

Charity registration number 1171391 (England and Wales)

EVOLVE MUSIC
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

EVOLVE MUSIC

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

C King
M Bide
S Thapermall
T McNaught-Reynolds
J Carly-Campbell
S Horton

(Appointed 1 September
2024)

Charity number

1171391

Principal address

Ground Floor
11 Manvers Street
Bath
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Independent examiner

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Art Accountants Limited
Ground Floor
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EVOLVE MUSIC

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EVOLVE MUSIC

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Evolve Music is a small arts charity (est. 2017) dedicated to using music as a tool for community development. Evolve Music works in the South West's coastal towns, ex-mining towns and inner-city urban areas. Our work builds joy, community and family connection, promotes personal growth, child development, confidence and wellbeing; and it provides struggling frontline workers with creative solutions and new approaches to entrenched and growing challenges.

Since 2017 Evolve Music's work has grown year on year in reach and impact, built on a reputation for high-quality, person-centered practice and collaborative partnerships. Since 2020 more than 4500 people have taken part in an Evolve Music workshop or training event. Whilst our work spans seven local authority areas across the South West, those we support are united by shared experiences of exclusion and marginalisation. Many face significant barriers to accessing the arts, especially music-making, due to their lived experiences of the care system, rural or social isolation, racism, neurodivergence, mental ill health or trauma. We create welcoming, inclusive spaces that enable people to rediscover joy, build meaningful connections, and access the proven wellbeing, developmental and cognitive benefits that come from making music together.

Evolve Music is committed to using an evidence based approach, to learning and evolving our practice alongside community members and other community music makers. Each year we deliver a training programme for emerging and established community musicians and disseminate our practice both within and outside the creative sector. By investing in our workforce we contribute to the development of skilled, inclusive practitioners in the arts and community sector.

Evolve Music's approach is rooted in partnership and collaborative practice. We co-design projects with participants, caregivers, educators, healthcare providers and community organisations to ensure activities are relevant, accessible and responsive. We continually evaluate our work, often with third parties, capturing detailed impact data and personal stories that demonstrate both the successes and the challenges. This reflective practice has enabled us to iterate, develop our programme and improve.

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

Objectives and activities

The objectives of Evolve Music are to facilitate access to, improve, advance, maintain and promote education in the arts by providing increased opportunities for people of all ages, abilities and backgrounds to access creative music making workshops and by running such open-access music workshops.

Public benefit

When reviewing the charity's aims and objectives, devising new programmes and setting policies for the year, the trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and complied with their duty under Section s17(5) of the Charities Act 2011.

EVOLVE MUSIC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

The following highlights of Evolve Music's programme illustrate the grass roots values that underpin the Charity's work and how within the year the charitable objectives were achieved:

Creative approach to early help for families facing multiple disadvantages

Adventurers: is a targeted early years music project that supports families with young children experiencing disadvantage. Originally co-designed in 2019 with Children's Services in Radstock it has now been rolled out in areas of high deprivation in the South West. Within the year the Adventurers programme provided bespoke support for 38 families with young children with SEND or other needs in partnership with Action for Children in Devon and Devon Family Hubs. We also provided 1:1 support for children in need of additional help.

Sound Explorers: Sound Explorers adopts a different approach. Its focus is to train those working with babies and young children with SEN/D and social, emotional and mental health (SEMH) needs to build inclusive, child-led musical environments. It combines direct work with children and immersive CPD for early years practitioners, nursery workers and foundation stage teachers and importantly, childminders and parents who often have limited access to training and development. Within the year we delivered immersive Sound Explorers residencies that included:

- Plymbridge Nursery School & Children's Centre
- Jack and Jills Childcare, Widewell
- The Cabin, Tamar View, Plymouth and,
- Community based residences for childminders.

External evaluations in 24/25, which built on the previous two that we commissioned in 23/24, told us that 85% of professional early years practitioners observed improved attention and communication in children with SEND. 100% of early years practitioners in Sound Explorers felt more confident using music with children with SEND.

