

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and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.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

.....
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>	220	-	220	4,570
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>	29,412	-	29,412	29,441
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>	8,677	-	8,677	7,322
Other income				
Postage and handling collected	709	-	709	677
Other income and fundraising	75	-	75	-
<i>Total other income</i>	784	-	784	677
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)