

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 2024

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

Trustees	P Fischer Brown, Chairman
	P J Dorritt, Vice Chairman
	A J Holloway
	D A Wells
	P W Robertson
	J Spencer
	J D Lewis
	R Anderson
	D M Hutton
	P Green
Secretary	W Cooper
Charity Registration Number	1100003
Company Registration Number	4833202
Registered Office	The charity is incorporated in England.
	The New Barn
	Mill Lane
	Eastry
	Sandwich
Principal Office	CT13 0JW
	49 Barton Mill Road
	Canterbury
	Kent
Independent Examiner	CT1 1BP
	Batchelor Coop Ltd
	The New Barn
	Mill Lane
	Eastry
Bankers	Sandwich
	CT13 0JW
	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.

Deal Music and Arts Limited

Trustees' and Directors' Report

Achievements and performance

I began my report last year with dark thoughts about the state of Arts provision in the UK and a continuing concern about the marginalisation of music education within our schools system. 2024 brought a glimmer of light. A new government has publicly declared that the Cultural sector is a vital part of national life and the economy, and it has initiated a review of the activities of Arts Council England, which has been stout supporter of DMA through recent difficult times. There also there seems to be a willingness to bring the arts back into the ambit of education. Well and good, but no one should doubt that achieving these ambitions will take time and will not necessarily be first amongst this government's priorities. The need for our annual festival and the work undertaken by Learning and Participation will not lessen, though one should hope that it can move forward as a partnership between ourselves, our supporters and local and national government.

Thanks to a deeply committed executive led by the indefatigable Willie Cooper we have had a good year. (And many congratulations to Willie Cooper on her award of a BEM in the New Year's Honours - richly deserved.)

Festival 2024, with the theme of a 'French Connection' built on Luke Styles successes in his first festival. There was a continuing commitment to young performers and to performing newly written music. In that respect it was splendid to welcome our first ever Composer in Residence, Florence Anne Maunders whose music we heard across the whole festival, notably at what for many was a properly innovative Festival event: Thomas Kemp conducting Chamber Domane in all of Bach's Brandenburg Concertos in two concerts interleaved with new music by contemporary composers that reflected on the German master's achievement in fascinating and personal ways.

We also welcomed the recorder player Lizzie Knatt, our first Artist in Association and a partnership with the Royal Academy of Music. And in another innovation Lizzie was a soloist at one of two Sunday afternoon concerts organised at Walmer Castle in the winter for the Friends of DMA. A thankyou to our doughty supporters that included tea as well as music, thus feeding the inner and the outer person!

The Festival was launched by the White Cliffs Symphonic Winds, conducted by Graham Harvey with a popular programme of music from movies and gaming that had a large audience shaking their imagined light sabres to John Williams Music for Star Wars! Graham, a long-time trustee of Deal Music and Arts, and the chair too at a difficult time, bid the board farewell this year. His contribution not simply to DMA but to music making in Deal has been matchless, and our annual Summer School stands as a continuing testament to his commitment to learning and participation.

Luke Styles writes more about the 2024 festival later in this report, but I cannot help commenting on how successful the return of opera to the Festival was with Wild Opera's version of The Magic Flute. Then there were the four French Song recitals with artists from across the channel joining English performers and on the second Friday a dazzling morning recital in the Town Hall from Junyan Chen - a young artist who surely has a lustrous career ahead of her. It was good to welcome the writers Jonathan Coe, Deborah Moggach, Gawain Douglas and Alison Weir. And as always Gavin Esler talking about British politics walked into his audience's minds and hearts. If we didn't quite reach our sales target for tickets we nevertheless sold a total of 3633 but even with Willie Cooper's fundraising efforts and a significant grant from ACE we lost financially..

