

MAINLY MUSIC UK

England & Wales · Charity number 1167021

Details

Status Registered

Legal form CIO

Registered 2016-05-10

Register [View on the Charity Commission register](#)

Contact

Address Mainly Music UK
PO Box 7246
Stourbridge
DY8 9GE

Phone 08001120382

Email uksupportcentre@mainlymusic.org

Website mainlymusic.org

Activities

Objects: 'TO ADVANCE THE CHRISTIAN RELIGION, FOR THE PUBLIC BENEFIT, IN THE UK, BY SUPPORTING CHURCHES IN THE UK TO PROVIDE EDUCATION-BASED OUTREACH MINISTRY MODELS, INCLUDING EDUCATIONAL AND PLAY SUPPORT GROUPS FOR CHILDREN AND YOUNG FAMILIES, IN PARTICULAR BUT NOT EXCLUSIVELY BY:1. ESTABLISHING ATTRACTIVE AND RELEVANT ACTIVITIES, BASED AROUND MUSIC AND PLAY, FOR USE BY CHRISTIAN CHURCHES AND OF INTEREST TO FAMILIES WITH YOUNG CHILDREN. 2. PROVIDING INSTRUCTION FOR CHURCHES TO ESTABLISH THESE ACTIVITIES FOR FAMILIES. 3. ENSURING THE ACTIVITIES HAVE EDUCATIONAL OUTCOMES FOR CHILDREN AND FOR THE PARENT OR CARE GIVER, ENCOURAGE AND ENABLE THEM IN THEIR ROLE. 4. IN ALL THESE ACTIVITIES, PROVIDE RESOURCES AND TRAINING TO HELP FAMILIES FROM THE COMMUNITY EXPLORE THE CHRISTIAN FAITH AT THEIR PACE.'

Activities: Provision of resources to assist the establishment and on-going operation of volunteer-based music groups for families with young children.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Children/young People, Other Defined Groups

Geography

- Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£39,093	£33,005	-	-
2024-06-30	£42,010	£45,881	-	-
2023-06-30	£38,591	£49,600	-	-
2022-06-30	£37,173	£35,795	-	-
2021-06-30	£98,706	£37,267	-	-

Trustees

Name	Role	Appointed
Alison Hay		2024-06-03
David Davies		2026-03-03
Jason Potter		2023-10-02
Josephine Hood		2016-04-26
Pamela Maclure		2026-03-03

MAINLY MUSIC UK

England & Wales - Charity number 1167021

Accounts

MAINLY MUSIC UK

(Registered charity numbers 1167021 & SC048913)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2025**

**HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ**

MAINLY MUSIC UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

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MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Trustees have pleasure in presenting their Annual Report and the Financial Statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and activities

Objectives

The objects of Mainly Music UK (mainly music UK) are: -

To advance the Christian religion, for the public benefit, in the UK, by supporting churches in the UK to provide education-based outreach ministry models, including educational and play support groups for children and young families, in particular but not exclusively by:

1. establishing attractive and relevant activities, based around music and play, for use by Christian churches and of interest to families with young children.
This is achieved through churches using the mission frameworks of mainly music, mainly play, and mainly babies.
2. providing instruction and ongoing resourcing for churches to establish these activities for families.
This is achieved through the provision of a communication app, The Hub, containing training footage and providing the teams to communicate safely to families who attend; the provision of Customer Service and a Coach who ensure teams have answers to their questions; and through the provision of a resource pack four times each year, including Together magazine, corresponding with downloadable resources from the website.
3. ensuring the activities have educational outcomes for children and ensuring for the parent or care giver, encouragement and enablement in their role.
This is achieved at local church level, where the Session Facilitator and team provide a weekly 'event' enjoyed by families. Participation by adults and children ensure educational, developmental, and social outcomes.
4. in all these activities, provide resources and training to help families from the community explore the Christian faith at their pace.
The local volunteer team are available to pray with and for adults going through tough times, practical care and support is offered, and a focus on social interaction ensures families find friendship and delight through their experience.

MAINLY MUSIC UK TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025 CONTINUED

Activities

Families continually find themselves smiling before, during, and after attending mainly music, mainly play, and mainly babies. Why? The sessions are designed to appeal to adult and child alike.

Since restrictions, there has been a switch to more grandparents regularly participating in the lives of their families. This change has seen a lot of intergenerational engagement. Young parents, older parents, grandparents, along with carers gather at sessions with a seamless sense of village.

Simple gestures of kindness bring a welcome oasis to the busy lives of families. One group presents flowers every week, ensuring that everyone gets to take home a bunch at some point of the year.

Another church supports the volunteers by cooking meals that can be gifted to families when needed. The same group appreciates the support of another group of willing supporters who provide home baked treats for morning refreshments each week.

These are not isolated activities. Those who participate in supporting the families see it as key to the experience of everyone who attends.

It's not only mothers and grandmothers who attend. At the first session of one group, 50% of the parents were dads. Sessions are full of activity, ensuring everyone is engaged!

One visitor reported back to the team:

The session was very well populated; there must have been getting on for 25 children (a couple of babies in arms and lots of toddlers) who were accompanied by some mums, and lots of grandparents.

The facilitator, who stood at the front with a microphone and two large screens with the words and pictures on, provided a great experience. There were around eight volunteers on hand to help with the singing and dancing, as well as serving refreshments and setting up the play area.

The songs were super catchy. My daughter loved joining in with the dancing and actions. There were lots of props available – scarves, instruments, books, puppets. The session was very interactive, and the children remained extremely engaged throughout. There was the opportunity to dance and sing, as well as quiet time snuggling up with an Easter story and time for prayer and reflection.

We enjoyed the refreshments (fruit and home baked cake) and the opportunity to meet other families afterwards.

This account of an experience is exactly what each church intends to offer: Education, development, social inclusion, family engagement, and an opportunity to consider what faith provides.

As an organisation, we continue to be grateful for the passion and energy volunteers gives, for the UK Board who serves in the role of governance and oversight, and the staff team who are passionate about equipping teams in their journey of providing a joy-filled community of belonging for everyone who attends.

MAINLY MUSIC UK TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025 CONTINUED

Structure, governance and management

Governing document

mainly music UK is a Charitable Incorporated Organisation (Association model) whose only voting members are its charity Trustees. The Charity is governed by its constitution, which was adopted on 27 April 2016, and was formerly registered with the Charity Commission for England and Wales on 10 May 2016, and with the Office of the Scottish Charity Regulator (OSCR) on 17 December 2018.

The Board of trustees

The governance board consists of the trustees listed in the Administrative details section of this report.

Recruitment, appointment and training of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three (3) years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of the constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and Financial Statements;
- (c) a copy of the Board Manual referred to in clause 25 of the constitution which the new trustee shall sign indicating his/her agreement to be bound by its terms.

Related parties

mainly music UK works closely with mainly music International Trust, which provides resources and materials and mainly music (Australia) Limited, which provides administration and accounting services.

Financial review

Total income for the operational year ended 30 June 2025 amounted to £39,093 (2024: £42,010), with total expenditure amounting to £33,005 (2024: £45,881) giving rise to a surplus of £6,088 (2024: deficit £3,871). The principal source of income derives from membership which marginally decreased in the year to £29,412 (2024: £29,441). Sales of merchandise increased to £8,677 (2024: £7,322). Cost of sales and direct expenditure increased to £5,617 (2024: £5,252) and salary and staff costs decreased to £9,348 (2024: £11,688); membership support costs increased to £2,711 (2024: £2,172) and administration costs decreased to £13,276 (2024: £24,651) mainly due to the reduction in contractor costs, project costs and world service charges.

Going Concern

The Charity depends on mainly music International Trust and mainly music (Australia) Limited to meet its day to day working capital requirements. Current forecasts indicate that the Charity expects to be able to generate positive cash flows within its own account within the foreseeable future. The mainly music International Trust Board and mainly music (Australia) Limited Board are also both well aware of this situation and acknowledge that their support, both financially and strategically is of vital importance for mainly music UK to operate positively. The Trustees are not aware, however, of any circumstances that may adversely affect the renewal of these facilities. Accordingly, the Trustees believe it is appropriate to prepare the financial statements on the going concern basis.

MAINLY MUSIC UK TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025 CONTINUED

Reserves

At 30 June 2025 the Charity had total funds of £740, all of which are unrestricted. The Charity has been successful in its plan to turn around last year's negative reserves balance into a positive position.

The Trustees have reviewed the reserves policy in year, examining the reliability of future income streams, the commitment to future expenditure and risks faced by the Charity and have determined that they need funds that equate to 3 months running costs to provide the ability to:

- ensure that the Charity does not become insolvent;
- meet unforeseen expenditure and provide flexibility in meeting growing demands;
- cover short term timing differences between income receipts and outgoing payments;
- consider alternative income streams that contribute to the organisation's activities and do not detract from serving the purpose;
- give the Charity time to consider other options to raise money or to cover operational costs and commitments should the decision be taken to wind the Charity down.

The Charity is very conscious that reserves are maintained through the generation of surpluses from delivery of activities, grants submitted, fundraising appeals and events, and where appropriate, shall be defined as unrestricted current assets less liabilities. The Charity has a stated aim to increase its level of free reserves over the next 2 to 4 years.

Plans for future periods

Our focus for the 2025/26 year is:

1. Growth is no longer stagnant, and we have been grateful for the sign up of new partnerships.
2. We have reviewed other markets and already provide resources to a pilot group, which has a feedback loop, ensuring we have a sustainable, scalable resource.
3. Continuing to increase donor engagement and funding applications.
4. Celebrating 20-years since the first mainly music was established in the UK.

Public benefit disclosures

The trustees believe they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit.

**MAINLY MUSIC UK
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025
CONTINUED**

Administrative details

Registered name of the charity:	Mainly Music UK
Working name:	mainly music UK
Registered Charity Numbers:	1167021 / SC048913
Principal Office Address:	Astwood Law 39, Prospect Hill Redditch Worcestershire B97 4BS
Operations Address:	24 Manor Lane PO Box 7246 Stourbridge West Midlands DY8 9GE
Scottish Office Address:	5 South Charlotte Street Edinburgh EH2 4AN
Website:	mainlymusic.org.uk
Email:	uksupportcentre@mainlymusic.org
Telephone:	0800 112 0382

Administrative details - continued

Trustees:	Mrs Victoria Duce (resigned 17 June 2025) Mrs Josephine Mary Hood Mr David MacLennan (resigned 2 December 2024) Ms Alison Hay Mr Jason Potter
Bankers:	Lloyds Bank plc 2 Pavement York YO1 9UP
Independent Examiner:	Sarah Wearing, FCA, DChA HPH, Chartered Accountants 54 Bootham York YO30 7XZ

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

CONTINUED

Trustees' responsibilities in relation to the financial statements

The purpose of this statement is to distinguish the charity trustees' responsibilities for the financial statements from those of the independent examiner as stated in his report.

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

The law applicable to charities in England and Wales and Scotland requires the charity 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 income and expenditure of the charity for that period. In preparing the 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 judgments 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 Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provision of the constitution. They 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Declaration

Approved by the trustees on 5 August 2025 and signed on their behalf by:

Jason Potter

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Jason Potter – Trustee (Chair)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAINLY MUSIC UK

I report to the charity trustees on my examination of the financial statements of Mainly Music UK ("the Charity") for the year ended 30 June 2025.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's Members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

Independent examiner's statement

Since the Charity has prepared its financial statements on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention 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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Sarah Wearing, FCA, DChA
Institute of Chartered Accountants in England and Wales
5 August 2025

Sarah Wearing

HPH, Chartered Accountants
54, Bootham, YORK, YO30 7XZ

MAINLY MUSIC UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2025

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2025</i>	<i>Total 2024</i>
	<i>Notes</i>	£	£	£	£
Income and endowments from:					
Donations	2	220	-	220	4,570
Income from charitable activities	3	30,196	-	30,196	30,118
Income from trading activities	4	8,677	-	8,677	7,322
Total income		<u>39,093</u>	<u>-</u>	<u>39,093</u>	<u>42,010</u>
Expenditure on:					
Trading activities	6	5,617	-	5,617	5,252
Charitable activities	6	27,388	-	27,388	40,629
Total expenditure		<u>33,005</u>	<u>-</u>	<u>33,005</u>	<u>45,881</u>
Net (expenditure)/income for the year and net movement in funds		6,088	-	6,088	(3,871)
Reconciliation of funds:					
Total funds brought forward at 1 July		(5,348)	-	(5,348)	(1,477)
Total funds carried forward at 30 June		<u>£ 740</u>	<u>£ -</u>	<u>£ 740</u>	<u>£ (5,348)</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

MAINLY MUSIC UK
BALANCE SHEET AT 30 JUNE 2025
(Registered charity numbers 1167021 & SC048913)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Current assets:					
Stock		7,448	-	7,448	7,270
Debtors	8	938	-	938	1,362
Cash at bank and in hand		7,676	3,057	10,733	8,453
Total current assets		16,062	3,057	19,119	17,085
Liabilities:					
Creditors: amounts falling due within one year					
	9	15,322	3,057	18,379	22,433
Net current assets		740	-	740	(5,348)
Total assets less current liabilities		740	-	740	(5,348)
Total net assets		£ 740	£ -	£ 740	£ (5,348)
The funds of the charity:					
Unrestricted funds	10	740	-	740	(5,348)
Restricted funds	10	-	-	-	-
Total charity funds		£ 740	£ -	£ 740	£ (5,348)

The notes on pages 10 to 18 form part of these financial statements.

Approved by the Trustees on 5 August 2025 and signed on their behalf by:

Jason Potter

.....

Jason Potter - Trustee (Chair)

MAINLY MUSIC UK NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the financial statements. The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mainly Music UK meets the definition of a public benefit entity under FRS 102.

The charity depends on financial and strategic support from mainly music International Trust and mainly music (Australia) Limited to meet its operational working capital requirements. Current forecasts indicate that the charity expects to be able to operate within these arrangements and facilities for the foreseeable future. These arrangements and facilities are renewed annually and are not guaranteed for the period covered by the going concern review. The charity has a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future. They believe the going concern basis of accounting is appropriate in preparing the financial statements.

Mainly Music UK is registered in England as a Charitable Incorporated Organisation under the Charities Act 2011. The UK registered address is 39, Prospect Hill, Redditch, Worcestershire B97 4BS.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES (continued)

b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grant income from government and public bodies, whether 'capital' grants or 'revenue' grants, and matched funding, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income arising from other activities such as training and conferences is recognised in the period which the event took place.

c) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

d) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Support costs include central functions and governance costs, and have been allocated to activities on a basis consistent with the use of those resources, e.g. allocation of staff costs by time spent and other costs by their usage.

Governance costs include those incurred in the governance of the charity and its assets and primarily associated with constitutional and statutory requirement.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets and depreciation

Tangible fixed assets are included in the financial statements at their historical cost (in the case of donated assets, at their fair value at the date of acquisition).

Depreciation of tangible fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	over 3 or 4 years, reducing
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f) Stock

Stock of materials and resources are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES (continued)

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2025

2. GRANTS AND DONATIONS

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	£	£	2025	2024
			£	£
Donations	220	-	220	70
Grants	-	-	-	4,500
	<u>£ 220</u>	<u>£ -</u>	<u>£ 220</u>	<u>£ 4,570</u>

Restricted income in the prior year was £4,500 in grants and donations

The Charity also benefits from the involvement and enthusiastic support of its many volunteers. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

3. INCOME FROM CHARITABLE ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	2025	2024
	£	£
Membership	29,412	29,441
Other income	784	677
	<u>£ 30,196</u>	<u>£ 30,118</u>

4. INCOME FROM TRADING ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	2025	2024
	£	£
Sales of merchandise	<u>£ 8,677</u>	<u>£ 7,322</u>

5. NET EXPENDITURE FOR THE YEAR

	2025	2024
	£	£
Net expenditure for the year is stated after charging:		
Independent examiner's fee	930	924
Accountants' remuneration - statutory accounts production	<u>870</u>	<u>870</u>

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2025

6. TOTAL EXPENDITURE

	<i>Trading cost of sales £</i>	<i>Staff costs £</i>	<i>Support costs £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Cost of goods sold and direct expenses	5,617	-	-	5,617	5,252
Charitable expenditure	-	9,601	15,987	25,588	38,835
Governance costs	-	-	1,800	1,800	1,794
Total expenditure	£ 5,617	£ 9,601	£ 17,787	£ 33,005	£ 45,881

£nil Costs of good sold and direct expenses was restricted (2024 - £nil) and £nil staff costs (2023 - £nil.)

