

GAEL MUSIC

England & Wales · Charity number 1115890

Details

Status	Registered
Legal form	Charitable company
Company number	05718491
Registered	2006-08-23
Register	View on the Charity Commission register

Contact

Address 31 Southcote Lane
Reading
Reading
Berkshire
RG30 3AG

Phone 01698207477

Email office@gael.org.uk

Website www.gael.org.uk

Activities

Objects: TO ADVANCE EDUCATION, UNDERSTANDING AND APPRECIATION OF TRADITIONAL MUSIC AMONG PEOPLE OF ALL AGES BUT PARTICULARLY THE YOUNG BY:A) PROVIDING AND ORGANISING WORKSHOPS, CLASSES, SESSIONS, COURSES, ACADEMIES, SCHOOLS, LITERATURE AND OTHER SUCH EDUCATIONAL ACTIVITIES.B) PRESENTING, PRODUCING, PROMOTING, ORGANISING, MANAGING AND CONDUCTING EVENTS, TOURS OR OTHER ACTIVITIES.C) OTHER SUCH MEANS AS FROM TIME TO TIME MAY BE DETERMINED AT THE TRUSTEE'S DISCRETION.

Activities: Gael Music supports children who, because of their circumstances cannot access wider music making opportunities in their local area

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE BERKSHIRE
- Bracknell Forest
- Slough
- West Berkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,956	£10,539	-	-
2024-03-31	£46,422	£45,141	-	-
2023-03-31	£70,258	£71,159	-	-
2022-03-31	£10,942	£42,641	-	-
2021-03-31	£39,697	£27,224	-	-

Trustees

Name	Role	Appointed
Mary Anne Smith	Chair	2013-10-29
Colin Jones		2013-10-29
LINDA HENEGHAN		
Mark Flashman		2021-11-22

GAEL MUSIC

England & Wales - Charity number 1115890

Accounts

REGISTERED COMPANY NUMBER: 05718491 (England and Wales)
REGISTERED CHARITY NUMBER: 115890

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2024
for
Gael Music

Ken Tait & Co
1 Campbell Street
Hamilton
ML3 6DB

Gael Music

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Gael Music

Report of the Trustees for the Year Ended 31st March 2024

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

OBJECTIVES AND ACTIVITIES

Charitable Purposes

To advance education, understanding and appreciation of traditional music among people of all ages but particularly the young by:

- " Providing and organizing workshops, classes, sessions, courses, academies, schools, literature and other such educational activities
- " Presenting, producing, promoting, organising, managing and conducting events, tours or other activities
- " Other such means as from time to time may be determined at the trustee's discretion

Gael Music

Report of the Trustees for the Year Ended 31st March 2024

OBJECTIVES AND ACTIVITIES

Charitable Activities

This report provides an overview of the work conducted by our team over the course of 18 months, focusing on the delivery of a traditional arts/music and computer-aided design (CAD) project. The project involved 16 young people from Motherwell, Wishaw, Coatbridge, and Cumbernauld, who took the lead in delivering various activities to engage younger children from local schools and youth clubs. This report highlights the challenges faced by the team during the project and summarizes the outcomes achieved.

The project (which involved 126 younger children from local schools/youth-clubs through outreach sessions, youth-led research, sustained instrumental tuition, SQA levels 5-8 (HND) training and the development of new online content) culminated in a performance and ceilidh (June 15th) and exhibition (July 1st-Sep 30th) held at the Summerlee museum in 2023. This exhibition was launched via a premier of our digitally animated folk tales with a live soundtrack performed by all 126 participating children on pennywhistles whilst the in-situ exhibition involved an augmented reality (AR) experiences of 19th century machinery 3d modelling by HND CAD students from New College Lanarkshire. Participants could use smartphones to view and interact with 3D models superimposed on their surroundings. The AR exhibit showcased the CAD models developed during the project, further enhancing the audience's engagement and immersion. In addition to our family ceilidhs there was a follow up concert performance of these works with a smaller pennywhistle contingent at Cumbernauld Theatre on August 3rd that was aimed at showcasing the work of our music trainees which drew 72 audience members.

- o New youth-led steering group has helped manage our activities
- o 24 hours of taster-sessions delivered at Summerlee Museum and 2 local STEM groups
- o 120 research/learning sessions - 360 hours over 40 weeks
- o Collected local tunes, stories, and technical drawings for our own archive
- o Youth-led design of new interactive learning materials
- o 40 ensemble sessions (120 hours over 20 weeks)
- o 6 hours of new online content and 30 minute new work

Throughout the project, a new youth-led steering group effectively managed the activities. The team delivered 24 hours of taster sessions at the Summerlee Museum of Scottish Industrial Life, followed by 120 research and shared-learning sessions spanning a total of 360 hours over 40 weeks. Notably, the team also collected and archived local aural history in collaboration with Culture NL to create an online tune archive. Additionally, the young participants were involved in designing online learning materials, and the project included 40 ensemble sessions lasting 120 hours over 20 weeks.

As a creative team we've explored the relationship between local folk tales/tunes and post-industrial landmarks have been reimagining source material (in the form of traditional music, folktales and 19th century technical drawings) unearthed via youth-led research through computer aided design and digital animation to create 30 minutes of interactive learning materials via youth-led research, focused instrumental tuition, digital learning/training that has also directly involved 126 participating children from three local communities in Motherwell, Wishaw, Shotts and Coatbridge.

3 local stories were combined with 6 local traditional tunes and STEAM (science-technology-engineering-arts-maths) to producing 3 hours of online content and heritage-based learning materials for two public performances on June 15th at Summerlee museum and Aug 3rd at Cumbernauld Theatre that will also benefit local schools in the longer term as an opensource online pennywhistle tuition resource via our partnership with The Clarke Tinwhistle Company.

Local Foltale animations/Tunes/CAD models

1. The White Hare/ Stitches in my Britches and Jenny's Welcome to Charlie/ Beam Engine
2. Bartrem Giant of Shotts/ Duchess of Hamilton and Logan Water/ Blast Furnace & Cowper Stove
3. Maggie Ramsay The Witch of Airdrie - Rock on the Clyde and Airdrie Lasses/ Steam Crane

The project encompassed a range of activities aimed at promoting traditional arts, music, and CAD among the participating children. The key components of the project included outreach sessions, youth-led research, sustained instrumental tuition, SQA levels 5-8 training, and the development of new online content. The culmination of these efforts would result in a final work for public exhibition and live performances scheduled for September 2023.

Gael Music

Report of the Trustees for the Year Ended 31st March 2024

OBJECTIVES AND ACTIVITIES

Our work in developing the AR element for the Summerlee exhibition 'Back to the Drawing Board' involved working with Glasgow based tech development company Digitalnauts to apply materials and animate our cowper stove and hot blast furnace models which exactly replicate the original structure that were synonymous and iconic to Summerlee and Monklands Iron Works. PDS Vision create the AR versions from these matted models which was a challenge for our trainees also as around 3 million polys had to be reduced to 200,000 in order for the final AR experience to work. In hindsight creating models from the outset that were 'shelled' in accordance with the required AR specifications would have been a good lesson for the trainees to have had built into the work flow on this front.

