

SCOTS MUSIC GROUP
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

for the year ended 30 June 2021

Charity No: SC032702
Company No: SC265190

Whitelaw Wells Chartered Accountants
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SCOTS MUSIC GROUP

REPORT AND FINANCIAL STATEMENTS

for the year ended 30 June 2021

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SCOTS MUSIC GROUP

REPORT OF THE DIRECTORS

for the year ended 30 June 2021

The directors are pleased to present their directors' report together with the financial statements of the charity for the year ending 30 June 2021 which are also prepared to meet the requirements for a trustees' report and accounts for Charity Law purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS 102) (effective 1 January 2019).

OBJECTS AND ACTIVITIES

Purposes

The objectives of the charitable company are to:

- To create a critical relationship of respect and status to Scottish music, song and dance that it may live in the heart of the community and beyond.
- To build a repertoire in the Scottish idiom with reference to the past and present and into the future.
- To encourage and maintain the oral and aural transmission of the Scottish tradition.
- To create opportunities to foster connections with, and explore the traditions of, the music, song and dance of other cultures.
- To bring the best practitioners of Scottish music, song and dance into the life of the organisation as performers and as tutors to inspire and encourage students.
- To give students the skills and opportunities to perform together in the community.
- To maintain a democratic and participative style of voluntary organisation.

Aims and activities

In pursuit of these aims, SMG teaches, promotes and performs Scottish traditional music, song and dance. It offers a comprehensive programme, including: weekly classes, monthly events, specific community projects and one-off workshops. The organisation also provides music sessions and community performance opportunities. SMG raises funding for the programme through charging fees for classes and events, fundraising and donations by members, and securing external grant funding where possible.

ACHIEVEMENTS AND PERFORMANCE

Core programme

Over the past year SMG has continued to develop and expand the programme of classes and workshops which now runs for a total of 34 weeks over three terms. This year the programme has had to be curtailed due to the current Covid-19 pandemic and the resulting national restrictions that have continued to affect the nature of our provision throughout the year.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Our instrument classes for this year were Fiddle (8 classes offering a progression from Fiddle 1 to advanced); Piano Accordion (2 classes); Guitar (4 classes); Whistle (3 classes in Terms 1 and 2: 2 classes in Term 3); Smallpipes (3 classes); Ukulele (2 classes); 5-String Banjo (1 class). There were 5 Mixed Instrument classes where students learn about playing in sessions, playing with other instruments and arranging tunes into sets. There were 2 Singing classes – Scottish Song and Beyond and Sing Together. In normal circumstances, i.e. when students and tutors are in physical proximity, tutors encourage aural learning whenever practical. In current times classes are on the Zoom platform and learning by ear is somewhat more difficult although tutors have worked hard to adapt their teaching for online classes and have developed a variety of different ways of teaching based on the needs of the students and the available technology.

Over the year we have organised three workshops. A song workshop was held on 12 December 2020 which was very successful. We also held two workshops aimed at instrumentalists: Day of Tunes 1 (different types of tunes) and Day of Tunes 2 (the music of Orkney, Shetland and Norway). Both workshops catered for mixed skill levels and were very popular with the SMG students who attended. All of these workshops featured hour-long sessions with high-quality tutors who were only able to work with us because they were held online.

Our classes and workshops have drawn interest beyond Edinburgh and have attracted students from all over the UK and further afield, including Europe, Canada and USA – 30 participants in our classes. There are usually one participant in each locality indicating that we have brought Scottish music and song to people who would perhaps otherwise not have had the opportunity.

Sessions are an important part of traditional music-making but are often difficult and daunting for newcomers to join. To help students to learn the typical session repertoire and gain experience in a mixed instrument context, we have run a slow session class followed by a pub-based slow session in Leslie's Bar, Causewayside. These sessions have developed a life of their own, attracting many musicians who have not been part of the class coming along to enjoy playing in a relaxed atmosphere and giving our students an authentic session experience. The pandemic that took effect in March 2020 closed all pubs and so the Slow Session had to be put on hold for the whole year, although the class continued and the tutor hosted a session online after the class.

SMG has been instrumental in fostering the recent resurgence of interest in traditional music, song and dance. The commitment and enthusiasm of our tutors has encouraged our members to join together and share their love of traditional music with the wider community by means of sessions, ceilidhs and other performances. Members also participated in the international Make Music Day which was held online this year in June 2021.

We are extremely fortunate to have tutors who are musicians and singers of the highest quality who choose to come and work with us teaching classes and leading workshops. They provide real inspiration and encouragement to our students at all levels, setting appropriate and achievable standards, and developing an awareness of the wide range of musical styles and traditions within Scottish music, dance and song.

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ACHIEVEMENTS AND PERFORMANCE (continued)

The main income for our organisation comes from class fees and our policy is that normally our charges should cover tutor's fees, travel expenses combined and venue costs. As our classes have continued online this year we have been able to support our tutor's online costs, i.e. Zoom subscriptions. As part of a prudent financial strategy, our policy is to only continue with classes that cover their costs, except in limited circumstances where other factors would justify a short term loss making situation, e.g. an investment in the future strategy for a particular class. This year we have tried as far as possible to maintain classes with only a few participants as a way of building for the future and encouraging the continued participation of our students. Where appropriate and with the agreement of tutors and students who have signed up for particular classes, we have sought to combine classes with very low numbers. On the whole our total student numbers have held up well compared to previous years. Some potential students have not been able to commit to online teaching and are waiting for the in-person classes to recommence, but many more have taken well to learning on Zoom despite its difficulties and limitations.

