play Away Day

Sunday November 28th 2021 saw the return of our first live event since the pandemic. We welcomed 42 musicians aged between 8 and 15 who each paid £39.50 to attend the Play Away Day from 10.00 a.m. until 4.00 p.m. at St George's School, Edinburgh. Due to the covid restrictions for social distancing, the event was capped at 45. The string orchestra was conducted by Joanna Petrie, and the wind band by Susan Dingle. There was 1 paid adult string coach and 2 paid adult wind coaches, along with 3 unpaid student assistants. St George's charged £550 for providing venue hire. Due to the ongoing Covid restrictions at the time, the final performance was recorded for parents/carers as they were unable to enter the school.

Participant breakdown for the Autumn Play Away Days is as follows;

42 participants (17 boys, 25 girls) 26 participants were from State Schools and 16 participants were from independent schools.

24 participants were woodwind and brass players and 18 were string players.

Geographical breakdown: Argyll & Bute – 2; East Renfrewshire – 2; East Lothian – 3; Edinburgh – 19; Fife – 2; Mid Lothian – 3; Scottish Borders – 8; Stirling – 3.

8 Scottish Local Authorities were represented out of 32.

Spring Play Away Day

On Sunday March 6th, 2022, 60 musicians aged between 8 and 15 each paid £39.50 to attend the Play Away Day from 10.00 a.m. until 4.00 p.m. at the Laidlaw Music Centre, St Andrews. The String Orchestra was conducted by [REDACTED] and the Wind Band by [REDACTED]. There was 1 paid adult string coach and 2 paid adult wind coaches, along with 2 unpaid student assistants. The Laidlaw Centre charged £900 for the use of the building. The day finished with an informal concert for parents.

SCOTTISH SCHOOLS ORCHESTRA TRUST
TRUSTEES' REPORT (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Page 2

Achievements and performance (cont.)

Participant breakdown for the Spring Play Away Day is as follows;

60 participants (26 boys, 34 girls) 38 participants were from state schools and 22 were from independent schools.

25 participants were wind/brass/percussion players and 35 were string players.

Geographical breakdown: Aberdeenshire – 4; Dundee – 3; East Dunbartonshire – 3; East Lothian – 3; East Renfrewshire – 1; Edinburgh – 7; Falkirk – 1; Fife – 11; Highland – 2; Midlothian – 6; Moray – 1; Perth & Kinross – 3; Scottish Borders – 10; Shetland – 1; South Lanarkshire – 3; West Lothian – 1.

16 Scottish Local Authorities were represented out of 32.

Summer Course

The annual summer residential course was held at Kilgraston School, Perthshire from July 11th until July 16th 2022. 34 string players and 36 wind/brass/percussion players aged between 9 and 15, ranging between grade 2 level and grade 7 level attended.

Participants, apart from those paid for by bursary funding, paid £550 each.

were the co-Course Directors. was the Conductor of the main orchestra.

conducted subsidiary groups, and there were 16 other adult members of staff (sectional tutors, nurse, sports and art) and 5 student assistants. During the afternoon of Saturday July 16th, the concert was held in the New Auditorium, RSNO Centre, Glasgow, featuring all course participants in the various different ensembles which had rehearsed during the week. During the course, there were daily arts, crafts and sporting activities, and evening entertainments.

Participant breakdown: 70 participants (28 boys, 42 girls) 48 participants were from state schools, 19 were from independent schools and 3 were unknown.

Aberdeenshire – 3; Angus – 1; Argyll and Bute – 2; Clackmannanshire – 1; Dumfries and Galloway – 1; East Lothian – 4; East Renfrewshire – 2; East Dunbartonshire – 1; Edinburgh – 13; Fife – 4; Glasgow – 11; Highland – 2; Midlothian – 1; North Ayrshire – 1; South Lanarkshire – 1; Perth and Kinross – 5; Scottish Borders – 9; Stirling – 3; West Lothian – 2; Rest of UK – 1; International – 2.

19 Scottish Local Authorities represented out of 32.

Mary Carmichael Fund

The Mary Carmichael Fund, which was established in 1998 with a legacy left by Mary Carmichael, former Director of SSOT, has in previous years given out a total of £8,250 helping 25 children to attend the summer course. Since 1998 many donations have been added to the Fund, which is lodged with United Trust Bank. The purpose of the Fund is to offer bursaries for the summer course to children who would not otherwise be able to attend, as well as using funds for occasional commission fees. There were no bursaries from the fund this year (2021: none). At September 2022 the Fund stands at £17,387 (2021: £17,249). Annual interest received in May 2022 amounted to £138 (2021: £219).

