

The UK Association for Music Education – Music Mark

UNAUDITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2022

Company Registration No 6134823

Charity Registration No 1118542

The UK Association for Music Education – Music Mark

REFERENCE AND ADMINISTRATIVE INFORMATION

Company Name	The UK Association for Music Education – Music Mark
Registered Company Number	6134823
Registered Charity Number	1118542
Registered Office	Southgate Chambers 37-39 Southgate Street Winchester SO23 9EH
Board of Trustees	James Dickinson (Chair) Yogesh Dattani Martin Fautley Jan Ford David Little Peter Smalley Kerry Watson - Resigned April 2021 Peter Bolton (Treasurer) Jennifer Gilbert Emma Calvert - Elected November 2021 Thom Meredith - Elected November 2021
Patron	Charles Hazelwood
Company Secretary and Chief Executive	Bridget Whyte
Independent Examiner	James Cross For and on behalf of Moore Kingston Smith LLP 9 Appold Street London EC2A 2AP
Bankers	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Solicitors	Bates Wells & Braithwaite LLP 2-6 Cannon Street, London EC4M 6YH

The UK Association for Music Education – Music Mark

TRUSTEES' REPORT

For the year ended 31 March 2022

TRUSTEES' ANNUAL REPORT

The Trustees (who are also directors for the purposes of company law) present their report and the financial statements of the UK Association for Music Education – Music Mark (the “Charity” or “Music Mark”) for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities”, to be compliant with Financial Reporting Standard (FRS) 102.

Reference and administrative information set out on page 2 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out on pages 14 and 15 and comply with the applicable law, the Memorandum and Articles of Association and the requirements of the Charities SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Charitable Objects

As stated in its Memorandum of Articles and Association, Music Mark’s charitable objects are to advance the education of the public in the art of music.

Music Mark is a membership organisation for local authority and independent Music Services, for other music education organisations, their teaching and support teams, their partners and their schools. We advocate on behalf of those members meaning that we ‘speak and act in support of music as a subject, and we promote best practice’. We strive to ensure that all stakeholders understand the value and life-changing potential of music for all children and young people.

Music Mark is also a subject association. Subject associations speak for their subject communities; they are able to undertake research into their members’ concerns and to reflect these back to policy makers. A subject association is never only one lone voice but instead is the collective voice of their subject community; working to ensure the highest quality of teaching.

Principal Activities

Music Mark’s vision is:

Accessible and excellent musical learning and engagement in and out of school, for all children and young people, which inspires and enriches their lives

It meets its charitable objects in pursuit of its vision through its mission:

Supporting, connecting and influencing in pursuit of a high quality, equitable, diverse, inclusive music education for all children and young people

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For the year ended 31 March 2022

Our strategy for delivering our mission over the coming years to achieve our vision has been divided into 9 key areas:

Membership	Providing opportunities for professional debate, sharing good practice, innovation and CPD through communication and accessible local, regional and national events
Equity Diversity and Inclusion (EDI)	Embedding EDI as a 'Golden-Thread' in all our work, and supporting the membership to do likewise
UK	A strong and diverse network across the UK through membership and partnership with individuals and organisations, supporting quality of both provision and outcomes
Schools	A stronger relationship with schools through membership and as a Music Subject Association
Professional Development	An inclusive, needs driven, programme of training, resources and events for all those involved in children and young people's music education in the UK
Influencing & Informing Policy	The voice for Music Education at a national level. Advising and influencing governments and NGOs across the UK. Representing the diversity of the sector on the international stage
Governance & Management	Clarity of accountability management, purpose and reporting of the work of Music Mark, including as a limited company and charity ensuring EDI is at the heart of its governance
Financial Resilience	Diversified income streams including capitalising on Music Mark's charitable status to maintain the organisation's role supporting the UK Music Education sector
Music Education in England & Wales	Support the ambition of the National Plans for Music Education in England and Wales by working in close partnership with the DfE, ACE, Welsh Government and WLGA

Public Benefit

The Trustees have referred to the guidance offered by the Charity Commission in reviewing aims and objectives and in planning activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives and they ensure that these activities are carried out for the public benefit by delivering services that are valued by members and enable those with responsibility in the sector to develop and adopt best practice.

ACHIEVEMENTS AND PERFORMANCE

The ongoing COVID-19 Pandemic has continued to demonstrate the value of Music Mark to its membership with ongoing high engagement through events and training, most of which is now established as online provision.

