

Company registration number: 4833202

Charity registration number: 1100003

# Deal Music and Arts Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Batchelor Coop Ltd  
The New Barn  
Mill Lane  
Eastry  
Sandwich  
CT13 0JW

# **Deal Music and Arts Limited**

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## **Deal Music and Arts Limited**

### **Reference and Administrative Details**

<b>Trustees</b>	C P E Cook, Chairman
	P J Dorritt, Vice Chairman
	A J Holloway
	D A Wells
	P W Robertson
	J Spencer
	G W J Esler
	G F Harvey
	J D Lewis
<b>Secretary</b>	W Cooper
<b>Charity Registration Number</b>	1100003
<b>Company Registration Number</b>	4833202
<b>Registered Office</b>	The charity is incorporated in England.
	The New Barn
	Mill Lane
	Eastry
	Sandwich
<b>Principal Office</b>	CT13 0JW
	49 Barton Mill Road
	Canterbury
	Kent
	CT1 1BP
<b>Independent Examiner</b>	Batchelor Coop Ltd
	The New Barn
	Mill Lane
	Eastry
	Sandwich
	CT13 0JW
<b>Bankers</b>	HSBC
	71 High Street
	Deal
	Kent
	CT14 6EH

## **Deal Music and Arts Limited**

### **Trustees' and Directors' Report**

#### **Objectives and activities**

##### **Objects and aims**

The objects of the Charity are to promote, maintain, improve and advance education by the encouragement of the arts, including the arts of drama, mime, dance, singing and music, and all other arts relating to the performance and presentation thereof and to formulate, prepare and establish schemes therefor, provided that all objects of the company shall be of a charitable nature.

##### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### **Achievements and performance**

The cultural variety that we strive to offer our audiences was crystal clear in the three opening events of the 2022 festival. Once again, the students of the Purcell School orchestra gave the opening concert with Alim Beisembayev, the winner of this year's Leeds International Piano Competition and a former Purcell pupil, as the soloist in Beethoven's 'Emperor Concerto'. And our continuing commitment to young musicians continued with the saxophonist Jess Gillam, the next day's soloist, playing with the London Mozart Players who attracted a more youthful audience than attend many of our regular classical concerts.

Then on the first Sunday there were two performances of Joy Spencer's The Mud Maid, which in every sense was a community event that grew out of project work in local primary schools. And was performed by local musicians and a children's choir. Anecdotally, it was clear that this was the first time that many in the audience had attended a festival event. We continue to ensure that our year-round educational work finds its place in the summer festival. Peter Cook, our Education Director, reports on this work elsewhere in this report.

2022 was the first full festival since 2019, Covid having compelled us to cancel our plans for 2020, and in the following year to present what was effectively a chamber music festival that observed the government's regulations about social distancing and other official precautions to prevent the spread of the virus. In 2022 we decided to honour our original commitment to a number of artists and ensembles that we had had to stand down, Ronnie Scott's Jazz Orchestra and the Ukulele Orchestra of Great Britain, both of which performed to capacity audiences. Again, it was heartening to see two very different audiences enjoying very different kinds of music.

We had been concerned that it would be a while before our overall audience reached the levels that we were used to before the spread of Covid. However, in the event 4408 people bought tickets for a total of over sixty events. And the generosity and the enthusiasm of the Friends and Patrons of the Festival was as great as ever. But as the accounts make plain the festival didn't 'wash its face' and we have had to draw on our reserves. In honouring our pre-Covid pledges to artists our costs were greater than we were able to recoup at the box office, particularly after we had decided to keep ticket prices as low as possible. And the festival was not supported by the Arts Council of England as it had been in previous years.

So, the Board has decided to reduce the number of days for the 2023 festival to ten days and Willie Cooper and her team have begun to explore existing and new local venues and their costs. We lack a venue in Deal with the kind of audience capacity that would make it easier to stage large and possibly more costly events; what we perhaps need is an Arts Centre with an 800-seat auditorium. But I feel that remains unlikely until we see pigs on the wing over the pier and Deal Castle!