We continue to look at ways of helping students with particular needs (financial or learning) to access our classes. We hope this will improve diversity and participation in the activities of our organisation. We have supported a number of students to access their chosen courses where a barrier has been apparent. The financial implications of the pandemic and subsequent lockdowns have meant that this support has been suspended for the time being, but there is a strong commitment for this to be reconsidered in the future.

Although the individual groups that form part of the SMG family have been formed to participate and enjoy sharing music amongst themselves and with the wider community, they are often able to make significant contributions to our funding as a result of their activities.

Other Performance Groups

Sangstream

Sangstream is affiliated with Scots Music Group and all Sangstreamers are members of SMG. It is a busy and well-known folk choir which performed several engagements during the period covered by this report.

Sangstream had a change of Musical Director in June 2020 when Robyn Stapleton decided to relinquish the post. Members had continued to practise under her tutelage using Zoom after COVID struck and still practise weekly via Zoom. The new MD is Corrina Hewat who has worked with Sangstream in the past, and all are looking forward to meeting up and singing together in person. In the meantime, we are keeping busy learning new songs under Corrina's leadership. Sangstream has held regular online practices with Corinna Hewat on a weekly basis and following SMG terms. They held a virtual Christmas Party, including a Pantomime on Zoom. In June 2021 they met up in Spylaw Park to sing together in person outdoors; unfortunately the weather was rather inclement and the group adjourned to the Colinton Tunnel nearby where the acoustics were excellent and led to a very enjoyable event. Corrina has written music to accompany a poem by Robert Louis Stevenson The Swing. The choir produced a video of them singing the poem and they have enjoyed learning and singing this new unique song to lift their spirits during this difficult time. The video can be viewed by visiting www.colintontunnel.org.uk.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Ceilidh Caleerie

Ceilidh Caleerie is a Scots Music Group (SMG) dance band that started in 2006 with Sarah Northcott's 'Playing for Ceilidh Dancing' class. Until Covid19 restrictions began in March they played for charitable ceilidhs and events in return for a modest fee, most of which was donated to SMG. Since 2011 the band has been self-organised with help from an elected management committee and, until the lockdown due to Covid, they had a monthly band rehearsal at Dean Bowling Club. Ceilidh Caleerie last got together in-person in February 2020 and as the implications of Covid became clear they subsequently decided to cancel all the events where they had agreed to play over the forthcoming year. Now in September 2021 they will finally be able to restart their in-person monthly rehearsals at Dean Bowling Club, with at least a dozen players, and they have accepted an invitation to play at a family wedding in the new year. Meanwhile, from Summer 2020, members Paul and Christine McIntosh have been leading fortnightly Zoom rehearsals for the band – providing welcome opportunities to catch up socially and to keep the tune sets from being completely overcome with weeds. As the band returns to life, they members think fondly of the previous stalwarts who passed away during this time of our forced idleness, and of other friends who have suffered illness or lost partners.

The Ceilidh Caleerie website is: <https://ceilidhcaleeriedanceband.wordpress.com>

Balerno Buskers

Balerno Buskers are mainly SMG members who volunteer to play at the monthly Balerno Farmers' Market which takes place on the pedestrianised Main Street. On average we have between 6-10 players each time, mainly drawn from Sarah's Tuesday class and Ceilidh Caleerie, but open to all. There is a fair overlap between the various playing groups.

The activities of the Balerno Buskers from June 20-21 have been practically non-existent as actual buskers: the farmers market was closed from March to September 2020: after it re-opened, it was very much the case of people going to get their shopping in a one way system, and being advised not to stop to chat or listen to music, and it would have been impractical to try to play 2 metres apart. The group are considering whether to go back to playing but the number of musicians fit to do so has dwindled. However, a regular weekly Zoom session was set up, thanks to the suggestion from Pav Verity, to replace our usual perambulation around our member's houses: this included a number of people from the Buskers groups as well as former students of Sarah Northcott's Tuesday morning mixed instrument class. We used many of the tunes formerly used for busking as a starting core repertoire (which includes a good number from Sarah Northcott's and Nigel Gatherer's classes). This started in June 2020 and is still growing strong with about 20 people on the list, and anything from 4 to 10 people "attending" each session, and the list of tunes or sets has expanded to over 280 with additions of group members favourites. The tunes are all on Google Drive folders and are "screen shared" during sessions. It was agreed that the social side of doing these sessions was every bit as important as the music during the restrictive conditions imposed upon us by Covid. Now that we are less tied to home due to lessening restrictions, better weather and vaccinations only time will tell if there is still a demand for the sessions to continue. Trish Santer has been hosting the sessions on her personal Zoom subscription. Balerno Buskers has unfortunately lost some good friends along the way: Heather Harbinson, Margaret Littlewood and Simon Cooper. Other members are suffering serious health problems and they are in the thoughts of the Balerno Buskers and SMG.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Other SMG students who wish to be included in the busking group can contact the group via the SMG office. The group is open to anyone, and we have a set of scores available on Google Drive. We are not currently active owing to Covid but hope to get back to it after vaccination!