Analysis of support costs:

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Membership costs and service charges	2,711	-	2,711	2,172
Office and administration costs	13,276	-	13,276	24,651
Governance costs	1,800	-	1,800	1,794
	£ 17,787	£ -	£ 17,787	£ 28,617

7. EMPLOYEE COSTS AND TRUSTEES' REMUNERATION

	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Wages and salaries	9,348	11,688
	£ 9,348	£ 11,688
	2025	2024
The average monthly number of employees for the year was as follows:		
Administration	2	3

During the year no employees were paid emoluments amounting to £60,000 or more.

None of the trustees have been paid any remuneration in connection with their services as a trustee.

No trustees (2024 - none) were reimbursed expenses (2024 - £nil) during the year, relating to expenditure incurred on behalf of the charity.

The key management personnel of the charity comprise solely the Trustees who received no remuneration during the year. The total employee benefits of the key management personnel was £nil (2024 - £nil).

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2025

8. DEBTORS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	
	<i>£</i>	<i>£</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Trade debtors	486	-	486	703
Other debtors	-	-	-	227
Prepayments	452	-	452	432
	<u>£ 938</u>	<u>£ -</u>	<u>£ 938</u>	<u>£ 1,362</u>

9. CREDITORS: amounts falling due within one year

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	
	<i>£</i>	<i>£</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
Trade creditors	13,472	-	13,472	16,723
Taxation and social security	-	-	-	-
Accruals and deferred income	1,850	3,057	4,907	5,710
	<u>£ 15,322</u>	<u>£ 3,057</u>	<u>£ 18,379</u>	<u>£ 22,433</u>
Deferred income				
Balance brought forward			-	-
Amount released in the year			-	-
Amount deferred in the year			-	-
Balance carried forward			<u>£ -</u>	<u>£ -</u>

At the balance sheet date the Charity had fully released all income received in advance.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2025

10. FUNDS

<i>Current year</i>	<i>Balance at 1 July</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June</i>
Unrestricted funds	(5,348)	39,093	(33,005)	-	740
Restricted funds	-	-	-	-	-
	-	-	-	-	-
	£ (5,348)	£ 39,093	£ (33,005)	£ -	£ 740
<i>Comparative year</i>	<i>Balance at 1 July</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June</i>
Unrestricted funds	(1,477)	37,510	(41,381)	-	(5,348)
Restricted funds					
The Baird Trust	-	2,500	(2,500)	-	-
Groups in Scotland	-	2,000	(2,000)	-	-
	-	4,500	(4,500)	-	-
	£ (1,477)	£ 42,010	£ (45,881)	£ -	£ (5,348)

The Baird Trust - This restricted fund is for monies received to contribute towards the running of three mainly music groups in North West Glasgow.

Groups in Scotland - This money was received from The Society in Scotland for Propagating Christian Knowledge for the purpose of increase groups in Scotland over in 3 years.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2025

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<i>Current year</i>	<i>Fixed assets</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Total 2025</i>
	£	£	£	£
Unrestricted funds	-	16,062	(15,322)	740
Restricted funds	-	3,057	(3,057)	-
	£ -	£19,119	£ (18,379)	£740

<i>Comparative year</i>	<i>Fixed assets</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Total 2024</i>
	£	£	£	£
Unrestricted funds	-	13,169	(18,517)	(5,348)
Restricted funds	-	3,916	(3,916)	-
	£ -	£17,085	£ (22,433)	(£5,348)

12. RELATED PARTIES

mainly music (Australia) Limited

Income amounting to £nil (2024 - £nil) was received in the year in respect of sales of materials and resources to mainly music (Australia) Limited. Expenditure amounting to £7,297 (2024 - £15,506) was incurred during the year in respect of materials, resources and service charges from mainly music (Australia) Limited. At 30 June 2025 £nil (2024 - £nil) was owed by mainly music (Australia) Limited, and £13,317 (2024 - £16,294) was owed to mainly music (Australia) Limited. Jo Hood (Trustee) is a trustee of mainly music (Australia) Limited.

mainly music International Trust

Income amounting to £nil (2024 - £68) was received in the year in respect of sales of materials and resources to mainly music International Trust. Expenditure amounting to £461 (2024 - £505) was incurred during the period in respect of materials and resources from mainly music International Trust. At 30 June 2025 £nil (2024 - £nil) was owed by mainly music International Trust, and £nil (2024 - £237) was owed to mainly music International Trust. Jo Hood (Trustee) is a trustee of mainly music International Trust.

mainly music New Zealand Trust

Income amounting to £nil (2024 - £nil) was received in the year in respect of sales of materials and resources to mainly music (New Zealand) Limited. Expenditure amounting to £nil (2024 - £nil) was incurred during the year in respect of materials, resources and service charges from mainly music (New Zealand) Limited. At 30 June 2025 £nil (2024 - £nil) was owed by mainly music (New Zealand) Limited, and £nil (2024 - £nil) was owed to mainly music (New Zealand) Limited. Jo Hood (Trustee) is a trustee of mainly music (Australia) Limited.

There were no other related party transactions.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2025

13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Year ended 30 June 2024</i>	<i>Total Year ended 30 June 2023</i>
	£	£	£	£
Income and endowments from:				
Grants and Donations	70	4,500	4,570	3,891
Income from charitable activities	30,118	-	30,118	27,977
Income from trading activities	7,322	-	7,322	6,723
Total income	<u>37,510</u>	<u>4,500</u>	<u>42,010</u>	<u>38,591</u>
Expenditure on:				
Trading activities	5,252	-	5,252	6,671
Charitable activities	36,129	4,500	40,629	42,929
Total expenditure	<u>41,381</u>	<u>4,500</u>	<u>45,881</u>	<u>49,600</u>
Net expenditure for the year and net movement in funds	(3,871)	-	(3,871)	(11,009)
Reconciliation of funds:				
Total funds brought forward at 1 July	(1,477)	-	(1,477)	9,532
Total funds carried forward at 30 June	<u>£ (5,348)</u>	<u>£ -</u>	<u>£ (5,348)</u>	<u>£ (1,477)</u>

The following pages do not form part of the statutory financial statements

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2025

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2025</i> <i>Total</i> £	<i>2024</i> <i>Total</i> £
<u>INCOME</u>				
Grants and donations				
Donations	220	-	220	70
Grants	-	-	-	4,500
<i>Total grants and donations</i>	<i>220</i>	<i>-</i>	<i>220</i>	<i>4,570</i>
Membership				
Membership - group subscriptions	28,342	-	28,342	28,184
Membership - mainly play	1,070	-	1,070	944
Membership - fees for training	-	-	-	313
<i>Total membership income</i>	<i>29,412</i>	<i>-</i>	<i>29,412</i>	<i>29,441</i>
Sales of merchandise				
Sales - general	4,133	-	4,133	4,652
Sales - Christmas	1,132	-	1,132	1,071
Sales - Easter	557	-	557	754
Sales - father's day	38	-	38	65
Sales - mb Sessions	517	-	517	-
Sales - mp Set Up Pack	75	-	75	180
Sales - mother's day	427	-	427	170
Sales - set up pack	1,573	-	1,573	430
Sales - school session membership	225	-	225	-
<i>Total sale of merchandise</i>	<i>8,677</i>	<i>-</i>	<i>8,677</i>	<i>7,322</i>
Other income				
Postage and handling collected	709	-	709	677
Other income and fundraising	75	-	75	-
<i>Total other income</i>	<i>784</i>	<i>-</i>	<i>784</i>	<i>677</i>
Total income - carried forward	39,093	-	39,093	42,010

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
CONTINUED
FOR THE YEAR ENDED 30 JUNE 2025

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2025</i> <i>Total</i> £	<i>2024</i> <i>Total</i> £
<u>EXPENDITURE</u>				
<i>Cost of sales</i>				
Cost of goods sold	2,172	-	2,172	2,642
Cost of goods sold - Christmas	585	-	585	774
Cost of goods sold - Easter	316	-	316	406
Cost of goods sold - father's day	19	-	19	29
Cost of goods sold - mb session pack	117	-	117	-
Cost of goods sold - mother's day	264	-	264	94
Cost of goods sold - mp set up packs	84	-	84	8
Cost of goods sold - set up packs	886	-	886	105
Cost of foods sold - conference	-	-	-	89
Cost of foods sold - school sessions	171	-	171	-
Direct expenses	107	-	107	122
Freight paid - domestic	758	-	758	702
Freight paid - international	-	-	-	11
Inventory adjustment	111	-	111	10
Royalties - artists	(17)	-	(17)	11
Royalties - international trust	44	-	44	249
Total cost of sales	5,617	-	5,617	5,252
<i>Staff costs</i>				
Staff salaries	3,856	-	3,856	6,580
Salary support office	5,492	-	5,492	5,108
Staff expenses	253	-	253	324
Staff training	-	-	-	-
Total staff costs	9,601	-	9,601	12,012
<i>Support Costs</i>				
<i>Membership costs and service charges</i>				
Membership expenses	2,711	-	2,711	2,172
World Service Centre charges	-	-	-	-
Total membership and service charges	2,711	-	2,711	2,172
Expenditure - carried forward	17,929	-	17,929	19,436

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
CONTINUED
FOR THE YEAR ENDED 30 JUNE 2025

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>2025 Total £</i>	<i>2024 Total £</i>
Expenditure brought forward	17,929	-	17,929	19,436
<i>Office and administration costs</i>				
Advertising and marketing	175	-	175	-
Non product advertising	31	-	31	-
Bank fees	94	-	94	134
Foreign exchange variances	(467)	-	(467)	(178)
Contractors	594	-	594	1,762
Project costs	-	-	-	4,500
General expenses	-	-	-	-
Insurance	614	-	614	587
IT software and consumables	1,420	-	1,420	1,512
Rent	2,496	-	2,496	2,496
World service centre charges	5,649	-	5,649	11,347
National travel	283	-	283	-
International travel	-	-	-	-
Office equipment (non FA)	143	-	143	-
Repairs and maintenance	-	-	-	419
Postage, freight and courier	578	-	578	524
Printing and stationery	49	-	49	46
Subscriptions	48	-	48	48
Telephone and internet	1,569	-	1,569	1,454
<i>Total office and administration costs</i>	<i>13,276</i>	<i>-</i>	<i>13,276</i>	<i>24,651</i>
<i>Governance costs</i>				
Accountancy fees	1,800	-	1,800	1,794
<i>Total governance costs</i>	<i>1,800</i>	<i>-</i>	<i>1,800</i>	<i>1,794</i>
Total support costs	17,787	-	17,787	28,617
Total operating expenses	33,005	-	33,005	45,881
Total income - brought forward	39,093	-	39,093	42,010
NET (DEFICIT) / SURPLUS FOR THE YEAR	6,088	-	6,088	(3,871)
Transfers between funds	-	-	-	-
Funds brought forward at 1 July	(5,348)	-	(5,348)	(1,477)
FUNDS CARRIED FORWARD 30 JUNE	£ 740	£ -	£ 740	£ (5,348)

MAINLY MUSIC UK

England & Wales - Charity number 1167021

Accounts

MAINLY MUSIC UK

(Registered charity numbers 1167021 & SC048913)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2024**

**HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ**

MAINLY MUSIC UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

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MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

The Trustees have pleasure in presenting their Annual Report and the Financial Statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and activities

Objectives

The objects of Mainly Music UK (mainly music UK) are: -

To advance the Christian religion, for the public benefit, in the UK, by supporting churches in the UK to provide education-based outreach ministry models, including educational and play support groups for children and young families, in particular but not exclusively by:

1. establishing attractive and relevant activities, based around music and play, for use by Christian churches and of interest to families with young children;
2. providing instruction and ongoing resourcing for churches to establish these activities for families;
3. ensuring the activities have educational outcomes for children and ensuring for the parent or care giver, encouragement and enablement in their role;
4. in all these activities, provide resources and training to help families from the community explore the Christian faith at their pace.

Activities

The provision of an Annual Report always brings us to a moment in time to reflect. While this year, the Trustees would have liked to report more growth, they can report a continued increase in influence.

Those who attend sessions report their appreciation of the joy they experience:

Thanks for a great morning. It is always lovely to be able to get the chance to be involved and see all the happy faces singing and dancing! My daughter loves coming and even though he's now a schoolboy, my son still talks about being there! The community is lucky to have such a great team.

Mum quote: 'This is the happiest place we go in our week'.

One of the teams report: We have had some real moments of delight with our families. One mum sent in a video of middle sister leading older sister in singing '5 Little Ladybugs' to their baby sister

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

CONTINUED

while at home. Throughout the footage, you'll hear the daughters asking, 'How does that go again Mum?'. A real quality moment for this family.

There are those who support the sessions as volunteers, realising while there is a group of committed and enthusiastic volunteers, there are also others from the church who provide the holistic care:

One group reports of 'Food Angels' – people who will regularly cook meals for the team to gift the mainly music families when needed. Add to this, there is also a team of bakers on a rota to supply the home baked treats each week.

Another group tells how their team purchase a bunch of flowers each week to give to a different mum at the end of mainly music. They make sure that, during the year, every mum gets to take home some flowers. Families love this gesture of kindness.

Product sales ensure cashflow is maintained. We have appreciated the opportunity to provide a product range that assists those who convene the mainly music, mainly play, and mainly babies sessions.

After increasing the number of grant applications, we have been successful with two. This continues to be a point of pressure but one that is not insurmountable.

Finally, we remain ever grateful to the staff and Board teams who resource, support, and govern the organisation, ensuring local teams maintain their focus on supporting families in their neighbourhood.

Structure, governance and management

Governing document

mainly music UK is a Charitable Incorporated Organisation (Association model) whose only voting members are its charity Trustees. The Charity is governed by its constitution, which was adopted on 27 April 2016, and was formerly registered with the Charity Commission for England and Wales on 10 May 2016, and with the Office of the Scottish Charity Regulator (OSCR) on 17 December 2018.

The Board of trustees

The governance board consists of the trustees listed in the Administrative details section of this report.

Recruitment, appointment and training of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three (3) years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of the constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and Financial Statements;
- (c) a copy of the Board Manual referred to in clause 25 of the constitution which the new trustee shall sign indicating his/her agreement to be bound by its terms.

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

CONTINUED

Related parties

mainly music UK works closely with mainly music International Trust, which provides resources and materials and mainly music (Australia) Limited, which provides administration and accounting services.

Financial review

Total income for the operational year ended 30 June 2024 amounted to £42,010 (2023: £38,591), with total expenditure amounting to £45,881 (2023: £49,600) giving rise to a deficit of £3,871 (2023: deficit £11,009). The principal source of income derives from membership which increased in the year to £29,441 (2023: £26,893). Sales of merchandise increased to £7,322 (2023: £6,723). Cost of sales and direct expenditure decreased to £5,252 (2023: £6,671) and salary and staff costs decreased to £11,688 (2023: £17,594); membership support costs decreased to £2,172 (2023: £3,049) and administration costs increased to £24,651 (2022: £20,534) mainly due to the £4,500 additional restricted project costs.

Going Concern

The Charity depends on mainly music International Trust and mainly music (Australia) Limited to meet its day to day working capital requirements. Current forecasts indicate that the Charity expects to be able to generate positive cash flows within its own account within the foreseeable future. The mainly music International Trust Board and mainly music (Australia) Limited Board are also both well aware of this situation and acknowledge that their support, both financially and strategically is of vital importance for mainly music UK to operate positively. The Trustees are not aware, however, of any circumstances that may adversely affect the renewal of these facilities. Accordingly, the Trustees believe it is appropriate to prepare the financial statements on the going concern basis.

