

Annual Report 2023 - 2024



Music Making across the East Midlands

www.music-for-everyone.org

Music for Everyone is a Registered Charity No. 1153412

Charity registration number: 1153412

Music for Everyone

Annual Report and Financial Statements
for the Year Ended 31 August 2024

Community Accounting Plus
Units 1 & 2
North West
41 Talbot Street
Nottingham
NG1 5GL

Music for Everyone
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Music for Everyone

Reference and Administrative Details

Trustees	John Hess, Chair Rachel Emmett, Treasurer Josie Tanvir Catherine Hocking Gary Ackrill Chris Allen Dave Hatherly David Orton
Founder and Artistic Advisor	Angela Kay MBE
Senior Management Team	Donna Fox, Director, until 22/12/23 Su Evans, General Manager Alex Robinson, Artistic Director Rachel Parkes, Assistant Artistic Director
Charity Registration Number	1153412
Principal Office	10 Goose Gate Nottingham NG1 1FF
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

Music for Everyone

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 August 2024.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	John Hess, Chair
	Rachel Emmett, Treasurer
	Josie Tanvir
	Catherine Hocking (appointed 20 March 2024)
	Gary Ackrill (appointed 20 March 2024)
	Chris Allen (appointed 5 August 2024)
	Dave Hatherly (appointed 18 July 2024)
	David Orton (appointed 23 July 2024)
	Dr Angela Smallwood (resigned 20 March 2024)
	Matthew Lax (resigned 20 March 2024)
	Janet Wootton (died 25 November 2024)

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its CIO - Association constitution adopted 15 August 2013. The number of trustees was increased from 6 to 9 by resolution at the AGM on 20 March 2024.

Recruitment and appointment of trustees

Trustees are advertised through call-outs to the membership and we invite nominations to be voted on by the membership at the AGM.

Additionally we can co-opt trustees during the year between AGMs. In this case potential trustees would be invited to observe a meeting and then be formally co-opted at the following meeting.

Objectives and activities

Objects and aims

To promote, improve, develop and maintain public education and appreciation in all aspects of music by:

- The organisation of a wide range of music-making events and activities, capable of encouraging and stimulating people of all ages and abilities;
- The provision of performance opportunities and experiences through public concerts and recitals;
- A sustained emphasis upon the promotion of music-making by young people, especially but not exclusively through leisure time activities, for the development of their skills, capacities and capabilities.

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Trustees' Report (continued)

Public benefit

Throughout the year we run:

- i). A series of adult and youth music workshops, courses and activities (approx. 12 per year);
- ii). A series of concerts/performances featuring a wide range of music suitable for adults, youth and families (approx. 30+ per year);
- iii). 19 regularly rehearsing groups (11 adult, 4 youth, 4 health initiatives);
- iv). Projects with other organisations e.g. Inspire - Mother and Baby project, Headway Nottingham - long term health and social rehabilitation project for people affected by brain injury.

All our activities benefit the public by:

- a) providing opportunities for people to take part in music events and activities irrespective of age, ability and experience;
- b) providing an annual series of entertaining, high standard public concerts;
- c) providing opportunities for young people to make music through leisure time activities.

N.B.

- i) We offer subsidised places and reduced ticket prices for all our events including concerts.
- ii) Our Equal Opportunities Policy aims that no participant or concert goer receives less favourable treatment on the grounds of racial origin, physical disability, class, gender, sexual orientation, age, political or religious belief.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The team achieved a varied programme of concerts and workshops as outlined below, and regular groups continue to build following a drop in participants since covid.

Main achievements in 2023/24

REGULARLY REHEARSING GROUPS

• Adult

6 x Daytime Voices groups (389 singers in total)
2 x Daytime Orchestra groups (115 players in total)
1 x Chamber Choir (Nottingham Chamber Singers - 40 singers)
1 x Flute Choir (21 players)
1 x Swing Band (34 players)
1 x World Drumming Group (13 players)

• Youth

2 x Wind Band (34 players in total)
2 x String Orchestras (39 players in total)

• Health Initiatives

4 x Open Voices groups - music groups especially for people with learning difficulties (over 100 in total - including carers)

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Trustees' Report (continued)

WORKSHOPS/ACTIVITIES/COURSES

- Adult

3 x choral courses (304 singers over the 3 courses)
2 x orchestral workshop (248 players over the 2 workshops)
1 x recorder workshop (21 players)
2 x singing workshops (186 singers)
1 x 3 day Summer School (168 singers and players)