## **Deal Music and Arts Limited**

### **Trustees' and Directors' Report**

But we have held faith with our principles. The 2022 Festival championed women as performers. The young soprano Katy Bray sang a programme of songs by Kurt Weil and the title role in an opera based upon the journals of the Mexican artist Frida Kahlo. The Ukrainian-born pianist Dinara Klinton played all of Prokofiev's Piano Sonatas in three lunch times concerts, the soprano Anna Cavaliero was the soloist with the Echea Quartet in a programme of Benjamin Britten's music and the percussionist Evelyn Glennie performed in St George's Church with the Trio HLK.

A virtuoso recital by the young pianist Thomas Kelly that included an immensely complex arrangement of two scenes from Stravinsky's score for The Firebird; and a challenging programme from the percussionist BeiBei Wang were a timely reminder that an arts festival has a responsibility to showcase emerging talent. While other artists reminded us that no festival can afford to be an island. The guitarist Giacomo Susani gave a lunchtime recital in Sandwich and Samule Telari brought his accordion to our party not once but twice winning a standing ovation from an enthusiastic audience. It is becoming increasingly arduous for European musicians to arrange to play in the UK, but we are determined that the festival should continue to welcome international guests.

However, local artists continue to be at the heart of our programme. The Changeling Theatre Company brought two productions to the festival: Shakespeare's Othello and Wilde's The Importance of Being Ernest. The Ringlemere Quartet played Brahms and Suk, four of Deal's emerging musicians were showcased in a lunchtime recital while Primavera gave the Kent premiere of John Michael's Piano Trio. The tenor Greg Tassell sang at two Coffee Concerts and Jamie Rogers the Assistant Director of Music at Canterbury Cathedral was the pianist at the second.

The history of the Goodwin sands was a recurring theme in this year's festival - a vital and dangerous part of the ecology of East Kent and at risk from dredging plans many believe. Rebecca Hurst and Michael Betteridge's Voices of the Sands was given its world premiere. And a whole day was devoted to Goodwin's history with shipwrecks, seamen and sea-borne arrivals remembered in one of the most striking festival events, Stories of Migration and Exploration told by Lord Gawain Douglas with local songs arranged by Natasha Douglas and sung by Singing for Pleasure and the Astor Community Choir. Migration today by men, women and children setting out in fragile crafts from France to Kentish beaches that stretch from Ramsgate to Dungeness featured in Child Migrant Stories led by the journalist Gavin Esler. Again, no arts festival can afford to be an island.

The 2022 Deal Festival was the last to be programmed by Paul Max Edlin and we should be grateful for his commitment and enthusiasm. In the later summer the Board confirmed the appointment of the international bass baritone Matthew Rose as the new Artistic Director, but sadly Matthew fell ill in the Autumn and felt unable to take up the challenge. The Board has been hugely lucky in being able to invite and appoint the composer Luke Styles to take over the directorship of the festival. Luke is young and ambitious for the arts here in Deal and possessed with the kind of energy that takes your breath away! He shares his plans for the future elsewhere in this annual report and I am confident that he will encourage all of us to carefully consider what we do at future festivals, where we do it in terms of venues, of identifying and reaching out to the several communities that make up our wider community and teaching ourselves more about inclusion, access and diversity.

The Board of Trustees has continued to guide the charity's affairs, meeting regularly through the year in person and on Zoom with the new committee structure working well.

## **Deal Music and Arts Limited**

### **Trustees' and Directors' Report**

A 'Task and Finish' group chaired by Charles Franklyn explored what 'diversity' must mean to an organisation like Deal Music and Arts and in all senses of that word - social, ethnic and in respect of gender - and devised an action plan for the future. This is an evolving project that will take time to develop. However in the New Year, the Board and the Executive attended a half day workshop on what diversity means and its implications for both individuals and an organisation. On behalf of the Board Penny Doritt, our Deputy Chair is collating a report on the composition of the communities who make up our audiences using the recently published figures from the 2021 Census. In this way we hope to better match our work to the aspirations, ambitions and needs of the communities that we serve here in East Kent.