Early years practitioners reported embedding music more regularly into transitions, routines, and child-led play. Children with complex needs (including autism, Down syndrome and global developmental delay) showed significant progress against their individual targets, such as increased use of two-word phrases, improved eye contact, and extended group participation. In post-project surveys, 56% of practitioners rated themselves 'confident' or 'very confident' in delivering music sessions—up from 0% at project start.

"One child who never joined group time before started to join in every session—and even began to sing. It's made us realise how powerful music can be for children who find other activities overwhelming." – Early Years Practitioner, Sound Explorers

EVOLVE MUSIC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Dads Rock: the mental ill health, isolation and emotional detachment experienced by too many fathers/male caregivers is directly addressed through the Dads Rock. Originally rolled out in 2022 in Radstock, in 2024/2025 Dads Rock was sustained across seven locations in the South West, with hundreds of families benefiting from regular Saturday morning music-making sessions.

Dads Rock Participant Feedback

"When [my son] arrived, I suffered from a kind of depression. During the first 6 months it was so difficult – particularly with 2 kids and 2 jobs. The fact that there were other dads there and had the opportunity to hang out, alleviated a lot of the frustrations that I'd had."

"It's really important because speaking very generally dads don't always get the opportunity to be in a vulnerable space with other dads. It's not something that comes naturally to a lot of us."

"Just before the summer break I joined a WhatsApp group with some of the other Dads. We often meet up in the park now, or sometimes go for breakfast"

"During the first six months, it was difficult – two kids, two jobs. Dads Rock helped me feel less alone."

Community Rhythms: is a new project, launched in September 2024, co-designed with Bristol's East African families, Bristol Family Hub (BFH) and Somali community leaders. Community Rhythms provides a rare opportunity for whole East African diaspora families in Bristol to take part in culturally relevant family focussed events that build children's confidence, improve connection, share information on family and health services and support for parents and celebrate cultural identity and heritage.

"I wanted Leila to play and learn, but we didn't feel we belonged. When we joined [Community Rhythms] I felt emotional hearing our language. I saw Leila's eyes light up when we clapped and sang together. It's more than music" - Community Rhythms Participant

Creative access for children, neurodivergent and learning disabled young people & adults

Sound Lab is a community-based music provision for neurodivergent young people (14 - 25 years) providing inclusive, small-group music-making sessions using accessible digital tools, acoustic instruments and sensory-friendly approaches. Participants explore rhythm, melody, lyric writing, beat-making and DJ skills in a non-judgemental environment led by two highly-skilled music leaders, and an access and inclusion worker. In 2024/2025 a new Sound Lab hub was established in Yeovil through partnership with Somerset Parent/Carer Forum amongst others. Sessions are tailored to support emotional regulation, creative self-expression and confidence. Parents report reduced isolation, increased confidence and a greater sense of belonging among their children.

"Sound Lab helped me find my voice" – Sound Lab Participant

Sound Lab Case Study: J

When J joined Sound Lab Yeovil, he was quiet, reserved, and hesitant to participate. He experienced a pronounced stammer and tended to stick to familiar instruments, avoiding group discussions and singing. With gentle support, J gradually began to take creative risks. A key breakthrough came when he tried the keyboardsomething facilitators described as "unlocking" his confidence.

Later, he chose to play and sing *Shake It Off* in front of the group, proudly performing with printed lyrics and a microphone. His mother shared that his stammer now reduced when singing.

By the end of the project, J had played multiple instruments, sung solo, co-written a group song and featured in a music video. While still soft-spoken, his self-expression and pride had grown visibly. J's journey highlights the power of inclusive music-making to build confidence and communication skills.

EVOLVE MUSIC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Flow Music Club: Flow is a new extension of Sound Lab specifically designed for neurodivergent adults aged 25+ and their parents/carers. Participants include those with learning disabilities, autistic adults, and individuals experiencing mental ill health; many live in supported housing or with family carers and have few opportunities to participate in community life. Carers are encouraged to join in. Activities include group jamming, songwriting and loop-based composition. Signs and symbols aid communication and structure. The programme provided vital social connection, boosts mood and mental wellbeing, and offers an empowering creative outlet for people often excluded from the cultural sector.