Deal Music and Arts Limited

Trustees' and Directors' Report

Our education programme, now renamed Learning and Participation, had a full year that included innovating a series of well attended schools' concerts in Dover. While we have forgone our formal links with the National Youth Jazz Orchestra the work that together we initiated with young people continues. It was heartening to see the Young Musicians Concert on the last day of the Festival as well as workshops for the very young and who could resist a musical journey inside the inflatable whale beached in St George's Churchyard! I believe that the importance of integrating the work of L&P and the Festival cannot be underestimated. Peter Cook, writes more about Learning and Participation later in this annual report

Both the trustees and the executive of DMA have been conscious that our social and political landscape is everchanging in ways that we need to be alert to. Penny Dorritt led a working party on Marketing designed to assist DMA reach into communities with a series of straightforward messages that may have eluded them, particularly about the Summer Festival. This undoubtedly gave our marketing effort a sharper focus as did the decision to employ a freelance digital consultant to assist with our presence on social media. For a number of reasons much of the burden of delivering this fell on the shoulders of Alice Wilkinson, the Festival Administrator, who proved herself admirably equal to the task.

The Board continued to monitor and to adapt the Five-Year Strategy that had been agreed in the previous year, adapting targets and deadlines as necessary. Two particular pieces of new work grew out of the Strategy. Rolande Anderson, who had recently joined the Board undertook responsibility for evaluating our response to the issues proposed by 'Diversity', including an audit of what we might have achieved and what we ought to attend to.

And Dame Deirdre Hutton has chaired a working party on how the two halves of DMA's activities, the Summer Festival and the L&P programme might be more effectively integrated.

Paul Green joined the Board as a trustee in the early part of the year filling the long vacant role of Treasurer. He joins DMA with long experience if working in the voluntary sector

The Trustees are deeply grateful to all who help to fund our work, particularly the Arts Council of England. We rely on many acts of generosity, some modest and some significant. But whatever is given is welcome. In particular we depend upon the generosity of our Friends, who as well as 'giving' are willing work as volunteers during the festival!

In the summer Cathy Morrison our Education Assistant announced that she was retiring at the end of the festival. She has turned her capable hands to everything she has been asked to do with grace and good humour. She and her husband Terry have been stalwart in everything they have done for DMA.

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. Ken is our technical director and plays an essential role in helping to develop new kinds programme delivery systems. DMA is indeed fortunate in being able to call upon such experience.

This is the last time that I shall write a section of this Annual Report. In July I stepped down and my place as your chair was taken by Peter Fischer Brown.

As the new Chair of Deal Music and Arts, I (Peter) am delighted to be taking on the baton passed on by Christopher, who has done such an extraordinary amount for DMA in the last years. We wish Christopher a very happy retirement from this role, and look forward to seeing him at our Festival in 2025.

I grew up in Ramsgate and am now based much of the time in Sandwich, my family's base for several generations, so I have seen with much admiration the quality of DMA's work in and with the community of East Kent.

Deal Music and Arts Limited

Trustees' and Directors' Report

On taking on this role, I am fortunate to be Chair of a wonderful, experienced and talented Board, who support our indefatigable Executive. We thank Luke and Peter for their excellent steering of the two “legs” of our charity in 2024, the Deal Festival and Learning and Participation, but also our capable and committed administrators, Alice Wilkinson (Festival) and Charlie Hughes (L&P), who work so hard to make our events such a success - all headed up and guided by our tireless General Manager Willie Cooper BEM.

We had a very constructive end to last year, as we planned the 2025 Festival, which will be better than ever, and as we reviewed how to make our Learning and Participation activities even more impactful in our local communities. I look forward to telling you more about that in next year’s report!

Peter Cook’s Learning and Participation

Firstly allow me to also extend my thanks to Cathy Morrisson who was there when I joined DMA in 2020. She has been a tireless advocate of the education work, now L&P, and always gave generously to our projects. Without her we would not be where we are today. We will miss her of course but we are very pleased that Charlie Hughes has taken over her role and is doing a fine job!

The last year has been a great year of achievements for our existing projects and here are a few highlights. We had a fabulous Bold As concert in March with Phil White our project director leading over 100 young children many of whom had been learning their instrument for a mere 6 months. The sound, as you can imagine was a delight, its occasional rough edges being forgiven in light of the sheer enthusiasm of youth. We also had a visit from the Purcell School who enchanted young people by sharing composing skills and then performing in a lunchtime concert. Our lunchtime concert series began in the spring and is now a feature on primary school calendars and some secondary too.

