

Ealing Junior Music School

Registered Charity No.1046811



www.ejms.org.uk

Trustees' Report and Financial Statements for the year ended 31st March 2021

**EALING JUNIOR MUSIC SCHOOL
CONTENTS OF THE TRUSTEES' REPORT AND FINANCIAL STATEMENTS
AS AT 31st MARCH 2021**

	Page
Charity Information	1
Report of the Trustees	2
Independent Examiners Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

CHARITY INFORMATION

Name of Charity	Ealing Junior Music School (also known as "EJMS")
Charity Registration Number	1046811
Principal Office	42 Upfield Road, Ealing, London W7 1AN
Music Director	Felix McGonigal
General Administrator	Janine Neye
Finance Administrator	Aurélia Brambley
Accounts Administrator	Asma Brice
Hon Assistant Secretary	KayMaree Andersson
Trustees	John Hudson (Chair) Gillian Hilton (past Chair) Anne Elin Harraghy Clare Scott Booth Cressida Jane Miles Ross William Underwood John Piers Williamson Denis Fintan Barry Timothy Nicholas Davenport
Independent Examiner	Edmund Cartwright Johnsons, Chartered Accountants Ground Floor, 1-2 Craven Road London W5 2UA
Bankers	Santander UK plc Customer Service Centre Bootle Merseyside L30 4GB The Royal Bank of Scotland Customer Service Centre Drummond House 1 Redheughs Avenue Edinburgh EH12 9JN CCLA Investment Management Ltd COIF Charities Deposit Fund Senator House, 85 Queen Victoria Street London EC4V 4ET Virgin Money plc, Jubilee House, Gosforth Newcastle upon Tyne NE3 4PL

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

TRUSTEES REPORT

Our Objectives and Activities

Ealing Junior Music School ("EJMS") is a registered Charitable Trust that offers music education on Saturdays to children from 3-18 years old.

The declared Objects of the Trust are to advance education in the art and science of music by establishing a School for the teaching of music.

Our Aims

We aim to meet our Objects by offering:

- a Saturday Music School that operates during standard school term dates
- a service which is accessible and welcoming to local children—we do not audition
- individual orchestral instrumental and singing tuition to a high standard
- a broad musical education
- the chance to develop group playing and singing skills
- opportunities to develop performing skills
- access to formal exams
- encouragement, support, and recognition of individual requirements for each student.
- A safe and respectful space for all.

Fulfilling Our Aims

These are some of the ways in which we fulfill our aims:

- providing instrumental and vocal tuition
- offering a range of orchestras and ensembles (18 at present) varying in size, standard, and style of music
- offering opportunities to sing, listen to and compose music at all levels of ability
- operating three choirs: Ealing Children's Choir for younger students, Ealing Youth Choir for older students, Adult Chorale for parents
- termly concerts for orchestras, ensembles and choirs
- additional concerts in local churches for solo players and small ensembles
- providing theory classes
- preparation and entry for public examinations in music
- Music Director's regular contact with individual students and groups
- careful selection of teaching staff
- termly combined meetings for teachers, the Music Director and Trustees
- operating a policy of diversity and inclusion
- implementing and reviewing all policies and procedures related to safeguarding
- offering 'assisted places' discounts to students whose families are in financial need
- keeping fees as low as possible by supplementing our income through fundraising, sponsorship and grants.

We are constantly reviewing our standards and seeking ways to develop our service.

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

Our Structure, Governance and Management

EJMS is constituted as a Charitable Trust (registered charity number 1046811) and managed by a Board of Trustees, in accordance with a Declaration of Trust dated 23rd January 1995, as varied by Deeds dated 12th October 1996 and 12th February 2002.

The Trust Deed requires four Trustees to be present at Trustee meetings to form a quorum. A new Trustee may be appointed by a resolution of the Trustees recorded in the minutes and signed by the new Trustee. Trustees are recruited in such a way as to ensure a balance of skills and to include, where possible, parents of current EJMS students and local musicians. Prospective new Trustees attend Trustee meetings in order to gain an understanding of how EJMS operates before any formal appointment is made. Copies of relevant Charity Commission publications are given to new Trustees, Charity Commission Newsletters are circulated to all Trustees via email, as are relevant News Briefs from organisations such as Civil Society, and Trustees are encouraged to view the Charity Commission website. Copies of the EJMS Trust Deed and subsequent two variations are given to new Trustees. It is considered that the foregoing represents a sufficient induction and professional development process for the Trustees of EJMS.