The 2021 Annual Conference however was run as a 'hybrid' event with both face-to-face attendance and the ability to join online for some sessions which were broadcast live and recorded for future viewing. Whilst the costs to provide both online and in person access was high, attendance also increased. More importantly it was a successful conference based on the feedback from both delegates and the industry partners who exhibited and sponsored the event. The learning from this conference will help inform ongoing conferences and our wider provision of events for our membership and the sector.

Music Mark continues to work closely with Arts Council England (ACE) to support the Music Education Hubs across England and in 2021/22 a programme of training, events and other support was implemented following the confirmation of the significant increase in grant funding in March 2021. This funding enabled Music Mark to increase staffing and to engage a number of consultants to support not only leaders within Music Education Hubs but also their staff and teaching teams. Support included a new campaign launched in the summer for 2021 – Get Playing – which aimed to help raise the profile of musical learning to parents through a set of 10 statements about the benefits of music.

Music Mark's role as an influencer of policy and practice continued in 2021/22 with the appointment of the CEO, Bridget Whyte, to an 'Expert Panel' supporting the Department for Education in the development of a new National Plan for Music Education for England which was published on 25th June 2022.

Engagement with Music Education Organisations in Wales had been increasing slowly but in the spring of 2021, assisted by increased funding from the Welsh Government for music education, Music Mark welcomed all but one of the Music Services in Wales into the membership. The CEO, Bridget Whyte, also worked closely with the Welsh Government on the development of a National Plan for Music Education for Wales which was published in May 2022.

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In April 2021 Rachel Shirley, who had previously been engaged on a temporary freelance basis, was given a one-year fixed term part-time contract based on the increased activity being developed through the ACE funding. Fi Simpson, the Comms and Marketing Manager returned from maternity leave in late June and in October 2021 the Membership and Events Manager, Rosie Lowe, went on maternity leave. Rachel agreed to act up to cover some of her role with a new member of the team joining – Matthew Crisp – as a part-time fixed term Admin Assistant. Gary Griffiths continued to work with Music Mark as a consultant providing invaluable COVID-19 support to the Membership, and targeted support was also provided by other consultants including Sam Stimpson and Carmel Cardona.

At the 2021 Annual Conference Music Mark launched 'Talk into Action' a campaign aimed at encouraging the music education sector to move from talking about Equity, Diversity and Inclusion to taking action. It focusses on four areas of development – Governance, Workforce, Participants and Programmes/Resources. Music Mark itself is looking at how to act to increase ED&I across these four areas and is providing training and resources to support others to also do so.

In the Autumn of 2021 Arts Council England released information about their three-year funding programme – Investment Principles Support Organisations – a fund which will provide organisations who support sectors of the Arts with core funding over a three-year period. Music Mark began work on preparing a bid to this fund ready for submission in May 2022. The outcome of applications will be published in October 2022 and grants will commence in April 2023 running to March 2026.

Going concern

The financial statements have been prepared under the going concern basis. The trustees have reviewed the financial outlook for the next 12 months. The charity has healthy reserves and stable membership income and thus the trustees consider that the charity is a going concern

FINANCIAL REVIEW

Music Mark recorded a deficit of income over expenditure for the year totalling £170,598 compared to a surplus of £342,879 for 2020/21. This is because grants accounted for in the previous year have been released for use as planned for projects in the year reported here. Therefore in summary, the expenditure this year is in excess of the income as the income was shown prior to the start of this year.

Unrestricted income increased this year by £64,836 to £325,575 compared to last year. This increase was due to significantly higher memberships and advertising income.

Expenditure of £190,752 against restricted funds represents ACE grant money used to towards a Workforce Development Programme, an Innovating Hubs for the Future Programme and an Innovation Fund which is providing funding for Music Education Hub partnership projects.

Expenditure from unrestricted funding increased by £84,207 to £305,421. This increase was primarily due to the rise in membership support, training and education events running with an increase in the hire of consultancy for support, running events and training. In addition, the annual conference took place as a hybrid virtual and live event which meant that venue hire and associated costs were increased.

Unrestricted reserves increased from £181,010 to £201,164. Restricted funds carried forward of £122,215 represent unspent ACE funds remaining from the North West members' conferences 2017-2019 of £9,330, South Yorkshire Conference £250, with the remainder being ACE grants for future planned support projects.

Cash balances increased by £10,012 to £316,407, significantly helped by a number of Music Services applying for memberships in advance of the new year. In addition to good credit control processes.

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For the year ended 31 March 2022

Reserves Policy

Through careful management of income and expenditure, Music Mark has built up reserves over the past years for general contingency requirements.