- Youth

2 x instrumental workshops (308 players over the 2 workshops) 3 x singing workshops (250 singers over the 3 workshops)

CONCERTS

6 adult concerts (1300 tickets sold over the 6 concerts) 6 youth concerts (1800 tickets sold over the 7 concerts)
21 informal performances (not ticketed)

Diary of Activities 2023-24

2 September - Recorder Workshop Day - Belton House
18 September - Supporter's Concert - Djanogly Recital Hall, University of Nottingham
23 September - Nottingham Chamber Singers Concert - St Barnabas Cathedral
7 October - Nottingham Festival Chorus, Singing Workshop with Sam Evans - NTU Clifton
11 & 12 November - Big Youth Music Experience, Instrumental playing weekend - South Notts Academy
19 November - Big Youth Music Experience Concert - Albert Hall Nottingham
2 December - Nottingham Chamber Singers Concert - Sparkling Baroque - St John's Church, Carrington
10 December - Youth Groups Concert - Kingswood Methodist Church
16 December - Vocals youth singing workshop - NTU Clifton
17 December - Christmas is Coming Concert, Vocals, Nottingham Community Voices, Nottingham Chamber Singers - Albert Hall, Nottingham
21 December - Daytime Voices West Bridgford carols - Test Match pub, West Bridgford
20 January - 'Blow the Dust' Instrumental Playing Day - Albert Hall Nottingham
27 & 28 January - Nottingham Festival Chorus Workshop - NTU Clifton
3 February - Nottingham Festival Chorus Concert - Gloria! - Albert Hall Nottingham
9 March - Vocals Youth Singing workshop - NTU Clifton
10 March - Vocals Youth Concert - Albert Hall, Nottingham
16 March - Nottingham Chamber Singers Concert - St Mary's Church, Clifton Village
17 March - Youth Groups Concert with Roundhill School - Chilwell School, Beeston
23 March - Nottingham Community Music - Musicals Workshop & Concert with Open Voices - Rushcliffe Academy
20 & 21 April - Big Youth Music Experience, Instrumental playing weekend - South Notts Academy, Radcliffe on Trent
22 April - Inspire Schools Event - Spencer Academy Trust - Albert Hall, Nottingham
28 April - Big Youth Music Experience Concert - Albert Hall Nottingham
8 June - Nottingham Chamber Singers Concert - St Mary the Virgin, Bunny
9 June - Family Festival Day - Middle Street Resource Centre, Beeston
15 June - Blow the Dust Instrumental Playing Day - Albert Hall Nottingham
6 July - Nottingham Festival Chorus Workshop and Concert - Haydn 'Harmoniemesse' - St John's Church, Beeston
14 July - Youth Groups Summer Concert - The Grange, Radcliffe-on-Trent
19 July - Sherwood Open Voices Performance (Oliver) - St Martin's Church, Sherwood
5-7 August - Summer School - Trent College

Music for Everyone

Trustees' Report (continued)

Financial review

Policy on reserves

The reserves policy is to have a minimum of 3 months operating costs in reserves. The reserves at August 2024 have risen slightly to slightly above this level.

Chair's Annual Report

It's been an enormous pleasure and privilege to lead Music for Everyone as your chair of trustees for the last nine years. As required by our constitution, my term of "office" ends with the annual meeting, and a new leadership will guide our future development. So I trust it's not too self-indulgent to review not just the past year, but also how our charity has progressed since I took over from my predecessor Andrew James.

I recall my initial three priorities: raising MfE's profile through social media, boosting participation- especially among the young - and encouraging greater partnership working with other organisations. We've had success in all three areas, especially over the past year.

The impact of Covid and lock down had a huge impact on MfE, as it did for so many other creative and voluntary organisations.

Thanks to you, our loyal supporters, my fellow trustees and our dedicated staff, we survived the storm and are now in much calmer waters. That's reflected in our annual accounts, which show an unrestricted surplus on the year of £9,028.

This is the first time for a number of years that MfE has been able to make a surplus and it reflects the hard work undertaken by staff and trustees to set a break-even budget and keep tight control on the finances throughout the year.

We also had success with funding applications and awards from other community groups for our work, and the continuing donations from our many supporters. In addition to the unrestricted surplus, the Founder's Fund for innovation and artistic excellence has been established to support ideas for future programmes.

