

SAMLING INSTITUTE FOR YOUNG ARTISTS
(A charitable company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SAMLING INSTITUTE FOR YOUNG ARTISTS
(A charitable company limited by guarantee)

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SAMLING INSTITUTE FOR YOUNG ARTISTS
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Sir D R Bell, Chairman C R Robson, Treasurer (resigned 13 January 2025) A D Trapp MBE J A Pennie A Macnaughton, Treasurer R D Tyler G A Evans-Thomas (appointed 7 June 2024)
Company registered number	5576907
Charity registered numbers	1112032 and SC051568
Registered office	Community Centre Gilesgate Hexham Northumberland NE46 3NP
Patron	Sir Thomas Allen CBE
Artistic and Executive Director	Karon Wright MBE
Independent examiner	Armstrong Watson LLP Chartered Accountants One Strawberry Lane Newcastle upon Tyne NE1 4BX
Bankers	National Westminster Bank plc Newcastle City Branch 16 Northumberland Street Newcastle upon Tyne NE1 7EL
Website	www.samling.org.uk

SAMLING INSTITUTE FOR YOUNG ARTISTS
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report together with the financial statements of the charity for the 1 April 2024 to 31 March 2025.

The report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

The aims of Samling Institute for Young Artists are:

- a) To educate, develop, improve, encourage and promote generally the appreciation of the art and science of music (both vocal and instrumental), the spoken and written word and the visual arts in all their aspects, by the presentation of public concerts, masterclasses, recitals, exhibitions and by such other ways as the charity by its trustees shall determine from time to time;
- b) To provide coaching and general financial assistance for talented young individuals selected by the trustees to further their knowledge, skills and expertise in all matters connected with music (both vocal and instrumental), the spoken and written word and the visual arts in all their aspects;
- c) To provide for and assist in the provision of exhibitions, lectures, classes and demonstrations for members of the general public to further and increase their knowledge, understanding and appreciation of all matters connected with music (both vocal and instrumental), the spoken and written word and the visual arts in all their aspects.

In setting the objectives for the year and planning the charity's activities, the trustees have considered the Charity Commission's guidance on public benefit. The charity relies largely on grants and donations, but also partly on income from ticket sales and its own fundraising activities to cover its operating costs.

In setting the level of ticket prices, the trustees give careful consideration to the accessibility of the events to those on low incomes and in difficult financial times. It should also be noted that the charity is working to address lack of opportunity for young people growing up in the North East of England. In establishing a centre of excellence through Samling Academy it is targeting, in particular, state schools across the region. It is identifying pupils with the talent and potential to study music and perhaps go on to become professional musicians and who might otherwise not be given the opportunity.

The main areas of activity during the year included Samling Institute's two core activities: Samling Artist Programme for early career classical singers and pianists and Samling Academy for singers aged 14-21 who are either growing up in the North East or who have chosen to come to study at one the region's universities, alongside our work in state schools in particular through our Samling Futures initiative.

These activities are described more fully in the 'Achievements and performance' section below.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Main achievements of the charity

Over the past year we have continued to offer unrivalled opportunities to young musicians nationally and internationally through our Samling Artist Programme's intensive masterclass weeks for early-career singers and pianists. Through our Academy we have nurtured 30 singers aged 14-21 in the North East of England and Borders enabling them to take their singing to the next level and we have introduced hundreds of students in state secondary schools across the region to classical singing through Samling Futures visits and through our growing Samling Singing Schools programme.

Beyond these core activities, we have supported young singers in developing their careers and taking the next steps in their education. We have worked, for instance, with the Glasshouse International Centre for Music to secure engagements for Samling Artists with Royal Northern Sinfonia – Alexandra Achillea Pouta made her Sage One and BBC Proms debut in a concert of music inspired by fantasy and Charlotte Bowden and Jessica Cale appeared in the 2024/25 season opener in a complete performance of Felix Mendelssohn's A Midsummer Night's Dream.

Every year Samling Academy Singers are gaining places and scholarships at the UK's top conservatoires and this year was no exception. At both undergraduate and postgraduate level five have been awarded places at Royal College of Music, Royal Conservatoire of Scotland and Guildhall School of Music and Drama.

We welcomed a former Samling Academy Singer, George Evans-Thomas, to our board of trustees. He brings fresh perspectives as someone who has experienced our work first hand and insights from the next generation of song and opera audiences.