We also benefitted from a collaboration with second year marketing students at Canterbury Christ Church University, who undertook research on our current and possibly future venues and their relationship with our audiences. We are considering how best to profit from this research.

I should like to thank all of the Trustees for their diligence and their wisdom. And that includes Ken Peers, a co-opted member of the Board who as our technical director has played such an essential role in helping to develop new kinds programme delivery systems. Gavin Esler and Graham Harvey, who runs our annual Summer Music School, joined the Board as Trustees. And we appointed Jacob Lewis as our first 'Young Trustee'. Charities have increasingly appointed young people to their Boards wanting to mentor a new generation in the duties and tasks of being a trustee.

Finally, we owe a debt of gratitude to Willie Cooper's hard working and often long-suffering Executive Team. These have not been easy times for arts and education organisations like ours and Peter Cook and Cathy Morrison have always been ready to put their shoulders to the DMA wheel to keep us on the high road. As for Willie Cooper she is the embodiment of all that we strive to achieve, tireless in her pursuit of funds for our work and scrupulously attentive to every last administrative detail. We are blessed to have her as our General Manager.

#### **Financial review**

We ended the year with expenditure exceeding income creating a deficit of £45,329. Our reserves brought forward from 2021 amounted to £116,932 giving cumulative reserves at 31 December 2022 of £71,603 of which £15,400 were restricted.

#### **Policy on reserves**

As good practice, recommended by the Charity Commission, the directors have decided to aim to maintain general reserves at a level of three months' management fees and 5% of one festival's direct costs.

## **Deal Music and Arts Limited**

### **Trustees' and Directors' Report**

#### **Plans for future periods**

##### **Aims and key objectives for future periods**

In 2023 we will be presenting a range of music, theatre and arts to the public. This will include a core of classical music from leading chamber ensembles, singers and orchestras, featuring composers from the baroque through to living composers. The programme is diverse in its offering of music composed by all genders and by composers from around the world. There is a strong focus on living British composers, reflecting the diversity of the UK, as well as celebrating the 80th birthday of former Deal Festival artistic director David Matthews.

In 2023 we will be offering a literature strand, a poetry day and theatre to our audiences. We will also be presenting a co-curated (Luke Styles and Myles Corley) exhibition at the Linden Hall Studio, featuring Dover based artist Joanna Jones. It is my intention to increase the theatre, poetry and opera offering for our audiences in future festivals. Encompassing plays, operas, performance poetry, comedy, cabaret and hybrid artforms that present music in varying contexts.

Talks and historical walks will give depth to our performance programme and continue the engagement with Deal itself.

Education work will be given a prominent place within the festival with 3 education concerts and 3 workshops for young people and members of the community occurring in the 10 day festival.

We will look to start exploring new Deal venues in 2023, including the Lighthouse pub, local shops and business, and the Landmark Trust. There will be a sound installation in the castle and looking further ahead we aim to go further in finding different venues where we can present work, transforming a whole range of locations in Deal into festival venues and event locations. We are continuing to present work in Sandwich, Dover and Walmer and will look at other local areas where we can further our engagement.

#### **Activities planned to achieve aims**

##### **Education at DMA - Peter Cook Education Director**

Our society is changing and we wish to change with it, keeping the best of what we do whilst addressing how to open up our projects to as many people as we can whatever the age, gender or background. In some cases we know that we will need to explore new avenues and include more practitioners with new skills so we can learn together in new ways. We relish these opportunities.

##### **Developing ideas**

Early Years music performances: we think there is huge scope to develop a range of early years performances and musical interactions which will support parents and their young children to prepare them for an exciting musical life. Working with local providers we want to explore this over the next year and help put in place regular interactions which will enhance a young person's sound world. We are beginning this by putting together a performance for the festival this year.

Adults with learning disabilities and their families: Again working with local providers we are about to start a monthly workshop group which aims to support adults with a learning disability and their carers. We have taken advice from other groups who do this and the leaders of local groups and the adults themselves. As this idea develops we would like to see more adults with a learning disability taking part in open music groups and finding ways for them to perform together.