We are grateful as always to Bookwise and its many volunteers, who have confirmed a donation of £45,320 cash and further in kind support totalling over £66,900. The directors of Bookwise continue to plan development for all the book shops (Newark, Southwell & Nottingham) and made significant improvements to the Hockley shop front in Nottingham's creative quarter, with assistance from a government "Levelling Up" grant.

A key role of the MfE trustees is overseeing the charity and managing change. Following the departure of our Executive Director, Donna Fox, the trustees oversaw a restructure of MfE's day-to-day management and leadership. Our Artistic Director (Alex Robinson), Assistant Artistic Director (Rachel Parkes) and General Manager (Su Evans) have now taken on additional responsibilities and are working collectively as our leadership team.

At the AGM last year, it was agreed to increase the number of trustees to nine. It was to reflect the increased scale and breadth of MfE's work and the responsibilities and workload of trustees. We have confirmed terms of reference for our three sub-committees (finance, artistic & marketing) to work more effectively.

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Trustees' Report (continued)

This is a timely moment to welcome our new trustees: Catherine Hocking and Gary Ackrill, who were elected in 2024, and Dave Hatherly, David Orton, and Chris Allen, who were co-opted during the year. I am also grateful for the support, advice and encouragement of our other trustees Rachel Emmett and Josie Tanvir. And a big thanks again to former trustees Angela Smallwood and Matt Lax, who stood down last year.

As you may know, one of our trustees Janet Wootton died just before Christmas last year. Janet was a highly valued trustee, who brought considerable experience to our decision-making as a board, as well as singing with the Festival Chorus.

It's been another year to celebrate remarkable MfE music making. Hot on the heels of our 40th anniversary gala concert, the Nottingham Chamber Choir is this year marking its 40th anniversary. Both events demonstrate the joy and thorough enjoyment of coming together and singing a mix of a classical and contemporary repertoire.

The anniversaries have also been an opportunity to officially thank those who have made an exceptional contribution to the development and impact of MfE.

The trustees decided to create a "Roll of Honour": Headed by our remarkable Founder Angela Kay MBE, there are 10 other names on our initial "Roll of Honour". The names appear on our web site and, in future, will appear here in the annual report, which is an official document that is sent to the Office of the Charity Commission.

Their dedication and commitment over many years, and your continuing support, are what makes MfE such a wonderful and cherished organisation.

The trustees are delighted that our Artistic Director Alex Robinson - appointed in 2023 - has embraced that tradition and has introduced many of us to an exciting programme of music making from the classical repertoire.

It's even caught the attention of King Charles. We invited His Majesty to our "In the King's Company" concert, which Alex curated and conducted. The King was unable to attend, but in a letter from Buckingham Palace, the King said he was "most interested to learn about Music for Everyone" and conveyed "his warmest good wishes".

Looking ahead, I have every confidence that MfE will continue to play a key role in the musical and artistic life of Nottingham and Nottinghamshire. As I've often said, spread the word: music making shouldn't be an elitist pleasure, it's for everyone to enjoy. That's what we do. Hence our name - "Music for Everyone."

John Hess. Chair, Music for Everyone

Roll of Honour

MfE introduced a new scheme this year to recognise key individuals who have contributed so much to the organisation's development since its foundation in 1983. The Roll of Honour will appear in future annual reports and on MfE's website, with information about their contribution. Nominations can be made at any time and will be considered annually by the Trustees.

The MfE Trustees wish to place on record their special thanks to the following people who have made exceptional contributions to the organisation in outstanding ways. They have acted to shape MfE formatively, helping to make it the charity it is today, or have sustained it invaluable through remarkably long-term commitment and service.

Criteria for inclusion

Each individual has met at least 2 of the following criteria:

- demonstrated dedicated, sustained and substantial commitment to MfE in a voluntary capacity for at least 15 years, or as an employee for at least 20 years

Music for Everyone

Trustees' Report (continued)

- gone above and beyond their role as a volunteer or employee
- had a formative influence on MfE, making a positive impact on its development
- acted as an ambassador successfully promoting MfE and its values for at least 15 years

The current Roll of Honour:

Angela Kay MBE - Founder, leader and developer of the Nottingham Choral Trust (subsequently re-named Music for Everyone), Artistic Director and Principal Conductor 1983-2023, recipient of Making Music's Lady Hilary Groves Prize for her nationally outstanding contribution to music making in the community.

Jen Adams - Dedicated custodian and cataloguer of the MfE Music Library 2006 - 2022.