We were also delighted that our founding Artistic and Executive Director, Karon Wright, received an MBE in this year's King's New Year Honours in recognition of her outstanding contribution to music through Samling Institute.

Through the generous support of the trusts and foundations and individuals who value our work we have never charged tuition fees for any of our programmes from the beginning nearly 30 years ago – talent, potential and dedication are the only criteria for participation – and this also extends to our work with schools.

Samling Artist Programme

24 November – 1 December 2024

Led by soprano Barbara Frittoli, pianist Caroline Dowdle and actor James Garnon, with staff pianist Samling Artist Jo Ramadan

Samling Artists: sopranos Andrea Manuel and Beatriz Volante, mezzo-soprano Ellen Pearson, tenors Sebastian Hill and Euan McDonald, baritone Hector Bloggs and pianists Pierre-Nicolas Colombat and Gracie Francis.

2 – 9 March 2025

Led by baritone Christopher Purves, pianist Simon Lepper and actor James Garnon, with staff pianist Samling Artist Ella O'Neill.

Samling Artists: soprano Jessica Lawley mezzo-sopranos Angelina Dorlin-Barlow and Lea Shaw, counter-tenor Matthias Daehling, baritone Charles Cunliffe, bass Joshua McCullough and pianists George Ireland and Harry Rylance.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Samling Artist Programme addresses the challenges that singers and collaborative pianists face as they move from the formal structure of music college to being a freelance musician. We offer support, advice, performance opportunities and paid engagements to develop their teaching and career. Their journey with us begins with an intensive residential masterclass week, led by world-class singers, pianists, conductors and actors, which many previous participants have described as 'life-changing'. On completion of the course 'Samling Artists' become part of a global family of over 420 artists from 48 countries, including this year for the first time a singer from the Philippines. We have also worked with those who recommend artists to us for audition to widen diversity and the impact of this has been visible in both of this year's cohorts.

We welcomed two new leaders to the programme – Italian soprano Barbara Frittoli and baritone Christopher Purves. During the two residencies they worked in depth with the singers on their choice of song and opera repertoire in solo masterclasses throughout the week offering the participants a complementary range of perspectives. An informal concert partway through the week allowed the leaders to assess how the young artists perform in front of an audience. Students from local state high schools were invited and were introduced to a varied and engaging range of live classical music repertoire. We also provided free tickets for members of Samling Academy to attend the public masterclass and at both events, these young people were able to meet the artists and leaders.

We frequently hear from our Samling Artists about the impact of the programme. Just a few months after his week with us, Charles Cunliffe was asked to jump in to sing the title role in *Le nozze di Figaro* at Glyndebourne. He told us: *'My approach to learning this role was profoundly shaped by my week in Scotland, particularly in understanding the importance of waiting for a genuine intention before delivering a line and resisting the urge to 'demonstrate' an emotion in an inauthentic way. I ended up having such an incredible experience.'*

Samling Artist Showcase: 'Musing in Solitude', Thursday 7 November 2024, Wigmore Hall

With Samling Artists soprano Jessica Cale, mezzo-soprano Beth Moxon, tenor Dafydd Jones, bass Jamie Woollard and pianists Jonathan Ware and Jong Sun Woo.

This year's Samling Artist Showcase took its theme from lines by William Wordsworth and reflected on how time spent alone gives us fresh perspectives 'On man, on nature, and on human life'. The programme included the world premiere of 'Onwards' by Lewis Murphy and Laura Attridge and for the first time, our showcase programme included a song by a Samling Artist – 'Constellations' by Yshani Perinpanayagam. Our Showcase is a significant part of the ongoing support that we provide to Samling Artists, and for Beth Moxon and Jamie Woollard this event marked their solo recital debuts at Wigmore Hall.

Samling and Song

Samling and Song provides young Samling Artist singer and pianist duos with mentored and funded residencies in partnership with The Hugo Burge Foundation to develop and promote innovative art-song programmes.