Although the Trustees have ultimate responsibility for the finances and development of EJMS, the day to day running of EJMS is in the hands of the Music Director, General Administrator, Finance Administrator and Accounts Administrator. The Music Director oversees the recruitment of all educational staff. Close liaison is maintained between the Chair of Trustees and the Music Director and Administrators, and regular formal meetings are held between the Trustees and the Music Director and Administrative staff.

EJMS income is generated through student fees, grants and donations. A linked charity, "The Friends of Ealing Junior Music School" (registered charity number 1046970), works energetically and enthusiastically to raise awareness of EJMS in the local community and to raise funds for and on behalf of EJMS.

The Trustees have complied with the duty in Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance issued by the Charity Commission, including the supplementary issued guidance on advancing education and on fee charging. The Trustees of EJMS consider that the objectives and aims of EJMS constitute a public benefit.

EJMS provides an educational environment where each student can develop and fulfil his or her musical potential and build their self-confidence. In so doing, we prepare our students for the opportunities, responsibilities and experience of later life.

The School welcomes students from all backgrounds. We are an equal opportunity organisation and are committed to a working environment that is free from any form of discrimination on the grounds of colour, race, ethnicity, religion, sex, sexual orientation or disability. Within the physical constraints of the secondary school in which EJMS operates, and over which EJMS has no control, we will make reasonable adjustments to meet the needs of staff or students who are or become disabled.

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

EJMS does not directly receive any governmental or local authority funding. EJMS had originally been operated directly by the London Borough of Ealing, but when the council took the decision in 1993 to close the music school, parents and interested parties responded by setting up EJMS as an independent charitable trust. Notwithstanding some real financial difficulties around the millennium, the School has in recent years thrived financially and operationally, continuing to attract large numbers of students and obtaining very good exam results. The Trustees are proud of being an independent organisation that provides such a valuable service for children in Ealing, and that celebrated in 2018 its 25th anniversary.

EJMS has no endowments. Nevertheless EJMS makes some financial assistance available from its own funds, whether by direct subsidies, a reduction in fees for families with more than one child enrolled on the full course at EJMS, or by offering (under the Bursary Scheme) ensemble and orchestral courses free of charge for one term. The total direct cost to EJMS of assistance in 2020/21 amounted to £7,361 (£15,244 in 2019/20).

EJMS cannot guarantee to provide financial assistance in future years. However, given the current level of reserves, it is certainly the wish of the Trustees to continue to do so while this remains financially possible. EJMS is aware that a small number of scholars also received assistance amounting to £1,903 from the LBE EMS Assistance Scheme.

KayMaree Andersson has continued as our Honorary Assistant Secretary. Her responsibilities are to organise the EJMS Café Rota of volunteer helpers from our associated charity 'The Friends of EJMS'. Due to Covid-19 restrictions, the Café did not operate at all in 2020/21.

Financial Assistance Policies.

Assisted Places Awards.

The Trustees view our Assisted Places awards as important in helping to ensure that children from families who would otherwise not be able to afford the fees can access the education we offer. Our Assisted Places awards are available to all who meet our general entry requirements and are made solely on the basis of parental means or to relieve hardship where a student's musical education would otherwise be at risk, for example in the case of parental job redundancy. In assessing means, we use a standard application form and take a number of factors into consideration including family income, investments and savings and family circumstances—for example, dependent relatives and the number of siblings. However, given that the School does not have any endowments, in funding our awards we must be mindful to ensure a balance between full fee-paying parents, many of whom make personal sacrifices to fund their child's musical education, and those benefiting from the awards.

Family discounts policy.

To underline the value we place on continuity for families, we offer small discounts where parents have more than one child at the School on the Full Course. The Trustees introduced a more generous, simpler system of discounts in April 2017 under which the

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

second child receives a 10% discount, and the third and subsequent children receive a 15% discount from the full course fees.

Assistance for our teaching staff.

As part of our emphasis on attracting and retaining high calibre staff, we offer a small discount where staff members choose to educate their children at our School.

Bursary Scheme.

To encourage students to participate in music making, we offer to students an initial free term of playing in the School's orchestras and ensembles. Thereafter we continue to allow students who do not learn instruments at the School to continue playing in the School's orchestras and ensembles for a minimal fee.