The Trustees have reviewed the level of free reserves (those not tied up in fixed assets, designated for a specific purpose or restricted) and consider that a level free reserves equivalent to six months' management and administration costs to be sufficient to ensure that the Charity could continue to meet the needs of beneficiaries and stakeholders in the event of unexpected, substantial adverse financial circumstances.

Unrestricted reserves standing at £201,164 represent a little more than 10 months of 2022/23 budgeted management and administration expenditure, excluding costs of delivering conferences, training and other events. This level is therefore in line with the policy.

Investment Policy

The aim of the Investment Policy is to protect the capital value of funds held and, ideally, allow them to be inflation proofed over the long-term. Given the value of funds held and the need to meet short and medium-term requirements, in an environment of low risk-free investment returns, funds are held in an interest-bearing bank deposit account. All income from investments is used for furthering the charitable objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution of the Charity and the nature of the Governing Document

The Charity is a company limited by guarantee (registered number 6134823) and is governed by its Memorandum and Articles of Association (Adopted 18 May 2007, revised 7 February 2013 and 4 November 2021). The revisions made in 2021 were carried out in consultation with Music Mark's Lawyers – Bates Wells – and presented to the Membership at the AGM for adoption. The review was carried out to ensure that the documents reflected the current work of Music Mark, updates in working practices, particularly arising from the COVID pandemic, and to ensure that they reflect current company and charity law. The Membership were provided with information of the key changes made and a special resolution was voted on at the AGM.

The Charity is registered with the Charity Commission (registered number 1118542) and does not have share capital, cannot pay dividends and must utilize all its funds to further its stated charitable objectives.

Recruitment and Appointment of Trustees

The appointment of the Board of Trustees is governed by the Charity's constitution. Elected trustees are drawn by nomination from the Membership, with a voting process for eligible Members where there are more candidates than available posts. Elected trustees generally serve for a term of three years ending on the third AGM following election. The Board also has the option to co-opt a further six trustees by skill set to complement the elected board. Co-opted trustees serve for terms of one year which can be renewed at the discretion of the board.

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Those who served during the year were:

James Dickinson	(Chair)	Co-opted member
Peter Bolton	(Treasurer)	Elected Member, Treasurer from November 2021
Yogesh Dattani		Elected member (remaining on the Board for a 5 th year as only two Trustees were required to step down and to ensure Board stability during the COVID-19 pandemic)
Martin Fautley		Co-opted member
Jan Ford		Elected Member appointed November 2021
Jennifer Gilbert		Elected Member
Maureen Hanke		Elected Member – stood down following three years of service at the AGM November 2021
David Little	(Treasurer)	Co-opted member, Treasurer until November 2021
Peter Smalley		Elected member – stood for re-election following three years of service and reappointed at the AGM in November 2021
Kerry Watson		Stood down in April 2021
Emma Calvert		Elected November 2021
Thom Meredith		Elected November 2021

Induction and Training of New Trustees

All new Trustees attend an induction Trustee Board Meeting where their roles are fully explained. They receive regular information about the work of the charity, where appropriate, signposted to relevant trustee training and, in the view of the Trustees, have enough knowledge of their specific field to understand the nature of the Charity and fully comply with the Charity's current views of its progression. Trustees may claim for reasonable expenses (as determined by an agreed policy) incurred in undertaking the Charity's business, but they receive no remuneration or other financial benefit.

Organisational Structure and Management

According to the Charity's constitution, the Board of Trustees must hold at least three meetings per year to take decisions about the strategic direction and running of the Charity, as guided by the Chief Executive.

Strategic and operational delivery is undertaken by the Chief Executive. Additional, specialist support is brought in by way of a number of freelance contractors and suppliers (including conference management, IT and finance).

Equality of Opportunity

Music Mark is committed to a policy of equal opportunities for all employees and to ensuring within the framework of the law that its workplaces are free from unlawful or unfair discrimination. The principles of equality are embedded within the Music Mark ethos and are consistently adhered to in all activity including recruitment (Board and staff), planning and delivering events and services, marketing and communications and within programme development.

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Risk management

The Trustees and the Chief Executive pay due care and attention to risk management and it is a standing agenda item at all Board meeting. The Chief Executive, on behalf of the Trustees, maintains an ongoing Risk Register covering all areas of financial, regulatory, business, and operational risk.

The Chief Executive is tasked to alert Trustees to new or increased risks identified in any category so that mitigating actions can be agreed and implemented as appropriate. Risk assessment of all new activities is fully undertaken by way of Trustee discussions and, where necessary, expert advice is sought and followed.

