

MUSIC AT MALLING LTD

REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2023

Company number : 8048051
Charity Commission number : 1150337

MUSIC AT MALLING LIMITED

Report and accounts for the year ended 30 November 2023

The Directors and Trustees have pleasure in presenting the report and accounts of Music at Malling Limited (in this report 'Music@Malling'; 'Music at Malling') for the year ended 30 November 2023.

The Company and its aims

The Company was registered at Companies House on 26 April 2012 as a company limited by guarantee. On 4 January 2013 the company was entered on the Register of Charities, with the Registered Charity Number 1150337.

Registered office:

Went House

83 Swan Street

West Malling ME19 6LW

Music@Malling brings outstanding musicians to people's doorsteps in concerts and outreach with a programme that enriches audiences from the local area, region and beyond - live and online. Funds are raised from public funding; trusts and foundations; sponsorship; private donations and ticket sales. The programme of concerts and outreach is developed by Artistic Director, Thomas Kemp, and promotes contemporary composers alongside classical music and jazz.

Directors and Trustees

The directors and trustees who held office throughout the year are:

Alan Gibbins (Chairman)

Jane Anderson

Nick Crutchfield (Hon Treasurer)

David Kemp

Peter Rutland (resigned 13 March 2023)

The Festival Committee consists of the above and the following:

Deborah Sutch (Company Secretary)

Andrew Cornish (resigned 13 March 2023)

Peter Cosier

Veronica Cosier

Mary Gibbins

Gwyneth Barkham

Nelson Sinclair-Strong

Sophia Rahman

Bella Gosling

Management

Thomas Kemp - Artistic Director

Sally Sparrow (to 31 May 2023); Liz Webb (from 1 June 2023) - General Manager

Jason Rowland - Outreach and Inclusion manager

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While the bulk of the work towards the Festival is carried out by the Committee, we are very grateful to a number of volunteers who help with the logistics (moving pews and chairs etc) and with the provision of accommodation for some of the artists.

Activity in 2023

Following the great success of Six Brandenburgs: Six Commissions in June 2022 (one of Fiona Maddocks' 10 best concerts and operas of 2022 . 'In an ancient Benedictine abbey in the small market town in Kent, Music@Malling's commission of six new works by a wide range of composers, performed alongside Bach's six Brandenburg Concertos, was an uplifting and rewarding hit') ; as well as the success of the main festival in September 2022; we were able to set out in our Trustee report last year that Music@Malling would for the 2023 festival again deliver two concert series and a wide-ranging outreach programme:

- Earth, Water, Air and Fire, a programme of three concerts celebrating composer Deborah Pritchard and her creative partnership with Artist Maggi Hambling CBE and her response to the work of Mark Chagall. The concerts ran 9-11 June 2023
- Music@Malling Festival - 15 concerts which ran from 24th to 30th September 2023
- Outreach - a continuing and comprehensive programme of differentiated outreach with workshops, talks and performances engaging children, young people and adults - live and online.

As previously reported, the effect of Covid on our activities was much reduced last year and this year has made clear that our concerts are emphatically back in business with good attendances and excellent reviews. Our outreach was in-person and was very enthusiastically received.

Earth, Water, Air and Fire

This summer series of concerts comprised eight synaesthetic works by Deborah Pritchard inspired by the colour and light of Maggi Hambling's Wave pictures and Marc Chagall's stained glass windows in Tudeley Church. Concerts also featured Handel's *Water Music* and *Music for the Royal Fireworks*.

The concerts reflected through music the four elements and the impact of society on the environment.

The programme included :

- the world premieres of Pritchard's *Light for solo violin* and *Chagall's Light* for violin, harp and strings inspired by the Tudeley windows
- *Inside Colour* by Pritchard inspired by images from the International Space Station moving through the aurora in space
- the opportunity to view an original Hambling picture (*Wall of Water, Light*) in St Mary's Church. while listening to the music inspired by it. This was kindly lent by the Marlborough Gallery

Leading soloists Harriet Mackenzie and Greta Mutlu featured in outstanding performances of Pritchard's compositions

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Earth, Water, Wind and Fire (continued)

The Handel pieces were conducted by Thomas Kemp with *Music for the Royal Fireworks* including a side-by-side performance with the involvement of young people (see further below).