Endangered Instruments Scheme.

In addition to the foregoing, and as part of our wider musical commitments, we offer a free term's instrumental tuition to new students of one of the 'endangered instruments' (Double-bass, Trombone, French Horn, Bassoon).

Beginner's First Term Discount Scheme.

This discretionary Discount can be requested in acknowledgement that an absolute beginner on the full instrumental course cannot initially participate in ensembles.

In summary, 9 students (10 in 2019/20) were helped with their fees, some substantially, via the Assisted Places scheme. 4 students (5 in 2019/20) received assistance with fees from the London Borough of Ealing. (It is possible that the LBE may also offer assistance to other students of which EJMS is unaware.) Nil students (4 in 2019/20) applied for the 'endangered instruments scheme'. Nil students (19 in 2019/20) qualified for the Bursary scheme that offers one free term of choir or ensemble course tuition. (This Nil take-up is due to the fact that these particular activities could not take place due to Covid-19 but will be re-introduced in September 2021.) Nil students (Nil in 2019/20) requested the 'Beginner's First Term Discount'. 49 students (48 in 2019/20) qualified for the family child discount scheme. 13 students (16 in 2019/20) qualified for the teachers'/staff discount scheme.

As EJMS is a registered charity, the parents of our students have the assurance that all the income of the School must be applied for charitable purposes. As an educational charity EJMS enjoys tax exemption on our educational activities and on our investment income and gains, provided these are applied for our charitable aims. The financial benefits we receive from these tax exemptions are all applied for educational purposes and indirectly help us to maintain our financial assistance policies. However, although an educational charity, we are unable to reclaim VAT input tax on our costs as we are exempt for VAT purposes. We also pay 'tax' as an employer through the National Insurance Contributions we make.

In addition to the very substantial benefits our School brings to our students, to Twyford Church of England Educational Trust through the free use of certain EJMS instruments, to the local community and to society through the educational services we provide, our financial assistance programmes create a social asset without cost to the Exchequer.

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

All Trustees give of their time freely and no remuneration or expenses were paid in the year. No Trustee or person connected with a Trustee received any benefit from means-tested financial awards.

The Trustees consider it necessary for EJMS to hold financial reserves to cover any unexpected falls in income or increases in expenditure, to meet obligations under the premises hire agreement with Twyford School, to meet employment and pension law obligations to staff and teachers, and also to build up funds for the purchase and replacement of instruments.

The trustees currently (from February 2016) consider it prudent that reserves should be between one and two whole term's expenditure. The need for such prudence was borne out by the unexpected Coronavirus pandemic that hit the UK in early 2020.

At 31 March 2021 free reserves were £128,419 (31 March 2020 £141,348). EJMS has therefore sustained for four years in a row the very minimum level of reserves desired by the Trustees under the current Reserves Policy of between one and two whole term's expenditure. This, for 2020/21, equated to between £85,969 and £171,939.

The Trustees are however conscious of the financial difficulties and uncertainties currently being faced by many families. Consequently the Trustees intend to continue to set budgets which—while keeping fee increases to a minimum—produce a modest surplus to enable the reserves to increase to the maximum permitted under the reserves policy. The Trustees will review the reserves policy and the level of reserves annually.

EJMS has a range of official policy documents and the Trustees have these under regular review. In particular, as the Trustees take child protection seriously, all Trustees, staff and teachers are required to have Enhanced DBS Disclosure certificates. A designated Trustee supervises the recording and monitoring of the DBS status of all concerned. EJMS is insured for Public Liability Insurance and Employers' Liability Insurance, and also has insurance cover for the instruments and the computer equipment EJMS owns. EJMS is registered with the Information Commissioner's Office.

The Trustees confirm that there have been no serious incidents or other matters relating to EJMS in this financial year that should have been but were not brought to the attention of the Charity Commission.

Our Achievements and Performance—Chairman's Report

This year has been the most challenging of all the years during which I have been the Chair of Trustees.