The principal risks faced by the Charity, and the actions to mitigate these risks, are considered to be:

<i>Risk</i>	<i>Mitigation</i>
Degree of dependence on Music Service and lead organisation of Music Education Hub (MEH) membership income.	Continued review and development of Membership benefits alongside messaging that membership is available to all those music education working in the sector across the UK and the diversifying of income streams to include grants, partnerships and sponsorship.
Membership dissatisfaction with support services provided.	Understanding by the staff team as to what constitutes success for a membership organisation. Clarity of commitment to purpose, analysis of feedback and to action. Regular regional and peer-group consultation and networking events for Members to ensure understanding of the value of membership. An annual membership survey.
Loss of key staff.	Review of remuneration packages, roles and responsibilities and staff development opportunities.
Elected trustee body lacking in all relevant skills.	An annual skills audit is carried out and reviewed by the Trustees with co-option of Trustees with desired knowledge areas or skill-sets to supplement those of elected Trustees
Ongoing COVID-19 Impact – income lost (ie membership fees and/or event cancellation)	Regular ongoing consultation with the Membership, and work with partners such as ACE, to ensure that services provided meet the needs of the music education sector as it manages the ongoing impact of the pandemic.

Related Parties

None of the current Trustees have any beneficial interest in any contract with the Charity. Ten of the Trustees who served during the year were employed during the year by Music Services or Music Education Organisations that paid annual Membership fees. One of the Trustees is an individual Member of Music Mark.

In carrying out its objectives the Charity works in partnership with other organisations. None of these organisations is a related party within the terms of the SORP.

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For the year ended 31 March 2022

Funds held on behalf of others

In the ordinary course of business, Music Mark holds and administers funds, from time to time, on behalf groups of Music Education Organisation Members. Funds are held within Music Mark's bank accounts but are accounted for separately (see Note 17). Disbursement of these funds is made on written agreement from the fund holder(s).

PLANS FOR THE FUTURE

In 2022/23 Music Mark will continue its role as the provider of support for the organisations and individuals who work in Music Education across England, Wales, Northern Ireland and the Crown Dependencies as well as strengthening its links and partnerships in Scotland. With the publication of a National Plan in both England and Wales in the Spring/Summer of 2022, both of which Music Mark was involved in preparing, its role supporting the implementation of these will be a key strategic aim.

Music Mark will continue to provide a valued programme of online training, support and events for its membership and the wider sector, subsidized by funding from Arts Council England. The Annual Conference, which will focus on Equity Diversity and Inclusion in line with the charity's Talk into Action campaign, will be a series of events across the country and online to increase access to the networking and training provided by this sector event. Music Mark will also continue to facilitate peer-group meetings to enable members to connect at a regional and national level.

Objectives for 2022/23

During the next year the key objective for Music Mark will be to support its membership to navigate change. In England and Wales that change is primarily due to the publication of two National Plans for Music Education which will have an impact on all those working in Music Education in each country. In Northern Ireland Music Mark will provide advice and guidance where needed to support the ongoing development of a single music service. And learning from all this country-wide change the Charity will continue to support, connect and influence on behalf of its full membership.

The Board of Trustees and Chief Executive have agreed upon the following specific activities for the forthcoming year in line with the organisation's charitable objectives:

- To ensure there continues to be many ways in which Music Mark is listening to the voice of the membership to ensure that its work to support, connect and influence on their behalf continues to be its primary purpose.
- To provide professional development opportunities for the Membership and wider sector, including regular webinars, training programmes, peer-to-peer networking and topic-based meetings
- To run Member/sector events such as Big Meets and Webinars, a Spring Summit (March 2023) and the Annual Conference Series (November 2022)
- To deliver a relevant Music Hub Support programme through ongoing grants received from ACE
- Continue to develop and promote resources and provide training for classroom teachers as a Music Subject Association, and champion the work of schools in providing music education through the Music Mark Schools programme
- To consider its own role in, and promote the importance of, turning Talk into Action in connection with Equity, Diversity and Inclusion across all protected characteristics to ensure it is a golden thread across governance, workforce, participants and programming.
- Be a key voice in the development of the English 'Refreshed' National Plan for Music Education as it is developed and published and champion the need for realistic funding for Music Education Hubs

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For the year ended 31 March 2022

- Support the Welsh Government and the wider music education sector in the development of the Welsh National Plan for Music Education
- Review and strengthen the governance of the charity
- Identify further ways to become more financially resilient through stronger partnerships such as with ACE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of The UK Association for Music Education – Music Mark for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

INDEPENDENT EXAMINATION

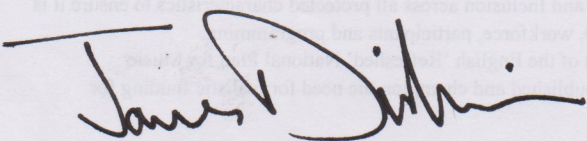
For the year ended 31 March 2022 the Charity qualifies for an independent examination of its financial statements.

