

Music and the Deaf

**Financial Statements for the year
ending 31 July 2025**

Charity number: 1000025

Company number: 02527316



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Music and the Deaf
Legal and administrative details

Registered Charity number 1000025

Registered company number 02527316
company limited by guarantee

Directors (Trustees): P Needham
J Roy
D Wilkes (appointed September 2024)
C Holmes (appointed December 2024)
J Craig (resigned November 2024)

Registered office Albion House
Ravenshorn Way
Sheffield
S21 3WY

Bankers CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Barclays Bank plc
39/45 Commercial Street
Halifax
West Yorkshire
HX1 1BG

Independent examiner Melvyn Revitt
Voluntary Action Rotherham
The Spectrum
Coke Hill
Rotherham
S60 2HX

Music and the Deaf
Directors' report (incorporating the Trustees' annual report)
For the year ended 31st July 2025

The directors, who are also trustees of the charity, submit their annual report and financial statements for the year ended 31 July 2025.

Structure, governance and management

Music and the Deaf is a charitable company limited by guarantee, incorporated and registered as a charity on 2 August 1990. The company was established under its Memorandum and Articles of Association which established the objectives and powers of the charitable company.

The trustees are also directors for the purpose of company law. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Charitable Aims and objectives

The principal activity and prime objectives of the Charity are to promote the life enhancement of experiences and opportunities of the deaf by any charitable means that the Charity shall from time to time think fit and in furtherance of that object but not otherwise:

- To improve the quality of life for deaf and hard of hearing persons by developing their interest in music and related arts;
- To this end to encourage and develop the making of music by deaf and hard of hearing persons by performance, improvisation and composition and to develop the means for deaf and hard of hearing persons to attend musical events and to make such events more accessible to them;
- To conduce and promote research into the care and treatment of persons who are deaf and hard of hearing.

Music and the Deaf is a unique UK charity founded in 1988. Led by CEO Danny Lane, a profoundly deaf pianist, the charity continues to go from strength to strength, and has built an international reputation for pushing boundaries of what deaf people can aspire to and achieve in music.

Hearing loss shouldn't be a barrier to enjoying and making music. It is proven that participation in music can play a crucial role in a person's development: it promotes inclusivity, teaches young people how to work together, builds confidence, develops communication skills, and provides a vital outlet for self-expression. We are committed to enriching lives through music.

Whilst planning their activities the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Music and the Deaf
Directors' report (incorporating the Trustees' annual report) continued
For the year ended 31st July 2025

Achievements and Performance

The charity has become more diverse in its delivery of sessions, and we are looking forward to further developments at Music and the Deaf, which will reach more people who are deaf or hard of hearing.

It is important to acknowledge and thank our contributors and "Friends of MATD", as without their constant support, none of this would have been possible.

Future Plans

Education and development is again at the forefront of all projects at Music and the Deaf, and in the coming year we are looking to continue to expand our network of services across the Yorkshire region. This will ensure that Music and the Deaf is increasing its geographical reach, whilst maintaining its excellent reputation as a provider of fully trained and highly qualified professionals working with young people.

Public Benefit

The Trustees confirm that they have complied with their duty under section 17 (5) of the Charities Act 2011 to have due regard to the guidance on public benefit published by the Charity Commission when carrying out their role and duties. The Trustees have referred to the guidance on public benefit when reviewing aims and objectives and in planning future activities.

The Trustees have always placed considerable emphasis on effective Charity resource management and work hard to ensure that the highest possible proportion of the Charity's resources goes directly to the administrative costs of running the Charity.

Despite having few resources, the Charity now has in excess 30 year track record of delivering high quality, unique services annually to tens of thousands of beneficiaries. Any deaf or hard of hearing person from any section of the public in the UK who wishes to benefit from the Charity's work can access the Charity's specialist services. Much of the Charity's work is carried out with no charge to the beneficiaries. Any charges for some of the Charity's activities are kept as low as possible, thanks to the financial support the Charity receives from its funders, members, friends and patrons.

Music and the Deaf
Directors' report continued (incorporating the Trustees' annual report)
For the year ended 31st July 2025

Financial Review

The financial statements are set out in pages 10-18. The total funds at the year-end stand at £38,803 (2024: £42,037). Funds consist of fixed assets to the value of £525 (2024: £617), balances remaining on restricted funding of £60,840 (2024: £69,677) and general reserve of negative £22,037 (2024: -£27,640).

Reserves Policy

It is the policy of the Charity that unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to between three and six month's combined expenditure and overheads.

The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk management

The Trustees have assessed the major risks to which the Charity is exposed; and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees annually review a minimum of one of the Charity's policies at a series of Board meetings. In this period of review of the Charity's policies and procedures for Finance and for HR has been undertaken.