In March 2020 EJMS was faced with the dilemma of having to close because of the Government Lockdown. (Though the Trustees had already decided to not operate on the final two weeks of term for Covid-19 safety concerns.) The question was what to do next? Trustees and administrative staff spent considerable time in considering various

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

possibilities and after much research decided that "Zoom" was a possible solution. Contacts were made with "Zoom" on several occasions to establish exactly how Zoom could work for EJMS and what the cost would be. A Zoom Business License was then purchased. Daily online meetings were held to discuss progress. Documentation on EJMS online teaching rules and procedures for teachers and parents were prepared, together with a screen-shot document explaining the audio settings that gave the best results for online music lessons. An evening Zoom meeting was then organised for all our teachers, administrative staff and Trustees, at which we explained how EJMS would operate online, followed by a Q&A session.

As a result of the considerable amount of work put in, EJMS was able to re-open online at the pre-planned start of the Summer Term 2020, but initially only with one-to-one instrumental lessons. Theory lessons were soon added. Some 13 of our teachers and administrative staff were furloughed under the government's furlough scheme. In the Autumn Term 2020 we were able to add Aural Classes and arrange for our accompanists to make recorded accompaniments for online exams.

Saturday mornings at EJMS online has become a well-oiled machine. After initial understandable concerns, the teachers adapted very well to online teaching. The Theory teachers have learned the secrets of screen sharing and keeping students muted to prevent students in large classes from speaking over each other. The Aural class teachers likewise. A 'WhatsApp' Teachers/Admin staff/Trustees group was set up and this proved invaluable on Saturday mornings for teachers reporting missing students or IT problems. The online Front Desk Staff were able to respond instantly with reported problems, with two Trustees stepping in for technical issues. The Chair of Trustees, the Music Director and the Deputy Music Director also spent time dipping in and out of lessons throughout the morning as a Safeguarding measure. All EJMS lessons are recorded online at Zoom for Safeguarding reasons; parents and teachers being notified. Recordings are subsequently deleted after three to six months if no concerns have arisen. As face-to-face exams were not possible, EJMS students were instead entered for the new-style ABRSM Performance Exams, where students record their exam and upload it to the ABRSM. This was a learning curve for everyone.

New methods of working have been learned that may transfer across into our Twyford operation when we return to face-to-face teaching. As an unexpected but very welcome outcome, the Teachers' WhatsApp group has really created a sense of community. Our teachers have interacted with each other in a way that was not previously possible.

EJMS has inevitably lost some students, as not everyone finds online teaching works for them. We also lost our Ensemble-only and Choir-only students as such activities cannot operate online due to internet latency issues. Conversely, we have managed to enroll new students during the year, as we provided a service that other local organisations were not able to do.

Initially we were not able to run Musicianship classes online. In the Summer term 2020, as government restrictions eased, we were able to operate a reduced number of classes in a Covid-secure manner in the Performance Centre at Twyford. Much advance work had been

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

put in by staff to make this possible. However, there was then another government lockdown, but we were able to commence operating Musicianship Classes online and have continued to do so.

The Chair of Trustees has throughout the year carried out tuning and running repairs to the string instruments and was also able to upgrade students to larger size instruments as and when necessary. However, when we return to Twyford School it is likely that more instruments will need attention, especially woodwind and brass.

EJMS has been very fortunate in having two Trustees with a high level of IT expertise, who have been willing to offer invaluable support. The Trustees have requested that the high levels of organisational, problem-solving and leadership skills of the Chair of Trustees are also recognized.

Lockdown has not been easy for many of our teachers and staff. Our younger teachers are often in small flats or flat-shares; our older teachers and anyone with health concerns were initially self-isolating. Income for all musicians has dropped dramatically in the total absence of gigs. We have lost some teachers who have moved to non-musical jobs or abroad for better prospects. Supportive conversations have taken place where appropriate

Regular updates were posted on the EJMS website to reflect the latest Covid situation.

Finances. Due to the reduction in services that EJMS could initially offer, the Trustees took the decision in April 2020 to reduce course fees. Fees were increased for the Autumn term as more services were provided, but still below pre-pandemic levels. However, given that no income at all was possible from choir-only or ensemble-only students, it was clear that EJMS would run at a substantial loss for the year. An appeal was therefore made to parents in January 2021 for voluntary donations. This elicited a very good response. I am very grateful indeed for those donations, which shows the high regard in which parents hold EJMS.

EJMS has deliberately built up reserves in recent years. Those reserves, together with successful claims made under the Government's Coronavirus Job Retention Scheme and the voluntary donations have enabled EJMS to continue as a going concern without incurring any debts. A claim had been made to the National Lottery Community Fund, but this was unsuccessful.

