

MACCLESFIELD MUSIC CENTRE

England & Wales · Charity number 1068353

Details

Other names	KING'S MUSIC CENTRE
Status	Registered
Legal form	Other
Registered	1998-02-27
Register	View on the Charity Commission register

Contact

Address	6 Greenbank Drive Bollington Macclesfield SK10 5LW
Phone	07851586666
Email	ruth.bardsley@maccmusiccentre.org.uk
Website	www.maccmusiccentre.org.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION AND OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN PARTICULAR BUT NOT EXCLUSIVELY TO PROMOTE MUSICAL TUITION AND PERFORMANCE FOR PERSONS OF ALL AGES AND LEVELS OF ABILITY.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Cheshire East
- Cheshire West & Chester
- Derbyshire
- Staffordshire
- Stockport

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£72,267	£58,059	-	-
2024-08-31	£58,647	£61,226	-	-
2023-08-31	£56,930	£53,110	-	-
2022-08-31	£53,319	£47,816	-	-
2021-08-31	£17,738	£22,023	-	-
2020-08-31	£26,495	£27,366	-	-

Trustees

Name	Role	Appointed
JENNIFER THORPE		2019-06-06
Jason Slack		2020-09-01
Judy Bell		2017-06-01
Meghan Hopkins		2019-06-06
Michael John Strutt		2015-01-15

MACCLESFIELD MUSIC CENTRE

England & Wales - Charity number 1068353

Accounts

Charity Registration Number - 1068353

MACCLESFIELD MUSIC CENTRE

Report and Accounts

for the year ended 31 August 2025

Legal and administrative details

Status

Macclesfield Music Centre (MMC) is a registered charity (Registration No. 1068353). The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998.

Contact Address

6 Greenbank Drive
Bollington
Macclesfield
Cheshire
SK10 5LW

Trustees

The Trustees of the Macclesfield Music Centre who served during the year were:

J Bell
M Hopkins
F Power
J Slack
M Strutt
J Thorpe (Chair)

Bankers

The Co-operative Bank - Business
Business Customer Services
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner

A G Simpson
7 Knightthorpe Court
Burns Road
Loughborough
Leicestershire
LE11 4NP

Structure, Governance and Management

The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998. The unincorporated charity is led by a Board of Trustees whose names are shown on page 2.

A Business Committee, Musical Directors, numerous volunteers and a team of self-employed tutors help to ensure strategy is put into practice.

Appointments to the Board are made as and when the need arises following the manner of election set down in the trust deed.

Objects and Aims

The objects of Macclesfield Music Centre are:

The advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

In shaping our objectives and planning our activities for the year the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The music centre relies on the income from membership fees, fundraising events and donations to cover its operating costs. In setting the level of membership fees the trustees give careful consideration to the accessibility to the centre for those on low incomes. Grants are obtained to enhance the opportunities on offer to members through our special projects.

Strategy

The strategies employed to achieve the charity's aims and objectives are to:

- Deliver tuition and rehearsal for a broad range of musical groups that cater for a wide range of abilities, age and instruments.
- Organise termly performance opportunities where friends, families and the wider public can enjoy the performances by members.
- Create opportunities for children and young people to learn, develop and experience quality and inspiring music making; providing vital stepping stones for those who may choose to move into musical and artistic careers in the future and for those who will continue to enjoy making music for recreation as they move into adulthood.

Activity

Putting these strategies into action we have four major areas of activity:

1. A weekly Saturday programme during the school year:
Macclesfield Music Centre commissions professional musicians to deliver the weekly groups; this ensures that quality music education is central to all the activities of the music centre. Each Saturday the centre also acts as a host to professional musicians and teachers to deliver one-to-one instrumental and vocal tuition.
2. Performance opportunities:
These include termly Open Mornings, an Advanced Group Performance at Christmas, a Summer Showcase and partnering with other organisations to contribute to local events, both town and county wide.
3. Special projects:
These allow the centre to enhance its offering according to resource available.
4. A series of Holiday Courses:
The Holiday Courses, directed and administered by Nicola Bright, have now become an annual feature of the work of the charity.

Review of Activities

In September 2024 Macclesfield Music Centre (MMC) commenced its fourth year at Fallibroome Academy.

The tutors responsible for delivering rehearsals and tuition on Saturday mornings, in the academic year starting September 2024, were:

Angela Aiken (Beginner strings, Cello, Musicianship)
Sarah Austen (Saxophone, Musicianship)
Sally Baldwin (Clarinet, Oboe)
Nicola Bright (Violin, Advanced Orchestra, plus Advanced Strings from October 2024)
Gareth Brown (Brass)
Emily Burkhardt (Clarinet, Saxophone)
Emily Doggett (Violin, Intermediate Strings)
Susan Harris (Chamber choir)
Kyrán Matthews (Big Band, Jazz Improvisation, Saxophone)
Emily Revill (Flute, Elementary winds)
Tim Sparks (Ukulele, Guitar)
Sue Whitham (Elementary Strings, Intermediate and Advanced Windband)
Martha Williams (Musicianship)
Sarah Williamson (Choir and Vocal).

The trustees thank the team of professional tutors for all their work during this financial year; their professionalism and contribution has been outstanding, resulting in a very enjoyable year of music-making.

2024-2025 at MMC saw a further year of a project with the Northern Chamber Orchestra: a series of five special Saturday morning events featuring members of the NCO. NCO players visited MMC to facilitate instrumental Masterclasses for our members. MMC group members also benefited from our NCO visitors who attended some of our regular sessions and, working alongside our tutors, provided lots of useful hints and tips on instrumental and ensemble playing techniques.

Between September 2024 and August 2025, the business committee continued to meet in order to organise and ensure the smooth running of the music centre.

Ruth Bardsley (Chair of the Business Committee)
Deirdre Groombridge (Business Manager)
Angela Aiken (Musical Director, replaced by Nicola Bright from November 2024) (Safeguarding Lead from November 2024)
Fran Wilkie (Queries Responder and Twitter/X)
Linds Jones (External Events Co-ordinator)
Richard Purslow (Fundraising)
Nicola Bright (Holiday Courses Co-ordinator, Librarian and additional Musical Advisor, the Musical Director from November 2024)
Tim Sparks (Membership Secretary, on a self-employed basis, and Musical Advisor)
Susan Denerley (Finance Administration, on a self-employed basis)

Review of Activities (continued)

This year has continued to draw heavily on volunteer resource. The demands of running the centre require a dedicated and effective team; this year the centre has benefited particularly from those who give up each Saturday morning to be present in order to prepare the venue for use. All of those who set up each Saturday do so on a voluntary basis. They ensure the building is open, safe, and accessible; and when parking challenges arise they worked tirelessly to make member experience as smooth as possible. The trustees wish to give a special note of thanks to Ruth Bardsley, Fran Wilkie, Deirdre Groombridge, Linds Jones, and young volunteers Anna Wilkie and Elliot Turner-Smith who ensure the venue is open and set up each Saturday morning.

The trustees wish to thank all of the business committee for their continued commitment, energy, and success; their contribution has enabled MMC to continue to provide Macclesfield with a thriving, dynamic and engaging Music Centre for all of the community.

Achievements and Performance**Saturday Programme**

During the academic year 2024-2025 the Saturday morning programme was hosted at Fallibroome Academy, Priory Lane, Macclesfield.

MMC delivered 27 different groups each session. There were 30 Saturday sessions in total. The first session was on 14th September 2024 and the last session in this period was 28th June 2025.

In addition, there were five masterclass sessions delivered by the Northern Chamber Orchestra specialists in strings, winds and brass.

The online registration process enabled members to register each term via the website. This data was collated into online registers for each group, which were completed by each tutor to enable the centre to hold accurate attendance records.

	Under 18s	Adults	Total
Autumn Term 2024	88 42.1%	121 57.9%	209
Spring Term 2025	81 40.1%	121 59.9%	202
Summer Term 2025	77 41.4%	109 58.6%	186

Public Performances

In December, MMC held an Advanced Groups Concert at the United Reform Church, Macclesfield. This event was a significant showcase of the high standards achieved by the advanced groups.

The Summer Celebration event was held on the 28th June 2025 at Parkroyal Community School, Macclesfield. MMC groups performed throughout the afternoon.

Achievements and Performance (continued)

Beginner group lessons

In September 2024 a third year of group lessons for under 18s beginners was started. The choice included: Violin, Cello, Flute, Saxophone, Recorder, Bassoon and Ukulele. These beginner groups were offered to under 18s, with the intention of reviving the playing of instruments amongst young people following the decline of instrument take-up during the pandemic. This project was a great success, with a number of children moving into individual lessons and ensemble playing after completing the project.

Holiday Courses

The trustees thank Nicola Bright, the holiday course co-ordinator, for all the volunteer time and expertise that she contributes to ensure the smooth running of the holiday courses.

Three weeks of courses were initially offered this year; adult jazz and classical, youth ensembles. In total there were 86 registrations (29 adult classical, 24 adult jazz and 33 youth ensemble).

Adult Jazz Course

Four tutors, Kyran Matthews, Tom Sykes, Johnny Hunter and Laurence di Mauro tutored the jazz ensembles (20 players). Sessions on jazz theory, improvisation and history were offered alongside Big Band rehearsals.

Adult Classical Course

Sally Baldwin and Emily Burkhardt tutored the winds ensembles (11 players) who worked in different combinations of duos, trios and a quintet. Louise Latham and Barbara Grunthal tutored the string ensemble (17 players). Adrienne Spilsbury presented two lectures on the classical strings music.

The course was held at Tytherington School using the music classrooms, drama studios and hall. The end of course concert was held at the school.

Youth Ensembles Course

Forty six children attended the youth ensembles, a 33% increase from the 31 the previous year. String ensembles tutored by Nicola Bright and Susan Williamson (23 participants aged between 9 and 15), a teenage jazz ensemble tutored by Simon Lodge (7 participants aged between 13 and 15), a younger jazz ensemble (9 participants tutored by Rich Beecher) and a younger winds ensemble (7 participants aged between 9 and 13) tutored by Sally Baldwin. Alice Bright was the non-teaching member of staff. Marek Werner was the teenage helper. The course and end of course concert were held at Parkroyal Community School. Each ensemble performed some of the music they had studied during the week. To end the concert the whole group joined with the tutors to perform BBC Ten Pieces arrangement of Mambo from West Side Story plus Somewhere and Cool.

A total of two bursaries were awarded to children from low income families. Overall £600 excess was received which will be used to support places for children attending schools on the Moss Estate in summer 2026.

Financial Review

This year the charity has generated and added £14,208 to reserves, whereas in 2024 £2,579 was drawn from reserves. The balance of reserves at 31st August 2025 amounted to £34,461 (2024: £20,253), of which £31,362 (2024: £18,797) is unrestricted.

A combination of increased income and reduced expenditure has generated this year's positive return. We are particularly indebted to our generous donors who have made significant contributions to both restricted and general funds. Our thanks go to our Musical Director and the Business Committee for all they have done to steer a steady course, maintaining a good offering to our members but also controlling costs.

Reserves Policy

It has been agreed to aim to maintain a balance on unrestricted funds, which is at least equal to an averaged calculation of three and a half months worth of expenditure. This sum being available to cover emergency situations should they arise. Based on this year's transactions this figure should be about £17,000. The trustees are satisfied that there are sufficient unrestricted reserves to cover unforeseen circumstances without causing a detriment to the charity.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They are confident that the budgeted income and expenditure is sufficient, given the level of reserves, for the charity to be able to continue as a going concern.