To develop the required content, the project provided training opportunities for 16 young people in CAD, digital animation, and music, including collecting local aural history, online music production using Soundtrap, computer-aided design with Autodesk Inventor and 3ds Max, and digital animation. Additionally, eight second year HND CAD trainees from New College Lanarkshire received training in 3D sketching, dimensioning, parametric modelling, and the creation of intricate 3D working models based on original 19th-century technical plans stored at the Summerlee museum's special collection.

We decided to bring forward our launch event at Summerlee museum to June 20th involving all our trainees and to ensure all the young people could attend and held a follow up music concert at Cumbernauld Theatre on Aug 3rd as a means of showcasing more of the music that has been created jointly with the young people involved as music trainees.

Developing an AR platform for our 3d models was more expensive than we had expected so a decision was made to deliver the bare essential remit of our planned AR activities with a view towards further developing this element of the work via our partnership with the North Lanarkshire Council and Summerlee museum as part of their plans to create a museum wide AR platform.

Public benefit

In planning the activities for the year we kept in mind the Charity Commissions' guidance on public benefit.

FINANCIAL REVIEW

Financial position

During the year under review, the net surplus of the charity was £1,281

Reserves policy

In accordance with our 2022/23 business plan, Gael Music ensures long-term financial sustainability by maintaining a minimum reserve. Our current target range is £15,000 - equivalent to 6 months running costs. This policy relies on assessing medium-term financial risk and as such is kept under periodic review by our board of trustees when levels are adjusted as perceptions of risk and other factors change.

Going concern

In response to the difficulties facing the organisation in recent times and our long term sustainability we have implemented a number of plans. These plans include more regular evaluation sessions to monitor progress and best respond to participants needs. We have increased our reserves policy to a higher level in order to cover 6 months running costs. Tight budgetary procedures will be enforced at every stage to ensure the activities are financially effective, compliant with all relevant legislation and manage any financial risks whilst we're building reserves. All new funding will be used effectively and deliver the greatest possible benefit to participants through effective project planning, professional marketing and a timetables which clearly set out the roles and responsibilities of our staff, trainees and volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Gael Music

Report of the Trustees for the Year Ended 31st March 2024

The Association is established as a company limited by guarantee and is registered as a charity with the Charity Commission on 22nd February 2006. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £0.25.

Charity constitution

Gael Music was incorporated as a company limited by guarantee on the 22 February 2006 and is governed by its Memorandum and Articles of Association. The charity is run by its management committee which consists of four officers and an elected number of members as decided at the Annual General Meeting of the charity.

Recruitment and appointment of trustees

The trustees, who are also company directors, are appointed annually by the members of the company at the Annual General Meeting. New trustees may be appointed by the existing trustees, subject to a maximum of six.

Our board of trustees has a range of expertise among its governors who are responsible for a variety of tasks.

Linda Henneghan (Treasurer) is a retired headteacher and Irish dance instructor. From her time in education she brings an ability to analyze and review different types of data and for us, having somebody with a good grasp of statistics is also vital. She examines how funding is spent whilst scrutinizing the progress of our beneficiaries.

Mary Anne Smith (Trustee) is a South Lanarkshire Councillor has over 20 years worth of experience in planning and delivering educational projects via a cross cut approach involving public sector bodies and local service providers. She is able to sift through hefty policy reports and pick apart data to communicate with parents.

In December 2021 Colin Jones stepped down as Chair of the Board of Trustees and has been replaced by Mary Smith. Colin remains a trustee. We also appointed a new trustee at this time, Mark Flashman who was involved in our Digital Development work over the pandemic.

Organisational structure

Trustees are encouraged to attend appropriate external training events to support the role they are performing.

Gael Music is a registered charity and is set up as a company limited by guarantee. The Artistic Director is responsible for developing the various programs of the organization including work in schools and sustaining and developing our links with other arts and education sector groups. The Artistic Director is also responsible, in consultation and with the guidance of The Board of Trustees for the formulation of artistic policy, devising the overall programme of work for the organization, devising and commissioning of projects and the recruitment and management of all freelance staff. The Artistic Director is also responsible to the Board of Trustees.

Decision making

The trustees are already familiar with the practical work of the Charity but all new trustees undergo an orientation course to brief them on the legal obligations under the charity and company laws and the content of the Memorandum and Articles of Association of the charity

Induction and training of new trustees

The trustees are already familiar with the practical work of the Charity but all new trustees undergo an orientation course to brief them on the legal obligations under the charity and company laws and the content of the Memorandum and Articles of Association of the charity

Related parties

2023/24 was an exceptionally busy year in which Mr. Luke Daniels managed and helped deliver multiple educational and performance projects as frontline tutor, composer and musical director. For this service Mr. Luke Daniels was paid £15,890 for these activities.

Gael Music

**Report of the Trustees
for the Year Ended 31st March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk Assessment

The trustees actively review the major risks associated with the activities of the charity on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of key financial controls, will provide sufficient resources in the event of adverse conditions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05718491 (England and Wales)

Registered Charity number

115890

Registered office

31 Southcote Lane
Reading
RG30 3AG

Trustees

Ms M A Smith Retired
C Jones Retired
Ms L Heneghan Retired Headteacher

Company Secretary

L Daniels

Independent Examiner

Ken Tait & Co
1 Campbell Street
Hamilton
ML3 6DB

Registered Charity Number 115890 (England & Wales)

Registered Charity Number SC044156 (Scotland)

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

.....
L Daniels - Secretary

**Independent Examiner's Report to the Trustees of
Gael Music**

Independent examiner's report to the trustees of Gael Music ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (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 the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company 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.

Ken Tait

Ken Tait & Co
1 Campbell Street
Hamilton
ML3 6DB

Date:

Gael Music

**Statement of Financial Activities
for the Year Ended 31st March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,257	17,165	46,422	70,258
 EXPENDITURE ON					
Charitable activities	3				
Resourced Expenditure		13,666	15,890	29,556	45,153
Admin Expenses		10,170	5,415	15,585	26,006
Total		23,836	21,305	45,141	71,159
 NET INCOME/(EXPENDITURE)		5,421	(4,140)	1,281	(901)
 RECONCILIATION OF FUNDS					
Total funds brought forward		3,323	3,975	7,298	8,199
 TOTAL FUNDS CARRIED FORWARD		8,744	(165)	8,579	7,298

The notes form part of these financial statements

Gael Music

**Balance Sheet
31st March 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	8	3,560	349	3,909	6,266
CURRENT ASSETS					
Debtors	9	66	-	66	471
Cash at bank		7,138	-	7,138	3,290
		7,204	-	7,204	3,761
CREDITORS					
Amounts falling due within one year	10	(2,020)	(514)	(2,534)	(2,729)
NET CURRENT ASSETS/(LIABILITIES)					
		5,184	(514)	4,670	1,032
TOTAL ASSETS LESS CURRENT LIABILITIES					
		8,744	(165)	8,579	7,298
NET ASSETS					
		8,744	(165)	8,579	7,298
FUNDS					
	12			8,744	3,323
Unrestricted funds				(165)	3,975
Restricted funds				8,579	7,298
TOTAL FUNDS					
				8,579	7,298