The Jazz Academy performed as support to NYJO’s Latin ensemble to great acclaim and we have now reshaped them into the Creative Jazz Orchestra, an emerging intergenerational band who have something to say whether they are 12 or 72. Our Community Band also performed during the festival and goes from strength to strength performing new work by emerging composers, this year Florence Maunders and also a collaboration with the Irene Taylor Trust.

Our work alongside the Festival is developing and we have five or more projects which we work closely on with visiting artists such as Chineke! Tomorrows Warriors and of course the Composer in Residence and the Young Artist in Association.

Our summer School was a great success with Ben Marshal last summer and he, and the tutors, brought the joy of music to over 65 people working together for a week and culminating in a fine concert to a packed concert hall. As we move forward I envisage and strive for greater collaborations, learning across all ages and a more diverse participation offer to those with and without the ability to pay.

Thanks too must go to Christopher Cook who I enjoyed working with immensely and I can testify makes the best pickle in Deal.

Financial review

We ended the year with income exceeding the expenditure, creating a surplus of £49,106. Our reserves brought forward from 2023 amounted to £89,253, giving cumulative reserves at 31 December 2024 of £138,359, of which £62,915 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 2025, the Deal Festival continues to build on its rich legacy of community engagement, artistic innovation, and cultural celebration. Our theme for the year, "Coastlines", reflects the unique geographical and cultural identity of Deal, while also exploring the broader connections between land, sea, and human experience. This theme will be woven throughout the festival, from music and dance to visual arts and community events, creating a cohesive and immersive experience for all.

The festival opens with 'Submerged' at Deal Castle, a visually stunning, dance-led performance by Canterbury Christ Church University in collaboration with Anna Phoebe. Combining light, audio, and music, this event will culminate in an intimate solo performance by Phoebe. The festival launch at Linden Hall Studio will feature Young Artist in Association, Hoda Jahanpour, performing 'Reverie' by Blasio Kavuma, alongside a DJ set by our Composer in Residence. An accompanying art exhibition curated by Myles Corley alongside works from the Tony Nandi photographic competition, reinforcing the festival's commitment to multi-disciplinary artistic expression.

A highlight from the opening festival weekend is the concert by the Royal Academy of Music Winds at St George's Church, featuring young musicians performing works by Mozart, Strauss, and Blasio Kavuma. Joanna Jones will open her home in Dover for an intimate salon event, where she will discuss her artistic practice alongside a musical response from Jahanpour and a reading from Simon Bill. 'An Oratorio of Gulls' at Dover Town Hall will unite local schools, choirs, and the White Cliffs ensemble in a new work by Luke Styles and Hazel Gould, fostering intergenerational collaboration and community engagement.

Quartet Page Blanche, a dynamic string quartet from the Orchestre de Paris, will present a programme that blends classical and jazz influences, featuring works by Bill Evans, Debussy, Bach and Ravel. The literature and film series will bring together notable writers and critics, including Nick Dear discussing Beethoven's life and Laurence Rees in conversation about 'The Nazi Mind'. Screenings of 'Eroica' and 'A Late Quartet' will complement these discussions, offering a multi-disciplinary exploration of musical and literary themes.

Young people remain at the heart of the festival, with a programme designed to inspire and engage new generations. Dance workshops based on 'The Smeds and the Smoos', a showcase concert for young musicians, and a circus performance and workshop will highlight the creativity of young participants. LENsemble, a Lithuanian chamber ensemble, will bring an international perspective to the festival, presenting a programme of classical and contemporary Lithuanian compositions at Trinity Church.

One of the most anticipated performances is Spiers and Boden at St George's Church. This acclaimed folk duo, founding members of Bellowhead, will deliver an electrifying performance that blends traditional melodies with contemporary energy. Opera lovers will be treated to Wild Arts' fully staged production of Donizetti's 'Elixir of Love' at St Mary's Arts Centre in Sandwich, following the success of their Magic Flute in 2024. The festival will also showcase innovative sonic experiences, including Anna Braithwaite's immersive 360° sound installation at the Landmark Centre, inviting audiences to engage with the coastal landscape through sound.