Reserves

At 30 June 2024 the Charity had total negative funds of £5,348 all of which are unrestricted. The organisations main income source (membership) increased by £2,548 from last financial year which is a positive sign of growth. However, this was not sufficient to offset the overall operational costs. The Charity plans to turn this around and increase its total positive reserves over the next 2 to 5 years.

The Trustees have reviewed the reserves policy in year, examining the reliability of future income streams, the commitment to future expenditure and risks faced by the Charity and have determined that they need funds that equate to 3 months running costs to provide the ability to:

- ensure that the Charity does not become insolvent;
- meet unforeseen expenditure and provide flexibility in meeting growing demands;
- cover short term timing differences between income receipts and outgoing payments;
- consider alternative income streams that contribute to the organisation's activities and do not detract from serving the purpose;
- give the Charity time to consider other options to raise money or to cover operational costs and commitments should the decision be taken to wind the Charity down.

The Charity is very conscious that reserves are maintained through the generation of surpluses from delivery of activities, fundraising appeals and events, and shall be defined as unrestricted current assets less liabilities. The Charity has a stated aim to increase its level of free reserves over the next 2 to 5 years.

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

CONTINUED

Plans for future periods

Our focus for the 2024/25 year is:

1. Growth has stalled. For this reason, revisiting how we promote the organisation and the opportunities for churches to connect with families in their neighbourhood is crucial. Families are still in need of social inclusion, children are still in need of the opportunity to learn in preparation for their nursery and school journeys, and families are still in need of care when life gets tough.
2. We are focused on ways to connect with other groups of families – like those in need, where there are multiple deprivation factors. Access to funding will be key to achieving this focus.
3. Continuing to increase donor engagement.
4. Celebrating 20-years since the first mainly music was established in the UK.

Public benefit disclosures

The trustees believe they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit.

Administrative details

Registered name of the charity:	Mainly Music UK
Working name:	mainly music UK
Registered Charity Numbers:	1167021 / SC048913
Principal Office Address:	Astwood Law 39, Prospect Hill Redditch Worcestershire B97 4BS
Operations Address:	24 Manor Lane PO Box 7246 Stourbridge West Midlands DY8 9GE
Scottish Office Address:	5 South Charlotte Street Edinburgh EH2 4AN
Website:	mainlymusic.org.uk
Email:	uksupportcentre@mainlymusic.org
Telephone:	0800 112 0382

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

CONTINUED

Administrative details - continued

Trustees: Mrs Victoria Duce
Mrs Josephine Mary Hood
Mr David MacLennan
Ms Alison Hay (appointed 3 June 2024)
Mr Jason Potter (appointed 2 October 2023)
Mr John Martin (resigned 5 December 2023)

Bankers: Lloyds Bank plc
2 Pavement
York
YO1 9UP

Independent Examiner: Sarah Wearing, FCA, DChA
HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

Trustees' responsibilities in relation to the financial statements

The purpose of this statement is to distinguish the charity trustees' responsibilities for the financial statements from those of the independent examiner as stated in his report.

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

The law applicable to charities in England and Wales and Scotland requires the charity 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 income and expenditure of the charity for that period. In preparing the 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 judgments 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 Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provision of the constitution. They 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.

MAINLY MUSIC UK
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024
CONTINUED

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity’s website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Declaration

Approved by the trustees on 28 August 2024 and signed on their behalf by:

Jo Hood
.....
Jo Hood – Trustee (Chair)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAINLY MUSIC UK

I report to the charity trustees on my examination of the financial statements of Mainly Music UK ("the Charity") for the year ended 30 June 2024.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's Members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

Independent examiner's statement

Since the Charity has prepared its financial statements on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention 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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Sarah Wearing, FCA, DChA
Institute of Chartered Accountants in England and Wales
28 August 2024

Sarah Wearing

HPH, Chartered Accountants
54, Bootham, YORK, YO30 7XZ

MAINLY MUSIC UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
	<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income and endowments from:					
Donations	2	70	4,500	4,570	3,891
Income from charitable activities	3	30,118	-	30,118	27,977
Income from trading activities	4	7,322	-	7,322	6,723
Total income		<u>37,510</u>	<u>4,500</u>	<u>42,010</u>	<u>38,591</u>
Expenditure on:					
Trading activities	6	5,252	-	5,252	6,671
Charitable activities	6	36,129	4,500	40,629	42,929
Total expenditure		<u>41,381</u>	<u>4,500</u>	<u>45,881</u>	<u>49,600</u>
Net (expenditure)/income for the year and net movement in funds		(3,871)	-	(3,871)	(11,009)
Reconciliation of funds:					
Total funds brought forward at 1 July		<u>(1,477)</u>	<u>-</u>	<u>(1,477)</u>	<u>9,532</u>
Total funds carried forward at 30 June		<u>£ (5,348)</u>	<u>£ -</u>	<u>£ (5,348)</u>	<u>£ (1,477)</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

MAINLY MUSIC UK
BALANCE SHEET AT 30 JUNE 2024
(Registered charity numbers 1167021 & SC048913)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Current assets:					
Stock		7,270	-	7,270	5,863
Debtors	8	1,362	-	1,362	1,288
Cash at bank and in hand		4,537	3,916	8,453	4,966
Total current assets		13,169	3,916	17,085	12,117
Liabilities:					
Creditors: amounts falling due within one year					
	9	18,517	3,916	22,433	13,594
Net current assets		(5,348)	-	(5,348)	(1,477)
Total assets less current liabilities		(5,348)	-	(5,348)	(1,477)
Total net assets		£ (5,348)	£ -	£ (5,348)	£ (1,477)
The funds of the charity:					
Unrestricted funds	10	(5,348)	-	(5,348)	(1,477)
Restricted funds	10	-	-	-	-
Total charity funds		£ (5,348)	£ -	£ (5,348)	£ (1,477)

The notes on pages 10 to 18 form part of these financial statements.

Approved by the Trustees on 28 August 2024 and signed on their behalf by:

Jo Hood

Jo Hood - Trustee (Chair)

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the financial statements. The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mainly Music UK meets the definition of a public benefit entity under FRS 102.

The charity depends on financial and strategic support from mainly music International Trust and mainly music (Australia) Limited to meet its operational working capital requirements. Current forecasts indicate that the charity expects to be able to operate within these arrangements and facilities for the foreseeable future. These arrangements and facilities are renewed annually and are not guaranteed for the period covered by the going concern review. The charity has a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future. They believe the going concern basis of accounting is appropriate in preparing the financial statements.

Mainly Music UK is registered in England as a Charitable Incorporated Organisation under the Charities Act 2011. The UK registered address is 39, Prospect Hill, Redditch, Worcestershire B97 4BS.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES (continued)

b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grant income from government and public bodies, whether 'capital' grants or 'revenue' grants, and matched funding, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income arising from other activities such as training and conferences is recognised in the period which the event took place.

c) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

d) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Support costs include central functions and governance costs, and have been allocated to activities on a basis consistent with the use of those resources, e.g. allocation of staff costs by time spent and other costs by their usage.

Governance costs include those incurred in the governance of the charity and its assets and primarily associated with constitutional and statutory requirement.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets and depreciation

Tangible fixed assets are included in the financial statements at their historical cost (in the case of donated assets, at their fair value at the date of acquisition).

Depreciation of tangible fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	over 3 or 4 years, reducing
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f) Stock

Stock of materials and resources are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES (continued)

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2024

2. GRANTS AND DONATIONS

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>	<i>2024</i>	<i>2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Donations	70	-	70	3,891
Grants	-	4,500	4,500	-
	<u>£ 70</u>	<u>£ 4,500</u>	<u>£ 4,570</u>	<u>£ 3,891</u>

Restricted income in the prior year was £nil in grants and donations

The Charity also benefits from the involvement and enthusiastic support of its many volunteers. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

3. INCOME FROM CHARITABLE ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2024</i>	<i>2023</i>
	<i>£</i>	<i>£</i>
Membership	29,441	26,893
Other income	677	1,084
	<u>£ 30,118</u>	<u>£ 27,977</u>

4. INCOME FROM TRADING ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2024</i>	<i>2023</i>
	<i>£</i>	<i>£</i>
Sales of merchandise	<u>£ 7,322</u>	<u>£ 6,723</u>

5. NET EXPENDITURE FOR THE YEAR

	<i>2024</i>	<i>2023</i>
	<i>£</i>	<i>£</i>
Net expenditure for the year is stated after charging:		
Independent examiner's fee	924	882
Accountants' remuneration - statutory accounts production	<u>870</u>	<u>870</u>

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2024

6. TOTAL EXPENDITURE

	<i>Trading cost of sales £</i>	<i>Staff costs £</i>	<i>Support costs £</i>	<i>Total 2024 £</i>	<i>Total 2023 £</i>
Cost of goods sold and direct expenses	5,252	-	-	5,252	6,671
Charitable expenditure	-	12,012	26,823	38,835	41,177
Governance costs	-	-	1,794	1,794	1,752
Total expenditure	£ 5,252	£ 12,012	£ 28,617	£ 45,881	£ 49,600

£nil Costs of good sold and direct expenses was restricted (2023 - £1,602) and £nil staff costs (2023 - £1,163.)

Analysis of support costs:

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2024 £</i>	<i>Total 2023 £</i>
Membership costs and service charges	2,172	-	2,172	3,049
Office and administration costs	20,151	4,500	24,651	20,534
Governance costs	1,794	-	1,794	1,752
	£ 24,117	£ 4,500	£ 28,617	£ 25,335

7. EMPLOYEE COSTS AND TRUSTEES' REMUNERATION

	<i>Total 2024 £</i>	<i>Total 2023 £</i>
Wages and salaries	11,688	17,232
	£ 11,688	£ 17,232
	<i>2024</i>	<i>2023</i>
The average monthly number of employees for the year was as follows:		
Administration	3	3

During the year no employees were paid emoluments amounting to £60,000 or more.

None of the trustees have been paid any remuneration in connection with their services as a trustee.

No trustees (2023 - none) were reimbursed expenses (2023 - £Nil) during the year, relating to expenditure incurred on behalf of the charity.

The key management personnel of the charity comprise solely the Trustees who received no remuneration during the year. The total employee benefits of the key management personnel was £Nil (2023 - £Nil).

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2024

8. DEBTORS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	
	<i>£</i>	<i>£</i>	<i>Total 2024</i>	<i>Total 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Trade debtors	703	-	703	917
Other debtors	227	-	227	-
Prepayments	432	-	432	371
	<u>£ 1,362</u>	<u>£ -</u>	<u>£ 1,362</u>	<u>£ 1,288</u>

9. CREDITORS: amounts falling due within one year

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	
	<i>£</i>	<i>£</i>	<i>Total 2024</i>	<i>Total 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Trade creditors	16,723	-	16,723	11,854
Taxation and social security	-	-	-	-
Accruals and deferred income	1,794	3,916	5,710	1,740
	<u>£ 18,517</u>	<u>£ 3,916</u>	<u>£ 22,433</u>	<u>£ 13,594</u>

Deferred income

Balance brought forward	-	-
Amount released in the year	-	-
Amount deferred in the year	-	-
Balance carried forward	<u>£ -</u>	<u>£ -</u>

At the balance sheet date the Charity had fully released all income received in advance.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2024

10. FUNDS

Current year	<i>Balance at 1 July</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June</i>
Unrestricted funds	(1,477)	37,510	(41,381)	-	(5,348)
Restricted funds	-	-	-	-	-
The Baird Trust	-	2,500	(2,500)	-	-
Groups in Scotland	-	2,000	(2,000)	-	-
	-	4,500	(4,500)	-	-
	£ (1,477)	£ 42,010	£ (45,881)	£ -	£ (5,348)
Comparative year	<i>Balance at 1 July</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June</i>
Unrestricted funds	6,767	38,591	(46,835)	-	(1,477)
Restricted funds					
New Groups	260	-	(260)	-	-
Groups in Scotland	2,505	-	(2,505)	-	-
	2,765	-	(2,765)	-	-
	£ 9,532	£ 38,591	£ (49,600)	£ -	£ (1,477)

The Baird Trust - This restricted fund is for monies received to contribute towards the running of three mainly music groups in North West Glasgow.

Groups in Scotland - This money was received from The Society in Scotland for Propagating Christian Knowledge for the purpose of increase groups in Scotland over in 3 years.

New groups - This restricted fund is for monies received from the All Churches Trust to fund setup costs for new groups.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2024

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<i>Current year</i>	<i>Fixed assets £</i>	<i>Current assets £</i>	<i>Current liabilities £</i>	<i>Total 2024 £</i>
Unrestricted funds	-	13,169	(18,517)	(5,348)
Restricted funds	-	3,916	(3,916)	-
	<u>£ -</u>	<u>£17,085</u>	<u>£ (22,433)</u>	<u>(£5,348)</u>
<i>Comparative year</i>	<i>Fixed assets £</i>	<i>Current assets £</i>	<i>Current liabilities £</i>	<i>Total 2023 £</i>
Unrestricted funds	-	12,117	(13,594)	(1,477)
Restricted funds	-	-	-	-
	<u>£ -</u>	<u>£12,117</u>	<u>£ (13,594)</u>	<u>(£1,477)</u>

12. RELATED PARTIES

mainly music (Australia) Limited

Income amounting to £nil (2023 - £63) was received in the year in respect of sales of materials and resources to mainly music (Australia) Limited. Expenditure amounting to £15,506 (2023 - £13,519) was incurred during the year in respect of materials, resources and service charges from mainly music (Australia) Limited. At 30 June 2024 £nil (2023 - £nil) was owed by mainly music (Australia) Limited, and £16,294 (2023 - £11,534) was owed to mainly music (Australia) Limited. Jo Hood (Trustee) is a trustee of mainly music (Australia) Limited.

mainly music International Trust

Income amounting to £68 (2023 - £15) was received in the year in respect of sales of materials and resources to mainly music International Trust. Expenditure amounting to £505 (2023 - £823) was incurred during the period in respect of materials and resources from mainly music International Trust. At 30 June 2024 £nil (2023 - £nil) was owed by mainly music International Trust, and £237 (2023 - £nil) was owed to mainly music International Trust. Jo Hood (Trustee) is a trustee of mainly music International Trust.

mainly music New Zealand Trust

Income amounting to £nil (2023 - £nil) was received in the year in respect of sales of materials and resources to mainly music (New Zealand) Limited. Expenditure amounting to £nil (2023 - £nil) was incurred during the year in respect of materials, resources and service charges from mainly music (New Zealand) Limited. At 30 June 2024 £nil (2023 - £nil) was owed by mainly music (New Zealand) Limited, and £nil (2023 - £nil) was owed to mainly music (New Zealand) Limited. Jo Hood (Trustee) is a trustee of mainly music (Australia) Limited.