We received some very positive feedback on the concerts:

- “Pritchard’s amazing/wonderful music”
- “amazing to get music of such quality”
- “Deborah’s ability to communicate is phenomenal”
- “brilliant juxtaposition of painting and music”
- “a marvellous diverse programme”
- “lovely to hear the composer explain the work”
- “an idyllic way to spend an afternoon”
- “brilliant playing and great music”

Music@Malling Festival

The main festival, given as always during the last ten days of September, once again celebrated a wide range of music across the centuries, from the 400th anniversary of the death of William Byrd (concerts by Fretwork at Ightham Mote and the Marian Consort at Malling Abbey); to the 100th anniversary of the birth of György Ligeti including a performance of his *Poème Symphonique* featuring 100 metronomes and a concert of his music in Malling Abbey with virtuoso instrumentalists David Juritz, James Pearson and Richard Harwood.

Beethoven featured across the festival with the concluding part of Adrian Bradbury and Andrew West’s survey of his music for cello and piano; a performance of the *Grosse Fuge* (with a brilliant companion piece by Alfred Schnittke) performed by the Smith Quartet; and piano works including the *Bagatelles* and the *Moonlight Sonata* played by the brilliant young virtuoso Tyler Hay who came to our rescue at the last moment, standing in for Daniel Grimwood who was ill. The hay recital included the world premiere of Brian Elias’s *Ancestral Voices*. And not least, on the final day of the festival, the outstanding Fidelio Trio gave two concerts of Beethoven *piano trios*, combined with contemporary pieces by Brian Elias and Judith Weir

Schubert featured in a special concert of *Die Winterreise* in the drawing Room at Ightham Mote given by Mark Padmore CBE accompanied by Sholto Kynoch on a piano restored for Music@Malling. The song cycle composed in 1827 sets texts by Wilhelm Müller whose direct descendant Beatrice lived in Ightham Mote in the late C19th

The festival was rounded off by two jazz concerts, the first centred around George Gershwin with Lizzie Ball and James Pearson,; and the second featuring a big band directed by James Pearson highlighting many iconic theme tunes from over 100 years of cinema history from Charles Chaplin through to Hans Zimmer

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Music@Malling Festival (continued)

Throughout the September festival in the Great Hall at Ightham Mote was *Echo*, a collaboration between artist Sir Anish Kapoor and composer Brian Elias with music performed by five specially designed music boxes.

Our commitment to contemporary composers continued with works by Deborah Pritchard, Brian Elias, Judith Weir and Gavin Bryars all of whose music has been performed at the festival in previous years.

The whole festival was delivered by first class musicians including those named above; by our resident ensemble Chamber Domaine ; David Zucchi; Greta Mutlu, Tyler Hay, Darragh Morgan, Iñigo Mikeleiz-Berrade; and Thomas Kemp.

Activity in 2023 - Venues

Music@Malling is fortunate in the range of venues it is able to use. We are delighted to have been able to continue our relationship with the National Trust at Ightham Mote as described above. And have been able to hold concerts and workshops in St Mary's Church, West Malling.; All Saint's, Tudeley; Malling Abbey; and The St.Benedict Centre which Music@Malling uses for outreach and talks.

We are most grateful for the generosity of all of the venues in allowing us to use these wonderful spaces.

Activity in 2023 - Feedback

Feedback on all concerts is encouraged and we have had a large number of comments on the main festival. We give below some comments on individual performances as well as comments on the festival as a whole:

General Comments

- "really fabulous festival. Every year I have attended has been great but hard as it is to believe, this year was even better"
- "I loved this year's M@M festival. Beautiful and exciting concerts every day and on the doorstep"
- "it's wonderful - please keep going"
- "highlight of West Malling Year"
- "we appreciate the care and consideration taken in putting the programme, the performers and the venues together"
- "interesting, varied and challenging programmes in atmospheric venues"

Ligeti

- "I'd expected this to be fun but was surprised by the hypnotically beautiful sound, like distant hooves on cobbles or something; and by a strangely moving sense of time/mortality as we all strained to hear the last tick"

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Activity in 2023 - Feedback (continued)

Concerts

- “another hit for the ever-enterprising Music@Malling Festival”(Padmore/Kynoch)
- “Just exceptional”; spellbinding, a privilege and a joy” (Padmore/Kynoch)
- “fabulous match of brilliant performers and venue” (Marian Consort)
- “it was a privilege to be present. Amazing “ (Tyler Hay)
- “venue/programme/quartet all fantastic” (Smith Quartet)
- “excellent musicianship and loved the lighting and ambiance” (Pearson and Ball)
- “awesome. World class. Can’t say good enough” (Pearson and Ball)

And we had a number of positive comments on the inclusion of work by contemporary composers, including:

- “particularly enjoyed the Bryars”
- “liked new work. Amazing players”
- “liked Brian Elias’s piece - living composers”

The balance of comments was heavily in favour of the inclusion of contemporary work and we will continue to seek new ways of presenting new music that makes it accessible, understandable and places it into its cultural context.

