

**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

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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

**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 open-source 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.



**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.

**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**

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

The notes form part of these financial statements

**Gael Music**

**Balance Sheet  
31st March 2023**

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

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 on .....12/12/23..... 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<br>£     | 2022<br>£     |
|-------------------|---------------|---------------|
| Grants            | 70,260        | 10,940        |
| Tickets/Workshops | (2)           | 2             |
|                   | <u>70,258</u> | <u>10,942</u> |

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

|              | 2023<br>£     | 2022<br>£     |
|--------------|---------------|---------------|
| Other grants | <u>70,260</u> | <u>10,940</u> |

|  | Unrestricted<br>£'s | Restricted<br>£'s | 2023<br>£'s   | 2022<br>£'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             |
|  | <u>38,665</u>       | <u>31,595</u>     | <u>70,260</u> | <u>10,940</u> |

### 3. CHARITABLE ACTIVITIES COSTS

|                       | Direct<br>Costs<br>£ | Support<br>costs (see<br>note 4)<br>£ | Totals<br>£   |
|-----------------------|----------------------|---------------------------------------|---------------|
| Resourced Expenditure | 45,153               | -                                     | 45,153        |
| Admin Expenses        | -                    | 26,006                                | 26,006        |
|                       | <u>45,153</u>        | <u>26,006</u>                         | <u>71,159</u> |

|                         | Unrestricted<br>£'s | Restricted<br>£'s | 2022<br>£'s   | 2021<br>£'s   |
|-------------------------|---------------------|-------------------|---------------|---------------|
| Tutor, Performance Fees | 0                   | 8,444             | 8,444         | 8,238         |
| Artistic Director Fees  | 0                   | 10,500            | 10,500        | 6,000         |
|                         | <u>0</u>            | <u>18,944</u>     | <u>18,944</u> | <u>14,238</u> |



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

**4. SUPPORT COSTS**

|                                | <b>Management</b> |            | <b>Governance</b> | <b>Totals</b> |
|--------------------------------|-------------------|------------|-------------------|---------------|
|                                | <b>£</b>          |            | <b>costs</b>      | <b>£</b>      |
| Admin Expenses                 | <u>25,286</u>     |            | <u>720</u>        | <u>26,006</u> |
|                                | 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):

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

**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.

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**8. TANGIBLE FIXED ASSETS**

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

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

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|     | <b>2023</b>       | <b>2022</b>       |
|-----|-------------------|-------------------|
|     | <b>£</b>          | <b>£</b>          |
| VAT | 471               | 1,085             |
|     | <u>          </u> | <u>          </u> |

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**11. LOANS**

An analysis of the maturity of loans is given below:

|  | <b>2023</b>       | <b>2022</b>       |
|--|-------------------|-------------------|
|  | <b>£</b>          | <b>£</b>          |
| Amounts falling due within one year on demand: |                   |                   |
| Bank overdrafts                                | 2,007             | 5,479             |
|  | <u>          </u> | <u>          </u> |

**12. MOVEMENT IN FUNDS**

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

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

|                           | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Movement<br/>in funds</b> |
|---------------------------|-------------------------------|-------------------------------|------------------------------|
|                           | <b>£</b>                      | <b>£</b>                      | <b>£</b>                     |
| <b>Unrestricted funds</b> |                               |                               |                              |
| General fund              | 38,664                        | (35,020)                      | 3,644                        |
| <b>Restricted funds</b>   |                               |                               |                              |
| Restricted fund           | 31,594                        | (36,139)                      | (4,545)                      |
|                           | <u>          </u>             | <u>          </u>             | <u>          </u>            |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.22<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 21,617         | (21,938)                         | (321)              |
| <b>Restricted funds</b>   |                |                                  |                    |
| Restricted fund           | 18,291         | (9,771)                          | 8,520              |
| <b>TOTAL FUNDS</b>        | <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<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 1                          | (21,939)                   | (21,938)                  |
| <b>Restricted funds</b>   |                            |                            |                           |
| Restricted fund           | 10,941                     | (20,712)                   | (9,771)                   |
| <b>TOTAL FUNDS</b>        | <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<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.23<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 21,617         | (18,294)                         | 3,323              |
| <b>Restricted funds</b>   |                |                                  |                    |
| Restricted fund           | 18,291         | (14,316)                         | 3,975              |
| <b>TOTAL FUNDS</b>        | <u>39,908</u>  | <u>(32,610)</u>                  | <u>7,298</u>       |

**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:

|                           | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Movement<br/>in funds<br/>£</b> |
|---------------------------|-------------------------------------|-------------------------------------|------------------------------------|
| <b>Unrestricted funds</b> |                                     |                                     |                                    |
| General fund              | 38,665                              | (56,959)                            | (18,294)                           |
| <b>Restricted funds</b>   |                                     |                                     |                                    |
| Restricted fund           | 42,535                              | (56,851)                            | (14,316)                           |
| <b>TOTAL FUNDS</b>        | <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**

|                                       | <b>2023</b>   | <b>2022</b>     |
|---------------------------------------|---------------|-----------------|
|                                       | <b>£</b>      | <b>£</b>        |
| <b>INCOME AND ENDOWMENTS</b>          |               |                 |
| <b>Donations and legacies</b>         |               |                 |
| Grants                                | 70,260        | 10,940          |
| Tickets/Workshops                     | (2)           | 2               |
|                                       | <u>70,258</u> | <u>10,942</u>   |
| <b>Total incoming resources</b>       | 70,258        | 10,942          |
| <b>EXPENDITURE</b>                    |               |                 |
| <b>Charitable activities</b>          |               |                 |
| Tutors & Performance Fees             | 18,125        | 8,444           |
| Artistic Director                     | 27,028        | 10,500          |
|                                       | <u>45,153</u> | <u>18,944</u>   |
| <b>Support costs</b>                  |               |                 |
| <b>Management</b>                     |               |                 |
| 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>   |
| <b>Governance costs</b>               |               |                 |
| Accountancy and legal fees            | 720           | 769             |
|                                       | <u>71,159</u> | <u>42,651</u>   |
| <b>Total resources expended</b>       |               |                 |
|                                       | <u>71,159</u> | <u>42,651</u>   |
| <b>Net expenditure</b>                | <u>(901)</u>  | <u>(31,709)</u> |

This page does not form part of the statutory financial statements