Approval

Approved by the Trustees on 16th September 2022 and signed on their behalf by:

James Dickinson

Chair of Trustees



REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF THE UK ASSOCIATION FOR MUSIC EDUCATION – MUSIC MARK

Independent examiner's report to the trustees of Music Mark

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

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').

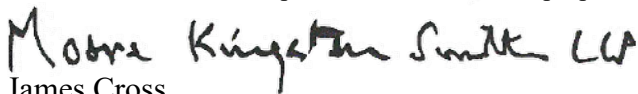
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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.

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.



James Cross
(FCA, ICAEW)

For and on behalf of Moore Kingston Smith LLP
Chartered Accountants

9 Appold Street
London
EC2A 2AP

Date: 12 October 2022

The UK Association for Music Education – Music Mark

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 March 2022

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Note	Funds	Funds	Funds	Funds	Funds	Funds
		£	£	2022	£	£	2021
				£			£
Income from:							
Donations and legacies	2	-	-	-	15,376	380,353	395,729
Charitable activities	3	270,712	-	270,712	217,880	-	217,880
Other trading activities	4	54,810	-	54,810	27,359	-	27,359
Investments	5	53	-	53	124	-	124
Total income		325,575	-	325,575	260,739	380,353	641,092
Expenditure on:							
Raising funds	6	7,489		7,489	7,959	-	7,959
Charitable activities	7	283,297	190,752	474,049	205,687	77,000	282,687
Other	8	14,635		14,635	7,567	-	7,567
Total expenditure		305,421	190,752	496,173	221,213	77,000	298,213
Net income/(expenditure)		20,154	-	170,598	39,526	303,353	342,879
Net movement in funds		20,154	-	170,598	39,526	303,353	342,879
Reconciliation of funds:							
Total funds brought forward		181,010	312,967	493,977	141,484	9,614	151,098
Total funds carried forward		201,164	122,215	323,379	181,010	312,967	493,977

All activities derive from continuing operations.

A Statement of Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

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

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BALANCE SHEET as at 31 March 2022

		Total funds		Total funds	
		31-Mar-22		31-Mar-21	
	Note	£	£	£	£
Current assets:					
Debtors	15	196,336		349,446	
Cash at bank and in hand	16	316,407		306,395	
Total current assets		512,743		655,841	
Liabilities:					
Creditors: amounts falling due within one year	17	(189,364)		(161,864)	
Net current assets			323,379		493,977
Total net assets			<u>323,379</u>		<u>493,977</u>
The funds of the charity:	19				
Unrestricted funds			201,164		181,010
Restricted income funds			122,215		312,967
Total charity funds			<u>323,379</u>		<u>493,977</u>

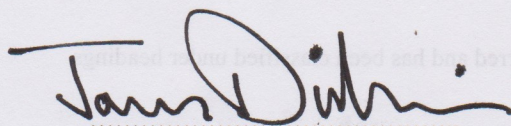
For the year ended 31 March 2022 the charity was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

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

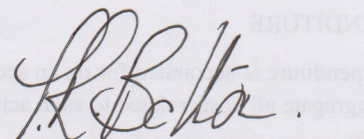
The directors acknowledge their responsibility for complying with the requirements of the Act with respect accounting records and for the preparation of the accounts.

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

The financial statements were approved by the Trustees and authorised for issue on 16th September 2022 and were signed on their behalf by:



James Dickinson
Chair



Peter Bolton
Trustee and Honorary Treasurer

Registered Company Number 6134823

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1 ACCOUNTING POLICIES

1.1 ACCOUNTING CONVENTIONS

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and, as a public benefit entity, also with the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities under Financial Reporting Standard (FRS) 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity.

Monetary amounts in these financial statements are rounded to the nearest pound.

1.2 GOING CONCERN

The financial statements have been prepared on a going concern basis.

Having carried out regular review of services and provision together with appropriate risk analysis in light of the current pandemic relating to COVID-19 and adapted services and provision accordingly, including taking much of its provision online, the indication is that the charity will remain solvent. Trustees remain satisfied that the charity has sufficient cash flow to meet its liabilities as they fall due for at least one year from the date of approval of the financial statements.