There were no other related party transactions.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2024

13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Year ended 30 June 2023</i>	<i>Total Year ended 30 June 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income and endowments from:				
Grants and Donations	3,891	-	3,891	6,868
Income from charitable activities	27,977	-	27,977	21,575
Income from trading activities	6,723	-	6,723	8,730
Total income	<u>38,591</u>	<u>-</u>	<u>38,591</u>	<u>37,173</u>
Expenditure on:				
Trading activities	6,671	-	6,671	8,978
Charitable activities	40,164	2,765	42,929	26,817
Total expenditure	<u>46,835</u>	<u>2,765</u>	<u>49,600</u>	<u>35,795</u>
Net expenditure for the year and net movement in funds	(8,244)	(2,765)	(11,009)	1,378
Reconciliation of funds:				
Total funds brought forward at 1 July	<u>6,767</u>	<u>2,765</u>	<u>9,532</u>	<u>8,154</u>
Total funds carried forward at 30 Jun	<u>£ (1,477)</u>	<u>£ -</u>	<u>£ (1,477)</u>	<u>£ 9,532</u>

The following pages do not form part of the statutory financial statements

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2024

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2024</i> <i>Total</i> £	<i>2023</i> <i>Total</i> £
<u>INCOME</u>				
Grants and donations				
Donations	70	-	70	3,891
Grants	-	4,500	4,500	-
<i>Total grants and donations</i>	<i>70</i>	<i>4,500</i>	<i>4,570</i>	<i>3,891</i>
Membership				
Membership - group subscriptions	28,184	-	28,184	26,011
Membership - mainly play	944	-	944	882
Membership - fees for training	313	-	313	-
<i>Total membership income</i>	<i>29,441</i>	<i>-</i>	<i>29,441</i>	<i>26,893</i>
Sales of merchandise				
Sales - general	4,652	-	4,652	2,976
Sales - Christmas	1,071	-	1,071	1,163
Sales - Easter	754	-	754	874
Sales - father's day	65	-	65	107
Sales - mb Sessions	-	-	-	220
Sales - mp Set Up Pack	180	-	180	-
Sales - mother's day	170	-	170	203
Sales - set up pack	430	-	430	1,180
<i>Total sale of merchandise</i>	<i>7,322</i>	<i>-</i>	<i>7,322</i>	<i>6,723</i>
Other income				
Postage and handling collected	677	-	677	884
Other income and fundraising	-	-	-	200
<i>Total other income</i>	<i>677</i>	<i>-</i>	<i>677</i>	<i>1,084</i>
Total income - carried forward	37,510	4,500	42,010	38,591

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
CONTINUED
FOR THE YEAR ENDED 30 JUNE 2024

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2024</i> <i>Total</i> £	<i>2023</i> <i>Total</i> £
<u>EXPENDITURE</u>				
<i>Cost of sales</i>				
Cost of goods sold	2,642	-	2,642	1,663
Cost of goods sold - Christmas	774	-	774	671
Cost of goods sold - Easter	406	-	406	348
Cost of goods sold - father's day	29	-	29	54
Cost of goods sold - mb session pack	-	-	-	121
Cost of goods sold - mother's day	94	-	94	175
Cost of goods sold - mp set up packs	8	-	8	41
Cost of goods sold - set up packs	105	-	105	653
Cost of foods sold - conference	89	-	89	-
Direct expenses	122	-	122	1,705
Freight paid - domestic	702	-	702	923
Freight paid - international	11	-	11	-
Inventory adjustment	10	-	10	(30)
Royalties - artists	11	-	11	327
Royalties - international trust	249	-	249	20
Total cost of sales	5,252	-	5,252	6,671
<i>Staff costs</i>				
Staff salaries	6,580	-	6,580	12,783
Salary support office	5,108	-	5,108	4,449
Staff expenses	324	-	324	362
Staff training	-	-	-	-
Total staff costs	12,012	-	12,012	17,594
<i>Support Costs</i>				
<i>Membership costs and service charges</i>				
Membership expenses	2,172	-	2,172	3,049
World Service Centre charges	-	-	-	-
Total membership and service charges	2,172	-	2,172	3,049
Expenditure - carried forward	19,436	-	19,436	27,314

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
CONTINUED
FOR THE YEAR ENDED 30 JUNE 2024

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2024</i> <i>Total</i> £	<i>2023</i> <i>Total</i> £
Expenditure brought forward	19,436	-	19,436	27,314
<i>Office and administration costs</i>				
Advertising and marketing	-	-	-	46
Non product advertising	-	-	-	119
Bank fees	134	-	134	62
Foreign exchange variances	(178)	-	(178)	56
Contractors	1,762	-	1,762	-
Project costs	-	4,500	4,500	-
General expenses	-	-	-	87
Insurance	587	-	587	539
IT software and consumables	1,512	-	1,512	1,224
Rent	2,496	-	2,496	2,496
World service centre charges	11,347	-	11,347	11,518
National travel	-	-	-	871
International travel	-	-	-	1,254
Office equipment (non FA)	-	-	-	98
Repairs and maintenance	419	-	419	-
Postage, freight and courier	524	-	524	325
Printing and stationery	46	-	46	119
Subscriptions	48	-	48	302
Telephone and internet	1,454	-	1,454	1,418
<i>Total office and administration costs</i>	<i>20,151</i>	<i>4,500</i>	<i>24,651</i>	<i>20,534</i>
<i>Governance costs</i>				
Accountancy fees	1,794	-	1,794	1,752
<i>Total governance costs</i>	<i>1,794</i>	<i>-</i>	<i>1,794</i>	<i>1,752</i>
Total support costs	24,117	4,500	28,617	25,335
Total operating expenses	41,381	4,500	45,881	49,600
Total income - brought forward	37,510	4,500	42,010	38,591
NET (DEFICIT) / SURPLUS FOR THE YEAR	(3,871)	-	(3,871)	(11,009)
Transfers between funds	-	-	-	-
Funds brought forward at 1 July	(1,477)	-	(1,477)	9,532
FUNDS CARRIED FORWARD 30 JUNE	£ (5,348)	£ -	£ (5,348)	£ (1,477)

MAINLY MUSIC UK

England & Wales - Charity number 1167021

Accounts

MAINLY MUSIC UK

(Registered charity numbers 1167021 & SC048913)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2023**

**HPH
Chartered Accountants
54 Bootham
YORK
YO30 7XZ**

**MAINLY MUSIC UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Trustees have pleasure in presenting their Annual Report and the Financial Statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and activities

Objectives

The objects of Mainly Music UK (mainly music UK) are: -

To advance the Christian religion, for the public benefit, in the UK, by supporting churches in the UK to provide education-based outreach ministry models, including educational and play support groups for children and young families, in particular but not exclusively by:

1. establishing attractive and relevant activities, based around music and play, for use by Christian churches and of interest to families with young children;
2. providing instruction and ongoing resourcing for churches to establish these activities for families;
3. ensuring the activities have educational outcomes for children and ensuring for the parent or care giver, encouragement and enablement in their role;
4. in all these activities, provide resources and training to help families from the community explore the Christian faith at their pace.

Activities

To date, we are excited by the outcomes of the financial year 2022/23.

1. An increase in influence
Churches continue to join the network by establishing mainly music and mainly play groups as a method to connect with families in their community.

While growth contributes to successful financial outcomes, there are other celebrations to be noted:

- (a) Families notice how their previously withdrawn Covid-babies are now confident and engaging in the session, providing them with experiences that prepare them for nursery and school. Others report how their children thrive as a result of their involvement. One mother cried when her child had to leave the group for nursery

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

CONTINUED

- (b) A grandparent will attend without her grandchild just because she appreciates the sense of community. Research shows that community engagement assists positively with emotional health.
- (c) A mother shared how her child, who has additional support needs, has benefited from attending the group. She expressed how she wished her child had attended earlier. Experience from other mainly music groups indicates that parents love the attention given to them, as well as their child, from the volunteer team. This is juxtaposed to other services where the child is the focus of care and the parent almost invisible

2. Volunteers

Engagement by volunteers is essential to the health and well-being of the families who attend. It cannot be overlooked that volunteers also receive benefits to their emotional well-being from contributing to the lives of others, participating in an activity with a team where the outcomes are greater than what they can do alone. One volunteer commented, 'I really value our team and the support it provides to me personally'

3. Product sales

We were pleased with product sales and continue to develop resources that provide support to the groups operating mainly music and mainly play.

4. Operating expenses

A tight control was placed on operating expenses, which has contributed to the overall result.

5. Grants and donations

While unsuccessful in the acquisition of grants in this financial year, we were grateful for an increase in the total donations. In 2023/24, there is a focus on increasing donor engagement

It is always the stories that motivate the organisation; that is, Board, staff, and volunteer teams. A significant number are received each year. Here are a few that provide an overview:

- For a number of months, a mother parenting on her own and living in a refuge has been joining in sessions. We are privileged to support her in many ways. Her confidence in disclosing her needs has made us aware that we are creating a place of trust for her.
- We love it when parents whose children leave for school don't want to discontinue attending. Some have stayed as helpers.
- A mother receiving chemotherapy prioritises sessions, saying they are a positive life line for her.

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

CONTINUED

Structure, governance and management

Governing document

mainly music UK is a Charitable Incorporated Organisation (Association model) whose only voting members are its charity Trustees. The Charity is governed by its constitution, which was adopted on 27 April 2016, and was formerly registered with the Charity Commission for England and Wales on 10 May 2016, and with the Office of the Scottish Charity Regulator (OSCR) on 17 December 2018.

The Board of trustees

The governance board consists of the trustees listed in the Administrative details section of this report.

Recruitment, appointment and training of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three (3) years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of the constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and Financial Statements;
- (c) a copy of the Board Manual referred to in clause 25 of the constitution which the new trustee shall sign indicating his/her agreement to be bound by its terms.

Related parties

mainly music UK works closely with mainly music International Trust, which provides resources and materials and mainly music (Australia) Limited, which provides administration and accounting services.

Financial review

Total income for the operational year ended 30 June 2023 amounted to £38,591 (2022: £37,173), with total expenditure amounting to £49,600 (2022: £35,795) giving rise to a deficit of £11,009 (2022: surplus £1,378). The principal source of income derives from membership which increased in the year to £26,893 (2022: £20,849). Sales of merchandise reduced to £6,723 (2022: £8,730). Cost of sales and direct expenditure decreased to £6,671 (2022: £8,978) and salary and staff costs increased to £17,594 (2022: £17,083); membership support costs increased to £3,049 (2022: £982) and administration costs increased to £20,534 (2022: £7,011).

Going Concern

The Charity depends on mainly music International Trust and mainly music (Australia) Limited to meet its day to day working capital requirements. Current forecasts indicate that the Charity expects to be able to generate positive cash flows within its own account within the foreseeable future. The mainly music International Trust Board and mainly music (Australia) Limited Board are also both well aware of this situation and acknowledge that their support, both financially and strategically is of vital importance for mainly music UK to operate positively. The Trustees are not aware, however, of any circumstances that may adversely affect the renewal of these facilities. Accordingly, the Trustees believe it is appropriate to prepare the financial statements on the going concern basis.

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

CONTINUED

Reserves

At 30 June 2023 the Charity had total negative funds of £1,477 all of which are unrestricted. The organisations main income source (membership) increased by £6,044 from last financial year which is a positive sign of growth. However, this was not sufficient to offset the overall increase in operational costs. The Charity plans to turn this around and increase its total positive reserves over the next 2 to 5 years.

The Trustees have reviewed the reserves policy in year, examining the reliability of future income streams, the commitment to future expenditure and risks faced by the Charity and have determined that they need funds that equate to 3 months running costs to provide the ability to:

- ensure that the Charity does not become insolvent;
- meet unforeseen expenditure and provide flexibility in meeting growing demands;
- cover short term timing differences between income receipts and outgoing payments;
- consider alternative income streams that contribute to the organisation's activities and do not detract from serving the purpose;
- give the Charity time to consider other options to raise money or to cover operational costs and commitments should the decision be taken to wind the Charity down.

The Charity is very conscious that reserves are maintained through the generation of surpluses from delivery of activities, fundraising appeals and events, and shall be defined as unrestricted current assets less liabilities. The Charity has a stated aim to increase its level of free reserves over the next 2 to 5 years.

Plans for future periods

Our focus for the 2023/24 year is four-fold:

1. We are focused on continued growth, which will enable the organisation to have a solid foundation. Already, just 3 months into this new financial year, we have had growth beyond expectation.
2. We are focused on an increase in product sales due to improvement in our digital platforms, in addition to the "In Person" conference to be held in 2023. This will provide a boost to cash flow and the assist with building the Reserves.
3. We are focused on Donor engagement with a rollout of a new program in 2023.
4. We are focused on increasing the number of grant applications that will provide opportunities to support existing groups in areas of deprivation and establish new initiatives for growth generation. Already, in the first month of this year, grant funds have been awarded to the Charity from applications submitted in 2022.
5. We are seeking other methods of grant applications, such as denominational organisations who provide funds towards churches interested in establishing activities such as mainly music, mainly play, and mainly babies.

Public benefit disclosures

The trustees believe they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit.

MAINLY MUSIC UK
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023
CONTINUED

Administrative details

Registered name of the charity:	Mainly Music UK
Working name:	mainly music UK
Registered Charity Numbers:	1167021 / SC048913
Principal Office Address:	Astwood Law 39, Prospect Hill Redditch Worcestershire B97 4BS
Operations Address:	24 Manor Lane PO Box 7246 Stourbridge West Midlands DY8 9GE
Scottish Office Address:	5 South Charlotte Street Edinburgh EH2 4AN
Website:	mainlymusic.org.uk
Email:	uksupportcentre@mainlymusic.org
Telephone:	0800 112 0382
Trustees:	Mrs Victoria Duce Mrs Josephine Mary Hood Ms Pamela Maclure (Resigned 19 June 2023) Mr David MacLennan Mr John Martin – Chair
Bankers:	Lloyds Bank plc 2 Pavement York YO1 9UP
Independent Examiner:	Sarah Wearing, FCA, DChA HPH, Chartered Accountants 54 Bootham York YO30 7XZ

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

CONTINUED

Trustees' responsibilities in relation to the financial statements

The purpose of this statement is to distinguish the charity trustees' responsibilities for the financial statements from those of the independent examiner as stated in his report.

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

The law applicable to charities in England and Wales and Scotland requires the charity 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 income and expenditure of the charity for that period. In preparing the 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 judgments 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 Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provision of the constitution. They 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Declaration

Approved by the trustees on 17 August 2023 and signed on their behalf by:

John Martin

.....
John Martin - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAINLY MUSIC UK

I report to the charity trustees on my examination of the financial statements of Mainly Music UK ("the Charity") for the year ended 30 June 2023.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's Members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

Independent examiner's statement

Since the Charity has prepared its financial statements on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention 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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Sarah Wearing, FCA, DChA
Institute of Chartered Accountants in England and Wales
17 August 2023

Sarah Wearing

HPH, Chartered Accountants
54, Bootham, YORK, YO30 7XZ

MAINLY MUSIC UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2023

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2023</i>	<i>Total 2022</i>
	<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income and endowments from:					
Donations	2	3,891	-	3,891	6,868
Income from charitable activities	3	27,977	-	27,977	21,575
Income from trading activities	4	6,723	-	6,723	8,730
Total income		<u>38,591</u>	<u>-</u>	<u>38,591</u>	<u>37,173</u>
Expenditure on:					
Trading activities	6	6,671	-	6,671	8,978
Charitable activities	6	40,164	2,765	42,929	26,817
Total expenditure		<u>46,835</u>	<u>2,765</u>	<u>49,600</u>	<u>35,795</u>
Net (expenditure)/income for the year and net movement in funds		(8,244)	(2,765)	(11,009)	1,378
Reconciliation of funds:					
Total funds brought forward at 1 July		<u>6,767</u>	<u>2,765</u>	<u>9,532</u>	<u>8,154</u>
Total funds carried forward at 30 June		<u>£ (1,477)</u>	<u>£ -</u>	<u>£ (1,477)</u>	<u>£ 9,532</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

MAINLY MUSIC UK
BALANCE SHEET AT 30 JUNE 2023
(Registered charity numbers 1167021 & SC048913)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Current assets:					
Stock		5,863	-	5,863	7,004
Debtors	8	1,288	-	1,288	1,996
Cash at bank and in hand		4,966	-	4,966	5,718
Total current assets		12,117	-	12,117	14,718
Liabilities:					
Creditors: amounts falling due within one year					
	9	13,594	-	13,594	5,186
Net current assets		(1,477)	-	(1,477)	9,532
Total assets less current liabilities		(1,477)	-	(1,477)	9,532
Total net assets		£ (1,477)	£ -	£ (1,477)	£ 9,532
The funds of the charity:					
Unrestricted funds	10	(1,477)	-	(1,477)	6,767
Restricted funds	10	-	-	-	2,765
Total charity funds		£ (1,477)	£ -	£ (1,477)	£ 9,532

The notes on pages 10 to 18 form part of these financial statements.