SCOTTISH SCHOOLS ORCHESTRA TRUST
TRUSTEES' REPORT (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Page 3

FINANCIAL REVIEW

The charity had a deficit of £421 (2021: £690) for the year and has accumulated reserves of £33,740 (2021: £34,161) at the balance sheet date.

Financial Support

SScOT received financial assistance in the year from several grant funders. Grant funding for the year was £22,250 (2021: £6,250). Grants received included the Hugh Fraser Foundation £4,000, the William Syson Foundation £3,000, the Tay Charitable Trust £1,000, the Cruden Foundation £1,000, the Penpont Charitable Trust £1,000 (2021: £1,000), the JTH Charitable Trust £500, the Nancie Massey Charitable Trust £2,000, the Rhona Reid Foundation £2,000, the SCOPS Art Trust £2,750 (2021: £2,750) and the Hope Scott Trust £2,000.

Grants deferred from 2021 and included in income this year were the Stevenson Charitable Trust £1,500 (2021 grant £1,500) and the William Syson Foundation £1,500.

A grant of £1,000 was also received from Miss Jean R Stirrat's charitable Trust in 2021.

INVESTMENT POLICY & PERFORMANCE

The Trustees, having regard to the liquidity requirements of running the charity, have kept available funds in interest-bearing deposit accounts and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the consumer price index.

RISK MANAGEMENT

The Trustees and management committee have assessed the major risks to which the charity is exposed, in particular those relating to its operations and finances, and believe they have systems in place to mitigate exposure to the major risks.

RESERVES POLICY

The Trustees and management committee consider that the Trust should ideally have reserves sufficient to fund the cost of one year's programme of activities. However, they consider that the minimum level of reserves required should cover the potential cancellation costs of the summer school for which the current level of reserves should be adequate.

PLANS FOR FUTURE PERIODS

A residential summer school is planned for 3 - 8 July 2023 at Strathallen School, and 2 Play Away Days. The first Play Away Day will be held in November 2022 at St George's School, Edinburgh and the Spring Play Away Day will be held in March 2023, Glasgow. The assets and activities of the Trust will be transferred to the Scottish Schools Orchestra Trust SCIO (SC050934) and the Trust will be wound up.

**SCOTTISH SCHOOLS ORCHESTRA TRUST
TRUSTEES' REPORT (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

Page 4

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisation and Governing Document

Scottish Schools Orchestra Trust is constituted by a Trust Deed and is overseen by the Trustees. It was registered as a charity in November 1984 and is recognised as a charity by the Office of the Scottish Charity Regulator (OSCR). The charity Trustees are currently proceeding with plans to wind up the Trust and transfer the assets and activities to the Scottish Schools Orchestra Trust SCIO (SC050934). The charitable aims and activities of the organisation will be unchanged.

Appointment of Trustees

The Trustees have been selected because of their experience in children's musical organisations. Current Trustees include current and former music teachers, including heads of school music departments and former Scottish Schools Orchestra Trust (SScOT) committee members. Future appointments would seek to maintain or develop this level of experience.

Trustee Induction and Training

New Trustees undergo orientation to brief them on their legal obligations under charity law, the Scottish Charity Regulator's guidance on trustee duties, the content of the Trust Deed, the committee and decision-making processes and the recent performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate understanding of their role.

Organisational Management

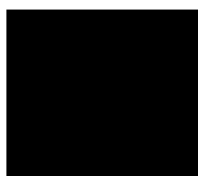
The board of Trustees, administers the charity. The board and the Management Committee meet on an agreed basis. Trustees are provided with information regarding the charity's finances at each meeting, with this being a regular agenda item. A Director is appointed by the Trustees to manage the day-to-day operations of the charity.