Statement of Trustees' Responsibilities

The trustees are responsible for their annual report, and the preparation of the financial statements for each financial year which give a true and fair view of the incoming resources and application of those resources to the charity during the year, and of the state of affairs at the end of the financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates which are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

By order of the Trustees

Michael Strutt - Trustee
Date: 10th May 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MACCLESFIELD MUSIC CENTRE

for the year ended 31 August 2025

I report on the accounts for the year ended 31 August 2025, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

They consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

A G Simpson
7 Knightthorpe Court
Burns Road
Loughborough
Leicestershire
LE11 4NP

Date: 10th May 2026

MACCLESFIELD MUSIC CENTRE

Statement of Financial Activities

for the year ended 31 August 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Incoming resources:					
Donations and legacies:					
Donations received	10	8,998	1,430	10,428	3,453
Gift Aid		5,722	-	5,722	3,148
Grants	10	-	1,250	1,250	1,250
		14,720	2,680	17,400	7,851
Charitable activities:					
Member subscriptions		33,545	-	33,545	32,429
Holiday courses		-	18,230	18,230	15,609
		33,545	18,230	51,775	48,038
Other trading activities:					
Fundraising	5	3,092	-	3,092	2,758
Total income		51,357	20,910	72,267	58,647
Resources expended:					
Raising funds:					
Fundraising costs	5	801	-	801	1,317
Charitable activities:					
Music, instruments and equipment		327	-	327	1,008
Tutors		22,889	20,171	43,060	46,203
Bursary expenditure		-	105	105	534
Administration		5,504	1,120	6,624	4,944
Premises	6	5,822	1,320	7,142	7,220
		34,542	22,716	57,258	59,909
Total expenditure		35,343	22,716	58,059	61,226
Net income/(expenditure)		16,014	(1,806)	14,208	(2,579)
Transfer between funds		(3,449)	3,449	-	-
Net movement in funds		12,565	1,643	14,208	(2,579)
Fund Balances at 1st September 2024		18,797	1,456	20,253	22,832
Fund Balances at 31st August 2025		31,362	3,099	34,461	20,253

The notes on pages 11 to 15 form part of these accounts.

MACCLESFIELD MUSIC CENTRE

Balance Sheet

for the year ended 31 August 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Current assets					
Debtors	8	1,004	-	1,004	1,422
Cash funds					
Bank current accounts		37,194	3,099	40,293	35,606
Cash in Hand		70	-	70	78
Cash at bank and in hand		<u>37,264</u>	<u>3,099</u>	<u>40,363</u>	<u>35,684</u>
Total current assets		38,268	3,099	41,367	37,106
Creditors: amounts falling due within one year	9	6,906	-	6,906	16,853
Net assets		<u>31,362</u>	<u>3,099</u>	<u>34,461</u>	<u>20,253</u>
Funds of the Charity					
Restricted fund	10	-	3,099	3,099	1,456
General fund	10	<u>31,362</u>	<u>-</u>	<u>31,362</u>	<u>18,797</u>
		<u>31,362</u>	<u>3,099</u>	<u>34,461</u>	<u>20,253</u>

The notes on pages 11 to 15 form part of these accounts.

Approved by the trustees and signed on their behalf by:

Michael Strutt

Date: 10th May 2026

1 Summary of significant accounting policies**(a) General information and basis of preparation**

Macclesfield Music Centre (MMC) is a registered charity (Registration No. 1068353). The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998. Its contact address is detailed on page 2 of these accounts. The nature of the charity's operations and principal activities are the advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

These financial statements are drawn up on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

1 Summary of significant accounting policies (cont.)**(c) Income recognition (cont.)**

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes. Interest and dividend income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is classified under the following headings:

- Costs of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the categories detailed above.

The charity is not registered for VAT. Activity expenditure includes the associated VAT element.

(e) Tangible fixed assets

Items of equipment costing more than £750 are depreciated on a straight line basis over four years. Items costing less than £750 are written off in year of purchase.

(f) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Related party transactions and trustee remuneration**Trustee expenses**

No trustee received expenses during the year (2024: £Nil)

Trustee remuneration

No trustee received remuneration during the year (2024: £Nil)

Fees for examination of the accounts

The independent examiner has received no fee for reporting on the accounts or for performing any other accountancy services (2024: £Nil)

3 Staff

MMC has no employees. The tutors are peripatetic staff all of whom are self-employed. Since January 2016 MMC has utilised the services of a self-employed book-keeper.

4 Associated Board examinations

MMC continues to host ABRSM examinations, however the new ABRSM system enables individual candidates, or their tutors, to deal with entries direct to ABRSM which means MMC no longer account for these receipts and remittances.

5 Fundraising and fundraising costs

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Coffee Shop income	1,876	-	1,876	2,127
MMC events	758	-	758	631
Merchandise sales	458	-	458	-
Total fundraising income	3,092	-	3,092	2,758
Coffee Shop expenditure	423	-	423	848
MMC event expenditure	-	-	-	469
Merchandise expenditure	378	-	378	-
Total fundraising expenditure	801	-	801	1,317
Net Coffee Shop income	1,453	-	1,453	1,279
Net MMC events	758	-	758	162
Net Merchandise sales	80	-	80	-
Net total fundraising income	2,291	-	2,291	1,441

The Coffee Shop, which is open each Saturday and run by member volunteers, is both a place for rest and relaxation and a source of funding for the charity. Particular thanks go to those who give of their time and effort to make it run successfully. This year has seen the introduction of some items of merchandise for sale to members generating a contribution to MMC.

6 Premises	2025 £	2024 £
Premises	5,514	5,425
Venue Hire - Holiday courses	1,320	1,185
Concert venues	308	610
	<u>7,142</u>	<u>7,220</u>

7 Fixed assets

MMC owns a variety of percussion and other instruments, none of which is worth more than £750. These assets were written off in the year of purchase, but they are still available for use.

8 Debtors and prepayments	2025 £	2024 £
Prepayments	631	-
Accrued income	373	1,422
	<u>1,004</u>	<u>1,422</u>

9 Creditors and accruals

Amounts falling due within one year:

Creditors	-	-
Accruals	4,786	16,778
Deferred income	2,120	75
	<u>6,906</u>	<u>16,853</u>

10 Fund details	1 September 2024 £	Income £	Expenditure £	Transfers £	31 August 2025 £
Restricted funds					
Bursary fund	256	1,430	(398)	-	1,288
Courses fund	1,200	18,230	(17,619)	-	1,811
Projects fund	-	1,250	(4,699)	3,449	-
Total Restricted Funds	<u>1,456</u>	<u>20,910</u>	<u>(22,716)</u>	<u>3,449</u>	<u>3,099</u>
Unrestricted funds					
General fund	18,797	51,357	(35,343)	(3,449)	31,362
Total Unrestricted Funds	<u>18,797</u>	<u>51,357</u>	<u>(35,343)</u>	<u>(3,449)</u>	<u>31,362</u>
Total Funds	<u>20,253</u>	<u>72,267</u>	<u>(58,059)</u>	<u>-</u>	<u>34,461</u>

Narrative detail of these various funds continues on the next page.

10 Fund details (cont.)

Restricted Funds

Bursary fund - a fund set up to help develop the musical ability of children whose families have difficulty meeting the costs involved. Our thanks go to those who have continued to support the Charity through donations to the Bursary Fund. This year the charity received £1,430 (2024: £810), including donations from the Martyn Donaldson Trust.

Courses fund - used to record amounts required to run the Summer Courses.

Projects fund - used to record amounts for special projects, other than the Bursary fund. This year donations into the general fund have been used to support special projects, particularly giving opportunities to young beginners. This year a transfer of £3,449 (2023: £4,511) was made from the unrestricted reserve to cover the outlay for this work. This fund was also supported with a grant of £1,250 from Love Music Trust (2024: £1,250).

Unrestricted Funds

General fund - is the general cash fund available for day to day disbursements. This year, in addition to subscriptions, the Charity received donations to general funds amounting to £8,998 (2024: £2,313). This is in addition to those given specifically, either for the bursary fund or towards the Summer Courses.

11 Future commitments

The trustees are not aware of any future commitments outside the normal course of business.

12 Contingent liabilities

The trustees are not aware of any contingent liabilities not provided for in these accounts.

MACCLESFIELD MUSIC CENTRE

England & Wales - Charity number 1068353

Accounts

Charity Registration Number - 1068353

MACCLESFIELD MUSIC CENTRE

Report and Accounts

for the year ended 31 August 2024

Legal and administrative details

Status

Macclesfield Music Centre (MMC) is a registered charity (Registration No. 1068353). The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998.

Contact Address

6 Greenbank Drive
Bollington
Macclesfield
Cheshire
SK10 5LW

Trustees

The Trustees of the Macclesfield Music Centre who served during the year were:

J Bell
M Hopkins
F Power (appointed - 9th November 2023)
J Slack
M Strutt
J Thorpe (Chair)

Bankers

The Co-operative Bank - Business
Business Customer Services
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner

David Smith
21 Tytherington Park Road
Macclesfield
Cheshire
SK10 2EL

Structure, Governance and Management

The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998. The unincorporated charity is led by a Board of Trustees whose names are shown on page 2.

A Business Committee, Musical Directors, numerous volunteers and a team of self-employed tutors help to ensure strategy is put into practice.

Appointments to the Board are made as and when the need arises following the manner of election set down in the trust deed.

Objects and Aims

The objects of Macclesfield Music Centre are:

The advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

In shaping our objectives and planning our activities for the year the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The music centre relies on the income from membership fees, fundraising events and donations to cover its operating costs. In setting the level of membership fees the trustees give careful consideration to the accessibility to the centre for those on low incomes. Grants are obtained to enhance the opportunities on offer to members through our special projects.

Strategy

The strategies employed to achieve the charity's aims and objectives are to:

- Deliver tuition and rehearsal for a broad range of musical groups that cater for a wide range of abilities, age and instruments.
- Organise termly performance opportunities where friends, families and the wider public can enjoy the performances by members.
- Create opportunities for children and young people to learn, develop and experience quality and inspiring music making; providing vital stepping stones for those who may choose to move into musical and artistic careers in the future and for those who will continue to enjoy making music for recreation as they move into adulthood.

Activity

Putting these strategies into action we have four major areas of activity:

1. A weekly Saturday programme during the school year:
Macclesfield Music Centre commissions professional musicians to deliver the weekly groups; this ensures that quality music education is central to all the activities of the music centre. Each Saturday the centre also acts as a host to professional musicians and teachers to deliver one-to-one instrumental and vocal tuition.
2. Performance opportunities:
These include termly Open Mornings, an Advanced Group Performance at Christmas, a Summer Showcase and partnering with other organisations to contribute to local events, both town and county wide.
3. Special projects:
These allow the centre to enhance its offering according to resource available.
4. A series of Holiday Courses:
The Holiday Courses, directed and administered by Nicola Bright, have now become an annual feature of the work of the charity.

Review of Activities

In September 2023 Macclesfield Music Centre (MMC) commenced its third year at Fallibroome Academy.

The tutors responsible for delivering rehearsals and tuition on Saturday mornings, in the academic year starting September 2023, were:

Angela Aiken (Beginner strings, Cello, Musicianship)
Sarah Austen (Saxophone, Musicianship)
Sally Baldwin (Clarinet, Oboe)
Ros Bevan (Cello)
Nicola Bright (Violin, Advanced Orchestra)
Gareth Brown (Brass)
Emily Burkhardt (Clarinet, Saxophone)
Emily Doggett (Violin, Intermediate Strings)
Lili Holland-Fricke (Cello)
Kyrán Matthews (Big Band, Jazz Improvisation, Saxophone)
Emily McArthur (Recorder, Woodwind)
Martyn Parkes (Piano)
Emily Revill (Flute, Elementary winds)
Shirley Richards (Violin)
Phoenix Rousiamanis (Advanced Strings, Violin)
Tim Sparks (Ukulele, Guitar)
Sue Whitham (Elementary Strings, Intermediate and Advanced Windband)
Sarah Williamson (Choir and Vocal).

The trustees thank the team of professional tutors for all their work during this financial year; their professionalism and contribution has been outstanding, resulting in a very enjoyable year of music-making.

2023-2024 at MMC saw the second of a two year project with the Northern Chamber Orchestra: a series of seven special Saturday morning events featuring members of the NCO. NCO players visited MMC to facilitate instrumental Masterclasses for our members. MMC group members also benefited from our NCO visitors who attended some of our regular sessions and, working alongside our tutors, provided lots of useful hints and tips on instrumental and ensemble playing techniques.