Partnership Working

Evolve Music's work is rooted in meaningful, sustained partnership with local organisations, frontline services, educators and community leaders. We never work in isolation; our model is intentionally designed to complement and enhance existing support systems, especially where services are overstretched or under-resourced.

In 2024/2025 we worked closely with local authorities (including Somerset, North Somerset, BANES, Devon and Plymouth Councils), Children's Centres, Family Hubs, Action for Children, Health Visiting Teams and education and health services to ensure our programmes reach those who will benefit most. This collaboration ensured activities were inclusive and developmentally aligned with local needs.

In schools and post-16 settings, we collaborated with SENCOs and pastoral teams to embed music as a tool for communication, wellbeing and engagement, especially for students at risk of isolation. Our neurodivergent programmes are delivered in tandem with colleges, day services and social care professionals.

"This is the most joined-up piece of creative early years work I've seen. The music leaders are listening to us, building our confidence, and we're now using music all through the day." – Early Years Lead, Plymouth City Council.

Cross-Sector Influence & Development

In 2024/2025 Evolve Music extended our evidence-based, participatory approach grounded in evaluation, research and sector learning. In the year we commissioned four external evaluations of our work. We worked with researchers and evaluators from both within and outside of the creative health and cultural sector to ensure the impacts and outcomes using methodologies and language relevant to the policies that underpin them. The growth of the programme in 2024-2025 was directly fuelled by the insights from evaluations and monitoring activities.

By the end of the year, two of these four evaluations were published:

- Improving outcomes for children with special education needs through music
- Impact assessment of Sound Footing: an early years community music programme for families in North Somerset, Somerset and Bath & North East Somerset.

During the year, the Evolve Music leader workforce nearly doubled from 18 music leaders to 32. Onboarding and support process for this freelance musician workforce matured. A further 12 emerging music leaders based on the South West were provided with opportunities to observe and experience an Evolve Music session in action and attend CPD events.

CPD and mentoring for music leaders deepened trauma-informed and neurodiverse-affirming practices were embedded across our delivery. 95% of Evolve music leaders reported increased confidence in delivering inclusive, neurodiverse-affirming sessions after receiving CPD and mentoring.

"The mentoring has helped me think differently about how I adapt to each child." – Music leader

EVOLVE MUSIC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Developing the Organisation

The year 2024-2025 was an exciting year of programme growth, deepening and widening the Charity's impact and the Trustees recognise the importance of ensuring that this growth is supported by a robust governance and resourcing infrastructure. Within the year the Trustees:

- Agreed a strategy for Trustee development to expand the range of Trustee skills set through CPD and recruitment.
- Strengthened the Executive Committee's role in risk management and financial oversight and appointed a Financial Director, Irena Peel.

Fundraising

During the year, Evolve Music secured major awards from Youth Music for the Sound Lab programme and from Somerset Council in support of a range of projects across the county. Bristol City Council extended a grant for a further year in support of the Dads Rock and Community Rhythms projects in Bristol. Evolve Music is deeply grateful to the charitable trusts and foundations who invested in our work within the year.

Financial review

Financially, this was a year of consolidation. Evolve Music's total revenues were effectively static year-on-year, an excellent result, demonstrating that the very rapid growth achieved in the 2023/24 financial year was not a "one-off" but established a clear future direction for the charity. Income from grants and donations increased by 15%, and congratulations are again due to Annette and all members of the team for attracting grants from a wide range of donors, in recognition of the value of the services which they deliver, a value which we constantly seek to demonstrate through objective evaluation.

Supported by this generous giving, our activity increased significantly as shown by the increase in expenditure particularly of restricted funds. This increase in costs – particularly staff costs – reflects the delivery of projects for which grants had been received in the prior year. However, staff costs rose much less steeply in this year (by about 22%) compared with the prior year (when they rose by about 60%).