**SCOTTISH SCHOOLS ORCHESTRA TRUST
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

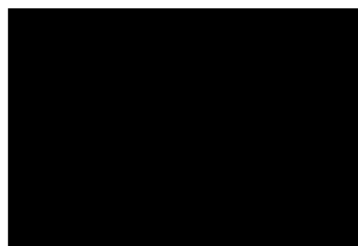
Page 5

REFERENCE & ADMINISTRATIVE INFORMATION

Trustees:



MANAGEMENT COMMITTEE:



PRESIDENT:

VICE PRESIDENT:



PATRONS:



DIRECTOR:



REGISTERED OFFICE:

4 Strathearn Road
Clarkston
East Renfrewshire
G76 7TY

CHARITY NUMBER:

SC015709

BANKERS:

Royal Bank of Scotland plc
12 North West Circus Place, Edinburgh, EH3 6SX

INDEPENDENT EXAMINER:



Hollis Accounting Limited
3 Melville Crescent, Edinburgh, EH3 7HW

SCOTTISH SCHOOLS ORCHESTRA TRUST
TRUSTEES' REPORT (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Page 6

The Trustees are responsible for preparing the Trustees' Report 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, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's Trust Deed require 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities 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 operation.

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 and the provisions of the charity's Memorandum & Articles. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 10/5/23 and signed on their behalf by:



Trustee

SCOTTISH SCHOOLS ORCHESTRA TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Page 7

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
<u>Income from:</u>	3						
Donations and Legacies		13,500	8,750	22,250	10,841	-	10,841
Charitable activities		37,078	-	37,078	2,330	-	2,330
Investment Income		206	-	206	235	-	235
Total income		50,784	8,750	59,534	13,406	-	13,406
<u>Expenditure</u>							
Charitable activities	4	51,205	8,750	59,955	14,096	-	14,096
Total expenditure		51,205	8,750	59,955	14,096	-	14,096
Net (expenditure)/income before transfers		(421)	-	(421)	(690)	-	(690)
Gross transfer between funds		-	-	-	-	-	-
Surplus /(deficit) and net movement in funds for the year		(421)	-	(421)	(690)	-	(690)
<u>Reconciliation of funds</u>							
Fund balances brought forward		34,161	-	34,161	34,851	-	34,851
Fund balance carried forward		33,740	-	33,740	34,161	-	34,161

The notes on pages 9 to 12 form part of these financial statements

SCOTTISH SCHOOLS ORCHESTRA TRUST
BALANCE SHEET
AS AT 30 SEPTEMBER 2022

Page 8

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
	Notes						
Fixed assets							
Tangible Assets	8	-	-	-	-	-	-
Current assets							
Debtors	9	-	-	-	-	-	-
Cash at bank and in hand		36,932	-	36,932	38,007	-	38,007
		<u>36,932</u>	<u>-</u>	<u>36,932</u>	<u>38,007</u>	<u>-</u>	<u>38,007</u>
Liabilities							
Creditors: Amounts falling due within one year	10	(3,192)	-	(3,192)	(3,846)	-	(3,846)
Net current assets		<u>33,740</u>	<u>-</u>	<u>33,740</u>	<u>34,161</u>	<u>-</u>	<u>34,161</u>
Net assets		<u>33,740</u>	<u>-</u>	<u>33,740</u>	<u>34,161</u>	<u>-</u>	<u>34,161</u>
The funds of the charity:							
Unrestricted Funds							
General Funds	12		16,353			16,912	
Designated Funds	12		17,387			17,249	
Total Unrestricted Funds				33,740			34,161
Restricted Funds	13			-			-
Total charity funds				<u>33,740</u>			<u>34,161</u>

The notes on pages 9 to 12 form part of these accounts

Approved by the Trustees on 10/5/23 and signed on their behalf by:

[Redacted Signature]

Trustee

SCOTTISH SCHOOLS ORCHESTRA TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

Page 9

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trust constitutes a public benefit entity as defined by FRS 102.

Going Concern

The accounts have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. There are funds currently available to meet all liabilities when they become due and if there are any changes in position the Trustees will make the necessary adjustments to service provision. Thus they continue to adopt the going concern basis of accounting in preparing these accounts.

Funds

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Income

All income is recognised once the charity has entitlement to the income, there is probability of receipt, and the amount of income receivable can be measured reliably.

Donations are recognised when communication is received in writing with notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliable measurable with a degree of reasonable accuracy and the title to the asset has been transferred to the charity.

Income from investments is included in the year in which it is receivable.

Expenditure

All expenditure is recognised when incurred.

2 TAXATION

The Charity is not registered for VAT and resources expended therefore include irrecoverable input VAT. The organisation is recognised as a charity by HM Revenue and Customs. Accordingly, no provision is made for taxation liabilities.