Between September 2023 and August 2024, the business committee continued to meet in order to organise and ensure the smooth running of the music centre. The committee members were:

Ruth Bardsley (Chair of the Business Committee)
Deirdre Groombridge (Business Manager)
Angela Aiken (Musical Director)
Fran Wilkie (Queries Responder and Twitter/X)
Martyn Parkes (Website and Facebook)
Linds Jones (External Events Co-ordinator)
Richard Purslow (Fundraising)
Nicola Bright (Holiday Courses Co-ordinator, Librarian and additional Musical Advisor)
Tim Sparks (Membership Secretary, on a self-employed basis, and Musical Advisor)
Susan Denerley (Finance Administration, on a self-employed basis)

Review of Activities (continued)

This year has continued to draw heavily on volunteer resource. The demands of running the centre require a dedicated and effective team; this year the centre has benefited particularly from those who give up each Saturday morning to be present in order to prepare the venue for use. All of those who set up each Saturday do so on a voluntary basis. They ensure the building is open, safe, and accessible; and when parking challenges arise they worked tirelessly to make member experience as smooth as possible. The trustees wish to give a special note of thanks to Ruth Bardsley, Fran Wilkie, Deirdre Groombridge, Lindsey Jones, and young volunteers Anna Wilkie, and Elliot Turner-Smith who ensure the venue is open and set up each Saturday morning.

The trustees wish to thank all of the the business committee for their continued commitment, energy, and success; their contribution has enabled MMC to continue to provide Macclesfield with a thriving, dynamic and engaging Music Centre for all of the community.

Achievements and Performance

Saturday Programme

During the academic year 2023-2024 the Saturday morning programme was hosted at Fallibroome Academy, Priory Lane, Macclesfield.

MMC delivered 28 different groups each session. There were 30 Saturday sessions in total. The first session was on 16th September 2023 and the last session in this period was 29th June 2024.

In addition, there were seven special sessions delivered by the Northern Chamber Orchestra specialists.

The online registration process enabled members to register each term via the website. This data was collated into online registers for each group, which were completed by each tutor to enable the centre to hold accurate attendance records.

	Under 18s	Adults	Total
Autumn Term 2023	108 45.6%	129 54.4%	237
Spring Term 2024	96 43.2%	126 56.8%	222
Summer Term 2024	76 38.6%	121 61.4%	197

Public Performances

To celebrate our 30th year, extra concerts were scheduled.

- In October there was a saxophone concert held at St Oswald's in Bollington, Cheshire. This concert raised funds for the local Defibrillator charity in Bollington.
- In December, MMC held an Advanced Groups Concert at the United Reform Church, Macclesfield. This event was a significant showcase of the high standards achieved by the advanced groups.
- On 17th March a jazz concert was held at Mottram Village Hall where the saxophone groups and Big Band performed along with smaller jazz ensembles and raised funds for East Cheshire Hospice.
- The 30th Celebration event was held on the 29th June 2024 at The King's School, Macclesfield. MMC groups performed throughout the afternoon and into the evening. Susan Brown and Ros Bevan, two of the original founders attended.

Achievements and Performance (continued)**Beginner group lessons**

In September 2023 a second year of group lessons for under 18s beginners was started. The choice included: Violin, Cello, Flute, Saxophone, Recorder, Bassoon and Ukulele. These beginner groups were offered to under 18's, with the intention of reviving the playing of instruments amongst young people following the decline of instrument take-up during the pandemic. This project was a great success, with a number of children moving into individual lessons and ensemble playing after completing the project. The business committee plan to start a new Beginner Group project in September 2024; a grant from Love Music Trust and a financial gift from Martyn Donaldson Trust will aid the funding of this project in the next academic year.

Holiday Courses

The trustees thank Nicola Bright, the holiday course co-ordinator, for all the volunteer time and expertise that she contributes to ensure the smooth running of the holiday courses.

Three weeks of courses were initially offered this year; adult jazz and classical, youth ensembles, and youth singing. Due to poor registration uptake it was decided to cancel the youth singing course. In total there were 86 registrations (24 adult jazz, 29 adult classical and 33 youth ensemble).

Adult Ensembles Course

The adult ensembles course provided both jazz and classical experiences. In total 53 adults enrolled, an increase of 15 registrations from 2023.

Three tutors, Kyran Matthews, Tom Sykes and Johnny Hunter tutored the jazz ensembles (24 players), along with Laurence di Mauro and Matt Owen who provided rhythm section support. Three smaller ensembles were created, and then combined to form a Big Band. Sally Baldwin and Emily Burkhardt tutored the winds ensembles (12 players) who worked in different combinations of duos, trios and a quartet. Louise Latham and Barbara Grunthal tutored the string ensemble (17 players). Adrienne Spilsbury presented two lectures on classical strings music. All 53 participants joined with the tutors to play Cry Me a River as a studio orchestra to end the concert.

The course was held at Tytherington School using the music classrooms, drama studios and hall. The end of course concert was held at the school.

Youth Ensembles Course

The second week was the youth ensembles course. Thirty three children registered however there were a couple of last minute dropouts so 31 actually attended and were formed into a string ensemble tutored by Nicola Bright and Susan Williamson (14 participants aged between 9 and 14), a teenage jazz ensemble tutored by Kyran Matthews (7 participants aged between 13 and 15), a younger jazz ensemble (5 participants tutored by Simon Lodge) and a younger winds ensemble (5 participants aged between 9 and 13) tutored by Sally Baldwin. Martyn Parkes tutored the pianists and drummers on the first 2 days of the course. He also delivered two masterclasses in which 7 young people participated. Alice Bright was the non-teaching member of staff. The teenage strings helper was Lola Whitlock, who undertook work experience helping out with the strings. The course and end of course concert were held at Parkroyal Community School. Each ensemble performed some of the music they had studied during the week. To end the concert the whole group joined with the tutors to perform BBC Ten Pieces arrangement of Ravi Shankar's Symphony. A total of three bursaries were awarded to children from low income families. The balance on this account will be used to support bursary places in summer 2025.

Financial Review

Expenditure for the year, standing at £61,226, is an increase of 15.3% compared with 2023 (£53,110). As is to be expected the most significant expenditure relates to the engagement of our Tutors. Part of this expenditure is shown as restricted because it relates to bursaries, special projects and the summer courses all of which have specific funding. Particular thanks go to the Martyn Donaldson Trust, Love Music Trust, and several individual members for their generous support.

This year the charity has drawn £2,579 from reserves to cover running costs, whereas in 2023 £3,820 was transferred to reserves. The balance of reserves at 31st August 2024 amounted to £20,253 (2023: £22,832), of which £18,797 (2023: £22,171) is unrestricted.

Reserves Policy

It has been agreed to aim to maintain a balance on unrestricted funds, which is at least equal to an averaged calculation of three and a half months worth of expenditure. This sum being available to cover emergency situations should they arise. Based on this year's transactions this figure should be about £17,900. The trustees are satisfied that there are sufficient unrestricted reserves to cover unforeseen circumstances without causing a detriment to the charity.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They are confident that the budgeted income and expenditure is sufficient, given the level of reserves, for the charity to be able to continue as a going concern.

Statement of Trustees' Responsibilities

The trustees are responsible for their annual report, and the preparation of the financial statements for each financial year which give a true and fair view of the incoming resources and application of those resources to the charity during the year, and of the state of affairs at the end of the financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates which are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

By order of the Trustees

Michael Strutt - Trustee

Date: 30th May 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MACCLESFIELD MUSIC CENTRE

for the year ended 31 August 2024

I report on the accounts for the year ended 31 August 2024, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

They consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

David Smith
21 Tytherington Park Road
Macclesfield
Cheshire
SK10 2EL

Date: 30th May 2025

MACCLESFIELD MUSIC CENTRE

Statement of Financial Activities

for the year ended 31 August 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Incoming resources:					
Donations and legacies:					
Donations received	10	2,313	1,140	3,453	6,557
Gift Aid		3,148	-	3,148	2,111
Grants	10	-	1,250	1,250	1,500
		5,461	2,390	7,851	10,168
Charitable activities:					
Member subscriptions		32,429	-	32,429	30,725
Holiday courses		-	15,609	15,609	13,585
		32,429	15,609	48,038	44,310
Other trading activities:					
Fundraising	5	2,758	-	2,758	2,452
Total income		40,648	17,999	58,647	56,930
Resources expended:					
Raising funds:					
Fundraising costs	5	1,317	-	1,317	868
Charitable activities:					
Music, instruments and equipment		1,008	-	1,008	358
Tutors		26,493	19,710	46,203	42,159
Bursary expenditure		-	534	534	1,230
Administration		4,658	286	4,944	3,359
Premises	6	6,035	1,185	7,220	5,136
		38,194	21,715	59,909	52,242
Total expenditure		39,511	21,715	61,226	53,110
Net income/(expenditure)		1,137	(3,716)	(2,579)	3,820
Transfer between funds		(4,511)	4,511	-	-
Net movement in funds		(3,374)	795	(2,579)	3,820
Fund Balances at 1st September 2023		22,171	661	22,832	19,012
Fund Balances at 31st August 2024		18,797	1,456	20,253	22,832

The notes on pages 11 to 15 form part of these accounts.

MACCLESFIELD MUSIC CENTRE

Balance Sheet

for the year ended 31 August 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Current assets					
Debtors	8	1,422	-	1,422	560
Cash funds					
Bank current accounts		34,150	1,456	35,606	29,201
Cash in Hand		78	-	78	75
Cash at bank and in hand		34,228	1,456	35,684	29,276
Total current assets		35,650	1,456	37,106	29,836
Creditors: amounts falling due within one year	9	16,853	-	16,853	7,004
Net assets		18,797	1,456	20,253	22,832
Funds of the Charity					
Restricted fund	10	-	1,456	1,456	661
General fund	10	18,797	-	18,797	22,171
		18,797	1,456	20,253	22,832

The notes on pages 11 to 15 form part of these accounts.

Approved by the trustees and signed on their behalf by:

Michael Strutt

Date: 30th May 2025

1 Summary of significant accounting policies**(a) General information and basis of preparation**

Macclesfield Music Centre (MMC) is a registered charity (Registration No. 1068353). The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998. Its contact address is detailed on page 2 of these accounts. The nature of the charity's operations and principal activities are the advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

These financial statements are drawn up on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

1 Summary of significant accounting policies (cont.)**(c) Income recognition (cont.)**

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes. Interest and dividend income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is classified under the following headings:

- Costs of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the categories detailed above.

The charity is not registered for VAT. Activity expenditure includes the associated VAT element.

(e) Tangible fixed assets

Items of equipment costing more than £750 are depreciated on a straight line basis over four years. Items costing less than £750 are written off in year of purchase.

(f) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Related party transactions and trustee remuneration**Trustee expenses**

No trustee received expenses during the year (2023: £Nil)

Trustee remuneration

No trustee received remuneration during the year (2023: £Nil)

Fees for examination of the accounts

The independent examiner has received no fee for reporting on the accounts or for performing any other accountancy services (2023: £Nil)

3 Staff

MMC has no employees. The tutors are peripatetic staff all of whom are self-employed. Since January 2016 MMC has utilised the services of a self-employed book-keeper.

4 Associated Board examinations

MMC continues to host ABRSM examinations, however the new ABRSM system enables individual candidates, or their tutors, to deal with entries direct to ABRSM which means MMC no longer account for these receipts and remittances.

5 Fundraising and fundraising costs

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Coffee Shop income	2,127	-	2,127	1,527
Other activities income	631	-	631	925
Total fundraising income	2,758	-	2,758	2,452
Coffee Shop expenditure	848	-	848	674
Other activities expenditure	469	-	469	194
Total fundraising expenditure	1,317	-	1,317	868
Net Coffee Shop income	1,279	-	1,279	853
Net Other activities income	162	-	162	731
Net total fundraising income	1,441	-	1,441	1,584

The Coffee Shop, which is open each Saturday and run by member volunteers, is both a place for rest and relaxation and a source of funding for the charity. Particular thanks go to those who give of their time and effort to make it run successfully.

6 Premises	2024 £	2023 £
Premises	5,425	3,280
Venue Hire - Holiday courses	1,185	1,625
Concert venues	610	231
	<u>7,220</u>	<u>5,136</u>

7 Fixed assets

MMC owns a variety of percussion and other instruments, none of which is worth more than £750. These assets were written off in the year of purchase, but they are still available for use.