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Gael Music

Balance Sheet - continued
31st March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
L Heneghan - Trustee

Gael Music

Notes to the Financial Statements for the Year Ended 31st March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Accounts been prepared in accordance with the requirements of the The 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)) (issued in October 2019) - (Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006,

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- straight line over 3 years

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Trust and is, therefore, included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Gael Music

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Grants	46,421	70,260
Tickets/Workshops	1	(2)
	<u>46,422</u>	<u>70,258</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	<u>46,421</u>	<u>70,260</u>

	Unrestricted £'s	Restricted £'s	2024 £'s	2023 £'s
Young Start Lottery Fund	0	9,664	9,664	31,595
New College Lanark	0	2,500	2,500	0
British Science Association	0	5,000	5,000	0
National Heritage	24,165	0	24,165	24,165
University of Li	1,984	0	1,984	500
Medway Council	1,650	0	1,650	1,500
The Foyle Foundation	0	0	0	5,000
The Robertson Trust	600	0	600	7,500
Goodwill	200	0	200	0
Post Office	658	0	658	0
	<u>29,257</u>	<u>17,164</u>	<u>46,421</u>	<u>70,260</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Resourced Expenditure	29,556	-	29,556
Admin Expenses	-	15,585	15,585
	<u>29,556</u>	<u>15,585</u>	<u>45,141</u>

	Unrestricted £'s	Restricted £'s	2024 £'s	2023 £'s
Tutor, Performance Fees	13,666	0	13,666	18,125
Artistic Director Fees	0	15,890	15,890	27,028
	<u>13,666</u>	<u>15,890</u>	<u>29,556</u>	<u>45,153</u>

Gael Music

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2024**

4. SUPPORT COSTS

	Management		Governance	Totals
	£		costs	£
Admin Expenses	14,985		600	15,585
	Unrestricted	Restricted	2024	2023
	£'s	£'s	£'s	£'s
Accountancy	600	0	600	720
Insurance	118	0	118	115
Printing, Postage & Stationery	592	0	592	1,056
Internet	606	0	606	1,332
Hire	657	0	657	3,826
Subscriptions	259	0	259	338
Website	0	580	580	330
Tuning & Repairs	4,891	0	4,891	3,434
Travel	0	289	289	1,263
Advertising	90	0	90	2,342
Training	0	4,546	4,546	7,518
Bank Charges	0	0	0	0
Depreciation	2,357	0	2,357	3,732
	10,170	5,415	15,585	26,007

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	2,357	3,731
Hire of plant and machinery	657	3,826
	2,014	7,557

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Gael Music

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,664	31,594	70,258
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
Resourced Expenditure	18,125	27,028	45,153
Admin Expenses	16,895	9,111	26,006
	<u> </u>	<u> </u>	<u> </u>
Total	35,020	36,139	71,159
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	3,644	(4,545)	(901)
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	(321)	8,520	8,199
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	3,323	3,975	7,298
	<u> </u>	<u> </u>	<u> </u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2023 and 31st March 2024	31,884	6,901	38,785
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1st April 2023	26,672	5,847	32,519
Charge for year	1,303	1,054	2,357
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2024	27,975	6,901	34,876
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31st March 2024	3,909	-	3,909
	<u> </u>	<u> </u>	<u> </u>
At 31st March 2023	5,212	1,054	6,266
	<u> </u>	<u> </u>	<u> </u>

Gael Music

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
VAT	66	471
	<u>66</u>	<u>471</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 11)	513	2,007
Accrued expenses	2,021	722
	<u>2,534</u>	<u>2,729</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	513	2,007
	<u>513</u>	<u>2,007</u>

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	3,323	5,421	8,744
Restricted funds			
Restricted fund	3,975	(4,140)	(165)
	<u>7,298</u>	<u>1,281</u>	<u>8,579</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	29,257	(23,836)	5,421
Restricted funds			
Restricted fund	17,165	(21,305)	(4,140)
	<u>46,422</u>	<u>(45,141)</u>	<u>1,281</u>

Gael Music

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	(321)	3,644	3,323
Restricted funds			
Restricted fund	8,520	(4,545)	3,975
TOTAL FUNDS	<u>8,199</u>	<u>(901)</u>	<u>7,298</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,664	(35,020)	3,644
Restricted funds			
Restricted fund	31,594	(36,139)	(4,545)
TOTAL FUNDS	<u>70,258</u>	<u>(71,159)</u>	<u>(901)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	(321)	9,065	8,744
Restricted funds			
Restricted fund	8,520	(8,685)	(165)
TOTAL FUNDS	<u>8,199</u>	<u>380</u>	<u>8,579</u>

Gael Music

Notes to the Financial Statements - continued for the Year Ended 31st March 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,921	(58,856)	9,065
Restricted funds			
Restricted fund	48,759	(57,444)	(8,685)
TOTAL FUNDS	<u>116,680</u>	<u>(116,300)</u>	<u>380</u>

13. RELATED PARTY DISCLOSURES

Mr Luke Daniels (organisation secretary) was paid £15,890 for acting as a frontline tutor, composer and musical director.

Gael Music

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	46,421	70,260
Tickets/Workshops	1	(2)
	<u>46,422</u>	<u>70,258</u>
Total incoming resources	46,422	70,258
 EXPENDITURE		
Charitable activities		
Tutors & Performance Fees	13,666	18,125
Artistic Director	15,890	27,028
	<u>29,556</u>	<u>45,153</u>
 Support costs		
Management		
Hire of plant and machinery	657	3,826
Insurance	118	115
Telephone	606	1,332
Postage and stationery	592	1,056
Marketing	90	2,342
Subscriptions	259	338
Plant and machinery	1,303	1,737
Computer equipment	1,054	1,995
Exceptional items	10,306	12,545
	<u>14,985</u>	<u>25,286</u>
 Governance costs		
Accountancy and legal fees	600	720
	<u>45,141</u>	<u>71,159</u>
Total resources expended	45,141	71,159
Net income/(expenditure)	<u><u>1,281</u></u>	<u><u>(901)</u></u>

This page does not form part of the statutory financial statements

GAEL MUSIC

England & Wales - Charity number 1115890

Accounts

REGISTERED COMPANY NUMBER: 05718491 (England and Wales)
REGISTERED CHARITY NUMBER: 115890

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2023
for
Gael Music

Ken Tait & Co
16 Haddow St
Hamilton
ML3 7HX

**Contents of the Financial Statements
for the Year Ended 31st March 2023**

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Gael Music

Report of the Trustees for the Year Ended 31st March 2023

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

OBJECTIVES AND ACTIVITIES

Charitable Purposes

To advance education, understanding and appreciation of traditional music among people of all ages but particularly the young by:

" Providing and organizing workshops, classes, sessions, courses, academies, schools, literature and other such educational activities

" Presenting, producing, promoting, organising, managing and conducting events, tours or other activities

" Other such means as from time to time may be determined at the trustee's discretion

Gael Music

Report of the Trustees for the Year Ended 31st March 2023

OBJECTIVES AND ACTIVITIES

Charitable Activities

This report provides an overview of the work conducted by our team over the course of 18 months, focusing on the delivery of a traditional arts/music and computer-aided design (CAD) project. The project involved 16 young people from Motherwell, Wishaw, Coatbridge, and Cumbernauld, who took the lead in delivering various activities to engage younger children from local schools and youth clubs. This report highlights the challenges faced by the team during the project and summarizes the outcomes achieved.