Isobel Bounford - Formative role in the development and administration of instrumental work for both youth (Stringwise and Youth String Orchestra) and adult (Blow the Dust off your Instrument) players; also in the formation and ongoing administration of MfE's semi-professional orchestras (New Classical Players and Nottingham Concert Orchestra) 1993 - 2019.

Andy Cooper - Continuous volunteering at MfE events for over 30 years, notably the Festival Chorus, chamber choir and youth windband activities; long-serving MfE Chair of Trustees 1992 - 2005; official MfE photographer.

Kathleen Jackson - Formative role in the early development of adult choral work (Nottingham Festival Chorus and East of England Singers) and ongoing support 1983 - 2018.

Andrew James MBE - Transformative Chair of MfE Trustees 2006 - 2017; overseeing re-branding of Nottingham Choral Trust as Music for Everyone and the adoption of a new constitution and legal status (Charitable Incorporated Organisation); founder of Bookwise (Chairman 2007 - 2024), creating it as a sustainable independent income stream for MfE and setting up MfE office premises.

Joyce Lingard - Continuous volunteering for the charity in various roles 1990 - 2021, including long service as youth choir box office administrator and secretary of MfE Friends' Scheme.

Kerry Lovell - Formative role in the development and administration of wind band instrumental work (Bandwise and Adult Flute Choir) 1996 - 2021.

Angela Smallwood - Trustee and honorary secretary to the Board 1985-2024, providing exceptional sustained support for the organisation as a whole; formative role in the expansion of the programme from adult choral work to include youth vocal courses and concerts.

Mary Stokes - Exceptional volunteering; dedicated administrative support in the MfE office and across a wide range of adult and youth events, notably Wollaton Daytime Voices and Beeston Open Voices.

Janice Weston-Smith - Exceptional, sustained volunteering for over 30 years, developing the Gift Shop to raise funds and running the stall at all courses, youth and adult, choral and instrumental; ever-resourceful leader of catering arrangements for courses, concerts and celebrations; MfE's expert first-aider.

Music for Everyone

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

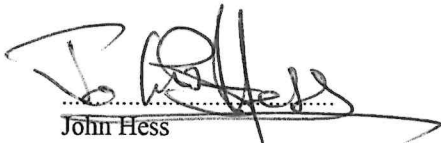
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

10 February 2025
Approved by the trustees of the charity on and signed on its behalf by:


John Hess
Trustee

Music for Everyone

Independent Examiner's Report to the trustees of Music for Everyone

Independent examiner's report to the trustees of Music for Everyone

I report to the trustees on my examination of the accounts of Music for Everyone (the Charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

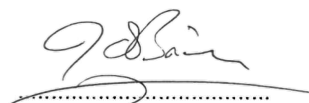
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



John O'Brien MSc, FAIA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2
North West
41 Talbot Street
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Date: 12/02/25

Music for Everyone

Statement of Financial Activities for the Year Ended 31 August 2024

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	34,465	-	34,465	26,066
Charitable activities	3	186,225	31,796	218,021	198,707
Investment income	4	449	-	449	250
Other income	5	45,320	-	45,320	51,409
Total Income		<u>266,459</u>	<u>31,796</u>	<u>298,255</u>	<u>276,432</u>
Expenditure on:					
Charitable activities	7	<u>(257,431)</u>	<u>(16,949)</u>	<u>(274,380)</u>	<u>(316,088)</u>
Total Expenditure		<u>(257,431)</u>	<u>(16,949)</u>	<u>(274,380)</u>	<u>(316,088)</u>
Net movement in funds		9,028	14,847	23,875	(39,656)
Reconciliation of funds					
Total funds brought forward		<u>37,265</u>	<u>17,230</u>	<u>54,495</u>	<u>94,151</u>
Total funds carried forward	20	<u>46,293</u>	<u>32,077</u>	<u>78,370</u>	<u>54,495</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 20.

The notes on pages 13 to 22 form an integral part of these financial statements.

Music for Everyone

Statement of Financial Activities for the Year Ended 31 August 2024 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	26,066	-	26,066
Charitable activities	3	165,964	32,743	198,707
Investment income	4	250	-	250
Other income	5	51,409	-	51,409
Total Income		<u>243,689</u>	<u>32,743</u>	<u>276,432</u>
Expenditure on:				
Charitable activities	7	<u>(280,758)</u>	<u>(35,330)</u>	<u>(316,088)</u>
Total Expenditure		<u>(280,758)</u>	<u>(35,330)</u>	<u>(316,088)</u>
Net movement in funds		(37,069)	(2,587)	(39,656)
Reconciliation of funds				
Total funds brought forward		<u>74,334</u>	<u>19,817</u>	<u>94,151</u>
Total funds carried forward	20	<u><u>37,265</u></u>	<u><u>17,230</u></u>	<u><u>54,495</u></u>

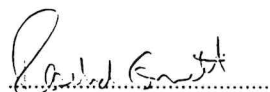
The notes on pages 13 to 22 form an integral part of these financial statements.