The Charity monitors its unrestricted reserves, transactional banking activity, applications for and the use of grants at monthly Finance Committee meetings with all necessary information then reported to the Board of Trustees which meets every two months. Bank reconciliations are performed each month for control purposes and to assist with forward planning.

The Charity continues to implement a full cost recovery approach to its fundraising wherever possible, a strategy which was implemented following a full review in the last financial year.

Risk policy

Music and the Deaf has a zero tolerance approach to theft and fraud. Whilst internal controls cannot provide absolute assurance against inappropriate use of Charity resources, the financial procedures policies set out a system of controls to mitigate against the risk of errors or fraud as far as possible and practicable.

Music and the Deaf
Directors' report (incorporating the Trustees' annual report)
For the year ended 31st July 2025

Exemptions

The directors have taken advantage of the exemptions available to small companies including the audit exemption (see statement on balance sheet).

Directors responsibilities for the financial statements

Company law requires the directors to prepare financial statements for each financial year, which give true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements for each financial year, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The Trustees must also prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity 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 enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Small company provisions:

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

All employees and Trustees are required to follow the Charity's financial policies and procedures. Any deviation is a serious breach and this message is made clear in the Staff Handbook and in training. Theft and fraud are completely unacceptable to the Charity. Where any member of staff is proven to be involved in theft or fraud, the Trustees will take disciplinary action against them in addition to any criminal or civil action.

The directors declare that they have approved the directors' annual report above and are signed on their behalf by:

Signed:



Date: 28.4.26

Print name:

J H Roy

Director

**Independent examiners report to the trustees of
Music and the Deaf
For the year ended 31st July 2025**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of 145 of the Charities Act 2011 Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination and confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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 (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:



Date:

29/04/26.

Melvyn Revitt
Voluntary Action Rotherham
The Spectrum, Coke Hill
Rotherham
S60 2HX

Music and the Deaf
Statement of Financial Activities
including Income and Expenditure account
For the year ended 31st July 2025

		Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
INCOMING RESOURCES					
Donations & Grants	2	38,162	-	38,162	5,666
Charitable Activities	3	2,400	-	2,400	9,337
Investment Income - bank Interest		826	-	826	1,491
TOTAL INCOMING RESOURCES		41,388	-	41,388	16,494
RESOURCES EXPENDED					
Charitable Activities	4	35,785	8,837	44,622	52,063
TOTAL EXPENDED RESOURCES		35,785	8,837	44,622	52,063
Net income/expenditure		5,603	(8,837)	(3,234)	(35,570)
Transfers between funds		-	-	-	-
Net movement in funds		5,603	(8,837)	(3,234)	(35,570)
Total funds brought forward		(27,640)	69,677	42,037	77,607
Total funds carried forward		(22,037)	60,840	38,803	42,037

This Statement of Financial Activities includes all gains and losses recognised in the year.

All the activities of the charitable company are classed as continuing.

Prior year income includes no restricted income.

Prior year expenditure includes no restricted expenditure.

**Music and the Deaf
Balance Sheet
as at 31st July 2025**

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	5	525	617
Current assets			
Debtors	6	58	205
Cash at Bank and in hand		39,211	42,409
		<u>39,269</u>	<u>42,614</u>
Current Liabilities			
Creditors - due within one year	7	(991)	(1,193)
		<u>(991)</u>	<u>(1,193)</u>
Net assets	12	<u>38,803</u>	<u>42,037</u>
Represented by:			
Unrestricted funds		(22,037)	(27,640)
Restricted funds	13	60,840	69,677
Total Charity funds		<u>38,803</u>	<u>42,037</u>

For the period ending 31 July 2025, the company is entitled to the audit exemption under 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors declare that they have approved the accounts above.

Signed on behalf of the company's directors:

Signed:

J. H. Roy

Date:

28.4.26

Print name

J. H. Roy

Director

Music and the Deaf
Notes to the Accounts
For the year ended 31st July 2025

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

b) Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the group has adequate resources to continue in operation for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

c) Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Donations and legacies are accounted for when they are receivable.

d) Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

e) Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses:

Musical instruments	15% reducing balance
Office equipment	25% reducing balance
Computers	Straight line over 3 years

Music and the Deaf
Notes to the Accounts (continued)
For the year ended 31st July 2025

f) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant amount of change in value. Bank overdrafts are shown within borrowings in current liabilities.

g) Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of charitable activities.

h) Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

i) Fund accounting

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

j) Pension costs and other post-retirement benefits

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

Music and the Deaf
Notes to the accounts (continued)
For the year ended 31st July 2025

2 Income from donations, Legacies & Grants

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations	26,912	-	26,912	5,666
Legacies	11,250	-	11,250	-
Grants	-	-	-	-
	38,162	-	38,162	5,666

Prior year income from donations was all attributable to unrestricted funds.

Prior year income from grants was attributable to restricted funds.