The project (which involved 126 younger children from local schools/youth-clubs through outreach sessions, youth-led research, sustained instrumental tuition, SQA levels 5-8 (HND) training and the development of new online content) culminated in a performance and ceilidh (June 15th) and exhibition (July 1st-Sep 30th) held at the Summerlee museum in 2023. This exhibition was launched via a premier of our digitally animated folk tales with a live soundtrack performed by all 126 participating children on pennywhistles whilst the in-situ exhibition involved an augmented reality (AR) experiences of 19th century machinery 3d modelling by HND CAD students from New College Lanarkshire. Participants could use smartphones to view and interact with 3D models superimposed on their surroundings. The AR exhibit showcased the CAD models developed during the project, further enhancing the audience's engagement and immersion. In addition to our family ceilidhs there was a follow up concert performance of these works with a smaller pennywhistle contingent at Cumbernauld Theatre on August 3rd that was aimed at showcasing the work of our music trainees which drew 72 audience members.

- o New youth-led steering group has helped manage our activities
- o 24 hours of taster-sessions delivered at Summerlee Museum and 2 local STEM groups
- o 120 research/learning sessions - 360 hours over 40 weeks
- o Collected local tunes, stories, and technical drawings for our own archive
- o Youth-led design of new interactive learning materials
- o 40 ensemble sessions (120 hours over 20 weeks)
- o 6 hours of new online content and 30 minute new work

Throughout the project, a new youth-led steering group effectively managed the activities. The team delivered 24 hours of taster sessions at the Summerlee Museum of Scottish Industrial Life, followed by 120 research and shared-learning sessions spanning a total of 360 hours over 40 weeks. Notably, the team also collected and archived local aural history in collaboration with Culture NL to create an online tune archive. Additionally, the young participants were involved in designing online learning materials, and the project included 40 ensemble sessions lasting 120 hours over 20 weeks.

As a creative team we've explored the relationship between local folk tales/tunes and post-industrial landmarks have been reimagining source material (in the form of traditional music, folktales and 19th century technical drawings) unearthed via youth-led research through computer aided design and digital animation to create 30 minutes of interactive learning materials via youth-led research, focused instrumental tuition, digital learning/training that has also directly involved 126 participating children from three local communities in Motherwell, Wishaw, Shotts and Coatbridge.

3 local stories were combined with 6 local traditional tunes and STEAM (science-technology-engineering-arts-maths) to producing 3 hours of online content and heritage-based learning materials for two public performances on June 15th at Summerlee museum and Aug 3rd at Cumbernauld Theatre that will also benefit local schools in the longer term as an opensource online pennywhistle tuition resource via our partnership with The Clarke Tinwhistle Company.

Local Foltale animations/Tunes/CAD models

1. The White Hare/ Stitches in my Britches and Jenny's Welcome to Charlie/ Beam Engine
2. Bartrem Giant of Shotts/ Duchess of Hamilton and Logan Water/ Blast Furnace & Cowper Stove
3. Maggie Ramsay The Witch of Airdrie - Rock on the Clyde and Airdrie Lasses/ Steam Crane

The project encompassed a range of activities aimed at promoting traditional arts, music, and CAD among the participating children. The key components of the project included outreach sessions, youth-led research, sustained instrumental tuition, SQA levels 5-8 training, and the development of new online content. The culmination of these efforts would result in a final work for public exhibition and live performances scheduled for September 2023.

Gael Music

Report of the Trustees for the Year Ended 31st March 2023

OBJECTIVES AND ACTIVITIES

Our work in developing the AR element for the Summerlee exhibition 'Back to the Drawing Board' involved working with Glasgow based tech development company Digitalnauts to apply materials and animate our cowper stove and hot blast furnace models which exactly replicate the original structure that were synonymous and iconic to Summerlee and Monklands Iron Works. PDS Vision create the AR versions from these matted models which was a challenge for our trainees also as around 3 million polys had to be reduced to 200,000 in order for the final AR experience to work. In hindsight creating models from the outset that were 'shelled' in accordance with the required AR specifications would have been a good lesson for the trainees to have had built into the work flow on this front.

To develop the required content, the project provided training opportunities for 16 young people in CAD, digital animation, and music, including collecting local aural history, online music production using Soundtrap, computer-aided design with Autodesk Inventor and 3ds Max, and digital animation. Additionally, eight second year HND CAD trainees from New College Lanarkshire received training in 3D sketching, dimensioning, parametric modelling, and the creation of intricate 3D working models based on original 19th-century technical plans stored at the Summerlee museum's special collection.

We decided to bring forward our launch event at Summerlee museum to June 20th involving all our trainees and to ensure all the young people could attend and held a follow up music concert at Cumbernauld Theatre on Aug 3rd as a means of showcasing more of the music that has been created jointly with the young people involved as music trainees.

Developing an AR platform for our 3d models was more expensive than we had expected so a decision was made to deliver the bare essential remit of our planned AR activities with a view towards further developing this element of the work via our partnership with the North Lanarkshire Council and Summerlee museum as part of their plans to create a museum wide AR platform.

Public benefit

In planning the activities for the year we kept in mind the Charity Commissions' guidance on public benefit.

FINANCIAL REVIEW

Financial position

During the year under review, the net deficit of the charity was £901

Reserves policy

In accordance with our 2022/23 business plan, Gael Music ensures long-term financial sustainability by maintaining a minimum reserve. Our current target range is £15,000 - equivalent to 6 months running costs. This policy relies on assessing medium-term financial risk and as such is kept under periodic review by our board of trustees when levels are adjusted as perceptions of risk and other factors change.

Going concern

In response to the difficulties facing the organisation in recent times and our long term sustainability we have implemented a number of plans. These plans include more regular evaluation sessions to monitor progress and best respond to participants needs. We have increased our reserves policy to a higher level in order to cover 6 months running costs. Tight budgetary procedures will be enforced at every stage to ensure the activities are financially effective, compliant with all relevant legislation and manage any financial risks whilst we're building reserves. All new funding will be used effectively and deliver the greatest possible benefit to participants through effective project planning, professional marketing and a timetables which clearly set out the roles and responsibilities of our staff, trainees and volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Association is established as a company limited by guarantee and is registered as a charity with the Charity Commission on 22nd February 2006. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £0.25.