Approved by the Trustees on 17 August 2023 and signed on their behalf by:

John Martin

.....

John Martin - Trustee

MAINLY MUSIC UK NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the financial statements. The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mainly Music UK meets the definition of a public benefit entity under FRS 102.

The charity depends on financial and strategic support from mainly music International Trust and mainly music (Australia) Limited to meet its operational working capital requirements. Current forecasts indicate that the charity expects to be able to operate within these arrangements and facilities for the foreseeable future. These arrangements and facilities are renewed annually and are not guaranteed for the period covered by the going concern review. The charity has a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future. They believe the going concern basis of accounting is appropriate in preparing the financial statements.

Mainly Music UK is registered in England as a Charitable Incorporated Organisation under the Charities Act 2011. The UK registered address is 39, Prospect Hill, Redditch, Worcestershire B97 4BS.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES (continued)

b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grant income from government and public bodies, whether 'capital' grants or 'revenue' grants, and matched funding, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income arising from other activities such as training and conferences is recognised in the period which the event took place.

c) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

d) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Support costs include central functions and governance costs, and have been allocated to activities on a basis consistent with the use of those resources, e.g. allocation of staff costs by time spent and other costs by their usage.

Governance costs include those incurred in the governance of the charity and its assets and primarily associated with constitutional and statutory requirement.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets and depreciation

Tangible fixed assets are included in the financial statements at their historical cost (in the case of donated assets, at their fair value at the date of acquisition).

Depreciation of tangible fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	over 3 or 4 years, reducing
--------------------	-----------------------------

f) Stock

Stock of materials and resources are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES (continued)

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2023

2. GRANTS AND DONATIONS

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>	<i>2023</i>	<i>2022</i>
			<i>£</i>	<i>£</i>
Donations	3,891	-	3,891	868
Grants	-	-	-	6,000
	<u>£ 3,891</u>	<u>£ -</u>	<u>£ 3,891</u>	<u>£ 6,868</u>

Restricted income in the prior year was £6,000 in grants and donations

The Charity also benefits from the involvement and enthusiastic support of its many volunteers. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

3. INCOME FROM CHARITABLE ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2023</i>	<i>2022</i>
	<i>£</i>	<i>£</i>
Membership	26,893	20,849
Other income	1,084	726
	<u>£ 27,977</u>	<u>£ 21,575</u>

4. INCOME FROM TRADING ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2023</i>	<i>2022</i>
	<i>£</i>	<i>£</i>
Sales of merchandise	<u>£ 6,723</u>	<u>£ 8,730</u>

5. NET EXPENDITURE FOR THE YEAR

	<i>2023</i>	<i>2022</i>
	<i>£</i>	<i>£</i>
Net expenditure for the year is stated after charging:		
Independent examiner's fee	882	871
Accountants' remuneration - statutory accounts production	<u>870</u>	<u>870</u>

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2023

6. TOTAL EXPENDITURE

	<i>Trading cost of sales £</i>	<i>Staff costs £</i>	<i>Support costs £</i>	<i>Total 2023 £</i>	<i>Total 2022 £</i>
Cost of goods sold and direct expenses	6,671	-	-	6,671	8,978
Charitable expenditure	-	17,594	23,583	41,177	25,076
Governance costs	-	-	1,752	1,752	1,741
Total expenditure	£ 6,671	£ 17,594	£ 25,335	£ 49,600	£ 35,795

£1,602 Costs of goods sold and direct expenses was restricted (2022 - £2,398) and £1,163 staff costs (2022 - £3,027.)

Analysis of support costs:

	<i>Unrestricted Funds</i>	
	<i>Total 2023 £</i>	<i>Total 2022 £</i>
Membership costs and service charges	3,049	982
Office and administration costs	20,534	7,011
Governance costs	1,752	1,741
	£ 25,335	£ 9,734

7. EMPLOYEE COSTS AND TRUSTEES' REMUNERATION

	<i>Total 2023 £</i>	<i>Total 2022 £</i>
Wages and salaries	17,232	16,698
	£ 17,232	£ 16,698
	2023	2022
The average monthly number of employees for the year was as follows:		
Administration	3	3

During the year no employees were paid emoluments amounting to £60,000 or more.

None of the trustees have been paid any remuneration in connection with their services as a trustee.

No trustees (2022 - none) were reimbursed expenses (2022 - £Nil) during the year, relating to expenditure incurred on behalf of the charity.

The key management personnel of the charity comprise solely the Trustees who received no remuneration during the year. The total employee benefits of the key management personnel was £Nil (2022 - £Nil).

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2023

8. DEBTORS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Unrestricted Funds</i>	
			<i>Total 2023</i>	<i>Total 2022</i>
	£	£	£	£
Trade debtors	917	-	917	1,725
Other debtors	-	-	-	11
Prepayments	371	-	371	260
	<u>£ 1,288</u>	<u>£ -</u>	<u>£ 1,288</u>	<u>£ 1,996</u>

9. CREDITORS: amounts falling due within one year

	<i>Unrestricted Funds</i>	
	<i>Total 2023</i>	<i>Total 2022</i>
	£	£
Trade creditors	11,854	3,214
Taxation and social security	-	28
Accruals and deferred income	1,740	1,944
	<u>£ 13,594</u>	<u>£ 5,186</u>
Deferred income		
Balance brought forward	-	105
Amount released in the year	-	(105)
Amount deferred in the year	-	-
	<u>£ -</u>	<u>£ -</u>

At the balance sheet date the Charity had fully released all income received in advance.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2023

10. FUNDS

<i>Current year</i>	<i>Balance at 1 July</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June</i>
Unrestricted funds	6,767	38,591	(46,835)	-	(1,477)
Restricted funds	-	-	-	-	-
New Groups	260	-	(260)	-	-
Groups in Scotland	2,505	-	(2,505)	-	-
	<u>2,765</u>	<u>-</u>	<u>(2,765)</u>	<u>-</u>	<u>-</u>
	<u>£ 9,532</u>	<u>£ 38,591</u>	<u>£ (49,600)</u>	<u>£ -</u>	<u>£ (1,477)</u>
<i>Comparative year</i>	<i>Balance at 1 July</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June</i>
Unrestricted funds	5,964	31,173	(30,370)	-	6,767
Restricted funds	2,190	6,000	(5,425)	-	2,765
	<u>£ 8,154</u>	<u>£ 37,173</u>	<u>£ (35,795)</u>	<u>£ -</u>	<u>£ 9,532</u>

New groups - This restricted fund is for monies received from the All Churches Trust to fund setup costs for new groups.

Groups in Scotland - This money was received from The Society in Scotland for Propagating Christian Knowledge for the purpose of increase groups in Scotland over in 3 years.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<i>Current year</i>	<i>Fixed assets £</i>	<i>Current assets £</i>	<i>Current liabilities £</i>	<i>Total 2023 £</i>
Unrestricted funds	-	12,117	(13,594)	(1,477)
Restricted funds	-	-	-	-
	<u>£ -</u>	<u>£12,117</u>	<u>£ (13,594)</u>	<u>(£1,477)</u>
<i>Comparative year</i>	<i>Fixed assets £</i>	<i>Current assets £</i>	<i>Current liabilities £</i>	<i>Total 2022 £</i>
Unrestricted funds	-	11,953	(5,186)	6,767
Restricted funds	-	2,765	-	2,765
	<u>£ -</u>	<u>£14,718</u>	<u>£ (5,186)</u>	<u>£9,532</u>

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2023

12. RELATED PARTIES

mainly music (Australia) Limited

Income amounting to £63 (2022 - £nil) was received in the year in respect of sales of materials and resources to mainly music (Australia) Limited. Expenditure amounting to £13,519 (2022 - £1,791) was incurred during the year in respect of materials, resources and service charges from mainly music (Australia) Limited. At 30 June 2023 £nil (2022 - £nil) was owed by mainly music (Australia) Limited, and £11,534 (2022 - £3,020) was owed to mainly music (Australia) Limited. Jo Hood (Trustee) is a trustee of mainly music (Australia) Limited.

mainly music International Trust

Income amounting to £15 (2022 - £335) was received in the year in respect of sales of materials and resources to mainly music International Trust. Expenditure amounting to £823 (2022 - £46) was incurred during the period in respect of materials and resources from mainly music International Trust. At 30 June 2023 £nil (2022 - £nil) was owed by mainly music International Trust, and £nil (2022 - £nil) was owed to mainly music International Trust. Jo Hood (Trustee) is a trustee of mainly music International Trust.

mainly music New Zealand Trust

Income amounting to £nil (2022 - £36) was received in the year in respect of sales of materials and resources to mainly music (New Zealand) Limited. Expenditure amounting to £nil (2022 - £98) was incurred during the year in respect of materials, resources and service charges from mainly music (New Zealand) Limited. At 30 June 2023 £nil (2022 - £nil) was owed by mainly music (New Zealand) Limited, and £nil (2022 - £62) was owed to mainly music (New Zealand) Limited. Jo Hood (Trustee) is a trustee of mainly music (Australia) Limited.

There were no other related party transactions.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2023

13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>Year ended</i>	<i>Year ended</i>
	<i>30 June 2022</i>	<i>30 June 2021</i>
	<i>£</i>	<i>£</i>
Income and endowments from:		
Grants and Donations	6,868	5,346
Income from charitable activities	21,575	90,516
Income from trading activities	8,730	2,844
Total income	<u>37,173</u>	<u>98,706</u>
Expenditure on:		
Trading activities	8,978	2,112
Charitable activities	26,817	35,155
Total expenditure	<u>35,795</u>	<u>37,267</u>
Net expenditure for the year and net movement in funds	1,378	61,439
Reconciliation of funds:		
Total funds brought forward at 1 July	8,154	(53,285)
Total funds carried forward at 30 June	<u>£ 9,532</u>	<u>£ 8,154</u>

The following pages do not form part of the statutory financial statements

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2023

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2023</i> <i>Total</i> £	<i>2022</i> <i>Total</i> £
<u>INCOME</u>				
Grants and donations				
Donations	3,891	-	3,891	868
Grants	-	-	-	6,000
<i>Total grants and donations</i>	<u>3,891</u>	<u>-</u>	<u>3,891</u>	<u>6,868</u>
Membership				
Membership - group subscriptions	26,011	-	26,011	20,340
Membership - mainly play	882	-	882	509
<i>Total membership income</i>	<u>26,893</u>	<u>-</u>	<u>26,893</u>	<u>20,849</u>
Sales of merchandise				
Sales - general	2,976	-	2,976	3,471
Sales - Christmas	1,163	-	1,163	857
Sales - Easter	874	-	874	672
Sales - father's day	107	-	107	44
Sales - mb Sessions	220	-	220	160
Sales - mp Set Up Pack	-	-	-	180
Sales - mother's day	203	-	203	106
Sales - set up pack	1,180	-	1,180	3,240
<i>Total sale of merchandise</i>	<u>6,723</u>	<u>-</u>	<u>6,723</u>	<u>8,730</u>
Other income				
Postage and handling collected	884	-	884	726
Other income and fundraising	200	-	200	-
<i>Total other income</i>	<u>1,084</u>	<u>-</u>	<u>1,084</u>	<u>726</u>
Total income - carried forward	<u>38,591</u>	<u>-</u>	<u>38,591</u>	<u>37,173</u>

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
CONTINUED
FOR THE YEAR ENDED 30 JUNE 2023

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>2023</i> <i>Total</i> £	<i>2022</i> <i>Total</i> £
<u>EXPENDITURE</u>				
<i>Cost of sales</i>				
Cost of goods sold	1,663	-	1,663	1,750
Cost of goods sold - Christmas	671	-	671	559
Cost of goods sold - Easter	348	-	348	347
Cost of goods sold - father's day	54	-	54	31
Cost of goods sold - mb session pack	121	-	121	136
Cost of goods sold - mother's day	175	-	175	62
Cost of goods sold - mp set up packs	41	-	41	-
Cost of goods sold - set up packs	653	-	653	1,812
Discount vouchers issued - set up	-	-	-	2,085
Direct expenses	103	1,602	1,705	313
Freight paid - domestic	923	-	923	991
Inventory adjustment	(30)	-	(30)	794
Royalties - artists	327	-	327	62
Royalties - international trust	20	-	20	36
Total cost of sales	5,069	1,602	6,671	8,978
<i>Staff costs</i>				
Staff salaries	11,620	1,163	12,783	13,014
Salary support office	4,449	-	4,449	3,684
Staff expenses	362	-	362	73
Staff training	-	-	-	312
Total staff costs	16,431	1,163	17,594	17,083
<i>Support Costs</i>				
<i>Membership costs and service charges</i>				
Membership expenses	3,049	-	3,049	982
World Service Centre charges	-	-	-	-
Total membership and service charges	3,049	-	3,049	982
Expenditure - carried forward	24,549	2,765	27,314	27,043

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
CONTINUED
FOR THE YEAR ENDED 30 JUNE 2023

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>2023 Total £</i>	<i>2022 Total £</i>
Expenditure brought forward	24,549	2,765	27,314	27,043
<i>Office and administration costs</i>				
Advertising and marketing	46	-	46	51
Non product advertising	119	-	119	-
Bank fees	62	-	62	172
Foreign exchange variances	56	-	56	82
Contractors	-	-	-	50
Depreciation expense	-	-	-	-
General expenses	87	-	87	-
Insurance	539	-	539	521
IT software and consumables	1,224	-	1,224	1,318
Rent	2,496	-	2,496	2,496
World service centre charges	11,518	-	11,518	-
National travel	871	-	871	-
International travel	1,254	-	1,254	-
Office equipment (non FA)	98	-	98	24
Repairs and maintenance	-	-	-	-
Postage, freight and courier	325	-	325	345
Printing and stationery	119	-	119	86
Subscriptions	302	-	302	235
Telephone and internet	1,418	-	1,418	1,631
<i>Total office and administration costs</i>	<i>20,534</i>	<i>-</i>	<i>20,534</i>	<i>7,011</i>
<i>Governance costs</i>				
Accountancy fees	1,752	-	1,752	1,741
<i>Total governance costs</i>	<i>1,752</i>	<i>-</i>	<i>1,752</i>	<i>1,741</i>
Total support costs	25,335	-	25,335	9,734
Total operating expenses	46,835	2,765	49,600	35,795
Total income - brought forward	38,591	-	38,591	37,173
NET (DEFICIT) / SURPLUS FOR THE YEAR	(8,244)	(2,765)	(11,009)	1,378
Transfers between funds	-	-	-	-
Funds brought forward at 1 July	6,767	2,765	9,532	8,154
FUNDS CARRIED FORWARD 30 JUNE	£ (1,477)	£ -	£ (1,477)	£ 9,532

MAINLY MUSIC UK

England & Wales - Charity number 1167021

Accounts

MAINLY MUSIC UK

(Registered charity numbers 1167021 & SC048913)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2022**

**HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ**

**MAINLY MUSIC UK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Trustees have pleasure in presenting their Annual Report and the Financial Statements for the year ended 30 June 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and activities

Objectives

The objects of Mainly Music UK (mainly music UK) are: -

To advance the Christian religion, for the public benefit, in the UK, by supporting churches in the UK to provide education-based outreach ministry models, including educational and play support groups for children and young families, in particular but not exclusively by:

1. establishing attractive and relevant activities, based around music and play, for use by Christian churches and of interest to families with young children;
2. providing instruction and ongoing resource for churches to establish these activities for families;
3. ensuring the activities have educational outcomes for children and for the parent or care giver, encourage and enable them in their role;
4. in all these activities, provide resources and training to help families from the community explore the Christian faith at their pace.

Activities

This past financial year has been one of celebration at every corner. After the difficult experiences in the financial year of 2020/21, we have been delighted to see growth occur.

1. Group numbers and membership
Growth has occurred with not only churches re-opening their mainly music groups, but also new applications and resulting sign-offs have been achieved. mainly music groups have increased and mainly play groups have been established.

This has resulted in higher than budgeted membership.