Lucy Crowe and The Fantasia Orchestra will present 'Birdsong' at St George's Church, a full-length evening concert featuring works by Handel, Vivaldi, Mozart, Strauss, and a new commission by Blasio Kavuma. The Captain's Garden Day will celebrate local poets, musicians, and artists in an open-air setting, creating a platform for community creativity and audience interaction. Closing the festival, Tomorrow's Warriors, the pioneering Black-led jazz ensemble, will bring their unique energy to St George's Church, showcasing the next generation of UK jazz talent while exploring the historical connections between jazz and the Harlem Renaissance.

Deal Music and Arts Limited

Trustees' and Directors' Report

Activities planned to achieve aims

The 2025 Deal Festival promises to be an extraordinary celebration of music, arts, and community. With an eclectic mix of performances, cross-disciplinary collaborations, and a strong commitment to accessibility and inclusion, the festival will continue to foster artistic excellence and meaningful engagement with local and international audiences.

Education at DMA

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.

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 an 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.

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.

Deal Music and Arts Limited

Trustees' and Directors' Report

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.

P Green, P Fischer Brown and R J Anderson 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.

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.

Deal Music and Arts Limited

Trustees' and Directors' Report

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 24 March 2025 and signed on its behalf by:

.....
P Fischer Brown
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 2024.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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
The Institute of Chartered Accountants in England and Wales
Independent Examiner

The New Barn
Mill Lane
Eastry
Sandwich
CT13 0JW

25 March 2025

Deal Music and Arts Limited

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted funds		Restricted funds	Total 2024	Total 2023
	Note	Designated £	General £	£	£	£
Incoming resources						
<i>Incoming resources from generated funds</i>						
Voluntary income	3	-	135,422	172,119	307,541	237,569
Investment income	4	-	2,215	-	2,215	991
		<u>-</u>	<u>137,637</u>	<u>172,119</u>	<u>309,756</u>	<u>238,560</u>
Resources expended						
<i>Costs of generating funds</i>						
Fundraising trading: cost of goods sold and other costs	5	-	(570)	-	(570)	(945)
<i>Charitable activities</i>	6	-	(126,448)	(99,891)	(226,339)	(183,841)
<i>Governance costs</i>		-	(21,318)	(12,423)	(33,741)	(36,124)
		<u>-</u>	<u>(148,336)</u>	<u>(112,314)</u>	<u>(260,650)</u>	<u>(220,910)</u>
Other recognised gains and losses						
Net movement in funds		-	(10,699)	59,805	49,106	17,650
Reconciliation of funds						
Total funds brought forward		<u>8,379</u>	<u>77,764</u>	<u>3,110</u>	<u>89,253</u>	<u>71,603</u>
Total funds carried forward	13	<u><u>8,379</u></u>	<u><u>67,065</u></u>	<u><u>62,915</u></u>	<u><u>138,359</u></u>	<u><u>89,253</u></u>

The notes on pages 14 to 23 form an integral part of these financial statements.

Deal Music and Arts Limited

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Comparative Figures for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Incoming resources				
Incoming resources from generated funds				
Voluntary income	3	119,847	117,722	237,569
Investment income	4	991	-	991
		<u>120,838</u>	<u>117,722</u>	<u>238,560</u>
Resources expended				
Fundraising trading:cost of goods sold and other costs	5	(945)	-	(945)
Charitable activities	6	(68,299)	(115,542)	(183,841)
Governance costs	7	(21,654)	(14,470)	(36,124)
		<u>(90,898)</u>	<u>(130,012)</u>	<u>(220,910)</u>
Net movement in funds		29,940	(12,290)	17,650
Reconciliation of funds				
Total funds brought forward		<u>56,203</u>	<u>15,400</u>	<u>71,603</u>
Total funds carried forward	13	<u><u>86,143</u></u>	<u><u>3,110</u></u>	<u><u>89,253</u></u>

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

The funds breakdown for 2024 is shown in note 13.

The notes on pages 14 to 23 form an integral part of these financial statements.