Mezzo-soprano Shakira Tsindos and pianist Lana Bode took up their Samling and Song residency in September to work on a multi-media exploration of modern love. Shakira said, 'It allowed us the dedicated time without life's distractions to focus on 'Love Indeed' and produce something very special... We cannot wait to show the world what we have created and thank Samling for the opportunity to do so'

On 11 November, Kieran Rayner and Gamal Khamis, the first recipients of a Samling and Song residency gave the first performance of their interactive concert 'What If?' at the Royal Over-seas League and are now planning further performances.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Samling Academy

Summer Project 2024 'Lost and Found', 15 June – 12 July 2024, with a performance at Sage Two, The Glasshouse, 12 July
4–6 October and 18–20 October 2024 with a performance at Sage Two, The Glasshouse, 20 October
March 2025 Samling Academy Opera, Dido and Aeneas, auditions and music calls

In North East England and the Borders, we address a critical lack of provision by making solo classical singing available to young people who live or study in the region through our Academy. We introduce them to the art form; we identify those with the potential to succeed, and we help them grow and develop as singers. This is supported by our outreach programmes in state secondary schools in the region, which introduce students to classical singing and feed into Samling Academy, giving young people opportunities that they would never otherwise have had.

Samling Academy draws on the alumni and leaders of the Samling Artist Programme and fills a vital gap in provision in a region with no music college or resident opera company. As the programme follows the academic year, Academy Singers worked towards a semi-staged performance of words and music directed by Samling Artists Miranda Wright and music director Leo Nicholson through late spring and into summer 2024.

Then in October, following auditions earlier in the year, 30 young people from schools and universities in the North East received six days of intensive training in solo classical singing and wider performance skills, ending with a concert at The Glasshouse. The singers worked on solo repertoire in small group masterclasses of mixed age and ability led by the Academy's music director Caroline Dowdle, soprano Joan Rodgers CBE and Samling Artists vocal teacher Miranda Wright, singers Katherine Aitken and Julien Van Mellaerts and pianists James Baillieu, Jo Ramadan, Ian Tindale and Jonathan Ware. Samling Artist pianists Marianna Abrahamyan, Francesca Lauri, Ella O'Neill, Daniel Silcock and Jong Sun Woo supported the vocal leaders by accompanying classes. Shakespearean actor James Garnon and choreographer Mandy Demetriou worked with the cohort on wider stagecraft skills and movement.

'Samling Academy has been the single most transformative thing I've been involved with when it comes to my singing. In terms of exposing me to this style of singing and the standard Samling Academy produces, nothing comes close to it. My first Samling Academy weekend was unlike anything else I'd been part of. I'd never seen a group of people who loved and thought about singing in so much detail and it just ignited something in me that's eventually led to me choosing classical singing as my career choice!'

Former Samling Academy Singer Ben Ryan, now studying at Royal College of Music

Samling Academy Opera

In March 2025 we began auditions and music calls for a fully staged production of Dido and Aeneas with Dunedin Consort and their music director John Butt. The rehearsals were led by Samling Artist Miranda Wright who directed the production, introducing a cast of 18 Academy Singers to baroque opera.

Work in Schools

Our outreach work in state secondary schools in North East England has three objectives:

1. To introduce young people who have never heard classical singing to the artform
2. To spread best practice in teaching healthy vocal technique to developing voices
3. To provide a pathway for talented young singers to apply for Samling Academy

We do this through two strands of work, all of which is provided at no cost to the schools.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Samling Futures

Monday 10 February – Friday 14 February

Sunderland, Newcastle, Hexham, Prudhoe, Gosforth and Ponteland

Over five days, we delivered workshops to students from eight schools across the North East, introducing 250 young people to classical singing and the opportunities offered by Samling Academy. These were led by Samling Artists mezzo-soprano Kamilla Dunstan, baritone Dominic Sedgwick and pianist Francesca Lauri, and a team of seven Samling Academy Singers. Through masterclasses with the Academy Singers and soloists from the schools and group singing activities, Kamilla, Dominic and Francesca demonstrated the techniques and skills that are needed to sing classically. The Samling Artists answered questions about their careers as professional musicians and gave a short performance.

'It was fantastic to have Samling here and to have the opportunity for QEHS and HMS vocal and choir students to hear classical and operatic singing. They were able to relate the techniques they heard about in the Samling workshop to those that they learn in vocal lessons in school.'

Laura Tindall, Head of Music, Queen Elizabeth High School, Hexham

The success of this programme can be seen in the fact that of the intake for Samling Academy 2025/26 over a third of the singers come from schools where we have held Samling Futures workshops.