## **Deal Music and Arts Limited**

### **Trustees' and Directors' Report**

The Transition Band: although our Bold As project is doing well in terms of support from primary schools, the local music hub, and teachers, many young people stop learning when they arrive at secondary school. We have secured funding to explore how this 'drop off' can be changed so that young people who have learned and instrument at primary level continue in their chosen secondary school. Our idea is to set up a regular after school group in Dover where there are 5 secondary schools close to each other. Primary year 6 children would meet with secondary age children in years 7 and 8. So far, the secondary teachers seem very positive about this. We are excited to see what this transitioning group of young people can achieve together.

NYJO: using a new digital resource produced by NYJO, young people will be able to continue their learning at home as well as experiencing jazz music first hand with specially designed concerts and workshops with NYJO practitioners. Our half termly workshops are likely to remain at least for the moment but change into a more accessible group for more people to take part in. We are also keen to develop a group of teenage young people to form their own bands and to come together in one extraordinary big band playing jazz music relevant to them. This will be our focus over the next 2 years.

#### **Conclusion**

DMAE delivers meaningful musical experiences to people in East Kent and continues to search for new ways to reach more people and improve our cultural offer.

#### **Structure, governance and management**

##### **Nature of governing document**

The Charity is a company limited by guarantee and was incorporated in England on 15th July 2003 and as such the Memorandum and Articles contain the provisions which regulate the purposes and administration of the Charity.

##### **Recruitment and appointment of trustees**

The Charity's policy is to invite suitably qualified local people to become Trustees of the Charity. The appointment of any new trustees during the year are confirmed at the Annual General Meeting.

##### **Organisational structure**

The trustees of the company during the year are listed on page 1 of the financial statements.

J D Lewis, G F Harvey and G W J Esler retire by rotation at the Annual General Meeting and offer themselves for re-election.

The Board of Trustees administers the Charity. The Board meets regularly and is responsible for the strategic direction and policy of the charity. An Artistic Director and Education Director are appointed by the Board to organise the artistic and education programmes respectively. These duties are undertaken by the trustees for periods in between appointments.

Responsibility for the day to day running of the Charity is delegated to the General Manager, the Festival Artistic Director and the Educational Director.

##### **Major risks and management of those risks**

The trustees examine the major risk that the Charity faces each financial year when preparing and updating the strategic plan. The Charity has systems to monitor and control these risks and to mitigate any impact that they may have on its future.



## **Deal Music and Arts Limited**

### **Trustees' and Directors' Report**

#### **Small company provisions**

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

#### **Statement of Responsibilities**

The trustees (who are also the directors of Deal Music and Arts Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 2 April 2023 and signed on its behalf by:

.....  
C P E Cook  
Trustee

.....  
P J Dorritt  
Trustee

## **Deal Music and Arts Limited**

### **Independent Examiner's Report to the trustees of Deal Music and Arts Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of Deal Music and Arts Limited as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I 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.

.....  
Graham Rennells FCA  
Independent Examiner

The New Barn  
Mill Lane  
Eastry  
Sandwich  
CT13 0JW

3 April 2023

# Deal Music and Arts Limited

## Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds		Restricted funds	Total 2022	Total 2021
	Note	Designated £	General £	£	£	£
<b>Incoming resources</b>						
<i>Incoming resources from generated funds</i>						
Voluntary income	3	-	127,244	50,983	178,227	157,336
Investment income	4	-	313	-	313	106
		<u>-</u>	<u>127,557</u>	<u>50,983</u>	<u>178,540</u>	<u>157,442</u>
<b>Resources expended</b>						
<i>Costs of generating funds</i>						
Fundraising trading: cost of goods sold and other costs	5	-	(1,324)	-	(1,324)	(5,143)
<i>Charitable activities</i>	6	-	(108,497)	(78,603)	(187,100)	(113,097)
<i>Governance costs</i>		-	(21,335)	(14,110)	(35,445)	(31,561)
		<u>-</u>	<u>(131,156)</u>	<u>(92,713)</u>	<u>(223,869)</u>	<u>(149,801)</u>
<b>Other recognised gains and losses</b>						
Net movement in funds		-	(3,599)	(41,730)	(45,329)	7,641
<b>Reconciliation of funds</b>						
Total funds brought forward		<u>8,379</u>	<u>51,423</u>	<u>57,130</u>	<u>116,932</u>	<u>109,291</u>
Total funds carried forward	13	<u><u>8,379</u></u>	<u><u>47,824</u></u>	<u><u>15,400</u></u>	<u><u>71,603</u></u>	<u><u>116,932</u></u>

