

Ealing Junior Music School

Registered Charity No.1046811



www.ejms.org.uk

Trustees' Report
and
Financial Statements
for the year ended
31st March 2022

**EALING JUNIOR MUSIC SCHOOL
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AS AT 31st MARCH 2022**

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**EALING JUNIOR MUSIC SCHOOL
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2022**

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

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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.

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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, 12th February 2002 and 9th June 2022.

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 three 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.

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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 of independence.

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 2021/22 amounted to £13,899 (£7,361 in 2020/21).

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 £1,552 from the LBE EMS Assistance Scheme.

KayMaree Andersson 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'.

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

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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 (9 in 2020/21) were helped with their fees, some substantially, via the Assisted Places scheme. 4 students (4 in 2020/21) 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.) 3 students (Nil in 2020/21) applied for the 'endangered instruments scheme'. 7 students (Nil in 2020/21) qualified for the Bursary scheme that offers one free term of choir or ensemble course tuition. Nil students (Nil in 2020/21) requested the 'Beginner's First Term Discount'. 57 students (49 in 2020/21) qualified for the family child discount scheme. 13 students (13 in 2020/21) 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.

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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 2022 free reserves were £137,932 (31 March 2021 £128,419). 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 2021/22, equated to between £99,580 and £199,160.

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

The 2021 Summer term started in the same challenging vein as the Spring term had ended. Namely, all teaching continued online via Zoom with no choirs, ensembles or orchestras being possible. The Zoom-teaching safeguarding procedures introduced in April 2020 continued. Although government Covid restrictions had started to ease in mid-2021, the Trustees considered it unwise to rush back into face-to-face teaching whilst there was still a large number of Covid infections in London. The Zoom experience gained by teachers and students in 2021 meant that the Summer term started seamlessly with very few technical issues arising compared to the previous year.

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During the summer of 2021 the Trustees decided that EJMS could return to face-to-face teaching in Twyford School for the Autumn term in a Covid-secure way. Students, teachers, staff and parents were requested to wear masks; windows and external doors were kept open; some lessons and ensembles were moved out of smaller rooms; CO2 levels were monitored in the Chapel and hand sanitizer was made available. Particular thought was given to how we deal with health concerns of clinically vulnerable staff. The EJMS Café reopened but selling a restricted range of items.

The return to face-to face teaching was welcomed by everyone and it was a great relief that we could again start choirs, orchestras and ensembles as these had been sorely missed. We were able to hold a recital concert in week eight of the Autumn term and also hold the end of term concerts on the final day. These were the first concerts held since the March 2020 lockdown. Taking that into account, the standard of the playing was very high. Covid has not however gone away and at various times during the term teachers, staff and students were absent due to positive tests. Exams have also returned to face-to-face; recorded exams no longer being offered.

Student numbers are down compared to pre-pandemic numbers. It was not possible to hold the traditional 'Come and Play Day' in February 2022; this will instead be held later in the year. This should help to boost student numbers.

Finances.

Due to the reduction in services that EJMS could initially offer via Zoom, the Trustees took the decision in April 2020 to reduce course fees. Despite a later small increase, and 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. A new appeal was therefore made to parents in April 2021 for voluntary donations. This elicited a 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.

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

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.)

Conclusion

It has been another very challenging year for EJMS.

Teachers, Staff and Trustees again responded magnificently. I am very grateful to everyone. Without their efforts EJMS would have struggled to survive the pandemic

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lockdown periods. It has been a real Team Effort in every sense of the word. We have a tremendous community at EJMS of teachers, staff and Trustees, and indeed parents.

Financial Review

Total Incoming Resources for the year 2021/22 amounted to £298,635 (£253,205 in 2020/21 which included £8,974 of income made up of cheques paid out but not presented). Total Resources Expended amounting to £298,739 (£257,908 in 2020/21). Income from course and related fees increased to £284,117 from £214,493 in 2020/21.

The net result for the year is a deficit of £104 (£4,703 deficit in 2020/21). The Trustees remain very conscious of the need to ensure EJMS operates not just at a financial break-even point but a level of surplus that allow reserves to remain in line with the charity's reserves policy.

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

Our Teaching and Administrative Staff

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

Seven staff left EJMS during the year: Alice Pratley (violin), Terrino Chan (Guitar), Josh Blows (Trombone), Lydia Lallemant (Accompanist), Krista Caspersz (Violin), Flora Bain (Horn) and Charlotte Cox (Bassoon). In addition various staff were on furlough leave for the first half of the year.

Eight staff joined EJMS during the year: Josef Janik (piano), Brent Cundall (Guitar), Guy Berry (Trombone), Isadora McGonigal General, Paula Guerra Collar (Violin), Madeleine Dawson (Violin/Viola), Georgia Dawson (Horn), Guylaine Eckersley (Bassoon).

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.

When EJMS was able to return to 'face-to face' teaching in September 2021, the Café was able to re-open on a limited and Covid-safe way. The EJMS Trustees would like to record their thanks to all 'Friends' committee members and volunteers who supported EJMS during the year by the running of the welcoming EJMS café



John Hudson
Chair of Trustees, Ealing Junior Music School
25th November 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 2022, which are set out on pages 10 to 15.