8 Debtors and prepayments	2024 £	2023 £
Prepayments	-	10
Accrued income	1,422	550
	<u>1,422</u>	<u>560</u>
Prepayments and accrued income		

9 Creditors and accruals

Amounts falling due within one year:

Creditors	-	-
Accruals	16,778	7,004
Deferred income	75	-
	<u>16,853</u>	<u>7,004</u>
Accruals and deferred income		

10 Fund details	1 September 2023 £	Income £	Expenditure £	Transfers £	31 August 2024 £
Restricted funds					
Bursary fund	237	810	(791)	-	256
Courses fund	372	15,939	(15,111)	-	1,200
Projects fund	52	1,250	(5,813)	4,511	-
Total Restricted Funds	<u>661</u>	<u>17,999</u>	<u>(21,715)</u>	<u>4,511</u>	<u>1,456</u>
Unrestricted funds					
General fund	22,171	40,648	(39,511)	(4,511)	18,797
Total Unrestricted Funds	<u>22,171</u>	<u>40,648</u>	<u>(39,511)</u>	<u>(4,511)</u>	<u>18,797</u>
Total Funds	<u>22,832</u>	<u>58,647</u>	<u>(61,226)</u>	<u>-</u>	<u>20,253</u>

Narrative detail of these various funds continues on the next page.

10 Fund details (cont.)***Restricted Funds***

Bursary fund - a fund set up to help develop the musical ability of children whose families have difficulty meeting the costs involved. Our thanks go to those who have continued to support the Charity through donations to the Bursary Fund. This year the charity received £810 (2023: £1,920), including a donation from the Martyn Donaldson Trust.

Courses fund - used to record amounts required to run the Summer Courses. Our thanks goes to those who made donations of £330 to support those youngsters who would not otherwise have been able to attend a course (2023: £2,059).

Projects fund - used to record amounts for special projects, other than the Bursary fund. This year donations into the general fund have been used to support special projects, particularly giving opportunities to young beginners. This year a transfer of £4,511 (2023: £3,700, in addition to a specific donation of £1,000) was made from the unrestricted reserve to cover the outlay for this work. This fund was also supported with a grant of £1,250 from Love Music Trust (2023: £1,500).

Unrestricted Funds

General fund - is the general cash fund available for day to day disbursements. This year, in addition to subscriptions, the Charity received donations to general funds amounting to £2,313 (2023: £1,578). This is in addition to those given specifically, either for the bursary fund or towards the Summer Courses.

11 Future commitments

The trustees are not aware of any future commitments outside the normal course of business.

12 Contingent liabilities

The trustees are not aware of any contingent liabilities not provided for in these accounts.

Accounts

Charity Registration Number - 1068353

MACCLESFIELD MUSIC CENTRE

Report and Accounts

for the year ended 31 August 2023

Legal and administrative details

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Contact Address

6 Greenbank Drive
Bollington
Macclesfield
Cheshire
SK10 5LW

Trustees

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S Garnett	(resigned - 5th March 2023)
M Hopkins	
F Power	(appointed - 9th November 2023)
J Slack	
M Strutt	
J Thorpe (Chair)	

Bankers

The Co-operative Bank - Business
Business Customer Services
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A Business Committee, Musical Directors, numerous volunteers and a team of self-employed tutors help to ensure strategy is put into practice.

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The objects of Macclesfield Music Centre are:

The advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

In shaping our objectives and planning our activities for the year the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The music centre relies on the income from membership fees, fundraising events and donations to cover its operating costs. In setting the level of membership fees the trustees give careful consideration to the accessibility to the centre for those on low incomes. Grants are obtained to enhance the opportunities on offer to members through our special projects.

Strategy

The strategies employed to achieve the charity's aims and objectives are to:

- Deliver tuition and rehearsal for a broad range of musical groups that cater for a wide range of abilities, age and instruments.
- Organise termly performance opportunities where friends, families and the wider public can enjoy the performances by members.
- Create opportunities for children and young people to learn, develop and experience quality and inspiring music making; providing vital stepping stones for those who may choose to move into musical and artistic careers in the future and for those who will continue to enjoy making music for recreation as they move into adulthood.

Activity

Putting these strategies into action we have four major areas of activity:

1. A weekly Saturday programme during the school year:
Macclesfield Music Centre commissions professional musicians to deliver the weekly groups; this ensures that quality music education is central to all the activities of the music centre. Each Saturday the centre also acts as a host to professional musicians and teachers to deliver one-to-one instrumental and vocal tuition.
2. Performance opportunities:
These include termly Open Mornings, an Advanced Group Performance at Christmas, a Summer Showcase and partnering with other organisations to contribute to local events, both town and county wide.
3. Special projects:
These allow the centre to enhance its offering according to resource available.
4. A series of Holiday Courses:
The Holiday Courses, directed and administered by Nicola Bright, have now become an annual feature of the work of the charity.

Review of Activities

In September 2022 Macclesfield Music Centre (MMC) commenced its second year at Fallibroome Academy. The tutor team remained consistent from the previous year, enabling groups to have a secure and comfortable start, in familiar surroundings and with a timetable of groups that has settled and found a flow.

The tutors responsible for delivering rehearsals and tuition on Saturday mornings, in the academic year starting September 2022, were:

Angela Aiken (Cello, Musicianship)
Sarah Austen (Saxophone, Musicianship)
Sally Baldwin (Clarinet, Oboe)
Ros Bevan (Cello)
Nicola Bright (Violin, Advanced Orchestra)
Gareth Brown (Brass)
Emily Burkhardt (Clarinet, Saxophone)
Emily Doggett (Violin, Intermediate Strings)
Lili Holland-Fricke (Cello)
Kyran Matthews (Big Band, Jazz Improvisation, Saxophone)
Emily McArthur (Recorder, Woodwind)
Martyn Parkes (Piano)
Emily Revill (Flute, Elementary winds)
Shirley Richards (Violin)
Phoenix Rousiamanis (Advanced Strings, Violin)
Tim Sparks (Ukulele, Guitar)
Kathryn Stonham (Violin)
Sue Whitham (Elementary Strings, Intermediate and Advanced Windband)
Sarah Williamson (Choir and Vocal).

In December 2022, Kathryn Stonham resigned due to increased workload; Angela Aiken took on the responsibility for the Beginner Violins for the remainder of the academic year.

The trustees thank the team of professional tutors for all their work during this financial year; their professionalism and contribution has been outstanding, resulting in a very enjoyable year of music-making.

This year MMC has seen the first year of an exciting two-year project: a series of seven special Saturday morning events featuring members of the Northern Chamber Orchestra. NCO players visited MMC to facilitate instrumental Masterclasses for our members. MMC group members also benefited from our NCO visitors who attended some of our regular sessions and, working alongside our tutors, provided lots of useful hints and tips on instrumental and ensemble playing techniques. The additional buzz around the centre has been palpable and we look forward to what this collaboration will bring throughout next year!

Between September 2022 and August 2023, the business committee continued to meet in order to organise and ensure the smooth running of the music centre. Ruth Bardsley continued as Chair of the Business Committee. Deirdre Groombridge (Business Manager) and Angela Aiken (Musical Director) continued as volunteer co-directors for the centre. Ros Bevan continued as musical advisor, Fran Wilkie continued to provide support for members and manage the charity's Twitter account. Nick Cheetham continued to manage the centre's website and facebook account; and Lindsay Jones continued as external events co-ordinator. Richard Purslow continued to assist with fund raising, and Nicola Bright continued as Holiday Course co-ordinator, centre librarian and as an additional musical advisor. Tim Sparks continued as membership secretary; taking responsibility for registration and the centre database. This role is completed on a self-employed basis. Tim also contributed volunteer time to the charity as a musical advisor. Ellie Brammer continued in the role of book keeping on a self-employed basis.

Review of Activities (continued)

This year has continued to draw heavily on volunteer resource. The demands of running the centre require a dedicated and effective team; this year the centre has benefited particularly from those who give up each Saturday morning to be present in order to prepare the venue for use. All of those who set up each Saturday do so on a voluntary basis. They ensure the building is open, safe, and accessible; and when parking challenges arise they worked tirelessly to make member experience as smooth as possible. The trustees wish to give a special note of thanks to Ruth Bardsley, Fran Wilkie, Deirdre Groombridge, Lindsey Jones, and young volunteers Anna Wilkie, and Elliot Turner-Smith who ensure the venue is open and set up each Saturday morning.

The trustees wish to thank all of the the business committee for their continued commitment, energy, and success; their contribution has enabled MMC to continue to provide Macclesfield with a thriving, dynamic and engaging Music Centre for all of the community.

Achievements and Performance**Saturday Programme**

During the academic year 2022-2023 the Saturday morning programme was hosted at Fallibroome Academy, Priory Lane, Macclesfield.

MMC delivered 28 different groups each session. There were 30 Saturday sessions in total. The first session was on 10th September 2022 and the last session in this period was 8th July 2023.

In addition, there were seven special sessions delivered by the Northern Chamber Orchestra specialists.

The online registration process enabled members to register each term via the website. This data was collated into online registers for each group, which were completed by each tutor to enable the centre to hold accurate attendance records.

	Under 18s	Adults	Total
Autumn Term 2022	103 45.2%	125 54.8%	228
Spring Term 2023	106 44.5%	132 55.5%	238
Summer Term 2023	98 46.0%	115 54.0%	213

Public Performances

In December, MMC held an Advanced Groups' Concert at the United Reform Church, Macclesfield. This event was a significant showcase of the high standards achieved by the advanced groups.

The Summer Celebration, held on the 9th July 2023 at Dean Valley Primary School, Bollington, was hugely successful. The sun was shining and MMC groups performed throughout the afternoon. Members, tutors, volunteers, and family members, all enjoyed this afternoon of celebration. It was very encouraging to hear many groups play with a real sense of ensemble and musicianship.

Achievements and Performance (continued)**Special Projects**

In September 2022 a new Special Project began for Beginners; children, with no previous experience in playing an instrument, were able to register for group lessons. The choice included: Violin, Cello, Flute, Saxophone, Recorder, and Ukulele. These beginner groups were offered to under 18's, with the intention of reviving the playing of instruments amongst young people following the decline of instrument take-up during the pandemic. This project was a great success, with a number of children moving into individual lessons and ensemble playing after completing the project. The business committee plan to start a new Beginner Group project in September 2023; a grant from Love Music Trust and a financial gift from Martyn Donaldson Trust will aid the funding of this project in the next academic year.

Holiday Courses

The trustees thank Nicola Bright, the holiday course co-ordinator, for all the volunteer time and expertise that she contributes to ensure the smooth running of the holiday courses. Three weeks of courses were offered this year. There were 88 registrations from 84 participants (4 children attended both youth courses).

An adult ensembles course provided jazz and classical experiences. In total 38 adults enrolled. Four tutors, Kyran Matthews, Emily Burkhardt, Tom Sykes and Johnny Hunter tutored the jazz ensembles (20 players). Sally Baldwin and Emily Burkhardt tutored the winds ensembles (6 players), and Steve Threlfall and Phoenix Rousiamanis tutored the string ensemble (12 players). Adrienne Spilsbury presented a lecture on the concerto grosso. The course was held at Tytherington School using the music classrooms, drama studios and hall. The end of course concert was held at the school.

The second week was the youth ensembles course. 28 children attended and were formed into a string ensemble tutored by Nicola Bright and Susan Williamson (14 participants aged between 9 and 13), a teenage jazz ensemble tutored by Kyran Matthews (7 participants aged between 13 and 15) and a younger winds ensemble (7 participants aged between 9 and 13) tutored by Sally Baldwin. Rich Beecher tutored the 2 drummers, one with each of the wind ensembles. He also ran samba workshops for the whole group. Alice Bright was the non-teaching member of staff. Two teenage helpers, Lucy Cazalet and Lola Pratt, undertook work experience helping out with the strings. The course was held at Parkroyal Community School with the end of course concert at the United Reform Church.

The third week was the singing and piano course, which was also expanded to offer beginner strings. 22 children enrolled. Singing sessions for all participants were run in the mornings by Angela Aiken and Martyn Parkes. In the afternoon the children could choose between art, strings, piano and further singing. The piano sessions, tutored by Martyn Parkes, were for those already learning the piano. The further singing sessions were run by Angela Aiken. The strings sessions were aimed at those who had started a stringed instrument within the past 12 months and were run by Emily Doggett. Patty Callaghan ran the art sessions, during which the children produced artwork related to the theme of the songs. Nicola Bright was the non-teaching member of staff. The end of course concert was held at the school.

A total of 5.5 bursaries were awarded to children from low income families. Two looked after children also attended. The half bursary was awarded to a child on pupil premium whose grandfather pays half the amount. Two bursaries had been donated by adult MMC members, leaving 3.5 bursaries paid for from the MMC bursary fund.