Café Ceilidh

Café Ceilidh sessions are held in the Storytelling Centre and are normally well supported. In the past attendees have made generous donations towards SMG funds. These events run due to the dedicated support of a core of committed students and friends who play in the Café Ceilidh band, sing and MC the session. In March 2020 the COVID pandemic forced the cancellation of the remaining three sessions in our 2019/20 programme. Since then, between June 2020 and June 2021 no Café Ceilidh sessions have taken place. It is hoped that they may recommence when participants feel that it is safe to do so.

St Bride's Ceilidhs

Prior to the advent of Covid restrictions in Spring 2020 SMG ran a regular ceilidh programme at the St Bride's Centre, often selling out prior to the event. We are very grateful to our regular ceilidh goers, including the Meet-Up ceilidh group, for their support and welcoming attitude to attendees who have never danced before and to those who come to ceilidhs on their own. Our ceilidhs depend for success on the staff at St Bride's and especially to the dedicated SMG team of ceilidh volunteers who manage the door, ticket sales and the raffle which ensures that these events run smoothly and safely on the night. The cancellation of our fundraising ceilidhs from March 2020 to June 2021 has had a considerable impact on the income that the ceilidhs generate for our organisation. We are looking forward to the time when we can reinstate the ceilidhs as they have been sorely missed and are a valued source of income to our organisation, meaning that we are able to support classes with low numbers, keep the price of classes affordable and employ our hard-working staff.

Nigel's Allstars

Nigel's Allstars was formed by members of Nigel Gatherer's Mixed Instrument class in order to play music out in the community. In pre-Covid times they practised at Banana Row Studios monthly or more often, depending on the performance required. However, the lockdown conditions since 23rd March 2020 have prevented them from rehearsing and revisiting their audiences since then. However, they keep in touch with each other in Nigel Gatherer's excellent Zoom classes and look forward eagerly to the possibility of getting back together to rehearse and perform at some point in 2021. They are actively looking into hiring a rehearsal space in Gorgie Parish Church for the Autumn and Winter period 2021. They have had contact with several of their regular audiences who are enthusiastic to have contact with Nigel's Allstars when conditions allow.

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ACHIEVEMENTS AND PERFORMANCE (continued)

Caleerie Buskers

Caleerie Buskers is a mixed instrument group of about 40 players which draws membership from a number of SMG classes but particularly from Sarah Northcott's Tuesday Mixed Instrument Class. The group plays for various events such as Balerno and Portobello Markets, social events, clubs and basically anywhere they are invited. The structure of the group is informal and when someone organises a gig they ask for volunteers, pull a set list together, have a rehearsal or two if needed and arrange the event details. Caleerie Buskers play from a tune set list that is familiar to everyone involved. Busking provides them with the chance to practise playing in public with a friendly audience and against a background of distractions. They enjoy taking traditional music out into the community and promoting the Scots Music Group at the same time. They occasionally manage to raise some funds for SMG and for other charities as agreed by their members

For the past year (June 2020-21) there have been no live gigs but many of the group have been getting together on Zoom on an approximately weekly basis. They are hoping to be playing together in person before too long.

Inspire Community Music

Inspire transitioned into an independent Scottish Charitable Incorporated Organisation (SCIO) in April 2019 and Sarah Northcott continued as freelance Development Worker. A Business Plan was written to support significant funding applications. Unfortunately, no funding was secured, and the onset of the Covid-19 pandemic meant that the necessary core-cost funding became even more difficult to secure for a new organisation. The Inspire SCIO was wound up in 2021, although there is still potential for further similarly focussed work within SMG in the future.

FINANCIAL REVIEW

During the year the charity recorded a deficit of £1,971 (2020: deficit of £11,968), of which £1,493 (2020: £6,939) related to unrestricted funds, before transfers. At the year-end total reserves amounted to £42,915 (2020: £44,886), of which £515 (2020: £349) were tied up in fixed assets, £2,290 (2020: £4,616) were other designated funds, £nil (2020: £2,156) were restricted and £40,110 (2020: £37,765) were free reserves.

Principal funding sources

Principal funding sources were income from membership subscriptions, donations, and fees from classes, events and workshops.

Reserves Policy

The overall financial strategy for SMG is that our programme of classes should cover its own costs, a mix of income generation and external funding should cover development activities and that income from special fundraising events should be used to boost reserves.

It is now considered appropriate for our organisation to have a reserve of six months' operating costs, which amounts to approximately £50,000 based on our budget for 2021/22. The directors acknowledge free reserves at the year end are slightly below this policy so are examining ways in which new unrestricted funds can be generated.

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RISK MANAGEMENT

During this year, the major risks identified by the Board and the appropriate mitigation strategies were as follows:

Response/reaction to unexpected national or global event e.g. a pandemic, that might affect our ability to continue as an organisation.
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MITIGATION:

We have prepared for unexpected major occurrences, that might adversely affect us, by maintaining a strong financial position. We have made it a point of principle to build a good level of financial reserves to fall back upon, should our income from classes and events be reduced, as happened in March 2020.