Samling Singing Schools

King Edward VI School, Morpeth, December 2024 – March 2025

Through this new programme, introduced in 2024, we are creating a network of 'singing schools' across the North East to be centres of best practice in teaching classical singing. Each school joining the programme receives an intensive period of coaching, led by vocal teacher Samling Artist Miranda Wright (Vocal Professor at Royal College of Music). The coaching is divided between work with the full school choir, solo singers and the school music staff. This gives all singers in the school the opportunity to learn good vocal technique – something rarely taught in school choirs – and gives teachers the skills to continue supporting this beyond the introductory phase of the project. This coaching period ends with an informal public showcase event, reinforcing the work and allowing the schools to showcase their ongoing commitment to singing to their wider community.

'I'd like to express how wonderful our Samling Schools involvement has been so far. It has felt like an enormous privilege for both students and staff to receive such expert and sensitive classical singing tuition and professional development. The sensitive handling of the very different soloists made them feel safe and comfortable, while also being helpful to the students and the opportunity for everyone to perform with a professional piano accompanist was another privilege. Above all it was an incredible opportunity for a large group of teenagers to perform some classical repertoire and hear their peers doing the same. All the soloists have absolutely loved being part of the project.'

Heather Harrison, Music Teacher, King Edward VI School, Morpeth

In October 2024, we ran three preliminary sessions at St Leonard's School in Durham. However, the school was undergoing huge disruption due to the RAAC crisis and subsequent rebuilding and it was decided to pause their participation in the project until they are in a better position to benefit. We also held follow-up visits in May 2024 and March 2025 at Egglecliffe School to give continued support to their solo singers.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

b. Future plans

Our last Academy Opera production was in the summer of 2018 and, although we had planned a production of Mansfield Park by Jonathan Dove two years later, it had to be cancelled twice due to the Covid pandemic. The implications of this were far reaching and we decided to focus from 2022 on building a new cohort of Academy Singers in the intervening years who were able to take on the demands of a full-scale opera production. This summer, Samling Academy Opera staged Dido and Aeneas and a companion piece by Monteverdi with the Dunedin Consort and their director John Butt was the first opera to be presented in Sunderland's new concert hall at The Fire Station. Directed by Miranda Wright, it demonstrated just what young people are capable of when you invest in them.

The most common feedback we receive about our work across the board is that it is transformational and changes lives. We look forward now to welcoming a new cohort of young people to our Academy in October and to our annual Showcase at Wigmore Hall before preparing the way for another successful year supporting musical exploration and discovery in 2026, our thirtieth anniversary year.

'I can't quite put into words how amazing the experience was. I learned that I can give myself permission to be an artist and an interpreter of music. I have believed in myself and achieved things I didn't previously think I was capable of. I also learned so much from spending time listening to others – sharing in their work was such a privilege'. **Samling Artist Jessica Lawley**

'I am so lucky to be a part of Samling Academy, where I've had the opportunity to learn from not only from the incredible tutors but also from fellow singers, each bringing their own talents and perspectives. The supportive and inspiring environment motivates me both as a singer and a person and creates the most special atmosphere that encourages me to learn and do my best.' **Samling Academy Singer Arielle Loewinger**

'Samling as a whole is such an important and vital training programme for anyone wanting to pursue a career within the Arts as a singer or pianist. Not only that, it inspires the next generation from all walks of life and opens up a whole new sound world to those who have never been exposed to classical music or simply thought it wasn't for them' **Samling Artist Kamilla Dunstan**

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

b. Reserves policy

The nature of Samling Institute's activities require that planning happens at least two years ahead, in line with classical music scheduling. This allows the charity to secure course leaders who have busy international schedules, along with key personnel, venues and partners.

Because of this, it is the policy of the charity to maintain unrestricted funds not committed, designated or invested in tangible fixed assets (the free reserves) of 12 months total expenditure. Trustees regard these reserves as both prudent and necessary. They sustain on-going working capital requirements and help meet the commitments of the extended planning cycle.

Samling Institute has, over the past year, expanded its charitable outreach work in state schools. These reserves gave the charity the confidence to undertake this development work alongside its core programmes. This programme will grow to involve more schools and give many more young people the opportunity to engage with the art form.