Gael Music

Report of the Trustees for the Year Ended 31st March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Gael Music was incorporated as a company limited by guarantee on the 22 February 2006 and is governed by its Memorandum and Articles of Association. The charity is run by its management committee which consists of four officers and an elected number of members as decided at the Annual General Meeting of the charity.

Recruitment and appointment of trustees

The trustees, who are also company directors, are appointed annually by the members of the company at the Annual General Meeting. New trustees may be appointed by the existing trustees, subject to a maximum of six.

Our board of trustees has a range of expertise among its governors who are responsible for a variety of tasks.

Linda Henneghan (Treasurer) is a retired headteacher and Irish dance instructor. From her time in education she brings an ability to analyze and review different types of data and for us, having somebody with a good grasp of statistics is also vital. She examines how funding is spent whilst scrutinizing the progress of our beneficiaries.

Mary Anne Smith (Trustee) is a South Lanarkshire Councillor has over 20 years worth of experience in planning and delivering educational projects via a cross cut approach involving public sector bodies and local service providers. She is able to sift through hefty policy reports and pick apart data to communicate with parents.

In December 2021 Colin Jones stepped down as Chair of the Board of Trustees and has been replaced by Mary Smith. Colin remains a trustee. We also appointed a new trustee at this time, Mark Flashman who was involved in our Digital Development work over the pandemic.

Organisational structure

Trustees are encouraged to attend appropriate external training events to support the role they are performing.

Gael Music is a registered charity and is set up as a company limited by guarantee. The Artistic Director is responsible for developing the various programs of the organization including work in schools and sustaining and developing our links with other arts and education sector groups. The Artistic Director is also responsible, in consultation and with the guidance of The Board of Trustees for the formulation of artistic policy, devising the overall programme of work for the organization, devising and commissioning of projects and the recruitment and management of all freelance staff. The Artistic Director is also responsible to the Board of Trustees.

Decision making

The trustees are already familiar with the practical work of the Charity but all new trustees undergo an orientation course to brief them on the legal obligations under the charity and company laws and the content of the Memorandum and Articles of Association of the charity

Induction and training of new trustees

The trustees are already familiar with the practical work of the Charity but all new trustees undergo an orientation course to brief them on the legal obligations under the charity and company laws and the content of the Memorandum and Articles of Association of the charity

Related parties

2022/23 was an exceptionally busy year in which Mr. Luke Daniels managed and helped deliver multiple educational and performance projects as frontline tutor, composer and musical director. For this service Mr. Luke Daniels was paid £27,028 for these activities.

Risk Assessment

The trustees actively review the major risks associated with the activities of the charity on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of key financial controls, will provide sufficient resources in the event of adverse conditions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05718491 (England and Wales)

Gael Music

**Report of the Trustees
for the Year Ended 31st March 2023**

Registered Charity number
115890

Registered office
31 Southcote Lane
Reading
RG30 3AG

Trustees
Ms M A Smith Retired
C Jones Retired
Ms L Heneghan Retired Headteacher

Company Secretary
L Daniels

Independent Examiner
Ken Tait & Co
16 Haddow St
Hamilton
ML3 7HX

Registered Charity Number 115890 (England & Wales)
Registered Charity Number SC044156 (Scotland)

Approved by order of the board of trustees on *12/12/23* and signed on its behalf by:



.....
L Daniels - Secretary

**Independent Examiner's Report to the Trustees of
Gael Music**

Independent examiner's report to the trustees of Gael Music ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (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 the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company 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.

Ken Tait

Ken Tait & Co
16 Haddow St
Hamilton
ML3 7HX

Date: 12/12/23.....

Gael Music

**Statement of Financial Activities
for the Year Ended 31st March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	38,664	31,594	70,258	10,942
EXPENDITURE ON					
Charitable activities					
Resourced Expenditure	3	18,125	27,028	45,153	18,944
Admin Expenses		16,895	9,111	26,006	23,707
Total		<u>35,020</u>	<u>36,139</u>	<u>71,159</u>	<u>42,651</u>
NET INCOME/(EXPENDITURE)		3,644	(4,545)	(901)	(31,709)
RECONCILIATION OF FUNDS					
Total funds brought forward		(321)	8,520	8,199	39,908
TOTAL FUNDS CARRIED FORWARD		<u><u>3,323</u></u>	<u><u>3,975</u></u>	<u><u>7,298</u></u>	<u><u>8,199</u></u>

The notes form part of these financial statements

Gael Music

**Balance Sheet
31st March 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	5,580	686	6,266	7,475
CURRENT ASSETS					
Debtors	9	471	-	471	1,085
Cash at bank		-	3,290	3,290	6,518
		471	3,290	3,761	7,603
CREDITORS					
Amounts falling due within one year	10	(2,728)	(1)	(2,729)	(6,879)
		(2,257)	3,289	1,032	724
NET CURRENT ASSETS					
		(2,257)	3,289	1,032	724
TOTAL ASSETS LESS CURRENT LIABILITIES					
		3,323	3,975	7,298	8,199
NET ASSETS					
		3,323	3,975	7,298	8,199
FUNDS					
	12			3,323	(321)
Unrestricted funds				3,975	8,520
Restricted funds				7,298	8,199
TOTAL FUNDS					
				7,298	8,199

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on12/12/23..... and were signed on its behalf by:


.....
L Heneghan - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Accounts been prepared in accordance with the requirements of the The 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)) (issued in October 2019) - (Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006,

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- straight line over 3 years

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Trust and is, therefore, included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Gael Music

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Grants	70,260	10,940
Tickets/Workshops	(2)	2
	70,258	10,942

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Other grants	70,260	10,940

	Unrestricted £'s	Restricted £'s	2023 £'s	2022 £'s
Young Start Lottery Fund	0	31,595	31,595	6,000
Creative Scotland Youth Music Initiative	0	0	0	4,940
National Heritage	24,165	0	24,165	0
University of Li	500	0	500	0
Medway Council	1,500	0	0	0
The Foyle Foundation	5,000	0	0	0
The Robertson Trust	7,500	0	0	0
	38,665	31,595	70,260	10,940

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Resourced Expenditure	45,153	-	45,153
Admin Expenses	-	26,006	26,006
	45,153	26,006	71,159

	Unrestricted £'s	Restricted £'s	2022 £'s	2021 £'s
Tutor, Performance Fees	0	8,444	8,444	8,238
Artistic Director Fees	0	10,500	10,500	6,000
	0	18,944	18,944	14,238

Gael Music

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

4. SUPPORT COSTS

	Management		Governance	Totals
	£		costs	£
Admin Expenses	25,286		720	26,006
	Unrestricted	Restricted	2023	2022
	£'s	£'s	£'s	£'s
Accountancy	720	0	720	769
Insurance	115	0	115	0
Printing, Postage & Stationery	1,056	0	1,056	659
Internet	1,332	0	1,332	1,866
Hire	3,826	0	3,826	1,111
Subscriptions	338	0	338	466
Website	0	330	330	0
Tuning & Repairs	3,434	0	3,434	1,896
Engineering & Manufacture	0	0	0	0
Travel	0	1,263	1,263	0
Advertising	2,342	0	2,342	317
Training	0	7,518	7,518	0
Bank Charges	0	0	0	0
Sale of Assets	0	0	0	13,039
Depreciation	3,732	0	3,732	3,583
	16,896	9,111	26,007	23,706