3 Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Education workshops	2,400	-	2,400	4,687
Events	-	-	-	4,650
Other income	-	-	-	-
	2,400	-	2,400	9,337

Prior year income from charitable activities was all attributable to unrestricted funds.

4 Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Salary Costs	8 29,783	7,723	37,506	36,019
Leader Fees	2,099	501	2,600	9,556
Interpreter fees	-	386	386	1,212
Insurance	694	-	694	602
Bank charges	60	-	60	60
General office costs	265	-	265	810
Telephone & internet	532	-	532	510
Travelling	-	227	227	631
Professional fees	1,979	-	1,979	1,848
Computer running costs	281	-	281	291
Depreciation	92	-	92	524
	35,785	8,837	44,622	52,063

Prior year expenditure includes no restricted expenditure.
expenditure is unrestricted.

Music and the Deaf
Notes to the account (continued)
For the year ended 31st July 2025

5 Tangible fixed assets	Musical Instruments	Office equipment	Computers	Total
	£	£	£	£
Cost at 1 August 2024	7,838	16,474	14,936	39,248
Additions	-	-	-	-
At 31 July 2025	<u>7,838</u>	<u>16,474</u>	<u>14,936</u>	<u>39,248</u>
Depreciation				
at 1 August 2024	7,220	16,474	14,936	38,630
Charge this period	93	-	-	93
Disposals	-	-	-	-
at 31 July 2025	<u>7,313</u>	<u>16,474</u>	<u>14,936</u>	<u>38,723</u>
Net Book Value at 31 July 2025	<u><u>525</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>525</u></u>
at 31 July 2024	<u><u>618</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>617</u></u>

6 Debtors	2025	2024
	£	£
Debtors	0	150
Prepayments	58	55
	<u>58</u>	<u>205</u>

7 Creditors: amounts falling due within one year	2025	2024
	£	£
Other creditors	203	405
Accruals	788	788
	<u>991</u>	<u>1,193</u>

8 Staff Costs	2025	2024
	£	£
Wages and salaries	37,506	36,019
Employers pension costs	-	-
	<u>37,506</u>	<u>36,019</u>

The average number of employees during the period was 1 (2024: 1)
No employee received emoluments of more than £60,000. (2024: none).

Music and the Deaf
Notes to the accounts (continued)
For the year ended 31st July 2025

9 Trustee and key management remuneration, benefits and expenses

The Trustees received no remuneration, benefits or expenses in this period, except expenses paid in connection with their duties as volunteer (2024: none).

10 Related party transactions

There were no related party transactions during the year (2024: none).

11 Independent examination and accountancy services

During the period, the cost of the independent examination and accountancy services was £788 (2024: £788).

12 Net assets by fund

as at 31 July 2025

	General funds £	Restricted funds £	Total funds £
Tangible assets	525	-	525
Current assets	39,269	-	39,269
Current liabilities	(991)	-	(991)
	<u>38,803</u>	<u>-</u>	<u>38,803</u>

as at 31 July 2024

	General funds £	Restricted funds £	Total funds £
Tangible assets	617	-	617
Current assets	42,614	-	42,614
Current liabilities	(1,193)	-	(1,193)
	<u>42,037</u>	<u>-</u>	<u>42,037</u>

Music and the Deaf
Notes to the accounts (continued)
For the year ended 31st July 2025

13 Restricted Funds

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	£	£	£	£	£
Yorkshire Music Club	1,776	-	-	-	1,776
Morrison's Foundation	501	-	501	-	-
Arts Council England	3,351	-	-	-	3,351
CF for Calderdale	7,415	-	386	-	7,029
Garfield Weston Foundation	4,723	-	4,723	-	-
Thornton Modulate	8,293	-	-	-	8,293
Arts Council England - Covid-19	12,511	-	-	-	12,511
West Yorkshire Music Programme	31,107	-	3,227	-	27,880
	<u>69,677</u>	<u>-</u>	<u>8,837</u>	<u>-</u>	<u>60,840</u>

Restricted Funds: prior year

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	£	£	£	£	£
Yorkshire Music Club	1,776	-	-	-	1,776
Morrison's Foundation	501	-	-	-	501
Arts Council England	3,351	-	-	-	3,351
CF for Calderdale	7,415	-	-	-	7,415
Garfield Weston Foundation	4,723	-	-	-	4,723
Thornton Modulate	8,293	-	-	-	8,293
Arts Council England - Covid-19	12,511	-	-	-	12,511
West Yorkshire Music Programme	31,107	-	-	-	31,107
	<u>69,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,677</u>

Restricted Funds include:

Arts Council England

Grant received as part of the Covid-19 emergency response fund for digital development of the charitable company.

Thornton Modulate

Funding for training, instrumental lessons and music surgeries in Leeds and Sheffield.

West Yorkshire Music Programme

Grant given by the Holly Hocks Foundation for the West Yorkshire Music Programme for deaf children and Young People Project.