The notes on pages 12 to 21 form an integral part of these financial statements.

## Deal Music and Arts Limited

### Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

#### Comparative Figures for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income	3	84,822	72,514	157,336
Investment income	4	106	-	106
		<u>84,928</u>	<u>72,514</u>	<u>157,442</u>
<b>Resources expended</b>				
Fundraising trading:cost of goods sold and other costs	5	-	(5,143)	(5,143)
Charitable activities	6	(69,722)	(43,375)	(113,097)
Governance costs	7	(15,811)	(15,750)	(31,561)
		<u>(85,533)</u>	<u>(64,268)</u>	<u>(149,801)</u>
Net movement in funds		(605)	8,246	7,641
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>60,407</u>	<u>48,884</u>	<u>109,291</u>
Total funds carried forward	13	<u><u>59,802</u></u>	<u><u>57,130</u></u>	<u><u>116,932</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 13.

The notes on pages 12 to 21 form an integral part of these financial statements.

## Deal Music and Arts Limited

(Registration number: 4833202)  
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	10	3,115	-
<b>Current assets</b>			
Debtors	11	950	-
Cash at bank and in hand		<u>82,723</u>	<u>125,402</u>
		83,673	125,402
<b>Creditors: Amounts falling due within one year</b>	12	<u>(15,185)</u>	<u>(8,470)</u>
<b>Net current assets</b>		<u>68,488</u>	<u>116,932</u>
<b>Net assets</b>		<u>71,603</u>	<u>116,932</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		15,400	57,130
<b>Unrestricted funds</b>			
Unrestricted		<u>56,203</u>	<u>59,802</u>
<b>Total funds</b>	13	<u>71,603</u>	<u>116,932</u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 2 April 2023 and signed on their behalf by:

.....  
C P E Cook  
Trustee

.....  
P J Dorritt  
Trustee

The notes on pages 12 to 21 form an integral part of these financial statements.

# **Deal Music and Arts Limited**

## **Notes to the Financial Statements for the Year Ended 31 December 2022**

### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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

#### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **Basis of preparation**

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' ('SORP 2005'), the Financial Reporting Standard 102, and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Furniture and equipment	15% reducing balance

## **Deal Music and Arts Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### **Income and endowments**

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

#### **Gift aid tax reclaimed**

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

#### **Other trading activities**

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

#### **Investment income**

Investment income is recognised on a receivable basis.

#### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

#### **Cost of generating funds**

These are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 12.

#### **Debtors**

Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

## Deal Music and Arts Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### Cash and cash equivalents

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

#### Creditors

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

### 3 Voluntary income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Sale of tickets	74,347	11,007	85,354	33,584
Brochures and advertising	4,038	-	4,038	-
Donations and grants received	39,159	39,976	79,135	112,712
Members donations	9,700	-	9,700	11,040
	<u>127,244</u>	<u>50,983</u>	<u>178,227</u>	<u>157,336</u>

### 4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>313</u>	<u>313</u>	<u>106</u>

### 5 Expenditure on raising funds

Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Fundraising trading costs;			
Fundraising	<u>1,324</u>	<u>1,324</u>	<u>5,143</u>
	<u>1,324</u>	<u>1,324</u>	<u>5,143</u>