It made a tremendous difference receiving the grant from the Thistle Trust as it allowed us to provide a non-teaching member of staff and more tutor time for each of the children's courses. It also gave us more confidence in confirming hours with tutors at an earlier date and allowed us to more fully reimburse preparation time for tutors, especially in relation to the youth ensemble courses where tutors arranged specific parts for specific players. We are very fortunate in that the tutors we engage are prepared to be very flexible with respect to hours contracted.

Financial Review

Expenditure for the year, standing at £53,110, is an increase of 12.6% compared with 2022 (£47,158). As is to be expected the most significant expenditure relates to the engagement of our Tutors. Part of this expenditure is shown as restricted because it relates to bursaries, special projects and the summer courses all of which have specific funding. Particular thanks go to the Martyn Donaldson Trust, Treacle Town Treats, The Thistle Trust, Love Music Trust, and several individual members for their generous support.

Despite the need to increase the level of subscriptions demand has remained strong. We are delighted that so many people in the Macclesfield area are both keen to support and benefit from the MMC provision.

This year the charity has made a net contribution to reserves amounting to £3,820 (2022: £5,503). The balance of reserves at 31st August 2023 amounted to £22,832 (2022: £19,012), of which £22,171 (2022: £18,435) were unrestricted reserves.

Reserves Policy

It has been agreed to aim to maintain a balance on unrestricted funds, which is at least equal to three and a half months' payments. This sum being available to cover emergency situations should they arise. Based on this year's transactions this figure should be about £15,500. The trustees are satisfied that there are sufficient unrestricted reserves to cover unforeseen circumstances without causing a detriment to the charity.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They are confident that the budgeted income and expenditure is sufficient, given the level of reserves, for the charity to be able to continue as a going concern.

Statement of Trustees' Responsibilities

The trustees are responsible for their annual report, and the preparation of the financial statements for each financial year which give a true and fair view of the incoming resources and application of those resources to the charity during the year, and of the state of affairs at the end of the financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates which are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

By order of the Trustees

Michael Strutt - Trustee
Date: 15th June 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MACCLESFIELD MUSIC CENTRE

for the year ended 31 August 2023

I report on the accounts for the year ended 31 August 2023, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

They consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

David Smith
21 Tytherington Park Road
Macclesfield
Cheshire
SK10 2EL

Date: 15th June 2024

MACCLESFIELD MUSIC CENTRE

Statement of Financial Activities

for the year ended 31 August 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Incoming resources:					
Donations and legacies:					
Donations received	10	1,578	4,979	6,557	7,719
Gift Aid		2,111	-	2,111	1,844
Grants	10	-	1,500	1,500	3,500
		3,689	6,479	10,168	13,063
Charitable activities:					
Member subscriptions		30,725	-	30,725	24,480
Holiday courses		-	13,585	13,585	11,595
		30,725	13,585	44,310	36,075
Other trading activities:					
Fundraising	5	2,452	-	2,452	4,181
Total income		36,866	20,064	56,930	53,319
Resources expended:					
Raising funds:					
Fundraising costs	5	711	157	868	658
Charitable activities:					
Music, instruments and equipment		140	218	358	187
Tutors		21,848	20,311	42,159	37,379
Bursary expenditure		-	1,230	1,230	720
Administration		3,220	139	3,359	4,185
Premises	6	3,511	1,625	5,136	4,687
		28,719	23,523	52,242	47,158
Total expenditure		29,430	23,680	53,110	47,816
Net income/(expenditure)		7,436	(3,616)	3,820	5,503
Transfer between funds		(3,700)	3,700	-	-
Net movement in funds		3,736	84	3,820	5,503
Fund Balances at 1st September 2022		18,435	577	19,012	13,509
Fund Balances at 31st August 2023		22,171	661	22,832	19,012

The notes on pages 11 to 15 form part of these accounts.

MACCLESFIELD MUSIC CENTRE

Balance Sheet

for the year ended 31 August 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Current assets					
Debtors	8	560	-	560	1,222
Cash funds					
Bank current accounts		24,530	661	25,191	25,738
Cash in Hand		69	-	69	70
Cash at bank and in hand		<u>24,599</u>	<u>661</u>	<u>25,260</u>	<u>25,808</u>
Total current assets		25,159	661	25,820	27,030
Creditors: amounts falling due within one year	9	7,004	-	7,004	8,018
Net assets		<u>18,155</u>	<u>661</u>	<u>18,816</u>	<u>19,012</u>
Funds of the Charity					
Restricted fund	10	-	661	661	577
General fund	10	<u>22,171</u>	<u>-</u>	<u>22,171</u>	<u>18,435</u>
		<u>22,171</u>	<u>661</u>	<u>22,832</u>	<u>19,012</u>

The notes on pages 11 to 15 form part of these accounts.

Approved by the trustees and signed on their behalf by:

Michael Strutt

Date: 15th June 2024

1 Summary of significant accounting policies**(a) General information and basis of preparation**

Macclesfield Music Centre (MMC) is a registered charity (Registration No. 1068353). The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998. Its contact address is detailed on page 2 of these accounts. The nature of the charity's operations and principal activities are the advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

These financial statements are drawn up on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

1 Summary of significant accounting policies (cont.)**(c) Income recognition (cont.)**

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes. Interest and dividend income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is classified under the following headings:

- Costs of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the categories detailed above.

The charity is not registered for VAT. Activity expenditure includes the associated VAT element.

(e) Tangible fixed assets

Items of equipment costing more than £750 are depreciated on a straight line basis over four years. Items costing less than £750 are written off in year of purchase.

(f) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Related party transactions and trustee remuneration**Trustee expenses**

No trustee received expenses during the year (2022: £Nil)

Trustee remuneration

No trustee received remuneration during the year (2022: £Nil)

Fees for examination of the accounts

The independent examiner has received no fee for reporting on the accounts or for performing any other accountancy services (2022: £Nil)

3 Staff

MMC has no employees. The tutors are peripatetic staff all of whom are self-employed. Since January 2016 MMC has utilised the services of a self-employed book-keeper.

4 Associated Board examinations

MMC continues to host ABRSM examinations, however the new ABRSM system enables individual candidates, or their tutors, to deal with entries direct to ABRSM which means MMC no longer account for these receipts and remittances.

5 Fundraising and fundraising costs

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Coffee Shop income	1,527	-	1,527	1,081
Music Marathon income	-	-	-	3,100
Other activities	925	-	925	-
Total fundraising income	2,452	-	2,452	4,181
Coffee Shop expenditure	674	-	674	538
Music Marathon expenditure	-	-	-	315
Other activities	157	157	314	-
Total fundraising expenditure	831	157	988	853
Net Coffee Shop income	853	-	853	543
Net Music Marathon income	-	-	-	2,785
Net Other activities	768	(157)	611	-
Net total fundraising income	1,621	(157)	1,464	3,328

The Coffee Shop, which is open each Saturday and run by member volunteers, is both a place for rest and relaxation and a source of funding for the charity. Particular thanks go to those who give of their time and effort to make it run successfully.

This year MMC received income from the Quadlibet Winds who arranged a concert, through an Open Garden Event hosted by Nicola Bright, and from the members' concert at the end of the Autumn Term. The cost of venue hire for the autumn concert amounted to £120 - see note 6.

The restricted costs included within other activities relate to fliers produced for the Summer Courses.

6 Premises	2023 £	2022 £
Premises	3,280	2,958
Venue Hire - Holiday courses	1,625	1,325
Concert venues	231	404
	<u>5,136</u>	<u>4,687</u>

Included within the cost of concert venues is £120 (2022: £315) associated with fundraising events.

7 Fixed assets

MMC owns a variety of percussion and other instruments, none of which is worth more than £750. These assets were written off in the year of purchase, but they are still available for use.

8 Debtors and prepayments	2023 £	2022 £
Prepayments	10	328
Accrued income	550	894
	<u>560</u>	<u>1,222</u>

9 Creditors and accruals

Amounts falling due within one year:

Accruals	7,004	7,028
Deferred income	-	990
	<u>7,004</u>	<u>8,018</u>

10 Fund details	1 September 2022 £	Income £	Expenditure £	Transfers £	31 August 2023 £
Restricted funds					
Bursary fund	87	1,920	(1,770)	-	237
Courses fund	176	15,644	(15,448)	-	372
Projects fund	314	2,500	(6,462)	3,700	52
Total Restricted Funds	<u>577</u>	<u>20,064</u>	<u>(23,680)</u>	<u>3,700</u>	<u>661</u>
Unrestricted funds					
General fund	18,435	36,866	(29,430)	(3,700)	22,171
Total Unrestricted Funds	<u>18,435</u>	<u>36,866</u>	<u>(29,430)</u>	<u>(3,700)</u>	<u>22,171</u>
Total Funds	<u>19,012</u>	<u>56,930</u>	<u>(53,110)</u>	<u>-</u>	<u>22,832</u>

Narrative detail of these various funds continues on the next page.

10 Fund details (cont.)

Restricted Funds

Bursary fund - a fund set up to help develop the musical ability of children whose families have difficulty meeting the costs involved. Our thanks go to those who have continued to support the Charity through donations to the Bursary Fund. This year we received £1,920, including donations from Treacle Town Treats and the Martyn Donaldson Trust.

Courses fund - used to record amounts required to run the Summer Courses. Thanks go to those who made donations of £2,059 towards the courses, including the special donation from the Thistle Trust.

Projects fund - used to record amounts for special projects, other than the Bursary fund. MMC is really thankful for the donations given specifically to support our various projects. This year we received £1,000 from the Martyn Donaldson Trust. This fund was also supported with a grant of £1,500 from Love Music Trust.

Unrestricted Funds

General fund - is the general cash fund available for day to day disbursements. This year, in addition to subscriptions, the Charity received a number of donations from members amounting to £1,578.

11 Future commitments

The trustees are not aware of any future commitments outside the normal course of business.

12 Contingent liabilities

The trustees are not aware of any contingent liabilities not provided for in these accounts.

MACCLESFIELD MUSIC CENTRE

England & Wales - Charity number 1068353

Accounts

Charity Registration Number - 1068353

MACCLESFIELD MUSIC CENTRE

Report and Accounts

for the year ended 31 August 2022

Legal and administrative details

Status

Macclesfield Music Centre (MMC) is a registered charity (Registration No. 1068353). The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998.

Contact Address

6 Greenbank Drive
Bollington
Macclesfield
Cheshire
SK10 5LW

Trustees

The Trustees of the Macclesfield Music Centre who served during the year were:

J Bell	
S Garnett	(resigned - 5th March 23)
M Hopkins	
J Slack	
M Strutt	
J Thorpe (Chair)	

Bankers

The Co-operative Bank - Business
Business Customer Services
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner

David Smith
21 Tytherington Park Road
Macclesfield
Cheshire
SK10 2EL

Structure, Governance and Management

The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998. The unincorporated charity is led by a Board of Trustees whose names are shown on page 2.

A Business Committee, Musical Directors, numerous volunteers and a team of self-employed tutors help to ensure strategy is put into practice.

Appointments to the Board are made as and when the need arises following the manner of election set down in the trust deed.

Objects and Aims

The objects of Macclesfield Music Centre are:

The advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

In shaping our objectives and planning our activities for the year the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The music centre relies on the income from membership fees, fundraising events and donations to cover its operating costs. In setting the level of membership fees the trustees give careful consideration to the accessibility to the centre for those on low incomes. Grants are obtained to enhance the opportunities on offer to members through our special projects.

Strategy

The strategies employed to achieve the charity's aims and objectives are to:

- Deliver tuition and rehearsal for a broad range of musical groups that cater for a wide range of abilities, age and instruments.
- Organise termly performance opportunities where friends, families and the wider public can enjoy the performances by members.
- Create opportunities for children and young people to learn, develop and experience quality and inspiring music making; providing vital stepping stones for those who may choose to move into musical and artistic careers in the future and for those who will continue to enjoy making music for recreation as they move into adulthood.

Activity

Putting these strategies into action we have four major areas of activity:

1. A weekly Saturday programme during the school year:
Macclesfield Music Centre commissions professional musicians to deliver the weekly groups; this ensures that quality music education is central to all the activities of the music centre. Each Saturday the centre also acts as a host to professional musicians and teachers to deliver one-to-one instrumental and vocal tuition.
2. Performance opportunities:
These include termly Open Mornings, an Advanced Group Performance at Christmas, a Summer Showcase and partnering with other organisations to contribute to local events, both town and county wide.
3. Special projects:
These allow the centre to enhance its offering according to resource available.
4. A series of Holiday Courses:
The Holiday Courses, directed and administered by Nicola Bright, have now become an annual feature of the work of the charity.