CURRENT STATUS:

Due to cancellation of our classes from March 2020 we had no income for several months. The Board and Staff worked hard to recover the situation, recognising the additional social and wellbeing implications. Although Term 3 classes were cancelled, we voluntarily paid the tutors 25% of their fee, which was welcomed. We kept in touch with our students through our newsletters and kept them abreast of events and courses that were happening online. In September 2020 we reinstated our classes online. Numbers have held up very well in Terms 2 and 3, and Term 1 of the new class year 2021 to 22 has commenced. We also held one Song Workshop and two Day of Tunes workshops during the year 2020-21. These events and classes have kept the organisation functioning while bringing in welcome finance.

Continued exposure to possible reduction in income.
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MITIGATION:

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| <ul style="list-style-type: none">• Strong commitment to marketing our classes, ceilidhs and events through leaflets, social media and encouraging word-of-mouth recommendations of past and current students.• Ensuring that the classes and events offered are financially sustainable. Classes that do not cover the costs of the tutors and premises are cancelled, unless we have chosen to invest in an instrument or topic for the future.• Adding new classes by offering short courses as “tasters”. In recent years we have done this with banjo, “moothie” and bodhran courses. We are open to developing this further, given demand from students identified through questionnaires and requests.• We closely monitor our class fees and increase them gradually to ensure we keep up with our costs without having sudden increases which might be prohibitively expensive and off putting for some students on limited incomes. |
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CURRENT STATUS:

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| <ul style="list-style-type: none">• Class numbers are holding up reasonably well. We have been able to add banjo to our list of instrument classes. When class numbers are low we have endeavoured to amalgamate levels but only in consultation with students and tutors. We keep our members and interested individuals informed of developments through our website and our regularly emailed newsletter.• The Board has a close eye on class enrolment, by monitoring numbers at each Board Meeting.• While Smallpipe classes are not quite covering costs, we have decided to continue to support them. In past years the Lowland and Borders Pipers’ Society has provided grant support, which has been very welcome in supporting our small-pipes beginners’ classes. |
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SCOTS MUSIC GROUP

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RISK MANAGEMENT (continued)

Reliance on a few key individuals

MITIGATION:

- We continue to encourage members to offer their time as volunteers and to join the Board. We are reliant on volunteers to help out at ceilidhs.
- We rely on the goodwill and expertise of our tutors and have a good and reliable cohort of tutors some of whom have been involved with us for many years. We continually seek to recruit new tutors each year some of whom have been stand-ins for tutors having planned absences.
- We have a Week Zero training night for tutors at the beginning of the new teaching year in September. Tutors are paid their usual fee for attending. We devised a new Travel Policy that is more generous and fairer to tutors travelling to Edinburgh.

CURRENT STATUS:

- Unfortunately one Board member resigned in August 2021, however, two new Board members were recruited during the year.
- In normal times when we are able to hold ceilidhs we usually have enough volunteers to help at the ceilidhs and if more are needed we request help from members via social media. We always make sure we have more than the minimum needed to run the event. Most of our volunteers are experienced.
- We have a steady and reliable cohort of tutors that we try to retain. A number of tutors travel from Glasgow to teach at Scots Music Group classes.

Managing changes of key personnel

MITIGATION:

- Alison Carlyle, our Chair of the Board for many years, left us in September 2019. It was decided that there should be a Chair and a Vice Chair from the start of the academic year 2019/20. Edna Wilson was appointed Chair and Colin Graham, Vice Chair.
- Steve Byrne, our longstanding Development Worker, resigned with effect from 31 January 2020. The Board instigated a recruitment process, advertising and shortlisting possible replacements. We are aware of the large amount of administration that is required for the role which interferes with the development aspect of the work.

CURRENT STATUS:

- Colin Graham resigned from the Board in March 2020, but continues involvement with SMG as a Tutor. The Board has not appointed a new Vice Chair as yet.
- The recruitment process was suspended at the point of lockdown and cancellation of classes. We did not feel that we would be able to train a new person into our office processes. An additional factor was concern for the future finances and an unwillingness to promise employment that may not be able to be sustained. We have employed a temporary Development Worker in the interim.
- Our temporary Development Worker has continued to work for us and is expected to do so until Covid restrictions finally end and we return to in person classes and reinstate the ceilidhs and other fundraising activities.

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RISK MANAGEMENT (continued)

Exposure to increased costs for venues.

MITIGATION:

The Board keep a close monitoring brief on the cost of renting suitable premises. We review our fees at early stages of planning and absorb additional costs that arise over the session.

CURRENT STATUS:

Increases to membership fees, if necessary, are agreed at our AGM. Class fees are increased by the agreement of the Board, which gives us a degree of flexibility in our response. Currently, due to the pandemic, all our venues are closed and classes have gone online which means that we have no venue costs.

Compliance with new and established statutory requirements

MITIGATION:

Membership and affiliation to bodies that appraise us regarding upcoming statutory requirements, such as GDPR and Human Resources Legislation. We endeavour to obtain advice on legal and human resources matters from professionals involved in these areas.