The free reserves at 31 March 2025 were £378,359 (2024: £287,432), which is higher than the trustees' target of £336,000, due to the very generous support of The Barbour Foundation in November 2024. This underwrote the Samling Academy Opera which took place in July 2025 (which adds significantly to the charity's annual expenditure) and secures further activities in 2025/26, working towards the charity's thirtieth anniversary in 2026.

Samling Institute receives no statutory or regular funding and does not have an endowment. This means that it is even more critical that the charity retains the reserves target so that it can continue all of its work uninterrupted in the event of a significant or unexpected drop of income.

c. Investment policy

The memorandum of association permits the charity to deposit or invest funds in the same manner as permitted by the Trustee Act 2000.

Having regard to the charity's liquidity requirements and reserves policy, the trustees currently operate a policy of keeping available funds in interest-bearing deposit accounts.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

d. Principal funding

The principal funding sources of the charity during the year were grants and donations.

The trustees wish to acknowledge the support of the following funders during the year and those who wish to remain anonymous.

The Barbour Foundation	The Shears Foundation
Sir James Knott Trust	The Henfrey Charitable Trust
Finn Family Fund	The Amar-Franses & Foster Jenkins Trust
Three Monkeys Trust	The Scops Arts Trust
The Idlewild Trust	The John Horseman Trust
The W A Handley Trust	The Hugo Burge Foundation
The Fidelio Charitable Trust	The Joicey Trust
Sir Tom Cowie Charitable Trust	RBC Brewin Dolphin Community Grant
K Dugdale	P Holden
UBS DAF Dr Antony David Trapp MBE	

The financial outcome is net income on the unrestricted income fund of £93,853 (2024: net income £38,093).

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

a. Constitution

Samling Institute for Young Artists is a company limited by guarantee, not having a share capital and is registered with the Charity Commission in England and Wales and the Office of the Scottish Charity Regulator. It is governed by its memorandum and articles of association and in the event of the charity being wound up, the maximum liability of each member is £10.

b. Methods of appointment or election of trustees

The trustees are directors for the purposes of company law and are elected by and from the membership at general meetings. The directors may also appoint additional directors, but any such appointment must be confirmed by the members at the next annual general meeting. At each annual general meeting, one third of the directors must retire from office and those retiring by rotation are eligible for reappointment. The number of directors must not be less than three and the directors appoint one of their number to chair their meetings.

c. Organisational structure

The charity is managed by the trustees, who meet approximately four times a year. Two trustees, or a third of the number of trustees (whichever is the greater), are needed for a quorum. The trustees who have served during the year are set out on page 1. The day-to-day operations of the charity are managed by the Artistic and Executive Director.

d. Policies adopted for the induction and training of trustees

The charity arranges for new trustees to understand the remit of the charity through seeing, first hand, activities and projects. After this induction, the chairman invites the individual to join the board. The training of trustees is dealt with according to individual need.

e. Related party relationships

The charity's wholly-owned trading subsidiary, The Samling Arts Trading Company Limited has been dormant since 1 April 2004.

f. Risk management

The trustees have overall responsibility for risk management. The Chairman and Treasurer oversee the process, monitoring its scope and effectiveness. Day to day responsibility for risk management is taken by the Artistic and Executive Director and procedures are reviewed annually. Risk is discussed during trustee meetings and with staff on a regular basis.

The major risks to the charity are identified in a register and reviewed regularly. Each risk is assessed for likelihood of occurrence, consequences and impact. Mitigating actions are identified and the subsequent retained risks to the charity are measured. Risk review dates are also indicated. Financial risks are monitored and reviewed using the Charity Commission's "Internal Financial Controls for Charities Checklist".

The charity's staff carry out individual risk assessments for each of its projects and events in consultation with project participants and other sources (for example, legal) where necessary.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

Statement of trustees' responsibilities

The trustees (who are also the directors of the charity 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).

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 charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on their behalf by:

David Bell

[David Bell \(Nov 4, 2025 13:16:34 GMT\)](#)

Sir D R Bell

Chairman

Date: 30 October 2025

SAMLING INSTITUTE FOR YOUNG ARTISTS
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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the trustees of Samling Institute for Young Artists ('the charity')

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) ('the 2006 Accounts Regulations') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charity 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 the charity's accounts carried out under section 44(1)(c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the 2006 Accounts Regulations and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the 2006 Accounts Regulations. I can confirm that I am qualified to undertake the examination because I am a registered 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 the charity as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the accounts do not accord with those records and with the accounting requirements of Regulation 8 of the 2006 Accounts Regulations; 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.