After all costs, the charity recorded a net surplus for the year of nearly £33,000, compared with a surplus of £83,000 in the prior year; this is again the result of timing differences between receipt of funds for specific projects and expenditure on those projects, following a period of rapid growth. As would be expected, our cash resources increased by approximately the same amount as our surplus. We expect annual surpluses to continue to decline.

Reserves policy

The trustees review the reserves policy at least annually, or when there are material changes in the activity of the charity. The charity has in the past used a relatively crude reserves target of holding three to six months of planned core expenditure in free reserves. "Core expenditure" is the underlying operating costs of the charity, excluding direct costs of delivering projects. In the same way "free reserves" exclude restricted funds, those funds that are only available to the charity to use for specified projects. Our free reserves at 31 March 2025 were a little under £79,000; our budgeted core costs for 2025/26 financial year are a little under £122,000, or nearly 7 months of core costs.

The trustees recognise the need to link our reserves policy more closely with the financial risks which we face, which will almost certainly imply a reduction in our free reserves. This is a task to be completed before the end of the 2025/26 financial year.

Major risks

The trustees seek to identify and mitigate major risks to the financial stability of the charity through the deployment of a Risk Register, which is reviewed regularly by both the Executive Committee and the Board. The major risks which we have identified primarily relate to the difficult environment within which much of the charity sector is operating; and to personnel. The trustees are currently particularly aware of the management risks of rapid growth, which may be as challenging as those of decline.

EVOLVE MUSIC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Evolve Music is now in the final year of its current three-year strategic plan. The vision of the Trustees remains that everyone in the South West should have the opportunity to benefit from participating in community music. To realise this, the Charity continues to focus on removing barriers to music-making for underserved communities, enabling more individuals and communities to experience the creative, social and wellbeing benefits of community music.

As we approach the end of this strategic period, we are actively engaging in a consultation process with trustees, staff and partners to shape our next strategic plan. This collaborative process will ensure that our future direction builds on recent achievements, responds to the evolving needs of our communities and reflects the priorities of those we work with and for.

The current plan has been used as a guiding framework for development and decision-making, shared with new trustees and with funders and stakeholders to communicate our mission and direction. Progress has been monitored through regular Executive Committee and Board meetings, with the plan reviewed and updated annually.

Structure, governance and management

Evolve Music is a Charitable Incorporated Organisation ("CIO") governed by its constitution dated 4 April 2023. The charity was originally registered in January 2017 under an Association Model CIO; on 4 April 2023, early in this financial year, at an Extraordinary General Meeting the members of the charity voted unanimously to change the constitution to a Foundation Model CIO; under its new constitution, adopted on the same date, the charity is governed and overseen solely by its trustees. The charity is registered with the Charity Commission, registration no. 1171391. The Board of trustees meets quarterly to review performance against strategic and financial objectives.

The trustees who served during the year and up to the date of signature of the financial statements were:

C King

M Bide

S Thapermall

C Mulwa

T McNaught-Reynolds

J Carly-Campbell

P Rouse

S Horton

(Resigned 1 January 2025)

(Resigned 1 July 2024)

(Appointed 1 September 2024)

Recruitment and appointment of trustees

New trustees may be appointed by resolution passed at any properly convened trustee meeting, and all new trustees are appointed for an initial term of three years. In appointing trustees, the Board of trustees has regard to the skills, knowledge and experience needed for effective management of the charity. New trustees take part in an induction process, during which they receive copies of the charity's constitution and trustee's handbook, are fully briefed on their obligations under charity and company law, and are given information on the decision-making processes, the financial performance of the charity, and the charity's business plan. Trustees with specific expertise brief the Board from time to time on current topics. More broadly, trustees are encouraged to keep up-to-date with developments in the sector and to take advantage of appropriate training opportunities available from various bodies.