Activity in 2023 - Outreach and Inclusion

In 2023, Music@Malling received Arts Council England funding to commission a report from education consultant, Judith Robinson. This looked at our outreach historically and offered ways to improve our collation of data from feedback and insights into nurseries, primary and secondary schools in the local areas as defined in the English Indices of Deprivation (2019). These findings have been incorporated into our plans for 2023-2026 and we are determined to reach those who would not otherwise access high quality arts provision.

We have created the position of Outreach and Inclusion Manager for Nelson Sinclair-Strong to plan, organise and implement our programme of differentiated outreach and embed music into local communities.

During the year we actively encouraged children, young people and families to attend concerts. This included whole class groups attending lunch time concerts at Malling Abbey and St Mary’s Church and included meeting performers after the concert for a question and answer session. We will build on this success in 2024

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Activity in 2023 - the Music@Malling Scratch Orchestra

Scratch Orchestra had 10 sessions in 2023. The concept is for families to compose and perform music together led by animator Jason Rowland. Held at the St Benedict's Centre, Malling Abbey, over 250 children, young people and adults have benefitted from the sessions. The families come from West Malling and further afield including Kings Hill, Aylesford, Maidstone, Snodland, Medway, Tonbridge, Tunbridge Wells and Ashford

Several families participate regularly and many children and young people have been involved in Music@Malling outreach in local primary and secondary schools.

Most rated the experience as 'totally brilliant'. The age range is from 2-60 with an average of 25 participants per session.

Comments from participants included:

- “I didn't compose before and now I feel I can”
- “I learned how to follow a conductor and play with other instruments”
- “I love how different ideas come together”
- “as a parent it was so encouraging to see the children come together in an environment where all ideas were accepted and tried: the delight and pride at creating something new together. Thank you!”

The Music@Malling Scratch Orchestra was supported by the Cobtree Charitable Trust, Kent Community Foundation, Arts Council England and the Henry Smith Charity

Activity in 2023 - Revolting Rhymes

Music@Malling engaged with 8 primary schools in November 2023 with whole-class workshops and performance in each participating school engaging 240 participants and over 800 children/parents/carers as audience. The project included CPD which was held online and focused on composition and leading ensembles.

Comments included:

- “Music@Malling was an amazing project to be part of. It was very well organised and the children learned so much about working together as part of an ensemble whilst developing their rhythmic skills. The chance to work with professional musicians has been invaluable to our students and has shown our children that they can all be musicians, developing their confidence and love for composing music. All the staff and parents were very impressed with the project and the final performance “ (Teacher - Snodland CE Primary)

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Activity in 2023 - Side-by-Side

This element of our outreach involved instrumentalists of all age groups joining Chamber Domaine in a performance of Handel - Music for the Royal Fireworks. There was a workshop and rehearsal prior to the concert which was part of Earth, Water, Air and Fire described earlier in the report.

Comments included from one of the participants:

-“what an awesome concert...and the pièce de resistance, I got to play all of Handel’s music for the Royal Fireworks surrounded by such fabulous musicians. I can’t tell you what that felt like. I kept pinching myself on the way home- did that really happen”

Activity in 2023 - Go Compose

As part of Earth, Water, Air and Fire, there was a Go Compose session led by composer Deborah Pritchard with Thomas Kemp - Violin and Richard Harwood - Cello. Using the Maggi Hambling painting created especially for the concerts, new music was created using the painting as a graphic score.

Comments included:

-“How did you feel about Go Compose 1 = terrible / 10= totally brilliant? 11 (not a mistake)”

Activity in 2023- Young Artist Programme

In partnership with the Royal Academy of Music, Music@Malling selects ensembles through competitive audition for concerts, outreach and mentoring. This programme has marked time in 2023 as we source funding

Activity in 2023 - Outreach, Partnerships and Collaborations

Partnerships include:

- Sound and Music
- The National Trust
- The Royal Academy of Music
- Chamber Domaine

Activity in 2023 - Administration

The majority of ticket purchases are now made on-line and we are able to take credit card payments at the door - very few payments were made in cash.