Deal Music and Arts Limited

(Registration number: 4833202)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	5,144	2,648
Current assets			
Debtors	11	151	939
Cash at bank and in hand		<u>135,950</u>	<u>87,918</u>
		136,101	88,857
Creditors: Amounts falling due within one year	12	<u>(2,886)</u>	<u>(2,252)</u>
Net current assets		<u>133,215</u>	<u>86,605</u>
Net assets		<u><u>138,359</u></u>	<u><u>89,253</u></u>
Funds of the charity:			
Restricted		62,915	3,110
Unrestricted funds			
Unrestricted		<u>75,444</u>	<u>86,143</u>
Total funds	13	<u><u>138,359</u></u>	<u><u>89,253</u></u>

For the financial year ending 31 December 2024 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 11 to 23 were approved by the trustees, and authorised for issue on 24 March 2025 and signed on their behalf by:

.....
P Fischer Brown
Trustee

.....
P J Dorritt
Trustee

The notes on pages 14 to 23 form an integral part of these financial statements.

Deal Music and Arts Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

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:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance

Deal Music and Arts Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

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 2024

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 2024 £	Total 2023 £
Donations and legacies;				
Sale of tickets	58,239	9,990	68,229	65,669
Brochures and advertising	1,400	-	1,400	3,098
Donations and grants received	64,159	162,129	226,288	159,233
Members donations	11,624	-	11,624	9,569
	<u>135,422</u>	<u>172,119</u>	<u>307,541</u>	<u>237,569</u>

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>2,215</u>	<u>2,215</u>	<u>991</u>

5 Expenditure on raising funds

Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fundraising trading costs;			
Fundraising	<u>570</u>	<u>570</u>	<u>945</u>
	<u>570</u>	<u>570</u>	<u>945</u>

Deal Music and Arts Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Charitable activities

	Unrestricted		Total 2024	Total 2023
	General £	Restricted £	£	£
Artists' fees and expenses	72,338	70,440	142,778	117,985
Festival fees and expenses	21,107	18,048	39,155	25,348
Commission on ticket sales	2,717	-	2,717	1,454
Hire of halls	12,626	6,983	19,609	19,734
Piano hire and tuning	1,200	-	1,200	3,975
Publicity, brochures and leaflets	15,552	4,420	19,972	14,878
Depreciation	908	-	908	467
	<u>126,448</u>	<u>99,891</u>	<u>226,339</u>	<u>183,841</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	General £	£	£	£
Administration fees	12,423	12,423	24,846	29,440
Bookkeeping	1,260	-	1,260	1,344
Accountancy and examination fees	2,982	-	2,982	1,367
Company secretarial fees	268	-	268	293
Telephone, printing and stationery	2,809	-	2,809	2,158
Insurance	1,413	-	1,413	1,359
Sundry	163	-	163	163
	<u>21,318</u>	<u>12,423</u>	<u>33,741</u>	<u>36,124</u>

Deal Music and Arts Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

8 Trustees remuneration and expenses

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

G Harvey

G Harvey received remuneration of £Nil (2023: £2,000) and £232 (2023: £Nil) of expenses were reimbursed to G Harvey during the year.

J D Lewis

J D Lewis received remuneration of £Nil (2023: £560) and £Nil (2023: £225) of expenses were reimbursed to J D Lewis during the year.

P J Dorritt

£Nil (2023: £1,006) of expenses were reimbursed to P J Dorritt during the year.

A J Holloway

£100 (2023: £132) of expenses were reimbursed to A J Holloway during the year.

J Spencer

£300 (2023: £Nil) of expenses were reimbursed to J Spencer during the year.

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

	Furniture and equipment £	Total £
Cost		
At 1 January 2024	3,665	3,665
Additions	<u>3,404</u>	<u>3,404</u>
At 31 December 2024	<u>7,069</u>	<u>7,069</u>
Depreciation		
At 1 January 2024	1,017	1,017
Charge for the year	<u>908</u>	<u>908</u>
At 31 December 2024	<u>1,925</u>	<u>1,925</u>
Net book value		
At 31 December 2024	<u>5,144</u>	<u>5,144</u>
At 31 December 2023	<u>2,648</u>	<u>2,648</u>

11 Debtors

	2024 £	2023 £
Other debtors	<u>151</u>	<u>939</u>

Deal Music and Arts Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	<u>2,886</u>	<u>2,252</u>