## Deal Music and Arts Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 6 Charitable activities

	Unrestricted		Total 2022	Total 2021
	General £	Restricted £	£	£
Artists' fees and expenses	64,654	60,374	125,028	61,358
Festival fees and expenses	8,350	11,517	19,867	23,193
Commission on ticket sales	6,995	-	6,995	2,687
Hire of halls	13,513	3,868	17,381	11,857
Piano hire and tuning	3,848	205	4,053	4,632
Publicity, brochures and leaflets	10,587	2,639	13,226	9,370
Depreciation	550	-	550	-
	<u>108,497</u>	<u>78,603</u>	<u>187,100</u>	<u>113,097</u>

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Administration fees	14,110	14,110	28,220	25,240
Bookkeeping	905	-	905	648
Accountancy and examination fees	1,480	-	1,480	1,655
Company secretarial fees	262	-	262	184
Telephone, printing and stationery	3,112	-	3,112	2,453
Insurance	1,308	-	1,308	1,154
Sundry	158	-	158	227
	<u>21,335</u>	<u>14,110</u>	<u>35,445</u>	<u>31,561</u>

## Deal Music and Arts Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### J D Billing

£Nil (2021: £311) of expenses were reimbursed to J D Billing during the year.

##### J Spencer

J Spencer received remuneration of £850 (2021: £550) during the year.

Paid £850 as an education artist

##### J D Lewis

J D Lewis received remuneration of £316 (2021: £Nil) during the year.

Paid £316 as a general festival and education manager.

#### 9 Taxation

No provision for taxation is included in the financial statements as the company is a charity entitled to the exemption from tax afforded by Section 505, ICTA 1988.

#### 10 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
Additions	<u>3,665</u>	<u>3,665</u>
At 31 December 2022	<u>3,665</u>	<u>3,665</u>
<b>Depreciation</b>		
Charge for the year	<u>550</u>	<u>550</u>
At 31 December 2022	<u>550</u>	<u>550</u>
<b>Net book value</b>		
At 31 December 2022	<u><u>3,115</u></u>	<u><u>3,115</u></u>

#### 11 Debtors

	<b>2022 £</b>
Other debtors	<u><u>950</u></u>

## Deal Music and Arts Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	1,578	1,470
Deferred income	13,607	7,000
	<u>15,185</u>	<u>8,470</u>

## Deal Music and Arts Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 13 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general funds	51,423	127,557	(131,156)	47,824
<i>Designated</i>				
Unrestricted designated fund	8,379	-	-	8,379
<b>Total unrestricted funds</b>	<b>59,802</b>	<b>127,557</b>	<b>(131,156)</b>	<b>56,203</b>
<b>Restricted funds</b>				
Arts Council England Grants4Arts	13,230	-	(13,230)	-
Colyer Ferguson	5,000	-	(5,000)	-
Henry Smith Charitable Trust	3,000	-	(3,000)	-
John Swire Trust	5,000	-	(5,000)	-
Graeme Odgers	6,000	-	(4,000)	2,000
Dover Town Council	1,000	2,500	(2,500)	1,000
Cleary Foundation	-	1,500	(1,500)	-
Guy & Elinor Meynell Trust	9,500	-	(4,500)	5,000
Garfield Weston	7,500	-	(7,500)	-
Mark Loveday Trust	1,500	-	(1,500)	-
Other donations/income	-	11,423	(11,423)	-
The Bernard Sunley	2,000	6,000	(8,000)	-
Kent Community Foundation (Hobson Trust)	3,000	-	(3,000)	-
Walmer Town Council	400	400	(400)	400
Arts Council Grant	-	3,110	(3,110)	-
Foyle Foundation	-	10,000	(8,000)	2,000
Arts Society	-	250	(250)	-
Kent Community Foundation	-	15,000	(10,000)	5,000
White Cliffs Symphony	-	800	(800)	-
<b>Total restricted funds</b>	<b>57,130</b>	<b>50,983</b>	<b>(92,713)</b>	<b>15,400</b>
<b>Total funds</b>	<b>116,932</b>	<b>178,540</b>	<b>(223,869)</b>	<b>71,603</b>

## Deal Music and Arts Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### Comparative Figures for the Year Ended 31 December 2020