Music@Malling are very grateful to Was Down Swan Street for providing a box office in West Malling High Street.

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Activity in 2023 - Administration (continued)

The website has been further improved on prior years and had 1,950 new users. Ticketing is now with Trybooking which we have found to be much easier to work with than Eventbrite.

We continued to work on our offer for season tickets holders with restaurant offers, special events and significant savings on concerts across 2023. The benefits to Music@Malling are clear: developing a core audience - which helps attendance at less popular events; having a certain amount of income from ticket sales upfront; fostering ongoing interest in Music@Malling and a network of people who will promote the festival and its activities to others.

Press and Marketing

Music@Malling continues to use Wildkat PR for its press. In 2023, 16 pieces of coverage (8 for Earth, Water, Air and Fire; and 8 for the September festival) reached an estimated audience of 500k people including four broadcasts on BBC Radio Kent and features in Classical Music, The Strad, Sevenoaks Chronicle, Kent and Sussex Courier, Index Digital and Kent Online.

In 2023, Music@Malling reached :

Website 1,950 new users over 2,231 sessions

Facebook 1,300 followers

Instagram 776 followers; Reels: 24 Reels generated 4,227 impressions, 472 likes and 3,601 views;

Images: 109 images generated 15,064 impressions, 1,104 likes and 13,703 views

Twitter/X 1,600 followres,; 1,722 likes and 134,948 impressions

Vimeo: 857 views, 5,567 impressions and 284 users

e-newsletters via Mailchimp; 7,279 emails sent (up 190%) with a 59% open rate (up 13%), 9.5% click rate (up 84%) and 0.45% unsubscribe rate (up 7%). There are 1,150 contacts on the

Music@Malling e-mailing list

Paper advertising included 12,000 brochures distributed by Culture Calling.

Financial result

The results for the financial year are set out in the accompanying financial accounts. The significant activity undertaken in the year has maintained our income (£117k) and expenditure (£110k) at over £100k for the year, although slightly below the amounts recorded in 2022 (£129k and £137k respectively). Again , we have managed (as we always aim to do) to keep the net result close to break even. We finished the financial year with a small surplus of £6,722k.

The festival could not offer the highest quality concerts and events without the support of grants and donations from grant giving bodies and generous individuals. We are hugely grateful to all of them.

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Financial result (continued)

Grants and donations for the year totalled £93k (2022 £106k), including a major grant from Arts Council England for concerts and outreach totalling £20k; major donations from Kent Community Foundation (26.8k); the Henry Smith Trust (£10k); the Foyle Foundation (£8k); the Golsoncourt Foundation (£1.5k); the Tory Family Foundation (£3k); the Cobtree Trust (£3.8k); Golsoncott (£1.5k); the Ambache Trust (£.7k); The Godinton Trust (£1.5k); the Wavendon Foundation (£1.5k); Malling Memorial Institute (£1k); RVW Foundation (£1.5k); Tonbridge and Malling Borough Council (£1k); West Malling Parish Council (£1k); Kent County Council (£2.5k); and generous private donations. Music@Malling are very grateful to West Malling Flowers for sponsorship in kind.

Ticket sales continued to recover from the 2020/21 low point of the pandemic. At £24k these were comfortably ahead of 2021 (£14k) and slightly ahead of 2022 (£24k) although there were more concerts in that year.

Musicians' fees were £58k (2022 : £81k includes the cost of the Brandenburgs of around £20k

Support costs were broadly as in 2022 with some change in the mix as may be seen in note 3 to the financial statements

Funding and going concern

The quality of the programme offered by the Festival is confirmed by the range of financial support we received and which is described above. The Committee is mindful of the requirement for any company to be able to meet its liabilities as they fall due. The scope of the festival is adjusted in line with available finance.

The Chairman has been pleased to provide working capital facilities (and donations where necessary) to enable the management of cash flows.

Future plans

Music@Malling is planning a further Spring Series - a series of concerts featuring classics by Bach and contemporary music by Deborah Pritchard, Stevie Wishart. John Woolrich, Brian Elias and Gavin Bryars

We are also planning a festival to be held from 22nd September to 2nd October 2023.. We are presently raising funds for this and its shape will depend on how successful that is

Outreach for 2023 will run across the year including -

- Let's Get Creative - for pre-schoolers and their parents and carers
- Revolting Rhymes - for local primary schools
- Go Compose - for music creators (live and online)
- Side-by-Side for singers and instrumentalists
- The Music@Malling Scratch Orchestra - monthly meetings for children, young people and their families.