EJMS has continued to provide an auto-enrolment pension scheme to staff and teachers using NEST as the EJMS pension provider.

Conclusion

It has been a very challenging year for EJMS. Teachers, Staff and Trustees have responded magnificently and the workload of everyone has increased. I am very grateful to everyone. Without their efforts EJMS would have struggled to continue. And not only to continue, but in many ways to do much better than anyone could have expected last March. However, what is also clear is that this has been a real Team Effort in every sense of the word. We have a tremendous community at EJMS of

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

teachers, staff and Trustees, and indeed parents.

Financial Review

Total Incoming Resources for the year 2020/21 amounted to £253,205 (£347,497 in 2019/20) and this includes £8,974 of income made up of cheques paid out but not presented. Total Resources Expended amounting to £257,908 (£340,821 in 2019/20). Income from course and related fees reduced to £214,493 from £346,646 in 2019/20.

The net result for the year is a deficit of £4,703 (£6,676 surplus in 2019/20). The Trustees intend to return to a financial break-even point as soon as possible, and on a longer-term basis to increase reserves from the current reduced level while remaining in line with the charity's reserves policy.

Full details of income and expenditure may be found in the separate Financial Statements.

Post Balance Sheet events

A new modern cloud-based payroll software system was brought into full operation in April 2021 after thorough testing in March. (The previous software provider had decided to leave that particular business.)

EJMS continued to operate online throughout the Summer Term 2021. The current intention, subject to any further government lockdowns, is to physically return to Twyford School in September 2021. Various adjustments may be needed to ensure we can operate in a Covid-secure way. Particular thought will need to be given to how we deal with health concerns of clinically vulnerable staff.

In addition to the safety of staff and students, the objectives in the Autumn Term will be to re-start our choirs and ensembles, to bring back our ensemble-only and choir-only students and to increase student numbers back to pre-pandemic levels.

Our Teaching and Administrative Staff

The Trustees are grateful to all the staff for their commitment and high standards of professionalism during the year.


Five staff left EJMS during the year: Mairi Grewar (Aural), Ross Anderson (Trombone), Matthew Horn (French Horn), Stephen O'Regan (Flute), Dominic McGonigal (Brass Ensembles). In addition various staff were placed on furlough leave for parts of the year.

Three staff joined EJMS during the year: Deborah White (Violin), Josh Blows (Trombone), Flora Bain (French Horn).

Volunteers. Volunteers are managed through the registered charity (number 1046970) "The Friends of Ealing Junior Music School." The Café Rota of volunteers is however organised by the EJMS Honorary Assistant Secretary.

**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2021**

Due to EJMS operating entirely online throughout 2020/21 there was no opportunity for 'The Friends' to assist EJMS during the year.



John Hudson
Chair of Trustees, Ealing Junior Music School
24th January 2022

Independent examiner's report to the trustees of Ealing Junior Music School

I report to the trustees on my examination of the accounts of the Ealing Junior Music School (the Trust) for the year ended 31 March 2021, which are set out on pages 12 to 17.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Independent examiner's statement

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

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Edmund Cartwright

Edmund Cartwright ACCA MAAT
Johnsons Chartered Accountants
Ground Floor
1-2 Craven Road
London W5 2UA

Date: *24 January 2022*

**EALING JUNIOR MUSIC SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**


	Notes	Unrestricted funds		Total	Total
		Music Courses & Concerts	Assisted places & bursaries		
		2021	2021	2021	2020
		£	£	£	£
Incoming Resources					
Income from Charitable activities:					
Course fees and concert receipts	3	214,493	-	214,493	346,646
Income from Donations	4	10,231	-	10,231	-
Investment income	5	365	20	385	850
Other Income:					
Coronavirus Job Retention Scheme grant		19,122	-	19,122	-
Sundry income		8,974	-	8,974	-
Total Incoming Resources		<u>253,185</u>	<u>20</u>	<u>253,205</u>	<u>347,496</u>
Resources Expended					
Costs of Charitable Musical Activities	6	243,360	12,148	255,508	338,520
Governance Costs	7	2,400	-	2,400	2,300
Total Resources Expended		<u>245,760</u>	<u>12,148</u>	<u>257,908</u>	<u>340,820</u>
Net incoming/(outgoing) resources before transfers					
		7,425	(12,128)	(4,703)	6,676
Transfers between funds					
		(12,128)	12,128	-	-
Net Movement in Funds for the year		<u>(4,703)</u>	<u>-</u>	<u>(4,703)</u>	<u>6,676</u>
Total funds brought forward		144,027	-	144,027	137,351
Total funds carried forward		<u>139,324</u>	<u>-</u>	<u>139,324</u>	<u>144,027</u>