MAINLY MUSIC UK TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022 CONTINUED

2. Volunteers

The pandemic created a lot of stress and anxiety, which has resulted in (a) volunteers stepping down from their roles, concerned for their own health and the health of families; and (b) people reassessing their calendars and deciding where to put their volunteer efforts. For some, that has meant going to almost-no volunteer involvement. These have impacted the number of teams or the size of teams. In response, we have encouraged teams to form with a minimum of four (rather than six), and managing a roll of 15 families. This is doable. Interestingly, Team Leaders are reporting a deeper level of connection with and between the families.

3. Product sales

Sales were less than budgeted. However, we know that groups used stock purchased in early 2020 for birthday and Easter celebrations that were held over and used in this financial year. Overall, we celebrated the final result.

4. Operating expenses

A tight control was placed on operating expenses, which has contributed to the overall result.

5. Successful grant

The organisation was successful in obtaining a grant to increase group numbers in Scotland. This provided one of our staff additional hours to focus on this growth.

6. Forgiveness of debt

One of the difficulties for mainly music UK was the start up seed funding having been provided as a loan to mainly music International and mainly music Australia. At the end of 2020/21, we celebrated the generosity of these organisations forgiving this debt in acknowledgement of the way in which we came out of the pandemic and that the debt was equivalent to start up seed money. This provided a way forward for us to apply for grants and make decisions for the future.

Stories abound again from during the financial year:

On behalf of our family, I want to say a H-U-G-E thank you for the kindness me and my family have received from all at mainly music following my husband's accident. I felt really grateful to be part of such a thoughtful and supportive group.

I wish my daughter and I could come back again, but she is now at nursery every morning. I want to say a big thank you. We were only able to join for a short time after our move and before the pandemic but we really, really appreciated the warm welcome, friendly atmosphere and well run mainly music sessions. It was quite an emotional time of transition and your group was one that we always looked forward to as a point in our week while we created our new rhythm of life here.

The team and I had a wonderful first session of mainly music this morning (despite dismal weather!). It was so encouraging – you were right, this is definitely a popular idea. We had a hall full of kiddies and grown-ups, all having a great time together! It's lovely to see all these lockdown babies playing in exactly the same way as pre-pandemic days! It was also lovely to see how the music actions will work. I couldn't understand how you would organise young ones to wear masks for the Splish Splash song but so many of them were dying to come and be at the front with me.

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

CONTINUED

Structure, governance and management

Governing document

mainly music UK is a Charitable Incorporated Organisation (Association model) whose only voting members are its charity Trustees. The Charity is governed by its constitution, which was adopted on 27 April 2016, and was formerly registered with the Charity Commission for England and Wales on 10 May 2016, and with the Office of the Scottish Charity Regulator (OSCR) on 17 December 2018.

The Board of trustees

The governance board consists of the trustees listed in the Administrative details section of this report.

Recruitment, appointment and training of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three (3) years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of the constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and Financial Statements;
- (c) a copy of the Board Manual referred to in clause 25 of the constitution which the new trustee shall sign indicating his/her agreement to be bound by its terms.

Related parties

mainly music UK works closely with mainly music International Trust, which provides resources and materials and mainly music (Australia) Limited, which provides administration and accounting services.

Financial review

Total income for the operational year ended 30 June 2022 amounted to £37,173 (2021: £98,706), with total expenditure amounting to £35,795 (2021: £37,267) giving rise to a surplus of £1,378 (2021: £61,439). The principal source of income derives from membership which increased in the year to £20,849 (2021: £17,941). Sales of merchandise rose to £8,730 (2021: £2,844). Cost of sales and direct expenditure increased to £8,978 (2021: £2,112) and salary and staff costs increased to £17,083 (2021: £13,513); membership support costs reduced to £982 (2021: £11,323) and administration costs reduced to £7,011 (2021: £8,699).

Going Concern

The Charity depends on mainly music International Trust and mainly music (Australia) Limited to meet its day to day working capital requirements. Current forecasts indicate that the Charity expects to be able to generate positive cash flows within its own account within the foreseeable future. The mainly music International Trust Board and mainly music (Australia) Limited Board are also both well aware of this situation and acknowledge that their support, both financially and strategically is of vital importance for mainly music UK to operate positively. The Trustees are not aware, however, of any circumstances that may adversely affect the renewal of these facilities. Accordingly, the Trustees believe it is appropriate to prepare the financial statements on the going concern basis.

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

CONTINUED

Reserves

At 30 June 2022 the Charity had total funds of £9,532, of which £6,767 are unrestricted and £2,765 restricted. The Charity plans to increase its reserves over the next 2 to 5 years. The Trustees have reviewed the reserves policy in year, examining the reliability of future income streams, the commitment to future expenditure and risks faced by the Charity and have determined that they need funds that equate to 3 months running costs to provide the ability to:

- ensure that the Charity does not become insolvent;
- meet unforeseen expenditure and provide flexibility in meeting growing demands;
- cover short term timing differences between income receipts and outgoing payments;
- give the Charity time to consider other options to raise money or to cover operational costs and commitments should the decision be taken to wind the Charity down.

Reserves are maintained through the generation of surpluses from delivery of activities, fundraising appeals and events, and shall be defined as unrestricted current assets less liabilities. The current unrestricted undesignated reserves figure on 30 June 2022 amounted to £6,767, approximately 2 months core expenditure.

This is an improvement on the prior year and the Charity has a stated aim to increase its level of free reserves over the next 2 to 5 years.

Plans for future periods

Our focus for the 2022/23 year is three-fold:

1. We are focused on continued growth, which will enable the organisation to have a solid foundation. Already, just 3 months into this new financial year, we have had growth beyond expectation.
2. We are focused on an increase in mainly babies' sessions (the newest offering to families as they enter parenthood) and product sales. This will provide cash flow and the ability to consider a Reserve Fund.
3. We are focused on increasing the number of grant applications that will provide opportunities to establish groups in areas of multiple deprivation.

Public benefit disclosures

The trustees believe they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit.

MAINLY MUSIC UK
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022
CONTINUED

Administrative details

Registered name of the charity:	Mainly Music UK
Working name:	mainly music UK
Registered Charity Numbers:	1167021 / SC048913
Principal Office Address:	Astwood Law 39, Prospect Hill Redditch Worcestershire B97 4BS
Operations Address:	24 Manor Lane PO Box 7246 Stourbridge West Midlands DY8 9GE
Scottish Office Address:	101 Rose Street South Lane Edinburgh EH2 3JG
Website:	mainlymusic.org.uk
Email:	uksupportcentre@mainlymusic.org
Telephone:	0800 112 0382
Trustees:	Mrs Victoria Duce Mrs Josephine Mary Hood Ms Pamela Maclure Mr David MacLennan Mr John Martin – Chair Mr David Morris (Resigned 31 December 2021) Mrs Kate Robbins (Resigned 2 June 2022)
Bankers:	Lloyds Bank plc 2 Pavement York YO1 9UP
Independent Examiner:	Sarah Wearing, FCA, DChA HPH, Chartered Accountants 54 Bootham York YO30 7XZ

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

CONTINUED

Trustees' responsibilities in relation to the financial statements

The purpose of this statement is to distinguish the charity trustees' responsibilities for the financial statements from those of the independent examiner as stated in his report.

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

The law applicable to charities in England and Wales and Scotland requires the charity 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 income and expenditure of the charity for that period. In preparing the 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 judgments 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 Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provision of the constitution. They 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Declaration

Approved by the trustees on 31 October 2022 and signed on their behalf by:

John Martin

.....
John Martin - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAINLY MUSIC UK

I report to the charity trustees on my examination of the financial statements of Mainly Music UK ("the Charity") for the year ended 30 June 2022.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's Members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

Independent examiner's statement

Since the Charity has prepared its financial statements on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention 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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Sarah Wearing

Sarah Wearing, FCA, DChA
Institute of Chartered Accountants in England and Wales
31 October 2022

HPH, Chartered Accountants
54, Bootham, York, YO30 7XZ

MAINLY MUSIC UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2022

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2022</i>	<i>Total 2021</i>
	<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income and endowments from:					
Donations	2	868	6,000	6,868	5,346
Income from charitable activities	3	21,575	-	21,575	90,516
Income from trading activities	4	8,730	-	8,730	2,844
Total income		<u>31,173</u>	<u>6,000</u>	<u>37,173</u>	<u>98,706</u>
Expenditure on:					
Trading activities	6	8,978	-	8,978	2,112
Charitable activities	6	21,392	5,425	26,817	35,155
Total expenditure		<u>30,370</u>	<u>5,425</u>	<u>35,795</u>	<u>37,267</u>
Net income for the year and net movement in funds		803	575	1,378	61,439
Reconciliation of funds:					
Total funds brought forward at 1 July		<u>5,964</u>	<u>2,190</u>	<u>8,154</u>	<u>(53,285)</u>
Total funds carried forward at 30 June		<u>£ 6,767</u>	<u>£ 2,765</u>	<u>£ 9,532</u>	<u>£ 8,154</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

MAINLY MUSIC UK
BALANCE SHEET AT 30 JUNE 2022
(Registered charity numbers 1167021 & SC048913)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Current assets:					
Stock		7,004	-	7,004	8,503
Debtors	8	1,996	-	1,996	505
Cash at bank and in hand		2,953	2,765	5,718	3,911
Total current assets		11,953	2,765	14,718	12,919
Liabilities:					
Creditors: amounts falling due within one year					
	9	5,186	-	5,186	4,765
Net current assets		6,767	2,765	9,532	8,154
Total assets less current liabilities		6,767	2,765	9,532	8,154
Total net assets		£ 6,767	£ 2,765	£ 9,532	£ 8,154
The funds of the charity:					
Unrestricted funds	10	6,767	-	6,767	8,154
Restricted funds	10	-	2,765	2,765	-
Total charity funds		£ 6,767	£ 2,765	£ 9,532	£ 8,154

The notes on pages 10 to 18 form part of these financial statements.

Approved by the Trustees on 31 October 2022 and signed on their behalf by:

John Martin

 John Martin - Trustee

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the financial statements. The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mainly Music UK meets the definition of a public benefit entity under FRS 102.

The charity depends on financial and strategic support from mainly music International Trust and mainly music (Australia) Limited to meet its operational working capital requirements. Current forecasts indicate that the charity expects to be able to operate within these arrangements and facilities for the foreseeable future. These arrangements and facilities are renewed annually and are not guaranteed for the period covered by the going concern review. The charity has a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future. They believe the going concern basis of accounting is appropriate in preparing the financial statements.

Mainly Music UK is registered in England as a Charitable Incorporated Organisation under the Charities Act 2011. The UK registered address is 39, Prospect Hill, Redditch, Worcestershire B97 4BS.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES (continued)

b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grant income from government and public bodies, whether 'capital' grants or 'revenue' grants, and matched funding, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income arising from other activities such as training and conferences is recognised in the period which the event took place.

c) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

d) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Support costs include central functions and governance costs, and have been allocated to activities on a basis consistent with the use of those resources, e.g. allocation of staff costs by time spent and other costs by their usage.

Governance costs include those incurred in the governance of the charity and its assets and primarily associated with constitutional and statutory requirement.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets and depreciation

Tangible fixed assets are included in the financial statements at their historical cost (in the case of donated assets, at their fair value at the date of acquisition).

Depreciation of tangible fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	over 3 or 4 years, reducing
--------------------	-----------------------------

f) Stock

Stock of materials and resources are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2022

1. ACCOUNTING POLICIES (continued)

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2022

2. GRANTS AND DONATIONS

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>	<i>2022</i>	<i>2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Donations	868	-	868	5,346
Grants	-	6,000	6,000	-
	<u>£ 868</u>	<u>£ 6,000</u>	<u>£ 6,868</u>	<u>£ 5,346</u>

Restricted income in the prior year was £3,150 in donations

The Charity also benefits from the involvement and enthusiastic support of its many volunteers. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

3. INCOME FROM CHARITABLE ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2022</i>	<i>2021</i>
	<i>£</i>	<i>£</i>
Membership	20,849	17,941
Other income	726	72,575
	<u>£ 21,575</u>	<u>£ 90,516</u>

4. INCOME FROM TRADING ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2022</i>	<i>2021</i>
	<i>£</i>	<i>£</i>
Sales of merchandise	£ 8,730	£ 2,844

5. NET EXPENDITURE FOR THE YEAR

	<i>2022</i>	<i>2021</i>
	<i>£</i>	<i>£</i>
Net expenditure for the year is stated after charging:		
Depreciation	-	23
Independent examiner's fee	871	780
Accountants' remuneration - statutory accounts production	870	840

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2022

6. TOTAL EXPENDITURE

	<i>Trading cost of sales £</i>	<i>Staff costs £</i>	<i>Support costs £</i>	<i>Total 2022 £</i>	<i>Total 2021 £</i>
Cost of goods sold and direct expenses	8,978	-	-	8,978	2,112
Charitable expenditure	-	17,083	7,993	25,076	33,535
Governance costs	-	-	1,741	1,741	1,620
Total expenditure	£ 8,978	£ 17,083	£ 9,734	£ 35,795	£ 37,267

£2,398 of Costs of goods sold and direct expenses was restricted (2021 - £960) and £3,027 of staff costs (2021 - £nil.)

Analysis of support costs:

	<i>Unrestricted Funds</i>	
	<i>Total 2022 £</i>	<i>Total 2021 £</i>
Membership costs and service charges	982	11,323
Office and administration costs	7,011	8,699
Governance costs	1,741	1,620
	£ 9,734	£ 21,642

7. EMPLOYEE COSTS AND TRUSTEES' REMUNERATION

	<i>Total 2022 £</i>	<i>Total 2021 £</i>
Wages and salaries	16,698	13,511
	£ 16,698	£ 13,511
	<i>2022</i>	<i>2021</i>
The average monthly number of employees for the year was as follows:		
Administration	3	3

During the year no employees were paid emoluments amounting to £60,000 or more.

None of the trustees have been paid any remuneration in connection with their services as a trustee.

No trustees (2021 - none) were reimbursed expenses (2021 - £Nil) during the year, relating to expenditure incurred on behalf of the charity.

The key management personnel of the charity comprise solely the Trustees who received no remuneration during the year. The total employee benefits of the key management personnel was £Nil (2021 - £Nil).

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2022

8. DEBTORS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Unrestricted Funds</i>	
	<i>£</i>	<i>£</i>	<i>Total 2022</i>	<i>Total 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Trade debtors	1,725	-	1,725	185
Other debtors	11	-	11	40
Prepayments	260	-	260	280
	<u>£ 1,996</u>	<u>£ -</u>	<u>£ 1,996</u>	<u>£ 505</u>

9. CREDITORS: amounts falling due within one year

	<i>Unrestricted Funds</i>	
	<i>Total 2022</i>	<i>Total 2021</i>
	<i>£</i>	<i>£</i>
Trade creditors	3,214	3,029
Taxation and social security	28	-
Accruals and deferred income	1,944	1,736
	<u>£ 5,186</u>	<u>£ 4,765</u>
Deferred income		
Balance brought forward	105	3,150
Amount released in the year	(105)	(3,150)
Amount deferred in the year	-	105
	<u>£ -</u>	<u>£ 105</u>

At the balance sheet date the Charity had fully released all income received in advance.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2022

10. FUNDS

<i>Current year</i>	<i>Balance at 1 July</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June</i>
Unrestricted funds	5,964	31,173	(30,370)	-	6,767
Restricted funds	-	-	-	-	-
New Groups	2,190	-	(1,930)	-	260
Groups in Scotland	-	6,000	(3,495)	-	2,505
	2,190	6,000	(5,425)	-	2,765
	£ 8,154	£ 37,173	£ (35,795)	£ -	£ 9,532
<i>Comparative year</i>	<i>Balance at 1 July</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 June</i>
Unrestricted funds	(53,285)	95,556	(36,307)	-	5,964
Restricted funds	-	3,150	(960)	-	2,190
	£ (53,285)	£ 98,706	£ (37,267)	£ -	£ 8,154

New groups - This restricted fund is for monies received from the All Churches Trust to fund setup costs for new groups.