Organisational structure

The Board of trustees appoints and maintains a sub-committee of trustees, the Executive Committee, which meets quarterly with the Executive Director prior to each quarterly trustee meeting. The Committee works with the Executive Director to consider strategic, operational and financial matters in detail, providing an enhanced level of support and management for the Executive Director and staff team, recognising the limitations in capacity of that team. Any decisions or other important matters arising from Executive Committee meetings are reported to the Board of trustees, alongside the Executive Director's report, at the next trustee meeting.

EVOLVE MUSIC

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Relationship with wider network

Equity, Diversity and Inclusion:

Evolve Music committed to promoting equity of opportunity both in our operations and our programmes. Evolve Music recognises the world is unequal and not everyone has the same opportunity to participate in and contribute to the cultural life of where they live.

All activities are free. We host sessions in places and spaces that are accessible and welcoming, mostly working in locations where arts activities rarely happen. We are mindful of poor public transport affecting participants in rural locations and adapt schedules to remove geographical barriers.

Activities incorporate signs and symbols for neurodivergent, deaf and hard of hearing participants. Participants are invited to complete an Inclusion Form. Hybrid and online sessions are available for socially anxious, or geographically isolated participants.

Activities are culturally relevant, for example Community Rhythms draws on Somali and Arabic traditions and include traditional songs, and East African instruments. We are gender sensitive when we use the term male caregivers. We make it clear that this is inclusive to Trans men, uncles, friends and those who identify as men and play a role in family life.

We have recruitment and employment practices that try to address the imbalance of representation within the creative and cultural sector, and an Equity, Diversity and Inclusion plan. Our governance, management and delivery team come from diverse backgrounds and experiences, and we measure the diversity of our candidates, participants, workforce, Trustees, programme and participants and devise strategies as to how we can attract diverse talent.

The trustees' report was approved by the Board of Trustees.



C King
Trustee

Date: 1/8/2025

EVOLVE MUSIC

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVOLVE MUSIC

I report to the trustees on my examination of the financial statements of Evolve Music (the charity) for the year ended 31 March 2025.

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 Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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 financial statements 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 now 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.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.



.....
Mr P J Barton FCCA
ART Accountants Limited
Chartered Certified Accountants
Ground Floor
11 Manvers Street
Bath
BA1 1JQ

Dated: 1 August 2025

EVOLVE MUSIC

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	75,840	144,061	219,901	85,239	122,436	207,675
Charitable activities	4	25,743	-	25,743	42,817	-	42,817
Other trading activities	5	-	-	-	678	-	678
Investments	6	3,016	-	3,016	2,067	-	2,067
Total income		104,599	144,061	248,660	130,801	122,436	253,237
Expenditure on:							
Charitable activities	7	85,233	130,460	215,693	90,149	80,091	170,240
Total expenditure		85,233	130,460	215,693	90,149	80,091	170,240
Net income		19,366	13,601	32,967	40,652	42,345	82,997
Transfers between funds		(10,000)	10,000	-	-	-	-
Net movement in funds	9	9,366	23,601	32,967	40,652	42,345	82,997
Reconciliation of funds:							
Fund balances at 1 April 2024		69,336	66,098	135,434	28,684	23,753	52,437
Fund balances at 31 March 2025		78,702	89,699	168,401	69,336	66,098	135,434

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

EVOLVE MUSIC

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		1,505		814
Current assets					
Debtors	14	14,451		23,299	
Cash at bank and in hand		158,651		118,229	
		<u>173,102</u>		<u>141,528</u>	
Creditors: amounts falling due within one year	15	<u>(6,206)</u>		<u>(6,908)</u>	
Net current assets			166,896		134,620
Total assets less current liabilities			<u>168,401</u>		<u>135,434</u>
The funds of the charity					
Restricted income funds	16	89,699		66,098	
Unrestricted funds	17	78,702		69,336	
		<u>168,401</u>		<u>135,434</u>	