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	3,731	3,583
Hire of plant and machinery	3,826	1,111
Deficit on disposal of fixed assets	-	13,039
	3,731	13,039

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Gael Music

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1	10,941	10,942
	<u>1</u>	<u>10,941</u>	<u>10,942</u>
EXPENDITURE ON			
Charitable activities			
Resourced Expenditure	-	18,944	18,944
Admin Expenses	21,939	1,768	23,707
	<u>21,939</u>	<u>1,768</u>	<u>23,707</u>
Total	<u>21,939</u>	<u>20,712</u>	<u>42,651</u>
NET INCOME/(EXPENDITURE)	(21,938)	(9,771)	(31,709)
RECONCILIATION OF FUNDS			
Total funds brought forward	21,617	18,291	39,908
	<u>21,617</u>	<u>18,291</u>	<u>39,908</u>
TOTAL FUNDS CARRIED FORWARD	<u>(321)</u>	<u>8,520</u>	<u>8,199</u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2022	29,362	6,901	36,263
Additions	2,522	-	2,522
	<u>29,362</u>	<u>6,901</u>	<u>36,263</u>
At 31st March 2023	31,884	6,901	38,785
	<u>31,884</u>	<u>6,901</u>	<u>38,785</u>
DEPRECIATION			
At 1st April 2022	24,936	3,852	28,788
Charge for year	1,736	1,995	3,731
	<u>24,936</u>	<u>1,995</u>	<u>3,731</u>
At 31st March 2023	26,672	5,847	32,519
	<u>26,672</u>	<u>5,847</u>	<u>32,519</u>
NET BOOK VALUE			
At 31st March 2023	5,212	1,054	6,266
	<u>5,212</u>	<u>1,054</u>	<u>6,266</u>
At 31st March 2022	4,426	3,049	7,475
	<u>4,426</u>	<u>3,049</u>	<u>7,475</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
VAT	471	1,085

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts (see note 11)	2,007	5,479
Accrued expenses	722	1,400
	<u>2,729</u>	<u>6,879</u>

11. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	2,007	5,479

12. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	(321)	3,644	3,323
Restricted funds			
Restricted fund	8,520	(4,545)	3,975
	<u>8,199</u>	<u>(901)</u>	<u>7,298</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	38,664	(35,020)	3,644
Restricted funds			
Restricted fund	31,594	(36,139)	(4,545)
	<u>70,258</u>	<u>(71,159)</u>	<u>(901)</u>

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

12. MOVEMENT IN FUNDS - continued**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	21,617	(21,938)	(321)
Restricted funds			
Restricted fund	18,291	(9,771)	8,520
TOTAL FUNDS	<u>39,908</u>	<u>(31,709)</u>	<u>8,199</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1	(21,939)	(21,938)
Restricted funds			
Restricted fund	10,941	(20,712)	(9,771)
TOTAL FUNDS	<u>10,942</u>	<u>(42,651)</u>	<u>(31,709)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	21,617	(18,294)	3,323
Restricted funds			
Restricted fund	18,291	(14,316)	3,975
TOTAL FUNDS	<u>39,908</u>	<u>(32,610)</u>	<u>7,298</u>

Gael Music

Notes to the Financial Statements - continued for the Year Ended 31st March 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	38,665	(56,959)	(18,294)
Restricted funds			
Restricted fund	42,535	(56,851)	(14,316)
TOTAL FUNDS	<u>81,200</u>	<u>(113,810)</u>	<u>(32,610)</u>

13. RELATED PARTY DISCLOSURES

Mr Luke Daniels (organisation secretary) was paid £27,028 for acting as a frontline tutor, composer and musical director.

Gael Music

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2023**

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	70,260	10,940
Tickets/Workshops	(2)	2
	<u>70,258</u>	<u>10,942</u>
Total incoming resources	70,258	10,942
 EXPENDITURE		
Charitable activities		
Tutors & Performance Fees	18,125	8,444
Artistic Director	27,028	10,500
	<u>45,153</u>	<u>18,944</u>
 Support costs		
Management		
Hire of plant and machinery	3,826	1,111
Insurance	115	-
Telephone	1,332	1,866
Postage and stationery	1,056	659
Marketing	2,342	317
Subscriptions	338	467
Plant and machinery	1,737	1,880
Computer equipment	1,995	1,703
Loss on sale of tangible fixed assets	-	13,039
Exceptional items	12,545	1,896
	<u>25,286</u>	<u>22,938</u>
 Governance costs		
Accountancy and legal fees	720	769
	<u>720</u>	<u>769</u>
Total resources expended	71,159	42,651
Net expenditure	(901)	(31,709)
	<u><u>(901)</u></u>	<u><u>(31,709)</u></u>

This page does not form part of the statutory financial statements

GAEL MUSIC

England & Wales - Charity number 1115890

Accounts

REGISTERED COMPANY NUMBER: 05718491 (England and Wales)
REGISTERED CHARITY NUMBER: 115890

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2021
for
Gael Music

Ken Tait & Co
16 Haddow St
Hamilton
ML3 7HX

**Contents of the Financial Statements
for the Year Ended 31st March 2021**

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Gael Music

Report of the Trustees for the Year Ended 31st March 2021

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

OBJECTIVES AND ACTIVITIES

Charitable Purposes

To advance education, understanding and appreciation of traditional music among people of all ages but particularly the young by:

" Providing and organizing workshops, classes, sessions, courses, academies, schools, literature and other such educational activities

" Presenting, producing, promoting, organising, managing and conducting events, tours or other activities

" Other such means as from time to time may be determined at the trustee's discretion

Charitable Activities

We've recently had contact with Summerlee Scottish National Industrial Museum, who were assigned to us as a partner with regards to our involvement in a digital confidence scheme. Summerlee helped us develop a business plan for 2022/23. Whilst the heritage curator from Culture NL's Heritage centre in Motherwell also helped us identify new archive sources that link local stories, music and industrial heritage as a basis for some new youth-led research.

As a means of explicitly building upon this work and our digital confidence as an organisation we have set up a new partnership with New College Lanarkshire to help us create animated 3D models of iron smelting equipment from the original 19th century technical drawings that will form the backdrop for some folk story/music online content and also double as our 2022/23 learning materials for local schools.

Taster, first access, research, workshop and ensemble sessions involving 72 children from our folk academy projects in West Dunbartonshire and South Borders were delivered via zoom whilst also creating new online content and heritage based learning materials that will continue to benefit local schools going forward.

Public benefit

In planning the activities for the year we kept in mind the Charity Commissions' guidance on public benefit.