1.3 ACCOUNTING ESTIMATES

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements, nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

Assets with a cost in excess of £500 that are intended to be of on-going use to Music Mark in carrying out its activities are capitalised as fixed assets.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their expected useful lives on the following basis:

Office Equipment - 3 years on a straight-line basis

1.5 INCOME

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Some Music Service and corporate members' membership fees relate to the twelve months following joining Music Mark. These fees are credited to income pro rata in accordance with the financial year.

Income received in advance of the period or the event to which it relates is shown as deferred income at the balance sheet date.

1.6 EXPENDITURE

All expenditure is accounted for on an accruals basis as the liability is incurred and has been classified under headings that aggregate all costs related to each activity.

1.7 VALUE ADDED TAX

The Charity is registered for Value Added Tax and charges and remits and recovers tax as appropriate on its income and expenditure.

1.8 TAXATION

The Charity is exempt from tax on income and gains falling within sections 472-489 of the Corporation Tax Act 2010 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

1.9 FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the Trustees' discretion.

Restricted funds can only be used for prescribed purposes, within the objects of the Charity, when specified by the donor or when funds are raised for particular identified purposes. Further explanation of the nature of each fund is included in the notes to the financial statements.

1.10 STAFF AND SUPPORT COSTS

Staff costs are attributed to activities based on estimates of time spent by each member of staff on each activity. The costs of support activities, being General management and Governance as detailed in Notes 9a and 9b, are allocated to the expenditure headings that appear on the Statement of Financial Activities in proportion to the directly attributed staff costs, subject to any specific allowances specified in the terms of the use of restricted funds.

1.11 FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial instruments' of FRS102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other payables that are classified as debt, are initially recognised at the transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities then, in which case, trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest rate method.

1.12 CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

2 INCOME - DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	2022	£	£	2021
			£			£
Arts Council England (ACE)	-	-	-	15,274	380,353	395,627
Other	-	-	-	102	-	102
Total donations and legacies	-	-	-	15,376	380,353	395,729

The UK Association for Music Education – Music Mark

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

3 INCOME - CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
			2022			2021
	£	£	£	£	£	£
Membership services:						
Membership subscriptions	141,062	-	141,062	44,570	-	44,570
Annual conference fees	105,855	-	105,855	144,975	-	144,975
Other conference fees	-	-	-	-	-	-
Education services:						
Training course fees	17,745	-	17,745	21,805	-	21,805
Services	6,050	-	6,050	6,530	-	6,530
Total charitable activities	270,712	-	270,712	217,880	-	217,880

4 INCOME - OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
			2022			2021
	£	£	£	£	£	£
Advertising	38,810	-	38,810	7,200	-	7,200
Sponsorship	11,000	-	11,000	15,159	-	15,159
Services	5,000	-	5,000	5,000	-	5,000
Total other trading activities	54,810	-	54,810	27,359	-	27,359

Sponsorship includes income is received for promotional services provided for the Associated Board of the Royal Schools of Music (ABRSM).

5 INCOME – INVESTMENTS

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
			2022			2021
	£	£	£	£	£	£
Bank interest	53	-	53	124	-	124
Total investment income	53	-	53	124	-	124

The UK Association for Music Education – Music Mark

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

6 EXPENDITURE - RAISING FUNDS

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	2022	£	£	2021
			£			£
Staff costs (direct)	3,718	-	3,718	3,665	-	3,665
Support and indirect staff costs	3,771	-	3,771	4,293	-	4,293
Total Raising funds	7,489	-	7,489	7,958	-	7,958

Costs of raising funds represents staff time, associated support costs for identifying and applying for grant income and developing other income streams.

7 EXPENDITURE - CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	2022	£	£	2021
			£			£
Membership support:						
Freelance and consultants	1,009	75,830	76,839	7,833	-	7,833
Technical support and other	890	65,085	65,975	3,948	44,117	48,065
Staff costs (direct)	25,305	49,837	75,142	35,835	32,883	68,718
Support and indirect staff costs	46,752	-	46,752	55,003	-	55,003
Annual and other conferences:						
Hotel and venue hire	56,556	-	56,556	-	-	-
Technical support and other	41,256	-	41,256	27,079	-	27,079
Freelance and consultants	11,137	-	11,137	8,250	-	8,250
Staff costs (direct)	10,387	-	10,387	7,916	-	7,916
Support and indirect staff costs	10,537	-	10,537	9,273	-	9,273
Training and education:						
Venue hire	-	-	-	-	-	-
Freelance and consultants	3,633	-	3,633	1,169	-	1,169
Technical support and other	544	-	544	2,428	-	2,428
Staff costs (direct)	37,376	-	37,376	21,623	-	21,623
Support and indirect staff costs	37,915	-	37,915	25,330	-	25,330
Total Charitable activities	283,297	190,752	474,049	205,687	77,000	282,687