All of the above are also subject to funding.

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Public Benefit

The Company's stated aims are the advancement of the arts for the public benefit by staging in particular but not exclusively, a festival in West Malling and the surrounding area to promote appreciation of music of the highest standard, and to advance the education of the public in the arts.

The participation of people of all ages in the programme described in outline in this report, supported by our concessionary pricing policy, demonstrates the achievement of these aims; and we will be building further on this in future festivals.

We now regard the development of relationships with arts-related bodies, as described above, as an important part of our remit.

Local recognition of the impact of the Music@Malling festival

At the conclusion of the 2022 festival we were delighted to be awarded a KALC (Kent Association of Local Councils) Community Award for services to the community of West Malling, referring in particular to the success of the music festival.

Risk management

The Directors and Trustees confirm that they have carried out a review of the major risks that Music@Malling presently faces, and have considered the necessary procedures to minimise any potential impact should those risks materialise. These include the identification and mitigation of all perceived risk of physical accident to audiences and performers. Financial risks are dealt with earlier in this report.

Directors' and Trustees' responsibilities in relation to the financial statements

Company law requires the Directors and Trustees to prepare financial statements that give a true and fair view of the state of affairs of the Company and Charity at the end of the financial period and of its surplus or deficit for the financial period.

In so doing, the Directors and Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make sound judgements and estimates that are reasonable and prudent
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the Company will not continue in business

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Directors' and Trustees' responsibilities in relation to the financial statements (continued)

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

Independent examiner

The Trustees are most grateful to Mike Darbyshire for agreeing to be the Independent Examiner of Music at Malling.



By order of the Board
Deborah Sutch, Hon Company Secretary
19 March 2024

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Independent examiner's report to the Trustees of Music at Malling Ltd

I report to the Trustees on my examination of the accounts of the company for the year ended 30 November 2023, which are set out on pages 15 to 19

Respective responsibilities of trustees and examiner

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011;
- Follow procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect :

- accounting records were not kept in accordance with section 386 of the 2006 Act; or
- 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

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Independent examiner's report to the Trustees of Music at Malling Ltd (continued)

- the accounts have not been prepared in accordance with the Charities SORP (FRS 102)

I have no concerns and have come across no other matters to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'MJ Darbyshire', with a large, stylized initial 'M'.

MJ Darbyshire FCT
Libbits,
Seven Mile Lane,
Mereworth

19 March 2024

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Statement of financial activities (including Income and Expenditure account) for the year ended 30 November 2023

	Restricted funds (Note 2)	Unrestricted funds	Total funds	Total funds (Note 8)
	2023	2023	2023	2022
	£	£		£
Incoming resources				
Incoming resources from generating funds				
Voluntary income				
Donations and grants (note 2)	2,000	91,139	93,139	106,642
Activities for generating funds				
Concerts and music workshops	1,200	22,634	23,834	22,821
Interest etc	0	28	28	4
Total incoming resources	<u>3,200</u>	<u>113,801</u>	<u>117,001</u>	<u>129,467</u>
Resources expended				
Costs of generating funds				
Charitable Activities				
Concerts and music workshops	16,396	41,666	58,062	80,835
Other costs (note 3)	2,000	50,217	52,217	56,884
Governance costs	0	0	0	0
Total resources expended	<u>18,396</u>	<u>91,883</u>	<u>110,279</u>	<u>137,719</u>
Net income for year	-15,196	21,918	6,722	-8,252
Reconciliation of funds				
Total funds brought forward	0	8,876	624	8,876
Transfer between funds	15,196	<u>-15,196</u>	0	0
Total funds carried forward	<u>0</u>	<u>7,346</u>	<u>7,346</u>	<u>624</u>

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Balance Sheet at 30 November 2023

	2023	2022
	£	£
Current Assets		
Debtors (note 6)	1,600	11,250
Cash at bank and in hand	<u>6,238</u>	<u>3,014</u>
	7,838	14,264
Creditors: amounts falling due within one year (note 7)	<u>492</u>	<u>13,640</u>
Net Current Assets	<u>7,346</u>	<u>624</u>
Unrestricted funds	7,346	624
Restricted funds	0	0
Total funds	<u>7,346</u>	<u>624</u>