Review of Activities

In September 2021 Macclesfield Music Centre (MMC) launched a new programme, in a new location, with a number of new tutors joining the team. Following the online provision of 2020-2021, this return to in-person music making was very welcome and well received by MMC members.

A detailed review resulted in a restructure of the music centre's programme. With the intention of appealing to as many members as possible, MMC launched an extensive Saturday morning programme of groups that followed four different pathways: beginner, elementary, intermediate, and advanced. Throughout the year these groups were reviewed and some changes were made to ensure economic viability and effective use of charity resources.

MMC opened in a new location in September 2021. Fallibroome Academy, Priory Lane, Macclesfield, is now the host of the Music Centre. The closure of the Fence Avenue, King's School site, meant that MMC needed to find a new home. Following consultations with three possible venues, detailed financial considerations and practical analysis, Fallibroome Academy was viewed to be the most suitable new venue for the centre. Macclesfield Music Centre wish to extend a sincere thanks to Fallibroome Academy for their generous support; use of their premises offers MMC an extensive use of rooms to host the Saturday morning programme.

For our new programme, in our new venue, we welcomed back tutors who had taken a break during the online programme and met new tutors for the first time in-person. In September 2021 the team of tutors consisted of:

Angela Aiken (Cello, Musicianship)
Sarah Austen (Saxophone, Musicianship)
Sally Baldwin (Clarinet, Oboe)
Ros Bevan (Cello)
Gareth Brown (Brass)
Emily Burkhardt (Clarinet, Saxophone)
Mark Concar (Intermediate and Advanced Orchestra, Percussion)
Emily Doggett (Violin, Intermediate Strings)
Lili Holland-Fricke (Cello)
Kyrán Matthews (Big Band, Jazz Improvisation, Saxophone)
Emily McArthur (Recorder, Woodwind)
Martyn Parkes (Piano)
Emily Revil (Flute, Elementary winds)
Shirley Richards (Violin)
Philip Rousiamanis (Advanced Strings, Violin)
Tim Sparks (Ukulele, Guitar)
Hilary Trotter (Violin)
Sue Whitham (Elementary Strings, Intermediate and Advanced Windband)
Sarah Williamson (Choir and Vocal).

In April 2022, Nicola Bright joined as a tutor for Advanced Orchestra and individual violin teaching.

The trustees thank the team of professional tutors for all their work during this financial year; a new venue, a new schedule, and the continued uncertainty around Covid-19, brought about many challenges. Their professionalism, and contribution has been outstanding, resulting in a very enjoyable year of music-making.

Review of Activities (continued)

Between September 2021 and August 2022, the business committee returned to in-person meetings. Ruth Bardsley continued as Chair of the Business Committee. Deirdre Groombridge (Business Manager) and Angela Aiken (Musical Director) continued as volunteer co-directors for the centre. Ros Bevan continued as musical advisor, Fran Wilkie continued to provide support for members and manage the charity's Twitter account. Nick Cheetham continued to manage the centre's website and facebook account; and Lindsay Jones continued as external events co-ordinator. During the year, Richard Purslow joined the business team to assist with fund raising, and Nicola Bright returned to the business committee as centre librarian and as an additional musical advisor. Tim Sparks continued as membership secretary; taking responsibility for registration and the centre database. This role is completed on a self-employed basis. Tim also contributed volunteer time to the charity as a musical advisor. Ellie Brammer continued in the role of book keeping on a self-employed basis.

This year has drawn particularly heavily on volunteer resource. The demands of being in a new venue were particularly felt throughout this period. New procedures had to be devised for everything: registration, room allocation and set-up, coffee shop delivery, risk assessments and health and safety considerations, parking procedures, and storage solutions. The demand for communication with members was also increased as everyone settled into a new regime and routine. The trustees wish to thank and congratulate the business committee for their continued commitment, energy, and success; their contribution has enabled MMC to rebuild, revive, and return to pre-pandemic levels of engagement with community music making.

Achievements and Performance

Saturday Programme

During the academic year 2021-2022 the Saturday morning programme was hosted by Fallibroome Academy, Priory Lane, Macclesfield.

MMC delivered 30 different groups each session. There were 29 Saturday sessions in total. The first session was on 25th September 2021 and the last session in this period was 9th July 2022.

The registration process for Saturday mornings was further developed by Tim Sparks to allow all registrations to be completed online, via the website. This data was collated into online registers for each group, which were completed by each tutor to enable the centre to hold accurate attendance records.

Public Performances

The first performance of the year was at Treacle Market, September 2022. The purpose of this performance was to raise the profile of MMC. Members who had attended the summer course, performed at this event.

In December, with the intention of fund-raising, MMC held a 12-hour Music Marathon at the United Reform Church, Macclesfield. This event was a great success, raising much needed funds to ensure the stability of the future work of the charity.

To mark the special occasion of the Queen's Platinum Jubilee, on the 4th June 2022 at St Michael's Church, a number of our young members performed solos as part of a wider community celebration event.

During the Love Music Trust Celebration Weekend at Clonter Opera, MMC Beginner groups joined together to perform two pieces on the 18th June 2022. This was a significant first-time performance for many of these members.

The Summer Celebration, held on the 10th July 2022 at Dean Valley Primary School, Bollington, was a welcome return to live performance. The sun was shining and MMC groups performed throughout the afternoon. Members, tutors, volunteers, and family members, all enjoyed this afternoon of celebration. It was very encouraging to hear many groups play with a real sense of ensemble and musicianship.

Achievements and Performance (continued)

In August 2022, Macclesfield Town Council asked MMC to be part of a celebration event; The Synchronised Saxophone group agreed to perform. After the event the business committee received this message: "a massive thank you to the musicians who joined us for the Mayor's picnic on Saturday. They were absolutely fantastic and we had so much positive feedback about their playing and the great selection of pieces. It was pitched perfectly (in every sense) and I just wanted to make sure all the praise was passed on!"

Special Projects

With the return to in-person music making, MMC were able to launch a Special Project of Beginner Groups; these included Violin, Cello, Flute, Saxophone, Recorder, and Ukulele groups. These beginner groups were offered to under 18's, with the intention of reviving the playing of instruments amongst young people following the decline of instrument take-up during the pandemic. This project was a great success, with the performance at the Love Music Trust event enabling members to celebrate their achievements. The business committee plan to start a new Beginner Group project in September 2022; and throughout this year spent time securing the funds to enable this to happen.

Holiday Courses

The trustees thank Nicola Bright, the holiday course co-ordinator, for all the volunteer time and expertise that she contributes to ensure the smooth running of the holiday courses. Below is a summary, provided by Nicola, of this year's courses.

MMC ran 3 weeks of summer courses during August 2022 as follows:

8-12 August; chamber orchestra and jazz for adults

15-19 August; youth ensembles

22-26 August; singing and piano for youth

In figures:

There were 84 registrations in total from 80 people, as 4 children attended 2 courses.

Eighteen of the 35 adults were new to MMC courses. Of the 35 adults registered 33 attended as two had to withdraw at the last moment. Five of the adults were not MMC members.

Of the 45 registrations for children, 4 attended both weeks and 1 child had to withdraw at the last moment, making 40 children in total attending over both weeks. Of those 40, 35 were new to MMC courses. 23 were not MMC members. At least one child has joined MMC in September having come to a course. Four children benefitted from a bursary.

Observations:

Adult courses

Tytherington High School worked well as a venue for the adult courses, despite the works being undertaken around the school. The site manager was very helpful. There were plenty of adult sized chairs and the rooms worked fine. The hall stayed nice and cool during the heat. The end of course concert at the URC went well, however, it was noted that in the future having the performance in the rehearsal venue would make more effective use of time.

Youth courses

Parkroyal still works well for the youth weeks. Both inside and outside spaces work well. The school very kindly reduced the rent when they realised that we run the courses as not-for-profit. The Parkroyal staff continue to be very helpful. We have an increasing number of children with diagnosed additional needs, mostly Austistic Spectrum. We managed to create some successful ensembles from the range of children who registered. The URC is a good venue for the youth ensembles end of course concert as parents can get a good view of their children. The piano workshops proved a good way of recruiting extra children for the singing week, and gave a good option for pianists. Keeping the end of course concert at Parkroyal worked well.

Financial Review

The trustees are delighted that MMC has found a suitable location and is able to host in-person activities once more. This change in circumstances has generated 3x the level of total income achieved last year, a significant financial bounce back. Thanks go to Love Music Trust and Macclesfield Town Council for their grant support, and to the many organisations and individuals who have made donations or put their effort into fundraising activities which have generated so much this year. The trustees thank the business committee for ensuring that the expenditure has not grown as steeply as the income. The total expenditure has grown 2.2x the amount expended last year.

This greater increase in income has meant that the charity is making a net contribution to reserves amounting to £5,503 (2021: drawn from reserves £4,285). The balance of reserves at 31st August 2022 amounted to £19,012 (2021: £13,509), of which £18,435 (2021: £13,373) were unrestricted reserves.

Reserves Policy

It has been agreed to aim to maintain a balance on unrestricted funds, which is at least equal to three and a half months' payments. This sum being available to cover emergency situations should they arise. Based on this year's transactions this figure should be about £14,000. The trustees are satisfied that there are sufficient unrestricted reserves to cover unforeseen circumstances without causing a detriment to the charity.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They are confident that the budgeted income and expenditure is sufficient, given the level of reserves, for the charity to be able to continue as a going concern.

Statement of Trustees' Responsibilities

The trustees are responsible for their annual report, and the preparation of the financial statements for each financial year which give a true and fair view of the incoming resources and application of those resources to the charity during the year, and of the state of affairs at the end of the financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates which are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

By order of the Trustees

Michael Strutt - Trustee

Date: 15th June 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MACCLESFIELD MUSIC CENTRE

for the year ended 31 August 2022

I report on the accounts for the year ended 31 August 2022, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

They consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

David Smith
21 Tytherington Park Road
Macclesfield
Cheshire
SK10 2EL

Date: 15th June 2023

MACCLESFIELD MUSIC CENTRE

Statement of Financial Activities

for the year ended 31 August 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Incoming resources:					
Donations and legacies:					
Donations received	10	4,135	3,584	7,719	990
Gift Aid		1,844	-	1,844	238
Grants	10	3,500	-	3,500	1,500
		<u>9,479</u>	<u>3,584</u>	<u>13,063</u>	<u>2,728</u>
Charitable activities:					
Member subscriptions		24,480	-	24,480	15,010
Holiday courses		-	11,595	11,595	-
		<u>24,480</u>	<u>11,595</u>	<u>36,075</u>	<u>15,010</u>
Other trading activities:					
Fundraising	5	4,181	-	4,181	-
		<u>38,140</u>	<u>15,179</u>	<u>53,319</u>	<u>17,738</u>
Total income					
Resources expended:					
Raising funds:					
Fundraising costs	5	658	-	658	(47)
Charitable activities:					
Music, instruments and equipment		68	119	187	175
Tutors		22,986	14,393	37,379	18,651
Bursary expenditure		-	720	720	675
Administration		4,004	181	4,185	3,669
Premises	6	3,362	1,325	4,687	(1,100)
		<u>30,420</u>	<u>16,738</u>	<u>47,158</u>	<u>22,070</u>
		<u>31,078</u>	<u>16,738</u>	<u>47,816</u>	<u>22,023</u>
Total expenditure					
Net income/(expenditure)		7,062	(1,559)	5,503	(4,285)
Transfer between funds		(2,000)	2,000	-	-
Net movement in funds		5,062	441	5,503	(4,285)
Fund Balances at 1st September 2021		13,373	136	13,509	17,794
Fund Balances at 31st August 2022		<u>18,435</u>	<u>577</u>	<u>19,012</u>	<u>13,509</u>

The notes on pages 11 to 15 form part of these accounts.

MACCLESFIELD MUSIC CENTRE

Balance Sheet

for the year ended 31 August 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Current assets					
Debtors	8	1,222	-	1,222	-
Cash funds					
Bank current accounts		25,161	577	25,738	15,202
Cash in Hand		70	-	70	10
Cash at bank and in hand		25,231	577	25,808	15,212
Total current assets		26,453	577	27,030	15,212
Creditors: amounts falling due within one year	9	8,018	-	8,018	1,703
Net assets		18,435	577	19,012	13,509
Funds of the Charity					
Restricted fund	10	-	577	577	136
General fund	10	18,435	-	18,435	13,373
		18,435	577	19,012	13,509

The notes on pages 11 to 15 form part of these accounts.