SCOTTISH SCHOOLS ORCHESTRA TRUST
NOTES TO THE FINANCIAL STATEMENTS (cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Page 10

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	2022	£	£	2021
			£			£
3 Donations and legacies						
Donations	-	-	-	4,591	-	4,591
The Stevenson Charitable Trust	-	1,500	1,500	1,500	-	1,500
The Hugh Fraser Foundation	4,000	-	4,000	-	-	-
Miss Jean R Stirrat's Charitable Trust	-	-	-	1,000	-	1,000
Tay Charitable Trust	1,000	-	1,000	-	-	-
Scops Arts Trust	-	2,750	2,750	2,750	-	2,750
The JTH Charitable Trust	500	-	500	-	-	-
The Cruden Foundation	1,000	-	1,000	-	-	-
Penpont charitable Trust	1,000	-	1,000	1,000	-	1,000
Nancie Macie Charitable Trust	2,000	-	2,000	-	-	-
Hope Scott Trust	2,000	-	2,000	-	-	-
Rhona Reid Foundation	2,000	-	2,000	-	-	-
The William Syson Fund	-	4,500	4,500	-	-	-
Fundraising	-	-	-	-	-	-
	<u>13,500</u>	<u>8,750</u>	<u>22,250</u>	<u>10,841</u>	<u>-</u>	<u>10,841</u>

Note: by agreement with the donors two grants received in 2021 were deferred until this year so are included in income this year. No grants have been deferred until 2023.

Income from charitable activities

Fees received	35,543	-	35,543	2,330	-	2,330
Other income	1,535	-	1,535	-	-	-
	<u>37,078</u>	<u>-</u>	<u>37,078</u>	<u>2,330</u>	<u>-</u>	<u>2,330</u>

Investment Income

Deposit Interest	206	-	206	235	-	235
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Total income	<u>50,784</u>	<u>8,750</u>	<u>59,534</u>	<u>13,406</u>	<u>-</u>	<u>13,406</u>
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4 Analysis of Expenditure

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	2022	£	£	2021
			£			£
Charitable activities						
Projects and activities costs	37,524	8,750	46,274	1,988	-	1,988
Running costs	12,751	-	12,751	11,262	-	11,262
Independent Examiner fee	930	-	930	846	-	846
	<u>51,205</u>	<u>8,750</u>	<u>59,955</u>	<u>14,096</u>	<u>-</u>	<u>14,096</u>

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

SCOTTISH SCHOOLS ORCHESTRA TRUST
NOTES TO THE FINANCIAL STATEMENTS (Cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Page 11

5 Related Party Fees and Expenses

No Trustees received remuneration or expenses in the period.

One member of the management committee was reimbursed £48 expenses (2021: none). Two members of the management committee were also paid fees, one as Co-Director £1,000 and one as student Assistant £150 for the summer course (2021: 1 member for the Play Away Days). One relative of a member of the management committee was paid £600 fees as tutor for the Summer Course (2021: none).

6 Trustee Donations

There were no donations by Trustees to the charity in the year (2021: £nil).

7 Staff

There were no individuals employed by the charity in the year (2021: none).

8 Tangible Fixed Assets

	Total 2022 £	Total 2021 £
Cost		
At 1 October	-	-
Additions/(disposals)	-	-
At 30 September	-	-
Depreciation		
At 1 October	-	-
Disposals	-	-
At 30 September	-	-
Net Book Values		
At 30 September	-	-

9 Debtors

	2022 £	2021 £
Other debtors	-	-
	-	-

10 Creditors

	2022 £	2021 £
Accruals	1,453	846
Prepayments & deferred income	1,739	3,000
	3,192	3,846

SCOTTISH SCHOOLS ORCHESTRA TRUST
NOTES TO THE FINANCIAL STATEMENTS (Cont.)
FOR THE YEAR ENDED 30 SEPTEMBER 2022

Page 12

11 Analysis of net assets between funds	Unrestricted Funds		Restricted	Total funds
	General funds	Designated funds	funds	
Fund balances at 30 September				
2021/22	£	£	£	£
Current Assets	19,545	17,387	-	36,932
Current Liabilities	(3,192)	-	-	(3,192)
	<u>16,353</u>	<u>17,387</u>	<u>-</u>	<u>33,740</u>
2020/21 comparative				
Current Assets	20,758	17,249	-	38,007
Current Liabilities	(3,846)	-	-	(3,846)
	<u>16,912</u>	<u>17,249</u>	<u>-</u>	<u>34,161</u>