The Trustees consider that the Company is entitled to exemption from the requirement to have an audit under the provisions of Section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit of its accounts for the year ended 30 November 2023 in accordance with Section 476 of the Act. The Trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company at 30 November 2023 and of its result for the period then ended in accordance with Section 396 of the Act and which otherwise comply with the requirements of the Companies Act relating to the accounts as far as applicable to the Company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed:



AB Gibbins
Chairman



Nick Crutchfield
Hon Treasurer

Approved by the Board on 19 March 2024

The notes on the following pages form part of these accounts

Notes to the accounts for the year ending 30 November 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005 and the Charities SORP (FRS 102).

(b) Fund accounting

- unrestricted funds are available for use at the discretion of the trustees in furtherance of the general activities of the charity.
- restricted funds are subjected to restrictions on their expenditure imposed by the donor.

A large majority of restricted funds is for the schools and outreach programme and for clarity of presentation, only these funds are included in the restricted funds column of the Statement of Financial Activities. See note 2 for further explanation.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of grants and donations and is included in full in the Statement of Financial Activities when receivable.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from concerts, music workshops and programme advertising are accounted for when earned.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability when incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Costs of generating funds comprise costs associated with delivering the Festival and associated workshops. These costs include those which can be allocated directly, principally musicians, and those indirect costs necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

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Notes to the accounts for the year ended 30 November 2023 (continued)

2. Donations and grants

Restricted donations in both years relate primarily to the schools/music education programme which includes the composition workshop.

In 2023 unrestricted donations included £6,000 (2022: £11,000) from the Chairman of the Festival. The Chairman also provided cash for working capital as required from time to time during both years. Related to this, a loan of £10,000 was outstanding at 30 November 2022.

3. Costs of generating funds- charitable activities

These include:	2023	2023	2023	2022
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Artistic Director's fee	500	1,500	2,000	1,440
Administration	2,000	13,907	15,907	9,624
Hire of venues	500	3,630	4,130	3,814
Music hire	0	5,000	5,000	7,155
Piano and harpsichord hire	0	2,826	2,826	3,977
Printing and publicity inc website	0	12,641	12,641	14,777
Filming and editing	0	4,550	4,550	8,089
Toilet hire	0	378	378	708
Sound and lighting	0	3,920	3,920	4,389
Other inc insurance	0	865	865	2,911
	<u>3,000</u>	<u>49,217</u>	<u>52,217</u>	<u>56,884</u>

4. Trustee remuneration

No trustee received any remuneration during the year (2021: nil).

5. Taxation

As a charity, Music at Malling is exempt from tax on income falling within section 505 of the Taxes Act 1988. No tax charges have arisen in the Charity.

6. Debtors

	2023	2022
	£	£
Gift Aid receivable	250	2,500
Amounts due from sponsors and ticket sales	<u>1,350</u>	<u>8,750</u>
	<u>1,600</u>	<u>12,510</u>

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Notes to the accounts for the year ended 30 November 2023 (continued)

7. Creditors	2023	2022
	£	£
Working capital advance to be repaid to Chairman	0	9,507
Hire of equipment	0	2,538
Musicians for concerts	0	500
Due to venues	0	900
Administration expenses	<u>492</u>	<u>195</u>
	<u>492</u>	<u>13,640</u>

8. Analysis of restricted and unrestricted income and expenditure for 2022

	Restricted funds	Unrestricted funds	Total funds
	2022	2022	2022
	£	£	£
Incoming resources			
Incoming resources from generating funds			
<i>Voluntary income</i>			
Donations and grants (note 2)	3,000	103,642	106,642
Activities for generating funds			
Concerts and music workshops	750	22,071	22,821
Merchandise etc	0	4	4
Total incoming resources	<u>3,750</u>	<u>125,717</u>	<u>129,467</u>
Resources expended			
Costs of generating funds			
Charitable Activities			
Concerts and music workshops	16,043	64,792	80,835
Other costs (note 3)	4,630	52,254	56,884
Governance costs	0	0	0
Total resources expended	<u>20,673</u>	<u>117,046</u>	<u>137,719</u>
Net income for year	-16,923	8,671	-8,252
Reconciliation of funds			
Total funds brought forward	0	8,876	8,876
Transfer between funds	<u>16,923</u>	<u>-16,923</u>	0
Total funds carried forward	0	<u>624</u>	<u>624</u>