The UK Association for Music Education – Music Mark

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

8 OTHER EXPENDITURE

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
			2022			2021
	£	£	£	£	£	£
Other trading activities:						
Technical support and other	3,487	-	3,487	1,281	-	1,281
Staff costs (direct)	5,534	-	5,534	2,895	-	2,895
Support and indirect staff costs	5,614	-	5,614	3,392	-	3,392
Total	14,635	-	14,635	7,568	-	7,568

9a SUPPORT COSTS – General management

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
			2022			2021
	£	£	£	£	£	£
General management:						
IT & general office costs	6,684	-	6,684	9,065	-	9,065
Office rent	1,145	-	1,145	10,431	-	10,431
Insurance	974	-	974	728	-	728
Consultancy & support fees	4,028	-	4,028	10,584	-	10,584
Travel and subsistence	4,591	-	4,591	1,788	-	1,788
Printing and advertising	171	-	171	893	-	893
Accountancy services	18,916	-	18,916	7,750	-	7,750
Staff costs	23,059	-	23,059	28,953	-	28,953
Staff training	2,536	-	2,536	572	-	572
Bad debts & miscellaneous	300	-	300	457	-	457
Total General management	62,404	-	62,404	71,221	-	71,221

9b SUPPORT COSTS – Governance

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
			2022			2021
	£	£	£	£	£	£
Governance:						
Staff costs	11,154	-	11,154	10,995	-	10,995
Accounts preparation	3,084	-	3,084	3,084	-	3,084
Independent examination	3,975	-	3,975	4,025	-	4,025
Travel and meeting costs	1,419	-	1,419	-	-	-
Strategic development	22,554	-	22,554	7,966	-	7,966
Total Governance costs	42,186	-	42,186	26,070	-	26,070
Total support costs	104,590	-	104,590	97,291	-	97,291

Governance costs include staff costs for supporting the Trustee meetings for the strategic planning for the charity, the preparation of statutory accounts and independent examination fees.

The UK Association for Music Education – Music Mark

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

10 ALLOCATION OF SUPPORT COSTS

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Raising funds	3,772	-	3,772	4,293	-	4,293
Charitable activities:						
Membership support	46,752	-	46,752	55,003	-	55,003
Annual and other conferences	10,537	-	10,537	9,273	-	9,273
Education services	37,915	-	37,915	25,330	-	25,330
Other expenditure	5,614	-	5,614	3,392	-	3,392
Total allocated support costs	104,590	-	104,590	97,291	-	97,291

Support costs are allocated to other activities in proportion to direct staff costs incurred by those activities.

11 EMPLOYEES

	Year ended 31-Mar 2022	Year ended 31-Mar 2021
The average number of employees during the year was:	No.	No.
Chief Executive	1	1
Office and administrative support	5	3
	<u>6</u>	<u>4</u>
The average number of full-time equivalent employees during the year	<u>6</u>	<u>4</u>

12a STAFF COSTS

	Year ended 31-Mar 2022	Year ended 31-Mar 2021
Staff costs for the above employees:	£	£
Wages and salaries	159,574	137,421
National insurance	3,232	4,231
Pension contributions	3,564	3,113
	<u>166,370</u>	<u>144,765</u>

Pension contributions relate to payments made for members of staff in the NEST auto-enrolment scheme.

The number of higher paid employees was as follows:

	Year ended 31-Mar 2022	Year ended 31-Mar 2021
Total emoluments (salary)	No.	No.
£60,000 to £69,999	1	1

The Trustees consider that the Chief Executive represents the key management personnel for the Charity. The total remuneration (salary, Employer's National insurance costs and pension contributions) for the Chief Executive for the year was £74,357 (2021 - £73,301).

The UK Association for Music Education – Music Mark

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

12b ALLOCATION OF STAFF COSTS BY ACTIVITY

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
Activities:						
Raising funds	3,718	-	3,718	3,665	-	3,665
Membership support	25,305	49,837	75,142	35,835	32,883	68,718
Annual and other conferences	10,387	-	10,387	7,916	-	7,916
Education services	37,376	-	37,376	21,623	-	21,623
Other trading activities	5,534	-	5,534	2,895	-	2,895
Support costs:						
General management	23,059	-	23,059	28,953	-	28,953
Governance	11,154	-	11,154	10,995	-	10,995
Total staff costs	116,533	49,837	166,370	111,882	32,883	144,765

Staff costs have been allocated to activities, including to support costs, based on the estimated time spent.