Gael Music

Report of the Trustees for the Year Ended 31st March 2021

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Covid-19

In the middle of the March 2020 year we were forced to suspend all our folk academy projects serving 120 children and young people aged 9-16 from disadvantaged communities across Scotland. In doing so, we left these children without weekly support and learning activities upon which they and their families have come to rely. Furthermore, our youth-led steering group, comprised of 8 project trainees, former participants and local volunteers was also unable to meet and risked losing their ability to shape delivery at a time when it was needed most. Sixteen young person led performances involving young people and over 65s were cancelled by arts/heritage venues and festivals with a loss of income to the organisation of £20,000. As key staff were furloughed from our local authority partners, key to our outreach sessions in local community centres, they became very difficult to contact. As an immediate response, we paused the delivery of activities, venue hire, transport partnerships and volunteer support, all of which was very challenging and risked winding back years of work with vulnerable communities and participating young people.

At this time however, we had a number of online resources and tools such as our mobile app and online tune archive that were used as supporting strands to our traditional face to face delivery method. Repurposing these from support strands into our central mode of delivery has posed a significant logistical and financial challenge, at a time when our capacity to mobilise staff and resources has been severely constrained. Removing (in the medium to long term), the support from our weekly grassroots activities was simply not an option beyond 3 to 4 weeks and we're still managing this transition. Throughout this challenge however, we're learning a great deal and developing digital skills amongst our staff whilst continuing to listen to the 0-5% SIMD communities involved in a way that makes it unlikely we'll return to our former approach.

FINANCIAL REVIEW

Financial position

During the year under review, the net gain of the charity was £12,473

Reserves policy

In accordance with our 2022/23 business plan, Gael Music ensures long-term financial sustainability by maintaining a minimum reserve. Our current target range is £15,000 - equivalent to 6 months running costs. This policy relies on assessing medium-term financial risk and as such is kept under periodic review by our board of trustees when levels are adjusted as perceptions of risk and other factors change.

Going concern

In response to the difficulties facing the organisation in recent times and our long term sustainability we have implemented a number of plans. These plans include more regular evaluation sessions to monitor progress and best respond to participants needs. We have increased our reserves policy to a higher level in order to cover 6 months running costs. Tight budgetary procedures will be enforced at every stage to ensure the activities are financially effective, compliant with all relevant legislation and manage any financial risks whilst we're building reserves. All new funding will be used effectively and deliver the greatest possible benefit to participants through effective project planning, professional marketing and a timetables which clearly set out the roles and responsibilities of our staff, trainees and volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Association is established as a company limited by guarantee and is registered as a charity with the Charity Commission on 22nd February 2006. The liability of the members in the event of the Association being wound up is limited to a sum not exceeding £0.25.

Charity constitution

Gael Music was incorporated as a company limited by guarantee on the 22 February 2006 and is governed by its Memorandum and Articles of Association. The charity is run by its management committee which consists of four officers and an elected number of members as decided at the Annual General Meeting of the charity.

Gael Music

Report of the Trustees for the Year Ended 31st March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of trustees

The trustees, who are also company directors, are appointed annually by the members of the company at the Annual General Meeting. New trustees may be appointed by the existing trustees, subject to a maximum of six.

Our board of trustees has a range of expertise among its governors who are responsible for a variety of tasks.

Colin Jones (Chair) is a former chair of Hamilton Scouts and youth band leader at the Salvation Army Core in Hamilton. His communication and creativity are essential to the organization in addition to his understanding of business management and leadership skills.

Linda Henneghan (Treasurer) is a retired headteacher and Irish dance instructor. From her time in education she brings an ability to analyze and review different types of data and for us, having somebody with a good grasp of statistics is also vital. She examines how funding is spent whilst scrutinizing the progress of our beneficiaries.

Mary Anne Smith (Trustee) is a South Lanarkshire Councillor has over 20 years worth of experience in planning and delivering educational projects via a cross cut approach involving public sector bodies and local service providers. She is able to sift through hefty policy reports and pick apart data to communicate with parents.

Organisational structure

Trustees are encouraged to attend appropriate external training events to support the role they are performing.

Gael Music is a registered charity and is set up as a company limited by guarantee. The Artistic Director is responsible for developing the various programs of the organization including work in schools and sustaining and developing our links with other arts and education sector groups. The Artistic Director is also responsible, in consultation and with the guidance of The Board of Trustees for the formulation of artistic policy, devising the overall programme of work for the organization, devising and commissioning of projects and the recruitment and management of all freelance staff. The Artistic Director is also responsible to the Board of Trustees.

Decision making

The trustees are already familiar with the practical work of the Charity but all new trustees undergo an orientation course to brief them on the legal obligations under the charity and company laws and the content of the Memorandum and Articles of Association of the charity

Induction and training of new trustees

The trustees are already familiar with the practical work of the Charity but all new trustees undergo an orientation course to brief them on the legal obligations under the charity and company laws and the content of the Memorandum and Articles of Association of the charity

Related parties

2020/21 was an exceptionally busy year in which Mr. Luke Daniels managed and helped deliver multiple educational and performance projects as frontline tutor, composer and musical director. For this service Mr. Luke Daniels was paid £6,000 for these activities.

Risk Assessment

The trustees actively review the major risks associated with the activities of the charity on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of key financial controls, will provide sufficient resources in the event of adverse conditions.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05718491 (England and Wales)

Registered Charity number

115890

Gael Music

**Report of the Trustees
for the Year Ended 31st March 2021**

Registered office

31 Southcote Lane
Reading
RG30 3AG

Trustees

Ms M A Smith Retired
C Jones Retired
Ms L Heneghan Retired Headteacher

Company Secretary

L Daniels

Independent Examiner

Ken Tait & Co
16 Haddow St
Hamilton
ML3 7HX

Registered Charity Number 115890 (England & Wales)

Registered Charity Number SC044156 (Scotland)

Approved by order of the board of trustees on01/11/21..... and signed on its behalf by:



.....
L Daniels - Secretary

**Independent Examiner's Report to the Trustees of
Gael Music**

Independent examiner's report to the trustees of Gael Music ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company 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.

Ken Tait
Chartered Accountant
Ken Tait & Co
16 Haddow St
Hamilton
ML3 7HX

Date: 01/11/21.....