Approved by the trustees and signed on their behalf by:

Michael Strutt

Date: 15th June 2023

1 Summary of significant accounting policies**(a) General information and basis of preparation**

Macclesfield Music Centre (MMC) is a registered charity (Registration No. 1068353). The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998. Its contact address is detailed on page 2 of these accounts. The nature of the charity's operations and principal activities are the advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective on 1st January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

These financial statements are drawn up on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

1 Summary of significant accounting policies (cont.)**(c) Income recognition (cont.)**

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes. Interest and dividend income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is classified under the following headings:

- Costs of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the categories detailed above.

The charity is not registered for VAT. Activity expenditure includes the associated VAT element.

(e) Tangible fixed assets

Items of equipment costing more than £750 are depreciated on a straight line basis over four years. Items costing less than £750 are written off in year of purchase.

(f) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Related party transactions and trustee remuneration**Trustee expenses**

No trustee received expenses during the year (2021: £Nil)

Trustee remuneration

No trustee received remuneration during the year (2021: £Nil)

Fees for examination of the accounts

The independent examiner has received no fee for reporting on the accounts or for performing any other accountancy services (2021: £Nil)

3 Staff

MMC has no employees. The tutors are peripatetic staff all of whom are self-employed. Since January 2016 MMC has utilised the services of a self-employed book-keeper.

4 Associated Board examinations

MMC continues to host ABRSM examinations, however the new ABRSM system enables individual candidates, or their tutors, to deal with entries direct to ABRSM which means MMC no longer account for these receipts and remittances.

5 Fundraising and fundraising costs

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Coffee Shop Income	1,081	-	1,081	-
Music Marathon income	3,100	-	3,100	-
Total fundraising income	4,181	-	4,181	-
Coffee Shop expenditure	538	-	538	(47)
Music Marathon expenditure	315	-	315	-
Total fundraising expenditure	853	-	853	(47)
Net Coffee Shop Income	543	-	543	47
Net Music Marathon income	2,785	-	2,785	-
Net total fundraising income	3,328	-	3,328	47

The Coffee Shop, which is open each Saturday and run by member volunteers, is both a place for rest and relaxation and a source of funding for the charity. Missed during the period when restrictions meant attendance was on line; it is great to have it functioning once more. Particular thanks go to those who give of their time and effort to make it run successfully.

This year the members set up and played for a 12-hour Music Marathon which has made a significant contribution to the funds. The Music Marathon expenditure relates to the cost of hiring the venue.

6 Premises	2022	2021
	£	£
Premises	2,958	(1,100)
Venue Hire - Holiday courses	1,325	-
Concert venues	404	-
	<u>4,687</u>	<u>(1,100)</u>

Included within the cost of concert venues is £315 associated with the 12-hour Music Marathon Concert and fundraiser.

7 Fixed assets

MMC owns a variety of percussion and other instruments, none of which is worth more than £750. These assets were written off in the year of purchase, but they are still available for use.

	2022	2021
	£	£
8 Debtors and prepayments		
Prepayments	328	-
Accrued income	894	-
	<u>1,222</u>	<u>-</u>
Prepayments and accrued income		

9 Creditors and accruals

Amounts falling due within one year:

Accruals	7,028	363
Deferred income	990	1,340
	<u>8,018</u>	<u>1,703</u>
Accruals and deferred income		

10 Fund details	1 September				31 August
	2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
<i>Restricted funds</i>					
Bursary fund	-	860	(773)	-	87
Courses fund	-	11,819	(11,643)	-	176
Projects fund	136	2,500	(4,322)	2,000	314
Total Restricted Funds	<u>136</u>	<u>15,179</u>	<u>(16,738)</u>	<u>2,000</u>	<u>577</u>
<i>Unrestricted funds</i>					
General fund	13,373	38,140	(31,078)	(2,000)	18,435
Total Unrestricted Funds	<u>13,373</u>	<u>38,140</u>	<u>(31,078)</u>	<u>(2,000)</u>	<u>18,435</u>
Total Funds	<u>13,509</u>	<u>53,319</u>	<u>(47,816)</u>	<u>-</u>	<u>19,012</u>

Narrative detail of these various funds continues on the next page.

10 Fund details (cont.)

Restricted Funds

Bursary fund - a fund set up to help develop the musical ability of children whose families have difficulty meeting the costs involved. Our thanks go to those who have continued to support the Charity through donations to the Bursary Fund. This year we received £860.

Courses fund - used to record amounts required to run the Summer Courses. Thanks go to those who made donations of £224 towards the courses.

Projects fund - used to record amounts for special projects, other than the Bursary fund. MMC is really thankful for the donations given specifically to support our various projects. This year we received £2,500.

Unrestricted Funds

General fund - is the general cash fund available for day to day disbursements. This year, in addition to subscriptions, Love Music Trust made an unrestricted grant of £1,500, Macclesfield Town Council made a grant of £2,000 and the Charity received a number of donations from members amounting to £4,135.

11 Future commitments

The trustees are not aware of any future commitments outside the normal course of business.

12 Contingent liabilities

The trustees are not aware of any contingent liabilities not provided for in these accounts.

MACCLESFIELD MUSIC CENTRE

England & Wales - Charity number 1068353

Accounts

Charity Registration Number - 1068353

MACCLESFIELD MUSIC CENTRE

Report and Accounts

for the year ended 31 August 2021

Legal and administrative details

Status

Macclesfield Music Centre (MMC) is a registered charity (Registration No. 1068353). The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998.

Contact Address

6 Greenbank Drive
Bollington
Macclesfield
Cheshire
SK10 5LW

Trustees

The Trustees of the Macclesfield Music Centre who served during the year were:

J Bell
S Garnett
M Hopkins
J Slack
M Strutt
J Thorpe (Chair)

Bankers

The Co-operative Bank - Business
Business Customer Services
PO Box 250
Skelmersdale
WN8 6WT

Independent Examiner

David Smith
21 Tytherington Park Road
Macclesfield
Cheshire
SK10 2EL

Structure, Governance and Management

The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998. MMC are grateful for the support offered by the King's School Macclesfield. Use of the School's premises enables MMC to have sufficient space to carry out its regular term-time activities.

The unincorporated charity is led by a Board of Trustees whose names are shown on page 2. A Business Committee, Musical Directors, numerous volunteers and a team of self-employed tutors help to ensure strategy is put into practice.

Appointments to the Board are made as and when the need arises following the manner of election set down in the trust deed.

Objects and Aims

The objects of Macclesfield Music Centre are:

The advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

In shaping our objectives and planning our activities for the year the trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The music centre relies on the income from membership fees, fundraising events and donations to cover its operating costs. In setting the level of membership fees the trustees give careful consideration to the accessibility to the centre for those on low incomes. Grants are obtained to enhance the opportunities on offer to members through our special projects.

Strategy

The strategies employed to achieve the charity's aims and objectives are to:

- Deliver tuition and rehearsal for a broad range of musical groups that cater for a wide range of abilities and instruments.
- Organise termly performance opportunities where friends, families and the wider public can enjoy the performances by members.
- Create opportunities for children and young people to learn, develop and experience quality and inspiring music making; providing vital stepping stones for those who may choose to move into musical and artistic careers in the future and for those who will continue to enjoy making music for recreation as they move into adulthood.

Activity

Putting these strategies into action we have four major areas of activity:

1. A weekly Saturday programme during the school year:
Macclesfield Music Centre commissions professional musicians to deliver the weekly groups; this ensures that quality music education is central to all the activities of the music centre. Each Saturday the centre also acts as a host to professional musicians and teachers to deliver one-to-one instrumental and vocal tuition.
2. Performance opportunities:
These include termly Open Mornings, an Advanced Group Performance at Christmas and partnering with other organisations to contribute to local events, both town and county wide.
3. Special projects:
These allow the centre to enhance its offering according to resource available.
4. A series of Holiday Courses:
The Holiday Courses, directed and administered by Nicola Bright, have now become an annual feature of the work of the charity.

Review of Activities

In September 2020 Macclesfield Music Centre (MMC) continued to face the challenge of national uncertainty and legal restrictions due to the ongoing Covid 19 pandemic. Venues such as schools, which would normally host external organisations, were no longer able to host these activities; their aim was to keep their doors open to their own pupils whilst limiting the possibility of community transmission of Covid 19 by restricting access to the buildings. Using the King's site was not an option for MMC in September 2020, and it seemed unlikely that access to the site would be possible during this academic year. It was therefore decided that MMC would restructure and launch an online provision for the academic year September 2020 – July 2021.

This restructure and swift redesign of processes involved an enormous amount of volunteer time and expertise. A team of 14 volunteers co-ordinated 19 online groups meeting virtually on a Saturday morning. The business committee co-ordinated these changes but certain individuals, with knowledge of technology, carried the charity through this unprecedented time. The Trustees extend thanks to Lindsay Jones, Nick Cheetham, Tim Sparks and Cat Hanson; without these individuals the charity would not have continued to deliver music making opportunities to the community during this academic year. Alongside these business committee members, a team of volunteers offered time each Saturday morning to work as administrators for the various groups. The trustees extend thanks to the following individuals: Richard Williamson, Sally Garnett, Lindsay Jones, Andrea Waterson, Ruth Bardsley, Cat Hanson, Fran Wilkie, Judy Bell, Richard Morris, Habba Martynsson-Parkes, Mike Brown, Sally Baldwin, Deirdre Groombridge and Angela Aiken.

Between September 2020 and July 2021 all business committee meetings took place online, via the Zoom platform. Ruth Bardsley continues as Chair of the Business Committee. Deirdre Groombridge (Business Manager) and Angela Aiken (Musical Director) continue as volunteer co-directors for the centre. Ros Bevan continues as musical advisor and was joined by Cat Hanson, one of our Saxophone tutors, in September 2020. Fran Wilkie continues to manage the charity's Twitter account, and during this year, joined the team of volunteer online administrators. Nick Cheetham continues to manage the centre's website and facebook account; and Lindsay Jones continues as external events co-ordinator. In September 2020 the charity received the resignation of Liz Wolski, musical advisor and Advanced Orchestra conductor. We extend a heartfelt thanks to her for all that she has contributed to the music centre; Liz's skill, knowledge and enthusiasm will be missed.

Tim Sparks continues as membership secretary and this year his role involved developing an online system for registration to enable the online courses to run; he also continues to manage the centre database. This role is completed on a self-employed basis. Tim also contributes volunteer time to the general organisation of the charity. Ellie Brammer continues in the role of book keeping on a self-employed basis.

The roll-out of the Saturday Morning Online music course programme involved commissioning 15 tutors to deliver this provision. A number of tutors, who are key to our face-to-face provision, felt unable to move to the online provision and had a break from tutoring for the year. We therefore recruited a number of new tutors who felt able to take on this challenge. In September 2020 we welcomed to the team Philip Rousiamanis (Advanced Strings), Susan Williamson (Elementary Strings), Carol Frost (Wind), and Sarah Austen (Music Theory). In April 2021 we welcomed Emily McArthur (Wind), and Emily Revill (Wind). Continuing in their role as group tutors, but moving online were: Sally Baldwin, Cat Hanson, Emily Doggett, Charlotte Curwen, Gareth Brown, Sarah Langdon and Tim Sparks. The programme was completely restructured to suit online provision. A new piano group was created to maximise the opportunity for development; the solo element of piano performance lent itself particularly well to online provision. This was led by Martyn Parkes.

Review of Activities (continued)

The trustees thank the team of professional tutors that embarked on the challenge of delivering learning online. Their professionalism, adaptability and creative approach has been outstanding. This year facilitating virtual music making opportunities has been vital in encouraging members to stay in touch. In a potentially difficult and isolating time MMC provided members with opportunities to continue to engage with others, albeit in a very new and different way. When joining together for live performances at the end of the year, there was a very real sense that the online provision had enabled members to continue to make progress with their learning and a pleasant surprise at the level of quality of ensemble playing that was achieved at the end of the year.