CURRENT STATUS:

We believe we continue to be compliant with GDPR requirements. We believe we are compliant with laws and practices pertaining to our organisation. We have sought advice from a professional Human Resources organisation as issues with employment have arisen on a case-by-case basis.

Reliance on online services to maintain the efficiency of day-to-day administration

MITIGATION:

Our use of online services is regularly kept under review. We shop around for the best non-profit/charity rates on offer as well as services that fit in with our administrative needs.

CURRENT STATUS:

We continue to use Booqueo, PayPal, Xero and on-line banking. During 2019-20, we moved our financial recording to a fully on-line system, removing reliance on paper-based records. Other systems at the moment are working well but kept under review.

We recently updated and redesigned our website completely. This was done with the advice and input of a professional website development company with past links to our organisation.

Reliance on a long-standing volunteer book-keeper

MITIGATION:

We need to keep the use of a volunteer for this role under review, although up to now it has worked very well. The person has no direct link with SMG apart from this role (her late husband was a former SMG treasurer). She has demands on her time outside SMG but continues to support SMG.

CURRENT STATUS:

We will continue to use our voluntary book-keeper for the moment until she decides that she is not able to continue. Meanwhile we will have to decide how we might replace her.

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RISK MANAGEMENT (continued)

A risk register has been drafted and is due to be updated. A planned Workshop / Away Day to review and update the risk register has had to be delayed due to the pandemic. It will be rescheduled when it becomes possible to do so.

PLANS FOR FUTURE PERIODS

Over recent years SMG has gradually moved from a reliance on external grant support to a situation where we are self-reliant and dependant on our activities to support our organisation. In normal times our income is derived from the classes we run, events we organise and our monthly ceilidhs. In addition, we benefit from generous donations given to the organisation by our community music groups and derived from their performances over the year. We also benefit from donations from individuals who are members and others who support our aims and objectives as an organisation and who want us to continue. Normally this generates a small surplus that allows us to plan for future investment to enable the further growth of the organisation. It has also allowed us to build up a financial cushion to help us meet unexpected demands. However, since the start of the Covid-19 pandemic in March 2020 many of our plans have had to be curtailed to focus on maintaining the organisation as it stands. Since lockdown and the cancellation of classes, events and fundraising ceilidhs, we have been helped by generous donations from our students and community groups. It is not clear how long the pandemic will last and how effective the vaccines will be in the medium term – many of our students are in the post retirement age group, therefore vulnerable to the virus. We managed to restart our classes in autumn 2020 online and have retained most of our students and all of our established classes, apart from complete Beginners classes.

During the year 2021-22 the directors will continue developing and reviewing our business strategies to ensure that our financial position is not unduly compromised by the effects of the ongoing pandemic. We will review our courses to ensure they are viable at the start of each term and we will continue to hold the classes online in the short and medium term.

Despite current limitations, SMG is always looking for ways to improve the quality and depth of its core programme of music classes, regular events and workshops. However, this needs to be financially sustainable in the short and long term through canvassing views via student questionnaires to elicit potential engagement and interest in new ventures. We will offer taster classes and workshops where appropriate to allow students to try out new aspects of traditional music. We hope this will offer a way of developing the broad range of SMG activities and attract new participants. We will continue to encourage and help our tutors to continually develop their skills in teaching adult learners.

Like many similar organisations we use the Zoom platform and this has been very useful in helping to keep courses and events going. We have been looking at ways to develop ideas and events that do not involve meeting in person as we presume it will be a long time before we can hold ceilidhs as before. We have plans to produce a new tune book to join the three others we have already published. We are also looking into the viability of various online workshops and re-instating a performance event that SMG previously hosted in person, but moving it online.

The Year 2020 was a significant milestone for our organisation, the 30th anniversary of our inception as part of the Adult Learning Project. We had planned to mark the year with specific events but these celebrations had to be shelved. We may look at this again when the future is more certain and we return to normality.

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PLANS FOR FUTURE PERIODS (continued)

As a grassroots organisation, SMG is reliant on volunteers to ensure the smooth running of its classes and events. One of our challenges is to recruit more interested individuals to join the Board as Directors to bring new ideas and experience to our work. Currently our staff are working from home, but when we are able to return to our offices and venues we will need volunteers to help with administration tasks and with the organisation of classes, events and ceilidhs.

At the end of Term 1 we organise a Stramash for each evening group of classes and the daytime mixed instrument groups; also at the end of Term 2 we have a Concert where each class performs a tune or a song that they have chosen and learned for the evening. Both of these events were cancelled in 2020, but we are looking at alternative ways to show our learning in 2021. To make up for the missed events our Development Worker invited online classes to produce videos of tunes they had been learning. Not all classes managed this but for those that did the videos were put on YouTube, which gave our students the opportunity to see what other classes had been doing.

Our recruitment process, seeking to replace our Development Worker, had to be suspended due to the pandemic. We were looking for someone with similar skills and respect within the traditional music community as the previous incumbent. To maintain continuity we invited one of our tutors who has had a long-term and close relationship with SMG to undertake the role of Temporary Development Worker until the situation is resolved.

Directors and staff have been able to take advantage of online training workshops on various topics, such as fundraising, presenting information using infographics, growing memberships, managing large meetings online, such as AGMs etc. We will continue to seek out any relevant training opportunities that present themselves. We will continue to be involved with other organisations involved in developing and supporting traditional music, in Scotland and beyond.