Groups in Scotland - This money was received from The Society in Scotland for Propagating Christian Knowledge for the purpose of increase groups in Scotland over in 3 years.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<i>Current year</i>	<i>Fixed assets £</i>	<i>Current assets £</i>	<i>Current liabilities £</i>	<i>Total 2022 £</i>
Unrestricted funds	-	11,953	(5,186)	6,767
Restricted funds	-	2,765	-	2,765
	-	£14,718	£ (5,186)	£9,532
<i>Comparative year</i>	<i>Fixed assets £</i>	<i>Current assets £</i>	<i>Current liabilities £</i>	<i>Total 2021 £</i>
Unrestricted funds	-	10,729	(4,765)	5,964
Restricted funds	-	2,190	-	2,190
	-	£12,919	£ (4,765)	£8,154

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2022

12. RELATED PARTIES

mainly music (Australia) Limited

Income amounting to £nil (2021 - £147) was received in the year in respect of sales of materials and resources to mainly music (Australia) Limited. Expenditure amounting to £1,791 (2021 - £5,248) was incurred during the year in respect of materials, resources and service charges from mainly music (Australia) Limited. In 2021 mainly music (Australia) Limited cancelled 2020 outstanding debts due from the charity amounting to £48,279. At 30 June 2022 £nil (2021 - £nil) was owed by mainly music (Australia) Limited, and £3,020 (2021 - £3,029) was owed to mainly music (Australia) Limited. Jo Hood (Trustee) is a trustee of mainly music (Australia) Limited.

mainly music International Trust

Income amounting to £335 (2021 - £272) was received in the year in respect of sales of materials and resources to mainly music International Trust. Expenditure amounting to £46 (2021 - £6,768) was incurred during the period in respect of materials and resources from mainly music International Trust. In 2021 mainly music International Trust cancelled all outstanding debts due from the charity in respect of the 2021 financial year amounting to £15,693. At 30 June 2022 £nil (2021 - £Nil) was owed by mainly music International Trust, and £nil (2021 - £nil) was owed to mainly music International Trust. Jo Hood (Trustee) is a trustee of mainly music International Trust.

mainly music New Zealand Trust

Income amounting to £36 (2021 - £nil) was received in the year in respect of sales of materials and resources to mainly music (New Zealand) Limited. Expenditure amounting to £98 (2021 - £nil) was incurred during the year in respect of materials, resources and service charges from mainly music (New Zealand) Limited. At 30 June 2022 £nil (2021 - £nil) was owed by mainly music (New Zealand) Limited, and £62 (2021 - £nil) was owed to mainly music (New Zealand) Limited. Jo Hood (Trustee) is a trustee of mainly music (Australia) Limited.

There were no other related party transactions.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2022

13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>Year ended</i>	<i>Year ended</i>
	<i>30 June 2021</i>	<i>30 June 2020</i>
	<i>£</i>	<i>£</i>
Income and endowments from:		
Grants and Donations	5,346	5,855
Income from charitable activities	90,516	43,003
Income from trading activities	2,844	7,801
Total income	<u>98,706</u>	<u>56,659</u>
Expenditure on:		
Trading activities	2,112	5,391
Charitable activities	35,155	44,128
Total expenditure	<u>37,267</u>	<u>49,519</u>
Net expenditure for the year and net movement in funds	61,439	7,140
Reconciliation of funds:		
Total funds brought forward at 1 July	(53,285)	(60,425)
Total funds carried forward at 30 June	<u>£ 8,154</u>	<u>£ (53,285)</u>

The following page does not form part of the statutory financial statements

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022

	<i>Unrestricted</i> <i>£</i>	<i>Restricted</i> <i>£</i>	<i>2022</i> <i>Total</i> <i>£</i>	<i>2021</i> <i>Total</i> <i>£</i>
<u>INCOME</u>				
Grants and donations				
Donations	868	-	868	5,346
Grants	-	6,000	6,000	-
<i>Total grants and donations</i>	<i>868</i>	<i>6,000</i>	<i>6,868</i>	<i>5,346</i>
Membership				
Membership - group subscriptions	20,340	-	20,340	17,941
Membership - mainly play	509	-	509	-
<i>Total membership income</i>	<i>20,849</i>	<i>-</i>	<i>20,849</i>	<i>17,941</i>
Sales of merchandise				
Sales - general	3,471	-	3,471	1,106
Sales - Christmas	857	-	857	426
Sales - Easter	672	-	672	43
Sales - father's day	44	-	44	62
Sales - mb Sessions	160	-	160	775
Sales - mp Set Up Pack	180	-	180	230
Sales - mother's day	106	-	106	11
Sales - Online Sessions	-	-	-	121
Sales - set up pack	3,240	-	3,240	70
<i>Total sale of merchandise</i>	<i>8,730</i>	<i>-</i>	<i>8,730</i>	<i>2,844</i>
Other income				
Postage and handling collected	726	-	726	228
Other income and fundraising	-	-	-	8,375
mainly music International - debt forgiveness	-	-	-	63,972
<i>Total other income</i>	<i>726</i>	<i>-</i>	<i>726</i>	<i>72,575</i>
Total income - carried forward	31,173	6,000	37,173	98,706

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
CONTINUED
FOR THE YEAR ENDED 30 JUNE 2022

	<i>Unrestricted</i>	<i>Restricted</i>	<i>2022</i>	<i>2021</i>
	<i>£</i>	<i>£</i>	<i>Total</i>	<i>Total</i>
			<i>£</i>	<i>£</i>
<u>EXPENDITURE</u>				
<i>Cost of sales</i>				
Cost of goods sold	1,750	-	1,750	398
Cost of goods sold - Christmas	559	-	559	96
Cost of goods sold - Easter	347	-	347	24
Cost of goods sold - father's day	31	-	31	41
Cost of goods sold - mb session pack	136	-	136	291
Cost of goods sold - mother's day	62	-	62	10
Cost of goods sold - new product design	-	-	-	240
Cost of goods sold - set up packs	1,812	-	1,812	421
Discount vouchers issued - set up	-	2,085	2,085	-
Direct expenses	-	313	313	144
Freight paid - domestic	991	-	991	415
Fundraising expense	-	-	-	14
Inventory adjustment	794	-	794	(39)
Royalties - artists	62	-	62	39
Royalties - international trust	36	-	36	18
Total cost of sales	6,580	2,398	8,978	2,112
<i>Staff costs</i>				
Staff salaries	9,987	3,027	13,014	9,964
Salary support office	3,684	-	3,684	3,547
Staff expenses	73	-	73	2
Staff training	312	-	312	-
Total staff costs	14,056	3,027	17,083	13,513
<i>Support Costs</i>				
<i>Membership costs and service charges</i>				
Membership - licence fees	-	-	-	6,698
Membership expenses	982	-	982	513
World Service Centre charges	-	-	-	4,112
Total membership and service charges	982	-	982	11,323
Expenditure - carried forward	21,618	5,425	27,043	26,948

MAINLY MUSIC UK
DETAILED INCOME AND EXPENDITURE ACCOUNT
CONTINUED
FOR THE YEAR ENDED 30 JUNE 2022

	<i>Unrestricted</i>	<i>Restricted</i>	<i>2022</i>	<i>2021</i>
	<i>£</i>	<i>£</i>	<i>Total</i>	<i>Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Expenditure brought forward	21,618	5,425	27,043	26,948
<i>Office and administration costs</i>				
Advertising and marketing	51	-	51	-
Bank fees	172	-	172	127
Foreign exchange variances	82	-	82	(58)
Contractors	50	-	50	-
Depreciation expense	-	-	-	23
Development recharges	-	-	-	473
General expenses	-	-	-	16
Insurance	521	-	521	512
IT software and consumables	1,318	-	1,318	703
Rent	2,496	-	2,496	2,496
Loss on disposal of Fixed Assets	-	-	-	296
Office equipment (non FA)	24	-	24	349
Repairs and maintenance	-	-	-	78
Postage, freight and courier	345	-	345	252
Printing and stationery	86	-	86	22
Subscriptions	235	-	235	-
Telephone and internet	1,631	-	1,631	3,410
<i>Total office and administration costs</i>	<i>7,011</i>	<i>-</i>	<i>7,011</i>	<i>8,699</i>
<i>Governance costs</i>				
Accountancy fees	1,741	-	1,741	1,620
<i>Total governance costs</i>	<i>1,741</i>	<i>-</i>	<i>1,741</i>	<i>1,620</i>
Total support costs	9,734	-	9,734	21,642
Total operating expenses	35,795	5,425	35,795	37,267
Total income - brought forward	31,173	6,000	37,173	98,706
NET (DEFICIT) / SURPLUS FOR THE YEAR	(4,622)	575	1,378	61,439
Transfers between funds	-	-	-	-
Funds brought forward at 1 July	8,154	-	8,154	(53,285)
FUNDS CARRIED FORWARD 30 JUNE	£ 3,532	£ 575	£ 9,532	£ 8,154

MAINLY MUSIC UK

England & Wales - Charity number 1167021

Accounts

MAINLY MUSIC UK

(Registered charity numbers 1167021 & SC048913)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2021**

**HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ**

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

The Trustees have pleasure in presenting their Annual Report and the Financial Statements for the year ended 30 June 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's constitution, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Objectives and activities

Objectives

The objects of Mainly Music UK (mainly music UK) are: -

To advance the Christian religion, for the public benefit, in the UK, by supporting churches in the UK to provide education-based outreach ministry models, including educational and play support groups for children and young families, in particular but not exclusively by:

1. establishing attractive and relevant activities, based around music and play, for use by Christian churches and of interest to families with young children;
2. providing instruction and ongoing resource for churches to establish these activities for families;
3. ensuring the activities have educational outcomes for children and for the parent or care giver, encourage and enable them in their role;
4. in all these activities, provide resources and training to help families from the community explore the Christian faith at their pace.

Activities

The 2020/21 was a year like no other in the history of mainly music, since it began in Auckland, New Zealand in 1990. With the restrictions put in place due to the COVID-19 virus, the entrepreneurial heritage of mainly music became a huge positive. New initiatives and nimble systems provided quick and sustainable options for continued connection with families.

We remain very grateful for the generosity of our church partners who prioritised the membership, despite being unable to hold in-person sessions and who were unwilling to charge for the on-line sessions provided. We had decided not to put staff on active furlough and ensure they were available to resource and support church teams throughout the pandemic. This created continued and on-going interaction. Our two Coaches held on-line training and resource sessions to keep the volunteer Team Leaders connected and energised. We were exceptionally grateful to receive £5,000 from a Persimmon Homes competition. This provided the much-needed cash flow for staff employment.

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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On-line session material outlines were made available to the volunteer teams. This reduced the need for volunteers to start from a blank page, enabling them to be creative but not expecting them to put together the full session. Free pre-recorded on-line sessions were continued through to the end of 2020. This enabled volunteer teams who had run out of energy to create their own to make these available to families. Often these volunteer teams arranged craft and learning items that matched the content and learning of the sessions. Families were exceptionally grateful for these activities.

The staff became aware of reducing NHS services for mothers who had given birth. Along with international staff, we came together to create and trial *mainly babies* – an eight-week series of mainly music sessions, specifically designed for not-yet-crawling babies. The content focused on attachment and included parenting instruction material to assist the first-time mothers. It was important to ensure the sessions could be achieved on-line as well as face-to-face to contribute to the sustainability of the interaction, no matter the restrictions. We were grateful to all three UK-based staff members, Sian, Barbara, and Lizzie who put their time and energy into planning and trialling this initiative. Following the four-trial series in the UK, *mainly babies* is launching worldwide with mainly music in the UK, New Zealand, and Australia.

One key feature of 2020/21 was the passion of teams who, as restrictions changed, went to great lengths to offer sessions both indoors and outdoors. We take this moment to thank those teams who created smaller sessions, back-to-back, to ensure families could reconnect, albeit in a socially distanced fashion. And those who were creative in finding ways to hold sessions outdoors.

Here are stories that illustrate the gratefulness of the families:

The team have enjoyed running sessions outside where many members of the local community have stopped to watch on as families enjoy their outdoor music session. Such a great way of being community in the community.

mainly music is going well. We've had several new faces this term which has been amazing! Obviously planning/ organising with restrictions has made things more complex but for the most part that's goes on in the background so the sessions themselves can feel as normal as possible. The families just seem so thankful to be able to be together in person because there are still a lot of other things not running again yet.

Due to the high demand for places in our sessions, we are going to start running a fourth session on a Thursday morning! It will be full of lockdown mums, so that will make two full groups of these desperate mummies. It's our focus to provide a tangible form of the African proverb: 'it takes a village to raise a child'.

Another initiative that trialled in the UK was the reinvigoration of mainly mums. As time went on, families found on-line sessions tiring along with all the other activities that they needed to undertake at home, like work and school. When the staff reported this, we reviewed the concept of mainly mums and created an on-line training event to give confidence to the teams. The mainly mums' sessions were specifically focused on connecting with the mothers in the evening for 30 minutes. Asking them to come with a hot drink the mums entered a 30-minute on-line discussion. Placing them in breakout rooms ensured mothers got to spend time really getting to know others.

Overall, we are confident that 2021/22 will be a year of growth. We are already aware of the increase of enquiries from churches interested in the options provided by the organisation.

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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Structure, governance and management

Governing document

mainly music UK is a Charitable Incorporated Organisation (Association model) whose only voting members are its charity Trustees. The Charity is governed by its constitution, which was adopted on 27 April 2016, and was formerly registered with the Charity Commission for England and Wales on 10 May 2016, and with the Office of the Scottish Charity Regulator (OSCR) on 17 December 2018.

The Board of trustees

The governance board consists of the trustees listed in the Administrative details section of this report.

Recruitment, appointment and training of new trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three (3) years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (a) a copy of the current version of the constitution; and
- (b) a copy of the CIO's latest Trustees' Annual Report and Financial Statements;
- (c) a copy of the Board Manual referred to in clause 25 of the constitution which the new trustee shall sign indicating his/her agreement to be bound by its terms.

Related parties

mainly music UK works closely with mainly music International Trust, which provides resources and materials and mainly music (Australia) Limited, which provides administration and accounting services.

Financial review

Total income for the operational year ended 30 June 2021 amounted to £98,706 (2020: £56,659), with total expenditure amounting to £37,267 (2020: £49,519) giving rise to a surplus of £61,439 (2020: £7,140). The principal source of income derives from membership which decreased in the year to £17,941 (2020: £25,270). Sales of merchandise fell to £2,844 (2020: £7,801). Included in other income this year is £63,972 (2020: £16,498) representing the cancellation ("forgiveness") of debt owed to mainly music International Trust and mainly music Australia. Cost of sales reduced to £2,112 (2020: £5,391) as did membership support costs £11,323 (2019: £20,353); salary and staff costs remained consistent at £13,513 (2020: £13,942) and administration costs stayed consistent at £8,699 (2020: £8,333).

Going Concern

The Charity depends on mainly music International Trust and mainly music (Australia) Limited to meet its day to day working capital requirements. Current forecasts indicate that the Charity expects to be able to generate positive cash flows within its own account in the future. The mainly music International Trust Board and mainly music (Australia) Limited Board are also both well aware of this situation and acknowledge that their support, both financially and strategically is of vital importance for mainly music UK to operate positively. mainly music International has instituted quarterly reporting to maintain an awareness of debt and to support the organisation as much as possible. The Trustees are not aware, however, of any circumstances that may adversely affect the renewal of these facilities. Accordingly, the Trustees believe it is appropriate to prepare the financial statements on the going concern basis

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

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Reserves

At 30 June 2021 the Charity had total funds of £8,154, of which £5,964 are unrestricted and £2,190 restricted. The Charity plans to increase its reserves now that the high debt has been forgiven. The Trustees have reviewed the reserves policy in year, examining the reliability of future income streams, the commitment to future expenditure and risks faced by the Charity and have determined that they need funds that equate to 3 months running costs to provide the ability to:

- ensure that the Charity does not become insolvent;
- meet unforeseen expenditure and provide flexibility in meeting growing demands;
- cover short term timing differences between income receipts and outgoing payments;
- give the Charity time to consider other options to raise money or to cover operational costs and commitments should the decision be taken to wind the Charity down.