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 FCCA MAAT
Johnsons Chartered Accountants
Ground Floor
1-2 Craven Road
London W5 2UA

Date: 13 December 2022

**EALING JUNIOR MUSIC SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**


	Notes	Unrestricted funds		Total	Total
		Music Courses & Concerts 2022 £	Assisted places & bursaries 2022 £	2022 £	2021 £
Incoming Resources					
Income from Charitable activities:					
Course fees and concert receipts	3	284,117	-	284,117	214,493
Income from Donations	4	9,382	-	9,382	10,231
Investment income	5	96	6	102	385
Other Income:					
Coronavirus Job Retention Scheme grant		5,034	-	5,034	19,122
Sundry income		-	-	-	8,974
Total Incoming Resources		298,629	6	298,635	253,205
Resources Expended					
Costs of Charitable Musical Activities	6	281,500	13,899	295,399	255,508
Governance Costs	7	3,340	-	3,340	2,400
Total Resources Expended		284,840	13,899	298,739	257,908
Net incoming/(outgoing) resources before transfers		13,789	(13,893)	(104)	(4,703)
Transfers between funds		(13,893)	13,893	-	-
Net Movement in Funds for the year		(104)	-	(104)	(4,703)
Total funds brought forward		139,324	-	139,324	144,027
Total funds carried forward		139,220	-	139,220	139,324

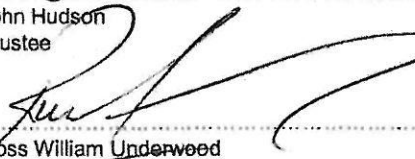
The notes form part of the financial statements

**EALING JUNIOR MUSIC SCHOOL
BALANCE SHEET
AS AT 31 MARCH 2022**

		2022 £	2021 £
Fixed Assets			
Tangible fixed assets	10	1,287	1,931
Current Assets			
Debtors	11	555	233
Cash at bank and in hand		181,947	168,933
		<u>182,502</u>	<u>169,166</u>
Creditors: Amounts falling due within one year	12	44,570	31,773
Net Current Assets		<u>137,932</u>	<u>137,393</u>
Net Assets		<u>139,219</u>	<u>139,324</u>
Total funds of the charity:			
Unrestricted income funds		139,220	139,324
		<u>139,220</u>	<u>139,324</u>

These financial statements were approved by the Trustees on 25th November 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 2022**

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.

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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:

	2022 Total	2021 Total
£	£	£
Course & instrument hire fees	272,761	211,073
Miscellaneous sales of accessories and music bags	644	112
Examination fees	7,480	3,308
	<u>280,885</u>	<u>214,493</u>
Concert receipts	2,663	-
Music and other sales	569	-
	<u>284,117</u>	<u>214,493</u>

4 INCOME FROM DONATIONS

Donations were received as follows:

	2022 Total	2021 Total
£	£	£
The Friends of EJMS donation	1,148	648
Donations from individuals	8,234	9,583
	<u>9,382</u>	<u>10,231</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

	2022 £	2021 £
Bank interest received	102	384
	<u>102</u>	<u>384</u>

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6 COST OF CHARITABLE MUSICAL ACTIVITIES

This item of expenditure comprises:

	2022 Total Music Courses & Concerts £	2022 of which: Assisted places & bursaries £	2021 Total £
Teachers' salaries, fees & employers national insurance	183,176	9,159	170,854
Administrative salaries and employers national insurance	67,978	3,399	62,027
Pension contributions	2,725	136	2,808
Events	508	-	158
Exam fees due/(refund)	7,027	-	(800)
Music for resale	49	2	-
EJMS music	459	23	467
Cost of other sales	850	43	89
Instrument & general repairs	2,709	135	1,093
Rent	14,153	708	-
Administrative costs	2,976	149	2,505
IT support & website	5,554	-	10,438
Advertising	166	8	166
Insurance	1,750	87	1,686
Bank charges	353	18	300
Course fee refunds	275	-	807
Depreciation	644	32	986
Miscellaneous expenses	1,550	-	481
Musical instruments	2,497	-	1,463
	<u>295,399</u>	<u>13,899</u>	<u>255,508</u>

7 GOVERNANCE COSTS

This item of expenditure comprises:

	2022 £	2021 £
Independent examiners fees and accountancy	<u>3,340</u>	<u>2,400</u>
	<u>3,340</u>	<u>2,400</u>

8 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or benefits for the year ended 31 March 2022 or 31 March 2021.

There were no trustees' expenses paid for the year ended 31 March 2022 or 31 March 2021.

9 STAFF COSTS

The average number of employees during the year was 52 (2021: 53).

No employees received remuneration in excess of £60,000 in the year ended 31 March 2022 or 31 March 2021.

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10 FIXED ASSETS

	Office equipment	Musical instruments	Total
COST	£	£	£
At 1 April 2021	16,898	48,589	65,487
Additions	-	-	-
	<u>16,898</u>	<u>48,589</u>	<u>65,487</u>
Grants/Donations received	-	(32,352)	(32,352)
At 31 March 2022	<u>16,898</u>	<u>16,237</u>	<u>33,135</u>
DEPRECIATION			
At 1 April 2021	15,752	15,452	31,204
Charge for the year	382	262	644
	<u>16,134</u>	<u>15,714</u>	<u>31,848</u>
At 31 March 2022	<u>16,134</u>	<u>15,714</u>	<u>31,848</u>
NET BOOK VALUE			
At 31 March 2022	<u>764</u>	<u>523</u>	<u>1,287</u>
At 31 March 2021	<u>1,146</u>	<u>785</u>	<u>1,931</u>

11 DEBTORS

	2022	2021
	£	£
Fees due	555	233
	<u>555</u>	<u>233</u>

12 CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Salaries and national insurance	28,740	28,937
Accrued expenses	15,830	2,836
	<u>44,570</u>	<u>31,773</u>

13 RELATED PARTIES

None of the Trustees received any remuneration or expenses in the year ended 31 March 2022 or 31 March 2021.

"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 2022 (2021: £Nil)