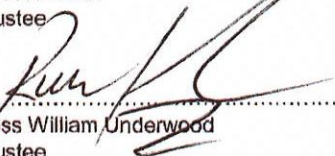
The notes form part of the financial statements

**EALING JUNIOR MUSIC SCHOOL
BALANCE SHEET
AS AT 31 MARCH 2021**

		2021	2020
		£	£
Fixed Assets			
Tangible fixed assets	10	1,931	2,680
Current Assets			
Debtors	11	233	1,169
Cash at bank and in hand		<u>168,933</u>	<u>176,352</u>
		169,166	177,521
Creditors: Amounts falling due within one year	12	31,773	36,174
Net Current Assets		<u>137,393</u>	<u>141,347</u>
Net Assets		<u>139,324</u>	<u>144,027</u>
Total funds of the charity:			
Unrestricted income funds		139,324	144,027
		<u>139,324</u>	<u>144,027</u>

These financial statements were approved by the Trustees on 24 January 2022 and signed on their behalf by:


.....
John Hudson
Trustee


.....
Ross William Underwood
Trustee

The notes form part of the financial statements

**EALING JUNIOR MUSIC SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1 CONSTITUTION

Ealing Junior Music School ("EJMS" or "the school") is a registered charity (number 1046811) whose affairs are managed by trustees in accordance with the trust deed dated 23 January 1995 as amended by supplemental trust deeds of 12 October 1996 and 12 February 2002.

2 ACCOUNTING POLICIES

(a) Basis of preparing the financial statements

The financial statements of the charitable trust, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

(b) Course fees and concert receipts

Course fees include fees for tuition, hire of musical instruments and insurance on these instruments. The school runs three terms of four months each. Fees are due for payment at the start of each term. Refunds of tuition fees are only made where the school is unable to deliver the tuition. Students have to give notice at half term if they are not continuing the following term.

Concert receipts arise from performances by the orchestras, ensembles and choirs during the year.

(c) Grants and donations

Income from grants and donations is included when these are receivable unless the donors specify that the grant or donation given to the charity is to be used in future accounting periods or when donors impose conditions which have to be fulfilled before the charity becomes entitled to use this income.

Grants and donations received for the purchase of musical instruments, which individually cost more than £1,000, are credited against the cost of the items purchased as included in the Balance Sheet.

(d) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of Value Added Tax which cannot be recovered.

(e) Fixed assets

Fixed assets comprise computers and associated equipment purchased for the administration of the school. They are depreciated at the following rates per annum:

Office equipment	-33.33% on reducing balance
Musical instruments	-33.33% on reducing balance

(f) Capitalisation policy

Musical instruments and music stands costing less than £1,000 each and sheet music for loan to and use by students are charged to expenses in the year of acquisition.

Grants or donations received towards the purchase of these items are credited to Income in the year in which they are received.

(g) Assisted Places, Bursaries and Discounts

Course costs for families with financial difficulties are partly subsidised under the Assisted Places Scheme. The Bursary scheme subsidises new ensemble students for their first term. A free term of full course tuition is provided for new students of one of the 'endangered' instruments. Discounts are given to families with two or more children at EJMS and to members of staff. The figure shown represents the direct and indirect costs of the three assistance schemes. EJMS does not receive any general funding from the London Borough of Ealing, but a small number of students do receive fees support from the LBE Mayor's Fund

**EALING JUNIOR MUSIC SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2 ACCOUNTING POLICIES (CONT'D)

(h) Tax Status

As a non-profit making body and a registered charity all its income and gains are exempt from tax.

The charity does not make taxable supply of goods or services and is therefore not required to be registered for Value Added Tax. It is thus not able to recover input tax, where this is charged, and this tax is included within the relevant items of expenditure.