12 Unrestricted Funds	1 Oct	Income	Expenditure	Transfers	30 Sept
	£	£	£	£	£
2021/22					
Unrestricted General Fund	16,912	50,646	(51,205)	-	16,353
Designated Mary Carmichael fund	17,249	138	-	-	17,387
Total Unrestricted Funds	<u>34,161</u>	<u>50,784</u>	<u>(51,205)</u>	<u>-</u>	<u>33,740</u>
2020/21 comparative					
Unrestricted General Fund	17,821	13,187	(14,096)	-	16,912
Designated Mary Carmichael fund	17,030	219	-	-	17,249
Total Unrestricted Funds	<u>34,851</u>	<u>13,406</u>	<u>(14,096)</u>	<u>-</u>	<u>34,161</u>

Purposes of Unrestricted Funds

Unrestricted General Fund

Unrestricted funds are funds which are used for the day to day running of the charity.

Mary Carmichael Fund

The designated fund was set up by the Trustees following receipt of a legacy from Mary Carmichael in the year to 30 September 1999. It can be used to offer subsidised places at the summer school, to commission new works, or for other purposes as agreed by the Trustees.

13 Restricted Funds	1 Oct	Income	Expenditure	Transfers	30 Sept
	£	£	£	£	£
2021/22					
Bursary Fund	-	8,750	(8,750)	-	-
2020/21 comparative					
Bursary Fund	-	-	-	-	-

Purposes of Restricted Funds

Bursary Fund: This fund represents grants given for bursaries to allow children to attend the summer school.

Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Scottish Schools Orchestra Trust

Page 13

I report on the accounts of the charity for the year ended 30 September 2022 which are set out on pages 7 to 12.

Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply and that an independent examination is needed.

It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Relevant Professional Body: the Association of Chartered Certified Accountants

Hollis Accounting Limited

3 Melville Crescent

EDINBURGH

EH3 7HW

Date: 10 May 2023

These pages are not part of the examined financial statements

SCOTTISH SCHOOLS ORCHESTRA TRUST
Schedule of Income
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022		2021	
	£	£	£	£
Income				
Voluntary Income				
Donations	-		4,591	
The Stevenson Charitable Trust	1,500		1,500	
The SCOPS Art Trust	2,750		2,750	
Tay Charitable Trust	1,000		-	
The Hugh Fraser Foundation	4,000		-	
The JTH Charitable Trust	500		-	
The Cruden Foundation	1,000		-	
Penpont charitable Trust	1,000		1,000	
Nancie Macie Charitable Trust	2,000		-	
Hope Scott Trust	2,000		-	
Rhona Reid Foundation	2,000		-	
The William Syson Fund	4,500		-	
Miss Jean R Stirrat's Charitable Trust	-		1,000	
Fundraising	-		-	
	<u>-</u>		<u>-</u>	
		22,250		10,841
Investment Income				
Interest received	<u>206</u>		<u>235</u>	
		206		235
Income from charitable activities				
Fees received	35,543		2,330	
Other income	<u>1,535</u>		<u>-</u>	
		<u>37,078</u>		<u>2,330</u>
Total income		59,534		13,406
Total expenditure		(59,955)		(14,096)
		<u></u>		<u></u>
Net surplus/(deficit) for the year		<u>(421)</u>		<u>(690)</u>

SCOTTISH SCHOOLS ORCHESTRA TRUST
Schedule of Expenditure
FOR THE YEAR ENDED 30 SEPTEMBER 2022

	2022		2021	
	£	£	£	£
Expenditure				
Charitable activities				
<i>Projects & activities costs</i>				
Accommodation & Coach Hire	25,646		-	
Tutor fees & expenses	16,834		1,610	
Music & concert expenses	3,172		258	
Bursaries for travel costs	350		-	
Tuck shop costs	-		-	
Bank Charges for Fees Received	272		120	
		46,274		1,988
<i>Running costs</i>				
Printing, postage & stationery	204		-	
Publicity & advertising	296		271	
Insurance	512		504	
Admin fee	11,070		10,260	
Admin travel	212		-	
General expenses	-		-	
Legal & professional fees	18		-	
Independent Examiner's fee	930		846	
Computer & IT cost	-		47	
Website costs	439		180	
		13,681		12,108
Total expenditure		59,955		14,096

These pages are not part of the examined financial statements