Music for Everyone

(Registration number: 1153412) Balance Sheet as at 31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	15,745	15,745
Current assets			
Debtors	14	59,425	49,283
Cash at bank and in hand	15	19,116	10,894
		78,541	60,177
Creditors: Amounts falling due within one year	16	(15,916)	(21,427)
Net current assets		62,625	38,750
Net assets		78,370	54,495
Funds of the charity:			
Restricted income funds			
Restricted funds	20	32,077	17,230
Unrestricted income funds			
Unrestricted funds		46,293	37,265
Total funds	20	78,370	54,495

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on 6 Feb 2025 and signed on their behalf by:



Rachel Emmett
Trustee

Music for Everyone

Notes to the Financial Statements for the Year Ended 31 August 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Music for Everyone meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

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

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Music for Everyone

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Instruments are initially measured at cost and subsequently measured at insurance value.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

General equipment

Depreciation method and rate

25% reducing balance basis

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any) .

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Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts, individuals and similar proceeds	14,333	14,333	7,866
Gift aid reclaimed	12,536	12,536	12,450
Grants, including capital grants;			
Government grants	5,450	5,450	5,750
Grants from other charities	2,146	2,146	-
	<u>34,465</u>	<u>34,465</u>	<u>26,066</u>

Music for Everyone

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	31,796	31,796	29,768
Sales & services	98,931	-	98,931	95,304
Memberships	86,667	-	86,667	66,237
Miscellaneous income	627	-	627	4,523
Donations in kind (instrument)	-	-	-	2,875
	<u>186,225</u>	<u>31,796</u>	<u>218,021</u>	<u>198,707</u>

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>449</u>	<u>449</u>	<u>250</u>

5 Other income

	Unrestricted General £	Total 2024 £	Total 2023 £
Income from Bookwise trading subsidiary	<u>45,320</u>	<u>45,320</u>	<u>51,409</u>

Bookwise also provided in kind support of £21,658 towards the charity (see Note 12) making a total contribution of £66,978.

Music for Everyone

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

6 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Nottinghamshire County Council	5,450	-	5,450
Thomas Farr Charity	-	3,500	3,500
Inspire	-	14,120	14,120
HMRC Gift aid	12,536	-	12,536
Nottingham Boys Choir	2,146	-	2,146
Supporters scheme donations	7,779	-	7,779
Other donations	6,554	-	6,554
Rushcliffe Councillor Fund	-	200	200
East Midlands Airport Community Sponsorship	-	200	200
Warthog Music	-	1,262	1,262
Founder's Fund	-	12,514	12,514
	<u>34,465</u>	<u>31,796</u>	<u>66,261</u>

£2,146 funds from the winding up of charity Nottingham Boys Choir was transferred to MfE as a suitable alternative charity.

7 Expenditure on charitable activities

	Unrestricted General £	Restricted £	Total 2024 £	Total 2023 £
Artistic programme	112,023	-	112,023	132,702
Special projects	13,502	6,659	20,161	23,608
Artistic planning & overheads	18,168	-	18,168	43,008
Salaries, NI & pension	100,587	10,290	110,877	106,688
Music fund	4,483	-	4,483	2,448
Gift shop	1,214	-	1,214	1,532
Box office	6,404	-	6,404	5,154
Independent examination costs	1,050	-	1,050	948
	<u>257,431</u>	<u>16,949</u>	<u>274,380</u>	<u>316,088</u>

Music for Everyone

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	105,037	127,393
Social security costs	3,742	2,675
Pension costs	2,098	2,415
	<u>110,877</u>	<u>132,483</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	<u>5</u>	<u>7</u>

4 (2023 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £2,098 (2023 - £2,415).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £65,105 (2023 - £45,104).