Deal Music and Arts Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

13 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted general funds	77,764	137,637	(148,336)	67,065
<i>Designated</i>				
Unrestricted designated fund	8,379	-	-	8,379
Total unrestricted funds	86,143	137,637	(148,336)	75,444
Restricted funds				
John Swire Trust	-	10,000	(5,000)	5,000
Dover Town Council	2,500	-	(2,500)	-
Deal Town Council	500	-	(500)	-
Garfield Weston	-	7,500	(5,000)	2,500
Other donations/income	110	11,741	(11,851)	-
The Bernard Sunley	-	10,000	(10,000)	-
Foyle Foundation	-	10,000	(5,000)	5,000
ACE Lottery	-	90,224	(58,474)	31,750
Kent Music	-	3,104	(1,939)	1,165
KCF (Port of Dover)	-	15,000	-	15,000
KCF (Loveday Family Fund)	-	2,000	(2,000)	-
Deal Rotary Pirates	-	300	(300)	-
Meynall Grant	-	10,000	(7,500)	2,500
Royal Marines	-	250	(250)	-
KCF (Raddon Fund)	-	2,000	(2,000)	-
Total restricted funds	3,110	172,119	(112,314)	62,915
Total funds	89,253	309,756	(260,650)	138,359

Deal Music and Arts Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

Comparative Figures for the Year Ended 31 December 2023

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
Unrestricted general funds	47,824	120,838	(90,898)	77,764
<i>Designated</i>				
Unrestricted designated fund	8,379	-	-	8,379
Total unrestricted funds	<u>56,203</u>	<u>120,838</u>	<u>(90,898)</u>	<u>86,143</u>
Restricted				
Henry Smith Charitable Trust	-	10,000	(10,000)	-
John Swire Trust	-	5,000	(5,000)	-
Graeme Odgers	2,000	-	(2,000)	-
Dover Town Council	1,000	5,107	(3,607)	2,500
Guy & Elinor Meynell Trust	5,000	5,000	(10,000)	-
Deal Town Council	-	500	-	500
Drapers	-	500	(500)	-
Other donations/income	-	11,610	(11,500)	110
The Bernard Sunley	-	10,000	(10,000)	-
Walmer Town Council	400	-	(400)	-
Foyle Foundation	2,000	-	(2,000)	-
ACE Lottery	-	53,805	(53,805)	-
Mayor Charity	-	1,200	(1,200)	-
LGT Wealth	-	5,000	(5,000)	-
Kent Community Foundation	5,000	10,000	(15,000)	-
Total restricted funds	<u>15,400</u>	<u>117,722</u>	<u>(130,012)</u>	<u>3,110</u>
Total funds	<u><u>71,603</u></u>	<u><u>238,560</u></u>	<u><u>(220,910)</u></u>	<u><u>89,253</u></u>

Deal Music and Arts Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

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
John Swire Trust - Education
Dover Town Council - Education
Sundry donations/income - Education
The Bernard Sunley - Education
Deal Town Council - Education
Foyle Foundation - Education
Kent Community Foundation - Education
ACE Lottery - Education
Garfield Weston - Education
Kent Music - Education
KCF (Port of Dover) - Education
KCF (Loveday Family Fund) - Education
KCF (Raddon Fund) - Education
Deal Rotary Pirates - Education
Meynall Grants - Education
Royal Marines - Education

Deal Music and Arts Limited

Notes to the Financial Statements for the Year Ended 31 December 2024

14 Analysis of net assets between funds

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Permanent	31 December
	£	£	£	2024
Tangible fixed assets	5,144	-	-	5,144
Current assets	64,807	8,379	62,915	136,101
Current liabilities	(2,886)	-	-	(2,886)
Total net assets	<u>67,065</u>	<u>8,379</u>	<u>62,915</u>	<u>138,359</u>

Comparative Figures for the Year Ended 31 December 2023

	Unrestricted funds		Endowment funds	Total funds at
	General	Designated	Permanent	31 December
	£	£	£	2023
Tangible fixed assets	2,648	-	-	2,648
Current assets	77,368	8,379	3,110	88,857
Current liabilities	(2,252)	-	-	(2,252)
Total net assets	<u>77,764</u>	<u>8,379</u>	<u>3,110</u>	<u>89,253</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.