The Inspire Project which had been going for several years under the auspices of SMG was set up as an SCIO in April 2019. Funding from various organisations was sought to enable it to continue to support vulnerable members of our community through music projects linked to support organisations. This funding was not forthcoming mainly due to the onset of the pandemic and the consequence is that the Inspire organisation has been wound up. However, there is still the need and potential for a similar organisation to be created in the future.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Scots Music Group (SMG) is a charitable company limited by guarantee, incorporated on 19th March 2004 for the advancement of education for the public benefit by providing an education programme of Scottish traditional music, song and dance. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of directors

Board members are primarily recruited from amongst members, via the AGM. The Board considers what vacancies are likely to arise, the skills and backgrounds required and publicises these in its newsletter and website beforehand. The Board has co-opted members to fill vacancies and identified skills gaps where the need has arisen. The Board is confirmed each year at the AGM.

Director's induction and training

New Board members are formally welcomed and introduced to the others at their first Board meeting. It is ensured that they understand the role of the Board and its members, and that they have access to the Memorandum and Articles of Association, accounts, business plans and minutes of previous Board meetings and that they are given the opportunity to arrange a visit to the office for short induction sessions with staff. We have used a mix of special Board events and specific Agenda items to brief new Board members and to keep existing Board members up to date. Directors are encouraged to attend various appropriate courses that are available.

Organisational structure

The Directors are responsible for strategic decision making of the charity. Day-to-day management of the Charity's business is delegated to the Development Worker, who is assisted by an Administrator. The Development Worker and the Administrator are supported by a voluntary Bookkeeper. The Development Worker is expected to attend Board meetings to report on current activity and to be advised on how the Board's decisions on strategy should be borne out through the day-to-day activity.

The organisation benefits from the work of a large number of volunteers who work across the organisation. The volunteers are managed and trained as appropriate by the Development Worker with support from the Board as necessary. Many of the volunteers are long standing members of SMG and have been volunteering for several years.

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REPORT OF THE DIRECTORS

for the year ended 30 June 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name	Scots Music Group
Company Number	SC265190
Charity Number	SC032702

Directors holding office on 1 July 2020 or subsequently appointed

E. F. Wilson	Chair
P. McIntosh	Treasurer
H. Quigley	
F. Harrison	
E. McIntyre	(resigned 4 August 2021)
J. Taylor	
H. MacPherson	(appointed 29 July 2021)
W. Savage	(appointed 23 July 2021)

Company Secretary

H Quigley

Registered Office and Principal Operating Address

Office 1F6
Eric Liddell Centre
15 Morningside Road
Edinburgh
EH10 4DP

Independent Examiner

Kevin Cattnach C.A.
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

Bankers

Bank of Scotland
1 Ardmillan Terrace
Edinburgh
EH11 2JN

SCOTS MUSIC GROUP

REPORT OF THE DIRECTORS

for the year ended 30 June 2021

DIRECTORS' RESPONSIBILITIES

Company law requires the board of directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the directors should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the board on

2021 and signed on its behalf by:

E Wilson

Director and Chair of the Board

SCOTS MUSIC GROUP

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF SCOTS MUSIC GROUP

for the year ended 30 June 2021

I report on the accounts for the year ended 30 June 2021 as set out on pages 17 to 26.

Respective responsibilities of the Trustees and the Independent 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 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Charities Accounts (Scotland) Regulations 2006 (as amended) does not apply. 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 report

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 seeking 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:

- 1) 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, Regulation 4 of the 2006 Accounts Regulations (as amended) and sections 381, 382 and 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)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.

Kevin Cattanach
Chartered Accountant
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

2021

SCOTS MUSIC GROUP

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income and Expenditure Account)

for the year ended 30 June 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from					
<i>Donations and legacies</i>					
Donations		8,355	-	8,355	7,568
Subscriptions		7,445	-	7,445	8,720
<i>Charitable activities</i>					
Grants	3	-	-	-	1,430
Classes, events and workshops		84,625	-	84,625	67,268
<i>Other trading activities</i>					
Ceilidh income		-	-	-	8,001
Merchandise sales and other income		171	-	171	385
<i>Investment income</i>					
Bank interest		6	-	6	8
Total income		<u>100,602</u>	<u>-</u>	<u>100,602</u>	<u>93,380</u>
Expenditure on					
<i>Raising funds</i>					
Ceilidh costs		-	-	-	4,994
<i>Charitable activities</i>					
		<u>102,095</u>	<u>478</u>	<u>102,573</u>	<u>100,354</u>
Total expenditure	5	<u>102,095</u>	<u>478</u>	<u>102,573</u>	<u>105,348</u>
Net (expenditure)	2	(1,493)	(478)	(1,971)	(11,968)
Transfers between funds	14	<u>1,678</u>	<u>(1,678)</u>	<u>-</u>	<u>-</u>
Net movement in funds		185	(2,156)	(1,971)	(11,968)
Total funds at 1 July 2020	14	<u>42,730</u>	<u>2,156</u>	<u>44,886</u>	<u>56,854</u>
Total funds at 30 June 2021	14	<u><u>42,915</u></u>	<u><u>-</u></u>	<u><u>42,915</u></u>	<u><u>44,886</u></u>

The company has no recognised gains or losses other than the results for the period as set out above. All of the activities of the charitable company are classed as continuing. The notes on pages 19 to 26 form part of these financial statements.