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
<i>General</i>				
Unrestricted general funds	52,028	84,928	(85,533)	51,423
<i>Designated</i>				
Unrestricted designated fund	8,379	-	-	8,379
<b>Total unrestricted funds</b>	<b>60,407</b>	<b>84,928</b>	<b>(85,533)</b>	<b>59,802</b>
<b>Restricted</b>				
Arts Council England Grants4Arts	23,934	13,230	(23,934)	13,230
Colyer Ferguson	5,000	5,000	(5,000)	5,000
Roger De Haan	1,600	-	(1,600)	-
Henry Smith Charitable Trust	-	3,000	-	3,000
Dover Harbour Board	2,000	-	(2,000)	-
John Swire Trust	7,500	5,000	(7,500)	5,000
Dover DC	-	2,135	(2,135)	-
Graeme Odgers	-	7,000	(1,000)	6,000
Dover Town Council	2,500	2,500	(4,000)	1,000
Cleary Foundation	-	1,500	(1,500)	-
Guy & Elinor Meynell Trust	1,000	10,000	(1,500)	9,500
Deal Town Council	-	1,000	(1,000)	-
Garfield Weston	-	7,500	-	7,500
Mark Loveday Trust	5,000	1,500	(5,000)	1,500
Drapers	350	-	(350)	-
Other donations/income	-	1,749	(1,749)	-
The Bernard Sunley	-	5,000	(3,000)	2,000
Kent Community Foundation (Hobson Trust)	-	6,000	(3,000)	3,000
Walmer Town Council	-	400	-	400
Arts Society	-	250	(250)	-
<b>Total restricted funds</b>	<b>48,884</b>	<b>72,764</b>	<b>(64,518)</b>	<b>57,130</b>
<b>Total funds</b>	<b>109,291</b>	<b>157,692</b>	<b>(150,051)</b>	<b>116,932</b>

## **Deal Music and Arts Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

The specific purposes for which the funds are to be applied are as follows:

Designated fund: The charity has received a legacy from the late Dr A Scott. The directors have decided that they will maintain this legacy in a separate fund, with the income earned thereon being used for general purposes. The capital will be maintained as finances permit.

General fund: Funds are held for the ordinary purposes of the charity.

Restricted donations were made and the funds received have been applied for Education purposes:

Arts Council England - Education  
Colyer Ferguson - Education  
Roger De Haan - Education  
Henry Smith Charitable Trust - Education  
Dover Harbour Board - Education  
John Swire Trust - Education  
Dover Town Council - Education  
Cleary Foundation - Education  
Guy & Elinor Meynell Trust - Education  
Mark Loveday Trust - Education  
Drapers - Education  
Sundry donations/income - Education  
The Bernard Sunley - Education  
Kent Community Foundation (Hobson Trust) - Education  
Graeme Odgers - Education  
Deal Town Council - Education  
Garfield Weston - Education  
Walmer Town Council - Education  
Arts Council Grant - Education  
Foyle Foundation - Education  
Arts Society - Education  
Kent Community Foundation - Education  
White Cliffs Symphony - Education

## Deal Music and Arts Limited

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 14 Analysis of net assets between funds

	Unrestricted		Endowment	Total funds 31 December 2021
	General £	Designated £	Permanent £	£
Tangible fixed assets	3,115	-	-	3,115
Current assets	59,894	8,379	15,400	83,673
Current liabilities	(15,185)	-	-	(15,185)
Total net assets	<u>47,824</u>	<u>8,379</u>	<u>15,400</u>	<u>71,603</u>

#### Comparative Figures for the Year Ended 31 December 2021

	Unrestricted funds		Endowment funds	Total funds at 31 December 2021
	General £	Designated £	Permanent £	£
Current assets	59,893	8,379	57,130	125,402
Current liabilities	(8,470)	-	-	(8,470)
Total net assets	<u>51,423</u>	<u>8,379</u>	<u>57,130</u>	<u>116,932</u>

#### 15 Related party transactions

There are no further related party transactions in the year other than those noted in note 9 of the financial statements.

The charity is controlled by the trustees who are all directors of the company.