3 COURSE FEES AND CONCERT RECEIPTS

Course fees and concert receipts is split as follows:

	2021 Total	2020 Total
£	£	£
Course & instrument hire fees	211,073	327,196
Miscellaneous sales of accessories and music bags	112	1,038
Examination fees	3,308	13,367
	<u>214,493</u>	<u>341,601</u>
Concert receipts	-	4,210
Music and other sales	-	835
	<u>214,493</u>	<u>346,646</u>

4 INCOME FROM DONATIONS

Donations were received as follows:

	2021 Total	2020 Total
£	£	£
The Friends of EJMS donation	648	-
Donations from individuals	9,583	-
	<u>10,231</u>	<u>-</u>

The Trustees are deeply grateful for past donations from The Friends of EJMS which have enabled the School to continue with its full programme of activities and support for those who might otherwise be unable to give their children a sound music education.

5 INVESTMENT INCOME

	2021 £	2020 £
Bank interest received	384	850
	<u>384</u>	<u>850</u>

**EALING JUNIOR MUSIC SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6 COST OF CHARITABLE MUSICAL ACTIVITIES

This item of expenditure comprises:

	2021 Total Music Courses & Concerts £	2021 of which: Assisted places & bursaries £	2020 Total £
Teachers' salaries, fees & employers national insurance	170,854	8,543	209,041
Administrative salaries and employers national insurance	62,027	3,101	70,521
Pension contributions	2,808	140	2,854
Events	158	-	2,692
Exam fees due/(refund)	(800)	-	10,016
Music for resale	-	-	482
EJMS music	467	23	903
Cost of other sales	89	4	1,406
Instrument & general repairs	1,093	55	4,200
Rent	-	-	18,941
Administrative costs	2,505	127	5,242
IT support & website	10,438	-	4,697
Advertising	166	8	140
Insurance	1,686	84	1,672
Bank charges	300	15	486
Course fee refunds	807	-	0
Depreciation	966	48	1,340
Miscellaneous expenses	481	-	212
Musical Instruments	1,463	-	3,715
	<u>255,508</u>	<u>12,148</u>	<u>338,520</u>

7 GOVERNANCE COSTS

This item of expenditure comprises:

	2021 £	2020 £
Independent examiners fees and accountancy	<u>2,400</u>	<u>2,300</u>
	<u>2,400</u>	<u>2,300</u>

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2021 or 31 March 2020.

There were no trustees' expenses paid for the year ended 31 March 2021 or 31 March 2020.

9 STAFF COSTS

The average number of employees during the year was 53 (2020: 60).

No employees received remuneration in excess of £60,000 in the year ended 31 March 2021 or 31 March 2020.

**EALING JUNIOR MUSIC SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10 FIXED ASSETS

	Office equipment	Musical instruments	Total
COST	£	£	£
At 1 April 2020	16,681	48,589	65,270
Additions	217	-	217
	<u>16,898</u>	<u>48,589</u>	<u>65,487</u>
Grants/Donations received	-	(32,352)	(32,352)
At 31 March 2021	<u>16,898</u>	<u>16,237</u>	<u>33,135</u>
DEPRECIATION			
At 1 April 2020	15,179	15,059	30,238
Charge for the year	573	393	966
	<u>15,752</u>	<u>15,452</u>	<u>31,204</u>
NET BOOK VALUE			
At 31 March 2021	<u>1,146</u>	<u>785</u>	<u>1,931</u>
At 31 March 2020	<u>1,502</u>	<u>1,178</u>	<u>2,680</u>

11 DEBTORS

	2021	2020
	£	£
Fees due	233	1,169
	<u>233</u>	<u>1,169</u>

12 CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Salaries and national insurance	28,937	33,101
Accrued expenses	2,836	3,073
	<u>31,773</u>	<u>36,174</u>

13 RELATED PARTIES

None of the Trustees received any remuneration or expenses in the year ended 31 March 2021 or 31 March 2020.

"The Friends of Ealing Junior Music School" (also known as "The Friends of EJMS") is a registered charity (number 1046970) which can be contacted through its charity correspondent, John Hudson, 25 Mount Pleasant, Ealing, London W5 1SG. Its primary objectives are to mobilise volunteers to assist with the running of the school, to raise awareness of Ealing Junior Music School in the local community and to raise funds for the school.

14 CONTINGENT LIABILITIES

The school had no contingent liabilities at 31 March 2021 (2020: £Nil)