SCOTS MUSIC GROUP

BALANCE SHEET

as at 30 June 2021

	Notes	£	2021	2020
			£	£
Fixed Assets				
Tangible assets	8		515	349
Current assets				
Debtors	9	1,519		1,164
Cash at bank and in hand		44,212		46,637
		<hr/>		<hr/>
		45,731		47,801
Creditors: amounts falling due within one year	10	(3,331)		(3,264)
		<hr/>		<hr/>
Net current assets			42,400	44,537
			<hr/>	<hr/>
Net Assets	13		42,915	44,886
			<hr/> <hr/>	<hr/> <hr/>
Funds				
Unrestricted funds	14		42,915	42,730
Restricted funds	14		-	2,156
			<hr/>	<hr/>
Total funds			42,915	44,886
			<hr/> <hr/>	<hr/> <hr/>

The directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act. The directors acknowledge their responsibility for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with sections 386 and 387 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the board on 2021 and signed on its behalf by:

E Wilson
Director and Chair of the Board

The notes on pages 19 to 26 form part of these financial statements.

SCOTS MUSIC GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and are in accordance the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) 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 (FRS102) (effective 1 January 2019).

The charity has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

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

The directors consider that there are no material uncertainties about the ability of the charity to continue as a going concern for the foreseeable future. Accordingly, the accounts have been prepared on a going concern basis. This going concern assessment includes the expected impact of COVID-19 to the charity for a period of at least 12 months from the date of signing of these financial statements.

Income

Income is recognised in the Statement of Financial Activities when the charity has entitlement, there is probability of receipt and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and subscriptions are included in full in the Statement of Financial Activities when receivable.
- Grants, where entitlement is not conditional on delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Where entitlement is conditional on delivery of a specific performance by the charity, grants are accounted for as the charity earns the right to consideration by its performance.
- Income from other charitable activities is included when the charity has earned the right to the income.
- Income from merchandise is recognised at the point of sale and income from fundraising events is recognised when the event takes place.
- Investment income is included when receivable.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charitable company is not registered for VAT and, accordingly, resources expended are shown gross of irrecoverable VAT.

- Expenditure on raising funds comprises those costs directly associated with merchandise sales and fundraising events.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

SCOTS MUSIC GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

1. ACCOUNTING POLICIES (continued)

Expenditure

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, while support costs are allocated 40% to Teaching & Events, 60% to Promotion of Culture & Community.

Fixed Assets

Tangible fixed assets are initially recorded at cost. The charity has the policy not to capitalise items under £250. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

- Office Equipment 4 years straight line
- Website 3 years straight line

Funds

Unrestricted funds are donations and other income generated for the objects of the charity without further specified purpose and are available as general funds. Restricted funds are subject to the restrictions on their expenditure imposed by the donor.

Operating lease rentals

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pensions

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to Statement of Financial Activities in the period to which they relate.

2. NET (EXPENDITURE) FOR THE YEAR

	Total 2021	Total 2020
	£	£
This is stated after charging:-		
Independent Examiner's fees	1,950	1,950
Depreciation	233	50
Operating lease rentals: land and buildings	2,197	3,624
	<hr/> <hr/>	<hr/> <hr/>

SCOTS MUSIC GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

3. GRANTS RECEIVED

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Lowland and Border Pipers' Society	-	-	-	450
SAMH	-	-	-	980
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	1,430
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included in income are restricted grants of £nil (2020: £450) and restricted donations of £nil (2020: £980). All other income was unrestricted in both the current and previous years.

4. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR ACTIVITIES

This table shows the cost of the main activities and the sources of income that support those activities.

	Inspire Project £	Promotion of Culture & Community £	Teaching & Events £	Total 2021 £	Total 2020 £
Costs (note 5)	(478)	(33,710)	(68,385)	(102,573)	(105,348)
Donations and subscriptions	-	15,800	-	15,800	16,288
Income from charitable activities	-	-	84,625	84,625	68,698
Other trading activities	-	-	171	171	8,386
Investment income	-	6	-	6	8
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(478)	(17,904)	16,411	(1,971)	(11,968)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SCOTS MUSIC GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

5. TOTAL EXPENDITURE

	Inspire Project £	Promotion of Culture & Community £	Teaching & Events £	Total 2021 £	Total 2020 £
Costs directly allocated to activities					
Classes, events and workshop costs	-	19,393	58,178	77,571	66,699
Freelance staff costs	393	-	-	393	1,840
Travel and subsistence	-	6	19	25	1,842
Marketing and publicity	-	277	832	1,109	1,612
Office costs and rent	85	-	-	85	166
Support costs allocated to activities					
Staff costs (Note 6)	-	8,548	5,699	14,247	21,573
Subscriptions and professional fees	-	545	363	908	874
Office costs and rent	-	2,679	1,786	4,465	6,868
Bank interest and charges	-	952	635	1,587	1,588
Depreciation	-	140	93	233	50
<u>Governance costs</u>					
Independent examiner fee	-	1,170	780	1,950	1,950
Board meeting costs	-	-	-	-	286
	=====	=====	=====	=====	=====
Total expenditure	478	33,710	68,385	102,573	105,348
	=====	=====	=====	=====	=====

Included above is restricted expenditure of £478 (2020: £5,799) and unrestricted expenditure of £102,095 (2020: £99,549).