The commitment of the charity, throughout this pandemic year, to continue to deliver a music making provision to the community has required the investment of charity reserves. The use of these reserves to support the community through this unprecedented time has benefited many and brought about joy, support and emotional connection across the community.

Achievements and Performance

Saturday Programme

During the academic year 2020-2021 the Saturday morning provision was all online.

MMC delivered 19 different groups. There were 30 sessions in total. The first session was on 10th October 2020 and the last session in this period was 26th June 2021.

The registration process for Saturday mornings was further developed by Tim Sparks to allow all registrations to be completed online, via the website. This data was collated into online registers for each group, which were completed by each course administrator to enable the centre to hold accurate attendance records. The course administrators were also responsible for the smooth running of the online platform and resolution of any technical issues experienced; this allowed each tutor to focus on delivering musical learning and minimised technical disruption to sessions.

Public Performances

There was no live public performance in December, however some of the online groups produced a collaboration video at the end of the Autumn Term these included Advanced Strings with Bartok Romanian Dances, Beginner Ukuleles with I'm Yours, Saxophones with Lone Ar-ranger Goes Mad, and the MMC Online Community Choir with Your Song.

On June 26th and 27th 2021, open air rehearsals were organised for each of the online groups to enable members to meet in person and hear the overall effect of the pieces that they had been learning. These were not advertised as public performances as restrictions were still in place to minimise community gatherings. These open-air rehearsals were highly effective in concluding the year with a sense of celebration; three separate venues were used St Michael's, St Barnabas Church, and Victoria Park, enabling all groups to have a significant time slot throughout the weekend, without the risk of gatherings in large numbers.

Special Projects

This year the tutors created short videos that demonstrated their instrument; these videos were both entertaining and informative. These were published in the form of an Advent Calendar during December. This project was funded by a grant received from Macclesfield Town Council, as recorded in last year's accounts.

Achievements and Performance (continued)

Holiday Courses

This year, no holiday courses were run due to the pandemic. By the summer of 2021 many restrictions had been lifted allowing for some travel, but schools were still being cautious about allowing external visitors into the premises. Circumstances did not allow MMC to follow up with plans for the holiday courses to resume in the Summer of 2021. The course structure, originally planned for the Summer of 2020, was postponed once again until the Summer of 2022.

Preparing for the future

Throughout this year of online provision, the business committee met online to discuss the plans for the future and how the centre could return to a face-to-face provision. The King's School had moved to a new premises and a fresh look at the practical requirements needed to run the centre was needed. A comprehensive and carefully designed process was undertaken to arrive at a suitable and workable solution.

Discussions were held with King's School regarding the return to face-to-face provision. After an assessment of the various factors that MMC required it was decided that further investigation into other options for hosting the Saturday programme would be wise.

After enquiries with other High Schools in the area, Fallibroome Academy extended an invitation to use their facilities. After careful assessment it was concluded that this was a more favourable option to host the centre for the following academic year.

A new programme was formed, drawing from the success of the online provision, and building upon the success of many of the groups pre-covid.

Financial Review

The continuation of the pandemic has had a significant impact on the activities MMC has been able to carry out. The loss of in-person activities, throughout the year has meant that total income has continued to decline. Total income has seen a decrease of 33% when compared with last year. Whilst steps have been taken to offer on-line activities it is noted that nothing compares with the opportunity to meet together.

The trustees thank Love Music Trust for their support, together with those of our membership who made donations to the Charity. This affirmation of support has meant that some great on-line activity has been possible.

As is to be expected the reduced activity has meant some expenditure savings, though the provision of on-line activity had to be factored in. Total expenditure has reduced by 19.5% when compared with 2020. Our thanks to the King's School for waiving their final term's fee.

By the year end the charity had drawn on reserves to the value of £4,285. The balance of reserves at 31st August 2021 amounted to £13,509 (2020: £17,794), of which £13,373 (2020: £16,230) were unrestricted reserves.

Reserves Policy

It has been agreed to aim to maintain a balance on unrestricted funds, which is at least equal to three months' payments. This sum being available to cover emergency situations should they arise. Based on this year's transactions this figure should be about £6,000. The trustees are satisfied that there are sufficient unrestricted reserves to cover unforeseen circumstances without causing a detriment to the charity.

The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. They are confident that the budgeted income and expenditure is sufficient, given the level of reserves, for the charity to be able to continue as a going concern.

Statement of Trustees' Responsibilities

The trustees are responsible for their annual report, and the preparation of the financial statements for each financial year which give a true and fair view of the incoming resources and application of those resources to the charity during the year, and of the state of affairs at the end of the financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates which are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees have overall responsibility for ensuring that the charity has appropriate systems and controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

By order of the Trustees

Michael Strutt
Trustee

Date: 29th June 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MACCLESFIELD MUSIC CENTRE

for the year ended 31 August 2021

I report on the accounts for the year ended 31 August 2021, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

They consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

David Smith
21 Tytherington Park Road
Macclesfield
Cheshire
SK10 2EL

Date: 29th June 2022

MACCLESFIELD MUSIC CENTRE

Statement of Financial Activities

for the year ended 31 August 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Incoming resources:					
Donations and legacies:					
Donations received	10	930	60	990	2,470
Gift Aid		238	-	238	610
Grants	10	1,500	-	1,500	2,736
		<u>2,668</u>	<u>60</u>	<u>2,728</u>	<u>5,816</u>
Charitable activities:					
Member subscriptions		15,010	-	15,010	18,037
Holiday courses		-	-	-	515
		<u>15,010</u>	<u>-</u>	<u>15,010</u>	<u>18,552</u>
Other trading activities:					
Fundraising	5	-	-	-	2,127
		<u>-</u>	<u>-</u>	<u>-</u>	<u>2,127</u>
Total income		<u>17,678</u>	<u>60</u>	<u>17,738</u>	<u>26,495</u>
Resources expended:					
Raising funds:					
Fundraising costs	5	(47)	-	(47)	656
Charitable activities:					
Music, instruments and equipment		175	-	175	567
Ensemble tutors		17,815	836	18,651	19,461
Course tutors		-	-	-	1,095
Bursary expenditure		-	675	675	729
Administration		3,669	-	3,669	2,598
Premises	6	(1,100)	-	(1,100)	2,260
		<u>20,559</u>	<u>1,511</u>	<u>22,070</u>	<u>26,710</u>
Total expenditure		<u>20,512</u>	<u>1,511</u>	<u>22,023</u>	<u>27,366</u>
Net income/(expenditure)		<u>(2,834)</u>	<u>(1,451)</u>	<u>(4,285)</u>	<u>(871)</u>
Transfer between funds		<u>(23)</u>	<u>23</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(2,857)</u>	<u>(1,428)</u>	<u>(4,285)</u>	<u>(871)</u>
Fund Balances at 1st September 2020		<u>16,230</u>	<u>1,564</u>	<u>17,794</u>	<u>18,665</u>
Fund Balances at 31st August 2021		<u>13,373</u>	<u>136</u>	<u>13,509</u>	<u>17,794</u>

The notes on pages 11 to 15 form part of these accounts.

MACCLESFIELD MUSIC CENTRE

Balance Sheet

for the year ended 31 August 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Current assets					
Debtors	8	-	-	-	1,005
Cash funds					
Bank current accounts		15,066	136	15,202	20,019
Cash in Hand		10	-	10	10
Cash at bank and in hand		15,076	136	15,212	20,029
Total current assets		15,076	136	15,212	21,034
Creditors: amounts falling due within one year	9	1,703	-	1,703	3,240
Net assets		13,373	136	13,509	17,794
Funds of the Charity					
Restricted fund	10	-	136	136	1,564
General fund	10	13,373	-	13,373	16,230
		13,373	136	13,509	17,794

The notes on pages 11 to 15 form part of these accounts.

Approved by the trustees and signed on their behalf by:

Michael Strutt

Date: 29th June 2022

1 Summary of significant accounting policies**(a) General information and basis of preparation**

Macclesfield Music Centre (MMC) is a registered charity (Registration No. 1068353). The charity was formed under a Declaration of Trust executed on 14th November 1997. MMC took over the activities previously carried on by the unincorporated body King's Music Centre on 1st January 1998. Its contact address is detailed on page 2 of these accounts. The nature of the charity's operations and principal activities are the advancement of education and other charitable purposes for the benefit of the community, in particular, but not exclusively, to promote musical tuition and performance for persons of all ages and levels of ability.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

These financial statements are drawn up on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity, rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds 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.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

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

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

1 Summary of significant accounting policies (cont.)**(c) Income recognition (cont.)**

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes. Interest and dividend income is recognised as the charity's right to receive payment is established.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It is classified under the following headings:

- Costs of raising funds
- Expenditure on charitable activities
- Other expenditure represents those items not falling into the categories detailed above.

The charity is not registered for VAT. Activity expenditure includes the associated VAT element.

(e) Tangible fixed assets

Items of equipment costing more than £750 are depreciated on a straight line basis over four years. Items costing less than £750 are written off in year of purchase.

(f) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Leases

Rentals payable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(h) Tax

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(i) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Related party transactions and trustee remuneration**Trustee expenses**

No trustee received expenses during the year (2020: £Nil)

Trustee remuneration

No trustee received remuneration during the year (2020: £Nil)

Fees for examination of the accounts

The independent examiner has received no fee for reporting on the accounts or for performing any other accountancy services (2020: £Nil)

3 Staff

MMC has no employees. The tutors are peripatetic staff all of whom are self-employed. Since January 2016 MMC has utilised the services of a self-employed book-keeper.

4 Associated Board examinations

MMC continues to host ABRSM examinations, however the new ABRSM system enables individual candidates, or their tutors, to deal with entries direct to ABRSM which means MMC no longer account for these receipts and remittances.

5 Fundraising and fundraising costs

As can be seen from the detail which follows, no fundraising has been possible during the year as there were no in-person weekly meetings.

	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
Total fundraising income	-	-	-	2,127
Total fundraising expenditure	47	-	47	(656)
Net total fundraising income	47	-	47	1,471

The bulk of the fundraising relates to the Coffee Shop, which is run by member volunteers. Net income from the Coffee Shop is unrestricted and so forms part of the general fund.

Coffee Shop Income	-	-	-	1,536
Coffee Shop Expenditure	47	-	47	(507)
Net Coffee Shop income	47	-	47	1,029

Other fundraising income arises from sales of sundry items and concert tickets, and other fundraising expenditure includes marketing materials and costs associated with concerts.

6 Premises	2021	2020
	£	£
Premises	(1,100)	2,200
Venue Hire - Holiday courses	-	-
Concert venues	-	60
	(1,100)	2,260

The pandemic has meant that no in-person activity has been possible, so there has not been the need to rent premises during the year. The King's School have waived one term's rental fee which was accrued last year.

7 Fixed assets

MMC owns a variety of percussion and other instruments, none of which is worth more than £750. These assets were written off in the year of purchase, but they are still available for use.

	2021	2020
	£	£
8 Debtors and prepayments		
Prepayments and accrued income	-	1,005
9 Creditors and accruals		
Amounts falling due within one year:		
Accruals	363	3,240
Deferred income	1,340	-
Accruals and deferred income	1,703	3,240

10 Fund details	1 September				31 August
	2020	Income	Expenditure	Transfers	2021
	£	£	£	£	£
Restricted funds					
Bursary fund	848	60	(931)	23	-
Projects fund	716	-	(580)	-	136
Total Restricted Funds	1,564	60	(1,511)	23	136
Unrestricted funds					
General fund	16,230	17,678	(20,512)	(23)	13,373
Total Unrestricted Funds	16,230	17,678	(20,512)	(23)	13,373
Total Funds	17,794	17,738	(22,023)	-	13,509

Narrative detail of these various funds continues on the next page.

10 Fund details (cont.)

Restricted Funds

Bursary fund - a fund set up to help develop the musical ability of children whose families have difficulty meeting the costs involved. Our thanks go to those who despite the pandemic have continued to support the Charity through donations to the Bursary Fund.

Projects fund - used to record amounts for special projects, other than the Bursary fund.

Unrestricted Funds

General fund - is the general cash fund available for day to day disbursements. This year, in addition to subscriptions, Love Music Trust made an unrestricted grant of £1,500 and the Charity received a number of donations from members to help support the online provision.

11 Future commitments

The trustees are not aware of any future commitments outside the normal course of business.

12 Contingent liabilities

The trustees are not aware of any contingent liabilities not provided for in these accounts.