This report is made solely to the charity's trustees in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my work or for this report.

Signed:
D R Gold BA FCA

Dated: 30 October 2025

Armstrong Watson LLP
Chartered Accountants
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

Armstrong Watson LLP
Armstrong Watson LLP (Nov 4, 2025 14:25:20 GMT)

SAMLING INSTITUTE FOR YOUNG ARTISTS
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations	3	224,781	131,147	355,928	297,003
Charitable activities	4	9,000	45,633	54,633	56,076
Investment income	5	11,680	-	11,680	3,562
Total income		245,461	176,780	422,241	356,641
Expenditure on:					
Raising funds	6	20,669	-	20,669	19,574
Charitable activities	7,8	130,939	184,682	315,621	287,059
Total expenditure		151,608	184,682	336,290	306,633
Net income/(expenditure)		93,853	(7,902)	85,951	50,008
Net movement in funds		93,853	(7,902)	85,951	50,008
Reconciliation of funds:					
Total funds brought forward		383,961	46,244	430,205	380,197
Net movement in funds		93,853	(7,902)	85,951	50,008
Total funds carried forward		477,814	38,342	516,156	430,205

The notes on pages 16 to 28 form part of these financial statements.

SAMLING INSTITUTE FOR YOUNG ARTISTS
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REGISTERED NUMBER: 5576907

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	1,191	1,531
Investments	12	2	2
		<u>1,193</u>	<u>1,533</u>
Current assets			
Debtors	13	26,403	32,520
Cash at bank and in hand		502,851	428,251
		<u>529,254</u>	<u>460,771</u>
Creditors: amounts falling due within one year	14	(14,291)	(32,099)
		<u>514,963</u>	<u>428,672</u>
Net current assets			
		<u>514,963</u>	<u>428,672</u>
Total net assets		<u><u>516,156</u></u>	<u><u>430,205</u></u>

SAMLING INSTITUTE FOR YOUNG ARTISTS
(A charitable company limited by guarantee)
REGISTERED NUMBER: 5576907

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Charity funds			
Restricted funds	15	38,342	46,244
Unrestricted funds:			
Designated funds	15	98,264	94,996
General funds	15	379,550	288,965
Total unrestricted funds	15	477,814	383,961
Total funds		516,156	430,205

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:



A Macnaughton [Audrey Macnaughton \(Nov 4, 2025 10:10:55 GMT\)](#)

Treasurer

Date: 30 October 2025

The notes on pages 16 to 28 form part of these financial statements.

SAMLING INSTITUTE FOR YOUNG ARTISTS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The charity is a company limited by guarantee and has no share capital. In the event of it being wound up, the maximum liability of each member is £10.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Samling Institute for Young Artists meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The charity has reviewed its cash flow forecasts and there is a reasonable expectation that it has adequate resources to continue in operational existence for at least the next twelve months and on this basis the charity is considered to be a going concern.

2.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants and donations are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated services are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income from charitable activities includes concert income, fees from participants and project partner contributions and is recognised when receivable.

Investment income being interest is included when receivable.

SAMLING INSTITUTE FOR YOUNG ARTISTS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on the basis of staff time spent on each activity.

Expenditure on raising funds comprises the costs incurred towards obtaining voluntary income from grants and donations, together with expenditure on fundraising activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Furnitures, fittings and equipment	- 4 years straight line
Paintings	- not depreciated

2.6 Investments

Investments in subsidiaries are valued at cost less provision for impairment.

The charity has taken advantage of the exemption provided by the Statement of Recommended Practice not to prepare group accounts on the grounds that the results of the subsidiary undertaking are not material to the group.

2.7 Cash at bank and in hand

Cash at bank includes a current account, business reserve account and liquidity manager 95 day account.

SAMLING INSTITUTE FOR YOUNG ARTISTS
(A charitable company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which 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 costs 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.