6. STAFF COSTS AND NUMBERS

	Total 2021 £	Total 2020 £
Wages and salaries	12,835	19,459
Pensions	1,412	2,114
	=====	=====
	14,247	21,573
	=====	=====

SCOTS MUSIC GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

6. STAFF COSTS AND NUMBERS (continued)

The average monthly number of staff during the year, on a head count basis, was as follows:

	2021	2020
	No.	No.
Advancement of education of Scots Music	1	2
	<u> </u>	<u> </u>

No employee received remuneration of more than £60,000 in either the current or previous years, nor was any director reimbursed expenses or remunerated for services as a director.

7. TAXATION

The charitable company is exempt from corporation tax on its charitable activities.

8. TANGIBLE FIXED ASSETS

	Office Equipment	Website	Total
	£	£	£
Cost			
At 1 July 2020	1,446	2,500	3,946
Additions	-	400	400
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2021	1,446	2,900	4,346
	<u> </u>	<u> </u>	<u> </u>
Depreciation			
At 1 July 2020	1,098	2,500	3,598
Charge for year	100	133	233
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2021	1,198	2,633	3,831
	<u> </u>	<u> </u>	<u> </u>
Net Book Value			
At 30 June 2021	248	267	515
	<u> </u>	<u> </u>	<u> </u>
At 30 June 2020	349	-	349
	<u> </u>	<u> </u>	<u> </u>

SCOTS MUSIC GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

9. DEBTORS

	2021	2020
	£	£
Prepayments and other debtors	1,519	1,164
	1,519	1,164

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and other creditors	3,331	3,264
	3,331	3,264

11. OPERATING LEASE COMMITMENTS

At the year end the charitable company had total commitments under non-cancellable operating leases as set out below:

	2021	2020
	£	£
Operating leases for land and buildings payable: In less than 1 year	302	906
	302	906

12. RELATED PARTY TRANSACTIONS

There were no related party transactions during the current year or previous year.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed assets	515	-	515
Current assets	45,731	-	45,731
Current liabilities	(3,331)	-	(3,331)
	42,915	-	42,915
Net assets at 30 June 2021	42,915	-	42,915

SCOTS MUSIC GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	349	-	349
Current assets	45,645	2,156	47,801
Current liabilities	(3,264)	-	(3,264)
	<hr/>	<hr/>	<hr/>
Net assets at 30 June 2020	42,730	2,156	44,886
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

14. MOVEMENT IN FUNDS

	1 July 2020 £	Income £	Expenditure £	Transfers £	30 June 2021 £
Restricted Funds					
Inspire 3/3.5	2,156	-	(478)	(1,678)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	2,156	-	(478)	(1,678)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted Funds					
General Fund	37,765	100,602	(102,059)	3,802	40,110
Designated Funds					
Fixed assets	349	-	-	166	515
Ceilidh Caleerie	4,616	-	(36)	(2,290)	2,290
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds	42,730	100,602	(102,095)	1,678	42,915
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	44,886	100,602	(102,573)	-	42,915
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SCOTS MUSIC GROUP

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2021

14. MOVEMENT IN FUNDS (continued)

	1 July 2019 £	Income £	Expenditure £	Transfers £	30 June 2020 £
Restricted Funds					
Inspire 3	4,395	320	(2,559)	-	2,156
Lowland and Border Pipers' Society	-	450	(3,240)	2,790	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	4,395	770	(5,799)	2,790	2,156
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted Funds					
General Fund	49,108	90,970	(99,174)	(3,139)	37,765
Designated Funds					
Fixed assets	-	-	-	349	349
Ceilidh Caleerie	3,351	1,640	(375)	-	4,616
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds	52,459	92,610	(99,549)	(2,790)	42,730
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	56,854	93,380	(105,342)	-	44,886
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Inspire 3 and 3.5 works with a number of partner projects to offer vulnerable people the opportunity to take part in music in a variety of ways. Inspire 3 ran from August 2014 - August 2017, and Inspire 3.5 from August 2017 – December 2019, and included general music groups in our partner projects; individual/small group lessons as required; a choir (started in December 2015) and a variety of creative projects. During the year 2020-21, the original funder agreed the remaining funds could be transferred to unrestricted funds and used for mainstream activities.

Lowland and Border Pipers' Society provided funding to support a smallpipes class in 2019-20.

The **Ceilidh Caleerie** designated fund are funds received from performances by Ceilidh Caleerie, which the directors have decided to hold for the use of Ceilidh Caleerie. The transfer in the year represents a contribution from Ceilidh Caleerie to the free reserves of the charity.

The **Fixed Asset Fund** represents the net book value of fixed assets.

15. COMPANY LIMITED BY GUARANTEE

The company is limited by the guarantee of each member to contribute not more than £1 each in the event of winding up the charitable company. At the year end there were 442 members.