The financial statements were approved by the trustees on 1/8/25


C King
Trustee


M Bide
Trustee

EVOLVE MUSIC

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Evolve Music is a Charitable Incorporated Organisation ("CIO") governed by its constitution dated 4 April 2023.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EVOLVE MUSIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EVOLVE MUSIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	27,206	-	27,206	40,773	-	40,773
Grants	48,634	144,061	192,695	44,466	122,436	166,902
	<u>75,840</u>	<u>144,061</u>	<u>219,901</u>	<u>85,239</u>	<u>122,436</u>	<u>207,675</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Music activities		
Programme delivery and training	<u>25,743</u>	<u>42,817</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fees from individuals and organisations	<u>-</u>	<u>678</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>3,016</u>	<u>2,067</u>

EVOLVE MUSIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Music activities 2025 £	Music activities 2024 £
Direct costs		
Payments to freelance music leaders	69,972	61,194
Payments to freelance management staff	80,367	62,552
Other project costs	50,473	36,797
Hire of rooms	4,595	3,223
	<u>205,407</u>	<u>163,766</u>
Share of support and governance costs (see note 8)		
Support	9,686	5,904
Governance	600	570
	<u>215,693</u>	<u>170,240</u>
Analysis by fund		
Unrestricted funds	85,233	90,149
Restricted funds	130,460	80,091
	<u>215,693</u>	<u>170,240</u>

8 Support costs allocated to activities

	2025 £	2024 £
Depreciation	308	271
Subscriptions and fees	462	47
Storage	624	624
Insurance	753	657
Office costs	3,023	1,426
Website and marketing	-	30
Computer expenses	481	584
Professional fees	450	315
bank charges	71	70
Bookkeeping	2,826	1,760
Training	688	120
Governance costs	600	570
	<u>10,286</u>	<u>6,474</u>
Analysed between:		
Music activities	<u>10,286</u>	<u>6,474</u>

EVOLVE MUSIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	600	570
	Depreciation of owned tangible fixed assets	308	271
		<u> </u>	<u> </u>
10	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
11	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
	Total	-	-
		<u> </u>	<u> </u>
	There were no employees whose annual remuneration was more than £60,000.		
12	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
13	Tangible fixed assets		
			Fixtures and fittings
			£
	Cost		
	At 1 April 2024		2,129
	Additions		999
			<u> </u>
	At 31 March 2025		3,128
			<u> </u>
	Depreciation and impairment		
	At 1 April 2024		1,315
	Depreciation charged in the year		308
			<u> </u>
	At 31 March 2025		1,623
			<u> </u>
	Carrying amount		
	At 31 March 2025		1,505
			<u> </u>
	At 31 March 2024		814
			<u> </u>

EVOLVE MUSIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	14,451	23,299
	<u>14,451</u>	<u>23,299</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	5,606	6,338
Accruals and deferred income	600	570
	<u>6,206</u>	<u>6,908</u>

EVOLVE MUSIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023	Movement in funds		Balance at 1 April 2024	Movement in funds		Transfers	Balance at 31 March 2025
	£	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£	£
Sound Explorers - Plymouth	7,818	18,350	(15,675)	10,493	-	-	(10,493)	-
Sound Lab - BANES	9,637	3,500	(11,441)	1,696	-	(1,696)	-	-
Sound Lab - Devon and Yeovil	-	11,050	(2,907)	8,143	41,760	(24,502)	-	25,401
Dad's Rock	4,348	82,016	(44,415)	41,949	63,002	(60,327)	-	44,624
Adventurers	1,950	7,520	(5,653)	3,817	36,855	(33,323)	10,493	17,842
Developing People & Organisation	-	-	-	-	2,444	(10,612)	10,000	1,832
	<u>23,753</u>	<u>122,436</u>	<u>(80,091)</u>	<u>66,098</u>	<u>144,061</u>	<u>(130,460)</u>	<u>10,000</u>	<u>89,699</u>

EVOLVE MUSIC

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	69,336	104,599	(85,233)	(10,000)	78,702
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	28,684	130,801	(90,149)	-	69,336

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1,505	-	1,505
Current assets/(liabilities)	77,197	89,699	166,896
	78,702	89,699	168,401
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	814	-	814
Current assets/(liabilities)	68,522	66,098	134,620
	69,336	66,098	135,434

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).