Gael Music

**Statement of Financial Activities
for the Year Ended 31st March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,000	29,697	39,697	106,568
EXPENDITURE ON					
Charitable activities					
Resourced Expenditure	3	-	14,238	14,238	80,614
Admin Expenses		11,042	1,944	12,986	30,866
Total		<u>11,042</u>	<u>16,182</u>	<u>27,224</u>	<u>111,480</u>
NET INCOME/(EXPENDITURE)		<u>(1,042)</u>	<u>13,515</u>	<u>12,473</u>	<u>(4,912)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		22,659	4,776	27,435	32,347
TOTAL FUNDS CARRIED FORWARD		<u><u>21,617</u></u>	<u><u>18,291</u></u>	<u><u>39,908</u></u>	<u><u>27,435</u></u>

The notes form part of these financial statements

Gael Music

**Balance Sheet
31st March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	16,613	4,180	20,793	24,500
CURRENT ASSETS					
Cash at bank		8,623	14,111	22,734	6,719
CREDITORS					
Amounts falling due within one year	9	(3,619)	-	(3,619)	(3,784)
NET CURRENT ASSETS		5,004	14,111	19,115	2,935
TOTAL ASSETS LESS CURRENT LIABILITIES		21,617	18,291	39,908	27,435
NET ASSETS		21,617	18,291	39,908	27,435
FUNDS	10				
Unrestricted funds				21,617	22,659
Restricted funds				18,291	4,776
TOTAL FUNDS				39,908	27,435

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on01/11/21..... and were signed on its behalf by:


.....
Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31st March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Accounts been prepared in accordance with the requirements of the The 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)) (issued in October 2019) - (Charities SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006,

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Computer equipment	- straight line over 3 years

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the Trust and is, therefore, included in the relevant costs in the Statement of Financial Activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Gael Music

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants	39,696	102,342
Tickets/Workshops	1	4,226
	<u>39,697</u>	<u>106,568</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	<u>39,696</u>	<u>102,342</u>

	Unrestricted £'s	Restricted £'s	2021 £'s	2020 £'s
Fees	0	0	0	4,227
Arts Council	0	0	0	12,424
Young Start Lottery Fund	0	17,754	17,754	26,380
Garfield Weston Trust	0	0	0	6,000
Gannoch Trust	0	0	0	8,000
Foyle Trust	0	0	0	5,000
West Dumbartonshire Community Trust	0	0	0	1,000
Creative Scotland Youth Music Initiative	0	11,942	11,942	12,538
National Heritage	10,000	0	10,000	22,500
Robertson Trust	0	0	0	8,500
	<u>10,000</u>	<u>29,696</u>	<u>39,696</u>	<u>106,569</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Resourced Expenditure	14,238	-	14,238
Admin Expenses	-	12,986	12,986
	<u>14,238</u>	<u>12,986</u>	<u>27,224</u>

	Unrestricted £'s	Restricted £'s	2021 £'s	2020 £'s
Tutor, Performance Fees	0	8,238	8,238	20,531
Artistic Director Fees	0	6,000	6,000	60,084
	<u>0</u>	<u>14,238</u>	<u>14,238</u>	<u>80,615</u>

Gael Music

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

4. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs	£
Admin Expenses	<u>12,282</u>	<u>1</u>	<u>703</u>	<u>12,986</u>
	Unrestricted	Restricted	2021	2020
	£'s	£'s	£'s	£'s
Accountancy	703	0	703	563
Insurance	184	0	184	289
Printing, Postage & Stationery	265	0	265	194
Internet	851	0	851	145
Hire	1,076	0	1,076	1,581
Subscriptions	165	0	165	131
Website	0	480	480	1,294
Tuning & Repairs	180	64	244	1,004
Engineering & Manufacture	0	0	0	2,067
Travel	0	0	0	5,322
Advertising	67	0	67	6,498
Training	0	1,400	1,400	3,161
Bank Charges	1	0	1	130
Depreciation	7,550	0	7,550	8,487
	<u>11,042</u>	<u>1,944</u>	<u>12,986</u>	<u>30,866</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	7,550	8,488
Hire of plant and machinery	<u>1,076</u>	<u>1,582</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Gael Music

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,151	74,417	106,568
EXPENDITURE ON			
Charitable activities			
Resourced Expenditure	26,255	54,359	80,614
Admin Expenses	15,584	15,282	30,866
Total	<u>41,839</u>	<u>69,641</u>	<u>111,480</u>
NET INCOME/(EXPENDITURE)	<u>(9,688)</u>	<u>4,776</u>	<u>(4,912)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	32,347	-	32,347
TOTAL FUNDS CARRIED FORWARD	<u><u>22,659</u></u>	<u><u>4,776</u></u>	<u><u>27,435</u></u>

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1st April 2020	71,440	1,500	72,940
Additions	1,604	2,239	3,843
At 31st March 2021	<u>73,044</u>	<u>3,739</u>	<u>76,783</u>
DEPRECIATION			
At 1st April 2020	47,440	1,000	48,440
Charge for year	6,401	1,149	7,550
At 31st March 2021	<u>53,841</u>	<u>2,149</u>	<u>55,990</u>
NET BOOK VALUE			
At 31st March 2021	<u><u>19,203</u></u>	<u><u>1,590</u></u>	<u><u>20,793</u></u>
At 31st March 2020	<u><u>24,000</u></u>	<u><u>500</u></u>	<u><u>24,500</u></u>

Gael Music

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
VAT	2,255	3,109
Accrued expenses	1,364	675
	<u>3,619</u>	<u>3,784</u>

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	22,659	(1,042)	21,617
Restricted funds			
Restricted fund	4,776	13,515	18,291
	<u>27,435</u>	<u>12,473</u>	<u>39,908</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	10,000	(11,042)	(1,042)
Restricted funds			
Restricted fund	29,697	(16,182)	13,515
	<u>39,697</u>	<u>(27,224)</u>	<u>12,473</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	32,347	(9,688)	22,659
Restricted funds			
Restricted fund	-	4,776	4,776
	<u>32,347</u>	<u>(4,912)</u>	<u>27,435</u>

Gael Music

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,151	(41,839)	(9,688)
Restricted funds			
Restricted fund	74,417	(69,641)	4,776
TOTAL FUNDS	<u>106,568</u>	<u>(111,480)</u>	<u>(4,912)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	32,347	(10,730)	21,617
Restricted funds			
Restricted fund	-	18,291	18,291
TOTAL FUNDS	<u>32,347</u>	<u>7,561</u>	<u>39,908</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,151	(52,881)	(10,730)
Restricted funds			
Restricted fund	104,114	(85,823)	18,291
TOTAL FUNDS	<u>146,265</u>	<u>(138,704)</u>	<u>7,561</u>

Gael Music

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2021**

11. RELATED PARTY DISCLOSURES

Mr Luke Daniels (organisation secretary) was paid £6,000 for acting as a frontline tutor, composer and musical director.

Gael Music

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2021**

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	39,696	102,342
Tickets/Workshops	1	4,226
	<hr/>	<hr/>
	39,697	106,568
	<hr/>	<hr/>
Total incoming resources	39,697	106,568
 EXPENDITURE		
Charitable activities		
Tutors & Performance Fees	8,238	20,531
Artistic Director	6,000	60,083
	<hr/>	<hr/>
	14,238	80,614
 Support costs		
Management		
Hire of plant and machinery	1,076	1,582
Insurance	184	289
Telephone	851	145
Postage and stationery	265	194
Marketing	67	6,498
Subscriptions	165	131
Plant and machinery	6,401	7,987
Computer equipment	1,149	500
Exceptional items	2,124	13,410
	<hr/>	<hr/>
	12,282	30,736
 Finance		
Bank charges	1	130
 Governance costs		
Accountancy and legal fees	703	-
	<hr/>	<hr/>
Total resources expended	27,224	111,480
	<hr/>	<hr/>
Net income/(expenditure)	<u>12,473</u>	<u>(4,912)</u>

This page does not form part of the statutory financial statements