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Independent examiner's fees

During the period, the fees payable (including VAT) to the charity's independent examiner are analysed as follows:

	2024 £	2023 £
Independent examination	1,050	948
	<u>1,050</u>	<u>948</u>

Music for Everyone

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

11 Related party transactions

During the year the charity made the following related party transactions:

Matthew Lax

During the period as a trustee (until 20/03/24) , the charity paid £287 (2023 - £185) to this trustee for engagements as a freelance musician.

At the balance sheet date the amount due to/from Matthew Lax was £Nil (2023 - £Nil).

12 Benefits in kind

During the period charity benefited from rent and other costs paid by Bookwise Southwell to the total value of £21,658 (2023: £19,525).

Rent at Goose Gate £7,000 (2023: £7,000)

Storage & insurance at Lenton £8,994 (2023: £8,403)

Telecommunications £1,556 (2023: £1,165)

Van running expenses £1,108 (2023: £852)

Electricity & water £3,000 (2023: £2,105)

13 Tangible fixed assets

	General equipment £	Instruments £	Total £
Cost			
At 1 September 2023	945	15,745	16,690
At 31 August 2024	945	15,745	16,690
Depreciation			
At 1 September 2023	945	-	945
At 31 August 2024	945	-	945
Net book value			
At 31 August 2024	-	15,745	15,745
At 31 August 2023	-	15,745	15,745

14 Debtors

	2024 £	2023 £
Prepayments	7,608	9,075
Other debtors	51,817	40,208
	59,425	49,283

Music for Everyone

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>19,116</u>	<u>10,894</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	5,479	1,878
Accruals	1,050	948
Deferred income	<u>9,387</u>	<u>18,601</u>
	<u>15,916</u>	<u>21,427</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Photocopier		
Within one year	1,488	1,488
Between one and five years	<u>2,232</u>	<u>3,720</u>
	<u>3,720</u>	<u>5,208</u>

18 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Music for Everyone

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

19 Analysis of net assets between funds

	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	-	15,745	15,745
Current assets	62,209	16,332	78,541
Current liabilities	(15,916)	-	(15,916)
Total net assets	46,293	32,077	78,370

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Tangible fixed assets	-	15,745	15,745
Current assets	58,692	1,485	60,177
Current liabilities	(21,427)	-	(21,427)
Total net assets	37,265	17,230	54,495

20 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
<i>General</i>				
General fund	37,265	266,459	(257,431)	46,293
Restricted funds				
Instruments	15,745	-	-	15,745
Paul Redfearn Instrument fund	1,485	-	-	1,485
Inspire	-	10,290	(10,290)	-
Open Voices Fund - Thomas Farr	-	3,500	(1,167)	2,333
Founder's Artistic Development Fund	-	12,514	-	12,514
Open Voices - Inspire	-	3,830	(3,830)	-
Open Voices - EMA	-	200	(200)	-
Open Voices - Rushcliffe Councillor	-	200	(200)	-
Open Voices - Warthog Music	-	1,262	(1,262)	-
Total restricted funds	17,230	31,796	(16,949)	32,077
Total funds	54,495	298,255	(274,380)	78,370

Music for Everyone

Notes to the Financial Statements for the Year Ended 31 August 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

Instruments - this fund represents the net book value of the fixed assets (Instruments).

Paul Redfearn Instrument fund - a fund to support the loan of musical instruments to pupils in the City/County.

Inspire - funding to deliver music projects in Nottinghamshire, to support 1.5 days/week led by our Assistant Artistic Director, Rachel Parkes. This arrangement came to an end in July 2024.

Founder's Artistic Development Fund - donations from individuals and from Bookwise have established this fund to sustain innovation and artistic excellence in the work of MfE into the future. No spending from the fund has yet taken place.

Health & Wellbeing - Open Voices – weekly singing groups that are especially suitable for adults with learning difficulties or disabilities. A grant of £3,500 from Thomas Farr charity was received towards one year of the programme starting April 24, so £2,333 will be carried forward into 24/25.

These are the figures for the previous accounting period and are included for comparative purposes:

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
<i>General</i>				
General fund	74,334	243,689	(280,758)	37,265
Restricted				
Instruments	12,870	2,875	-	15,745
Paul Redfearn Instrument fund	1,386	100	(1)	1,485
Arts Council	-	25,795	(25,795)	-
Inspire	5,561	3,973	(9,534)	-
Total restricted funds	<u>19,817</u>	<u>32,743</u>	<u>(35,330)</u>	<u>17,230</u>
Total funds	<u><u>94,151</u></u>	<u><u>276,432</u></u>	<u><u>(316,088)</u></u>	<u><u>54,495</u></u>