13 NET INCOME

	Year ended 31-Mar 2022	Year ended 31-Mar 2021
	£	£
Net income is stated after charging:		
Independent examiner's fee: - current year	4,350	4,025
Independent examiner's fee: - prior year	(375)	(500)

14 TRUSTEES' REMUNERATION AND EXPENSES

During the year £359 was paid to 4 Trustees in reimbursement of travelling and out of pocket expenses. (2021 - no payments were made to Trustees).

15 DEBTORS

	Year ended 31-Mar 2022	Year ended 31-Mar 2021
	£	£
Trade debtors	62,577	26,282
Other debtors:		
Undeposited funds	2,940	-
Prepayments	19,260	5,874
Accrued income	111,559	317,290
	196,336	349,446

The UK Association for Music Education – Music Mark

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

16 CASH AT BANK AND AT HAND

	Year ended 31-Mar 2022	Year ended 31-Mar 2021
	£	£
Bank – current accounts	440	1,647
Bank – deposit accounts	315,967	304,748
	<u>316,407</u>	<u>306,395</u>

17 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Note	Year ended 31-Mar 2022	Year ended 31-Mar 2021
		£	£
Other taxes and social security costs		18,914	13,920
Other creditors (see below)		58,357	38,377
Accruals & deferred income	18	87,462	89,579
Trade creditors		24,631	19,988
		<u>189,364</u>	<u>161,864</u>

Other Creditors breakdown

Monies held for regional groups of music service members

North west	1,533	1,557
West Midlands	32,152	24,694
Eastern	6,000	6,000
North East	1,072	1,426
	<u>40,757</u>	<u>33,677</u>
PMLL liabilities for licence invoices raised	17,600	4700
	<u>58,357</u>	<u>38,377</u>

The UK Association for Music Education – Music Mark

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

18 ACCRUALS AND DEFERRED INCOME

	Year ended 31-Mar 2022	Year ended 31-Mar 2021
	£	£
Trade accruals	11,794	17,204
Trade creditors	24,631	19,988
Total Accruals and creditors	36,425	37,192
Deferred income:		
Annual subscriptions	59,998	62,825
Training fees	3,670	4,550
Sponsorship and other funding	7,000	5,000
Services	5,000	-
Total Deferred income	75,668	72,375
Totals	112,093	109,567

Deferred Income

	Year ended 31-Mar 2022
	£
Deferred income at 1 April 2021	72,375
Income deferred in the year	75,668
Amounts released from previous years	(72,375)
Deferred income at 31 March 2022	75,668

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£	£	£	£
Current assets	390,528	122,215	512,743	342,874	312,967	655,841
Current liabilities	(189,364)	-	(189,364)	(161,864)	-	(161,864)
Total funds	201,164	122,215	323,379	181,010	312,967	493,977

The UK Association for Music Education – Music Mark

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

20 MOVEMENT IN FUNDS

	At 1st April 2021	Income	Expenditure	Transfer between funds	At 31st March 2022
Unrestricted funds:	£	£	£	£	£
General fund	181,010	325,575	(305,421)	-	201,164
Restricted income funds:					
Arts Council England	303,353	-	(190,718)	-	112,635
North West Conference	9,364	-	(34)	-	9,330
South Yorks. Conference	250	-	-	-	250
Total Restricted Funds	312,967	-	(190,752)	-	122,215
Total Funds	493,977	325,575	(496,173)	-	323,379

20 MOVEMENTS IN FUNDS (continued)

	At 1st April 2020	Income	Expenditure	Transfer between funds	At 31st March 2021
Unrestricted funds:	£	£	£	£	£
General fund	141,484	260,739	(221,213)	-	181,010
Restricted income funds:					
Arts Council England LDP	-	380,353	(77,000)	-	303,353
North West Conference	9,364	-	-	-	9,364
South Yorks. Conference	250	-	-	-	250
Total Restricted Funds	9,614	380,353	(77,000)	-	312,967
Total Funds	151,098	641,092	(298,213)	-	493,977

RELATED PARTY

21 TRANSACTIONS

Ten trustees who served during the year; James Dickinson, Yogesh Dattani, Jan Ford, David Little, Peter Smalley, Kerry Watson, Peter Bolton, Jennifer Gilbert, Emma Calvert and Thom Meredith were employed during the year by Music Education Organisations that paid membership fees, and for conference and training attendance. Martin Fautley was individual paid-up member of Music Mark during the year. These fees were at standard, advertised ‘arms-length’ rates. Maureen Hanke was awarded honorary membership on retiring as a Trustee.