Reserves are maintained through the generation of surpluses from delivery of activities, fundraising appeals and events, and shall be defined as unrestricted current assets less liabilities. The current unrestricted undesignated reserves figure on 30 June 2021 amounted to £5,964, approximately 2 months core expenditure.

This is an improvement on the prior year and the Charity has a stated aim to increase its level of free reserves over the next 2 to 5 years.

Plans for future periods

With the forgiveness of debt provided by mainly music International and mainly music Australia, there is a new level of optimism for the staff team and board who are no longer shackled with increasing debt. This forgiveness reflects the confidence the organisation has in the establishing of the organisation in the UK and the stability that was seen over the period of the restrictions, particularly in relation to the generosity of churches prioritising the membership contribution payments.

There has been increasing interest by churches who are keen to create ways for families to find friendship and reduce the isolation they have experienced during the restriction period. With families having had babies over this time who have been unable to provide social interaction for their children, there is a need to establish places for the community to gather. The local church has a key role to play in this return to the new normal.

The focus will be on growth throughout the UK and the stability of finances as the organisation heads into the 2021/22 financial year. With the suite of platforms (mainly music, mainly play, and mainly babies) available, there is increased interest in the support offered to churches as they establish sustainable connection points in the community.

Public benefit disclosures

The trustees believe they have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission in respect of public benefit.

**MAINLY MUSIC UK
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021
CONTINUED**

Administrative details

Registered name of the charity:	Mainly Music UK
Working name:	mainly music UK
Registered Charity Numbers:	1167021 / SC048913
Principal Office Address:	Astwood Law 39, Prospect Hill Redditch Worcestershire B97 4BS
Operations Address:	24 Manor Lane PO Box 7246 Stourbridge West Midlands DY8 9GE
Scottish Office Address:	101 Rose Street South Lane Edinburgh EH2 3JG
Website:	mainlymusic.org.uk
Email:	uksupportcentre@mainlymusic.org
Telephone:	0800 112 0382
Trustees:	Mrs Victoria Duce Mrs Josephine Mary Hood Ms Pamela Maclure (Appointed 26 April 2021) Mr David MacLennan Mr John Martin – Chair (from 1 July 2020) Mr David Morris (Appointed 8 December 2020) Mrs Kate Robbins
Bankers:	Lloyds Bank plc 2 Pavement York YO1 9UP
Independent Examiner:	Sarah Wearing, FCA, DChA HPH, Chartered Accountants 54 Bootham York YO30 7XZ

MAINLY MUSIC UK

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

CONTINUED

Trustees' responsibilities in relation to the financial statements

The purpose of this statement is to distinguish the charity trustees' responsibilities for the financial statements from those of the independent examiner as stated in his report.

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

The law applicable to charities in England and Wales and Scotland requires the charity 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 income and expenditure of the charity for that period. In preparing the 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 judgments 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 Charity (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provision of the constitution. They 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Declaration

Approved by the trustees on 11 October 2021 and signed on their behalf by:

.....
John Martin - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAINLY MUSIC UK

I report to the charity trustees on my examination of the financial statements of Mainly Music UK ("the Charity") for the year ended 30 June 2021.

This report is made solely to the Charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to charity's trustees those matters that I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity, the Charity's Members as a body and the Charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 ('the 2011 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the Charity's financial statements as carried out under section 44 (1) (c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

Independent examiner's statement

Since the Charity has prepared its financial statements on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention 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 44 (1) (a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and section 130 of the 2011 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Sarah Wearing, FCA, DChA
Institute of Chartered Accountants in England and Wales
11 October 2021

HPH, Chartered Accountants
54, Bootham, York, YO30 7XZ

MAINLY MUSIC UK
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2021

		<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2021</i>	<i>Total 2020</i>
	<i>Notes</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Income and endowments from:					
Donations	2	5,346	-	5,346	5,855
Income from charitable activities	3	87,366	3,150	90,516	43,003
Income from trading activities	4	2,844	-	2,844	7,801
Total income		<u>95,556</u>	<u>3,150</u>	<u>98,706</u>	<u>56,659</u>
Expenditure on:					
Trading activities	6	1,152	960	2,112	5,391
Charitable activities	6	35,155	-	35,155	44,128
Total expenditure		<u>36,307</u>	<u>960</u>	<u>37,267</u>	<u>49,519</u>
Net income for the year and net movement in funds	5	59,249	2,190	61,439	7,140
Reconciliation of funds:					
Total funds brought forward at 1 July		<u>(53,285)</u>	<u>-</u>	<u>(53,285)</u>	<u>(60,425)</u>
Total funds carried forward at 30 June		<u>£ 5,964</u>	<u>£ 2,190</u>	<u>£ 8,154</u>	<u>£ (53,285)</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

MAINLY MUSIC UK
BALANCE SHEET AT 30 JUNE 2021
(Registered charity numbers 1167021 & SC048913)

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fixed assets					
Tangible fixed assets	8	-	-	-	320
Current assets:					
Stock		8,503	-	8,503	9,786
Debtors	9	505	-	505	1,063
Cash at bank and in hand		1,721	2,190	3,911	3,025
Total current assets		10,729	2,190	12,919	13,874
Liabilities:					
Creditors: amounts falling due within one year	10	4,765	-	4,765	67,479
Net current assets / (liabilities)		5,964	2,190	8,154	(53,605)
Total assets less current liabilities		5,964	2,190	8,154	(53,285)
Total net assets / (liabilities)		£ 5,964	£ 2,190	£ 8,154	£ (53,285)
The funds of the charity:					
Unrestricted funds	11	5,964	-	5,964	(53,285)
Restricted funds		-	2,190	2,190	-
Total charity funds		£ 5,964	£ 2,190	£ 8,154	£ (53,285)

The notes on pages 10 to 18 form part of these financial statements.

Approved by the Trustees on 11 October 2021 and signed on their behalf by:

John Martin

John Martin - Trustee

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the financial statements. The financial statements have been prepared in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mainly Music UK meets the definition of a public benefit entity under FRS 102.

The charity depends on financial and strategic support from mainly music International Trust and mainly music (Australia) Limited to meet its operational working capital requirements. Current forecasts indicate that the charity expects to be able to operate within these arrangements and facilities for the foreseeable future. These arrangements and facilities are renewed annually and are not guaranteed for the period covered by the going concern review. The charity has a reasonable expectation that it has adequate resources to continue in operational existence for the foreseeable future. As noted in the Trustees' Annual Report, the full impact of the coronavirus pandemic is yet to be determined. The Trustees feel, however, that there is adequate support to continue operational existence in the event of a reduction in income. They continue to believe the going concern basis of accounting is appropriate in preparing the financial statements.

Mainly Music UK is registered in England as a Charitable Incorporated Organisation under the Charities Act 2011. The UK registered address is 39, Prospect Hill, Redditch, Worcestershire B97 4BS.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES (continued)

b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Grant income from government and public bodies, whether 'capital' grants or 'revenue' grants, and matched funding, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other income arising from other activities such as training and conferences is recognised in the period which the event took place.

c) Fund Accounting

Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds are funds which are subject to specific trusts, either declared by the donor when making the donation or grant conditions, or accepted by the donor in responding to a specific appeal.

d) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities relates to activities undertaken to further the purposes of the charity and includes their associated support costs.

Support costs include central functions and governance costs, and have been allocated to activities on a basis consistent with the use of those resources, e.g. allocation of staff costs by time spent and other costs by their usage.

Governance costs include those incurred in the governance of the charity and its assets and primarily associated with constitutional and statutory requirement.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

e) Tangible fixed assets and depreciation

Tangible fixed assets are included in the financial statements at their historical cost (in the case of donated assets, at their fair value at the date of acquisition).

Depreciation of tangible fixed assets is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment	over 3 or 4 years, reducing
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f) Stock

Stock of materials and resources are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES (continued)

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2021

2. GRANTS AND DONATIONS

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2021</i>	<i>2020</i>
	<i>£</i>	<i>£</i>
Donations	5,346	5,855
	<u>£ 5,346</u>	<u>£ 5,855</u>

The Charity also benefits from the involvement and enthusiastic support of its many volunteers. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

3. INCOME FROM CHARITABLE ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2021</i>	<i>2020</i>
	<i>£</i>	<i>£</i>
Membership	17,941	25,180
Other income	72,575	17,823
	<u>£ 90,516</u>	<u>£ 43,003</u>

4. INCOME FROM TRADING ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2021</i>	<i>2020</i>
	<i>£</i>	<i>£</i>
Sales of merchandise	<u>£ 2,844</u>	<u>£ 7,801</u>

5. NET EXPENDITURE FOR THE YEAR

	<i>2021</i>	<i>2020</i>
	<i>£</i>	<i>£</i>
Net expenditure for the year is stated after charging:		
Depreciation	23	130
Independent examiner's fee	750	660
Accountants' remuneration - statutory accounts production	<u>870</u>	<u>840</u>

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2021

6. TOTAL EXPENDITURE

	<i>Trading cost of sales £</i>	<i>Staff costs £</i>	<i>Support costs £</i>	<i>Total 2021 £</i>	<i>Total 2020 £</i>
Cost of goods sold and direct expenses	2,112	-	-	2,112	5,391
Charitable expenditure	-	13,513	20,022	33,535	42,628
Governance costs	-	-	1,620	1,620	1,500
Total expenditure	£ 2,112	£ 13,513	£ 21,642	£ 37,267	£ 49,519

£960 of Costs of goods sold and direct expenses was restricted (2020 - £nil).

	<i>Unrestricted Funds</i>	
	<i>Total 2021 £</i>	<i>Total 2020 £</i>
Analysis of support costs		
Membership costs and service charges	11,323	20,353
Office and administration costs	8,699	8,333
Governance costs	1,620	1,500
	£ 21,642	£ 30,186

7. EMPLOYEE COSTS AND TRUSTEES' REMUNERATION

	<i>Total 2021 £</i>	<i>Total 2020 £</i>
Wages and salaries	13,511	13,842
	£ 13,511	£ 13,842
	<i>2021</i>	<i>2020</i>

The average monthly number of employees for the year was as follows:

Administration	3	3
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During the year no employees were paid emoluments amounting to £60,000 or more.

None of the trustees have been paid any remuneration in connection with their services as a trustee.

No trustees (2020 - none) were reimbursed expenses (2020 - £Nil) during the year, relating to expenditure incurred on behalf of the charity.

The key management personnel of the charity comprise solely the Trustees who received no remuneration during the year. The total employee benefits of the key management personnel was £Nil (2020 - £Nil).

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2021

8. TANGIBLE FIXED ASSETS

	<i>Computer Equipment £</i>	<i>Total 2021 £</i>
Cost		
At 1 July 2020	1,137	1,137
Disposals in the year	(1,137)	(1,137)
At 30 June 2021	-	-
Depreciation		
At 1 July 2020	817	817
Charge for the year	23	23
Eliminated on disposal	(840)	(840)
At 30 June 2021	-	-
Net Book Value		
At 30 June 2021	£ -	£ -
At 30 June 2020	£ 320	£ 320
All fixed assets relate to unrestricted funds		

9. DEBTORS

	<i>Unrestricted Funds Total 2021 £</i>	<i>Total 2020 £</i>
Trade debtors	185	838
Other debtors	40	-
Prepayments	280	225
	£ 505	£ 1,063

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2021

10. CREDITORS: amounts falling due within one year

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>2021</i>	<i>2020</i>
	<i>£</i>	<i>£</i>
Trade creditors	3,029	62,068
Accruals and deferred income	1,736	5,411
	<u>£ 4,765</u>	<u>£ 67,479</u>
Deferred income		
Balance brought forward	3,150	-
Amount released in the year	(3,150)	-
Amount deferred in the year	105	3,150
	<u>£ 105</u>	<u>£ 3,150</u>

At the balance sheet date the Charity was holding funds received in advance of providing services, which will be fully released in the following financial year.

11. FUNDS

<i>Current year</i>	Balance at 1 July	Income	Expenditure	Transfers	Balance at 30 June
Unrestricted funds	(53,285)	95,556	(36,307)	-	5,964
Restricted funds	-	3,150	(960)	-	2,190
	<u>£ (53,285)</u>	<u>£ 98,706</u>	<u>£ (37,267)</u>	<u>£ -</u>	<u>£ 8,154</u>
Comparative year					
	Balance at 1 July	Income	Expenditure	Transfers	Balance at 30 June
Unrestricted funds	(60,425)	56,659	(49,519)	-	(53,285)
Restricted funds	-	-	-	-	-
	<u>£ (60,425)</u>	<u>£ 56,659</u>	<u>£ (49,519)</u>	<u>£ -</u>	<u>£ (53,285)</u>

The restricted fund is monies received from the All Churches Trust to fund setup costs for new groups.

MAINLY MUSIC UK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

FOR THE YEAR ENDED 30 JUNE 2021

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

<i>Current year</i>	<i>Fixed assets</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Total 2021</i>
			£	£
Unrestricted funds	-	10,729	(4,765)	5,964
Restricted funds	-	2,190	-	2,190
	-	£12,919	£ (4,765)	£8,154
<i>Comparative year</i>	<i>Fixed assets</i>	<i>Current assets</i>	<i>Current liabilities</i>	<i>Total 2020</i>
			£	£
Unrestricted funds	320	13,874	(67,479)	(53,285)
	£320	£13,874	£ (67,479)	(£53,285)

13. RELATED PARTIES

mainly music (Australia) Limited

Income amounting to £147 (2020 - £5) was received in the year in respect of sales of materials and resources to mainly music (Australia) Limited. Expenditure amounting to £5,248 (2020 - £9,999) was incurred during the year in respect of materials, resources and service charges from mainly music (Australia) Limited. In addition, during the year mainly music (Australia) Limited cancelled prior years outstanding debts due from the charity amounting to £48,279. At 30 June 2021 £nil (2020 - £nil) was owed by mainly music (Australia) Limited, and £3,029 (2020 - £48,247) was owed to mainly music (Australia) Limited. Jo Hood (Trustee) is a trustee of mainly music (Australia) Limited.

mainly music International Trust

Income amounting to £272 (2020 - £46) was received in the year in respect of sales of materials and resources to mainly music International Trust. Expenditure amounting to £6,768 (2020 - £6,075) was incurred during the period in respect of materials and resources from mainly music International Trust. In addition, mainly music International Trust cancelled all outstanding debts due from the charity in respect of the 2021 financial year amounting to £15,693. At 30 June 2021 £Nil (2020 - £Nil) was owed by mainly music International Trust, and £nil (2020 - £10,292) was owed to mainly music International Trust. Jo Hood (Trustee) is a trustee of mainly music International Trust.

mainly music New Zealand Trust

There was no financial activity with mainly music New Zealand Trust during the year (2020 - £Nil). Jo Hood (Trustee) is a trustee of mainly music New Zealand Trust.

There were no other related party transactions.

MAINLY MUSIC UK
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30 JUNE 2021

14. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds</i>	
	<i>Total</i>	<i>Total</i>
	<i>Year ended</i>	<i>Year ended</i>
	<i>30 June 2020</i>	<i>30 June 2019</i>
	<i>£</i>	<i>£</i>
Income and endowments from:		
Donations	5,855	2,438
Income from charitable activities	43,003	26,577
Income from trading activities	7,801	11,319
Total income	<u>56,659</u>	<u>40,334</u>
Expenditure on:		
Trading activities	5,391	9,800
Charitable activities	44,128	45,416
Total expenditure	<u>49,519</u>	<u>55,216</u>
Net expenditure for the year and net movement in funds	7,140	(14,882)
Reconciliation of funds:		
Total funds brought forward at 1 July	(60,425)	(45,543)
Total funds carried forward at 30 June	<u><u>£ (53,285)</u></u>	<u><u>£ (60,425)</u></u>