SAMLING INSTITUTE FOR YOUNG ARTISTS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants				
The Barbour Foundation	100,000	-	100,000	20,000
The Shears Foundation	30,000	-	30,000	30,000
Sir James Knott Trust	-	25,000	25,000	25,000
The Henfrey Charitable Trust	-	20,000	20,000	-
UBS DAF Dr Antony David Trapp MBE	15,000	-	15,000	-
Finn Family Fund	-	10,000	10,000	10,000
The Amar-Franses & Foster-Jenkins Trust	-	10,000	10,000	10,000
Three Monkeys Trust	-	10,000	10,000	10,000
The Scops Arts Trust	-	7,500	7,500	7,500
The John Horseman Trust	5,000	-	5,000	-
The W A Handley Trust	5,000	-	5,000	-
The Hugo Burge Foundation	-	4,000	4,000	-
The Idlewild Trust	-	3,500	3,500	-
The Fidelio Charitable Trust	-	3,000	3,000	3,000
Anonymous	-	2,500	2,500	2,500
The Joicey Trust	2,000	-	2,000	-
Sir Tom Cowie Charitable Trust	-	1,450	1,450	-
RBC Brewin Dolphin Community Grant	1,000	-	1,000	-
The Foyle Foundation	-	-	-	25,000
Garfield Weston Foundation	-	-	-	15,000
Esmee Fairbairn Foundation	-	-	-	7,500
Marchmont Makers Foundation	-	-	-	4,000
The D'Oyly Carte Charitable Trust	-	-	-	3,000
The Thistle Trust	-	-	-	3,000
Community Foundation - Geoffrey and Ann Purves Fund	-	-	-	500
	158,000	96,950	254,950	176,000
Donations				
P Holden	25,000	25,000	50,000	45,000
K Dugdale	25,000	-	25,000	25,000
Other	14,022	7,197	21,219	26,520
Membership income	2,759	-	2,759	2,483
Mr & Mrs Bateman	-	2,000	2,000	2,000
Anonymous	-	-	-	20,000
	224,781	131,147	355,928	297,003

SAMLING INSTITUTE FOR YOUNG ARTISTS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Concert income	9,000	-	9,000	8,786
Administrative contributions	-	3,433	3,433	4,590
Corporate sponsorship	-	-	-	7,500
Project partner contributions	-	18,000	18,000	15,000
In kind support from venues	-	24,200	24,200	20,200
	<u>9,000</u>	<u>45,633</u>	<u>54,633</u>	<u>56,076</u>

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Interest on cash deposits	11,680	11,680	3,562
	<u>11,680</u>	<u>11,680</u>	<u>3,562</u>

SAMLING INSTITUTE FOR YOUNG ARTISTS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Expenditure on raising funds

Fundraising costs

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Office costs	3,454	3,454	2,794
Wages and salaries	15,644	15,644	15,187
Social security costs	1,057	1,057	1,009
Pension costs	469	469	465
Depreciation	45	45	119
	<u>20,669</u>	<u>20,669</u>	<u>19,574</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable activities	130,939	184,682	315,621	287,059
	<u>130,939</u>	<u>184,682</u>	<u>315,621</u>	<u>287,059</u>
<i>Total 2024</i>	<u>131,011</u>	<u>156,048</u>	<u>287,059</u>	

8. Analysis of expenditure by activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities	174,698	140,923	315,621	287,059
	<u>174,698</u>	<u>140,923</u>	<u>315,621</u>	<u>287,059</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Samling Artist Programme	71,380	62,894
Samling Academy, Samling Futures and Singing Schools	87,182	71,103
Public and fundraising concerts	11,932	11,860
Samling and Song	4,204	7,863
	174,698	153,720

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	111,263	107,961
Depreciation	295	775
Office costs	22,495	18,194
Audit and accountancy	6,648	6,144
Trustees' meeting expenses	222	265
	140,923	133,339

Governance costs included within support costs total £20,219 (2024: £19,040). They comprise:
£6,648 for the preparation and examination of the statutory financial statements (2024: £6,144).
£222 (2024: £265) in respect of trustee meeting expenses.
£10,700 (2024: £10,383) staff costs.
£2,649 (2024: £2,248) office costs and depreciation.

9. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	1,944	1,800
Fees payable to the charity's independent examiner in respect of:		
Accountancy services	4,704	4,344

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Staff costs

	2025 £	<i>2024</i> <i>£</i>
Wages and salaries	117,530	<i>114,100</i>
Social security costs	7,377	<i>7,030</i>
Contribution to defined contribution pension schemes	3,526	<i>3,492</i>
	<u>128,433</u>	<i><u>124,622</u></i>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	<i>2024</i> <i>No.</i>
Project development and support, fundraising and administration	<u>3</u>	<i><u>3</u></i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	<i>2024</i> <i>No.</i>
In the band £60,001 - £70,000	1	<i>1</i>

The charity considers its key management personnel comprise of the trustees, the Artistic and Executive Director and a Marketing Manager. The total employment costs of the key management personnel were £107,419 (2024: £115,861).

SAMLING INSTITUTE FOR YOUNG ARTISTS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Tangible fixed assets

	Furniture, fittings and equipment £
Cost	
At 1 April 2024	14,050
At 31 March 2025	<u>14,050</u>
Depreciation	
At 1 April 2024	12,519
Charge for the year	340
At 31 March 2025	<u>12,859</u>
Net book value	
At 31 March 2025	<u><u>1,191</u></u>
At 31 March 2024	<u><u>1,531</u></u>

12. Investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2024	2
At 31 March 2025	<u><u>2</u></u>
Net book value	
At 31 March 2025	<u><u>2</u></u>
At 31 March 2024	<u><u>2</u></u>

The historical cost of this investment as at 31 March 2025 was £2.

SAMLING INSTITUTE FOR YOUNG ARTISTS
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Principal subsidiaries

The following was a subsidiary undertaking of the charity:

Name	Registered office or principal place of business	Class of shares	Holding
The Samling Arts Trading Company Limited	United Kingdom	2 £1 ordinary shares	100%

The financial results of the subsidiary for the year were:

Name	Net assets £
The Samling Arts Trading Company Limited	2

13. Debtors

	2025 £	2024 £
Prepayments	6,380	6,229
Accrued income	20,023	26,291
	26,403	32,520

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Amounts owed to group undertakings	2	2
Other taxation and social security	3,350	3,186
Other creditors	815	791
Accruals and deferred grant income	10,124	28,120
	14,291	32,099

SAMLING INSTITUTE FOR YOUNG ARTISTS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Joan Frances Coull Fund	94,996	3,268	-	98,264
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General funds	288,965	242,193	(151,608)	379,550
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	383,961	245,461	(151,608)	477,814
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Samling Academy, Samling Futures and Singing Schools	21,695	84,955	(92,857)	13,793
Samling Artist Programme	-	87,825	(87,825)	-
Samling Opera	24,549	-	-	24,549
Samling and Song	-	4,000	(4,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	46,244	176,780	(184,682)	38,342
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	430,205	422,241	(336,290)	516,156
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2016/17 a legacy of £94,996 was received from the estate of the late Joan Frances Coull. This was set aside by Trustees as a designated fund to support future projects and accrues interest each year.

SAMLING INSTITUTE FOR YOUNG ARTISTS
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
Designated funds				
Joan Frances Coull Fund	94,996	-	-	94,996
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General funds	250,872	188,678	(150,585)	288,965
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	345,868	188,678	(150,585)	383,961
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Samling Academy, Samling Futures and Singing Schools	9,780	114,631	(102,716)	21,695
Samling Artist Programme	-	47,232	(47,232)	-
Samling Opera	24,549	-	-	24,549
Samling and Song	-	6,100	(6,100)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	34,329	167,963	(156,048)	46,244
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	380,197	356,641	(306,633)	430,205
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SAMLING INSTITUTE FOR YOUNG ARTISTS
(A charitable company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	1,191	-	1,191
Fixed asset investments	2	-	2
Current assets	490,912	38,342	529,254
Creditors due within one year	(14,291)	-	(14,291)
Total	<u>477,814</u>	<u>38,342</u>	<u>516,156</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	1,531	-	1,531
Fixed asset investments	2	-	2
Current assets	394,527	66,244	460,771
Creditors due within one year	(12,099)	(20,000)	(32,099)
Total	<u>383,961</u>	<u>46,244</u>	<u>430,205</u>

17. Related party transactions

No trustees, or any person related or connected by business to them, received any remuneration from the charity during the year.

During the year, one trustee was reimbursed expenses totalling £153 (2024: £nil) in relation to travel costs for attending trustee meetings.

There were no transactions with The Samling Arts Trading Company Limited during the year. The loan account balance is disclosed in note 14 to the financial statements.