

EARLY MUSIC AS EDUCATION

England & Wales · Charity number 1172845

Details

Status Registered

Legal form Charitable company

Company number [10503413](#)

Registered 2017-05-03

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

Contact

Address Brabners Llp
Horton House
Exchange Flags
Liverpool
L2 3YL

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Activities

Objects: THE OBJECTS OF THE CHARITY ARE FOR THE PUBLIC BENEFIT AND ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(1) TO ADVANCE THE EDUCATION OF THE PUBLIC IN GENERAL. WITHOUT PREJUDICE TO GENERALITY OF THE FOREGOING TO PROMOTE EDUCATION IN EARLY MUSIC AND TO PROMOTE RESEARCH FOR THE PUBLIC BENEFIT IN ALL ASPECTS OF THAT SUBJECT AND TO PUBLISH THE USEFUL RESULTS.FOR THE PURPOSES OF THIS ARTICLE, THE TERM "EARLY MUSIC" SHALL MEAN THE INTERPRETATION OF WESTERN MUSIC FROM THE EARLIEST WRITTEN RECORD TO THE LATE NINETEENTH CENTURY ACCORDING TO HISTORICAL PERFORMANCE PRACTICES AND, WHEN POSSIBLE, ON PERIOD OR COPIES OF PERIOD INSTRUMENTS.(2) SUCH OF OTHER EXCLUSIVELY CHARITABLE PURPOSES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION MAY DETERMINE FROM TIME TO TIME.

Activities: Identification and training of young music students to a high level in 'long' 18th Century music. The initial work will be piloted in the Merseyside area.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£137,204	£132,606	-	-
2024-08-31	£137,952	£145,958	-	-
2023-08-31	£123,091	£139,385	-	-
2022-08-31	£139,113	£112,739	-	-
2021-08-31	£64,662	£120,201	-	-
2020-08-31	£128,426	£55,382	-	-

Trustees

Name	Role	Appointed
Angela Margaret Clearkin		2023-02-07
Dr Crispin Pailing MBE		2018-07-25
Janet Pickavance		2018-11-07
MARK RUPERT FEENY		2016-11-30
Michelle Mulvey-Fanneran		2022-01-10

EARLY MUSIC AS EDUCATION

England & Wales - Charity number 1172845

Accounts

Company registration number 10503413 (England and Wales)

Charity registration number 1172845 (England and Wales)

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

Honorary Patron	Dr F G Cottrell Boyce	
Trustees	Mr M R Feeny Mrs M T Mulvey-Fanneran Dr C A Pailing Ms J Pickavance Miss A M Clearkin	
Country of incorporation	United Kingdom (England and Wales)	10503413
Charity registration	England and Wales	1172845
Registered office	c/o Brabners LLP Horton House Exchange Flags Liverpool L2 3YL	
Independent examiner	Jean Ellis BA FCA CTA DSG Castle Chambers 43 Castle Street Liverpool L2 9TL	

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE CONTENTS

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EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 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 charitable company's Memorandum and Articles of Association, the Companies Act 2006 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)".

Early Music as Education ('EMAE') is a private limited company and a registered charity based in Liverpool that promotes the cultural, social and economic value of early music through regular educational, recreational and scholarly activities. Our mission is to bring social, cultural and educational opportunities to young people across the socio-economic spectrum through Early Music (the interpretation of pre-19th century music according to historical performance practices) taught to a high standard.

Objectives and activities

The charitable company's objectives are for the public benefit and are specifically restricted to the following:

- To advance the education of the public in general without prejudice to generality of the foregoing to promote research for the public benefit in all aspects of that subject and to publish the useful results. For the purposes of this article the term "early music" shall mean the interpretation of Western music from the earliest written record to the late nineteenth century according to historical performance practices and, when possible, on period or copies of period instruments.
- Such other exclusively charitable purposes as the trustees in their absolute discretion may determine from time to time.

The charity aims to identify and train young music students to a high level in "long" 18th century music.

The policies adopted in furtherance of these objects are the granting of scholarships and performing a number of productions in the UK and abroad and there has been no change in these during the year.

Vision

Through a variety of programmes we promote:

- **Opportunity**
We work with young people from a wide variety of social and educational backgrounds. By challenging perceived cultural barriers, we promote participation and confidence. We also provide the opportunity for recognition for those young people who do not thrive in the traditional routes in our region, i.e. through sporting or mainstream cultural success.
- **Excellence**
We focus on smaller groups of young people and drive them to a very high standard of musical performance comparable to that of the best youth orchestras in the world. Unlike other similar organisations, however, EMAE provides its students with tutorials, music scores, copies of historical instruments and a whole range of learning experiences at no cost.
- **Personal Development and Cohesion**
We deliver wider personal development and growth alongside increased musical skills. We believe that social opportunity comes through work and recreation together. We bring together young people from different backgrounds in weekly groups, in intensive day programmes and in international 'residences'. In addition, the particular skills used in Early Music performance develop non-verbal communication skills beyond those used in other styles of music.

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

EMAE's Long Term Goals

In the long term, we aim to:

- help to fill a gap in the funding of music education. Many children do not currently have access to musical training of any kind. This gap is greatest at the lowest socio-economic level and many children from these groups may never have the opportunity to know whether they have musical aptitude.
- create a musical culture and ensembles of which Liverpool and the City Region can be proud.

EMAE's Short Term Goals

In the short term, we aim to:

- support talented string players and music tutors in the Liverpool City Region and Greater London with a view to enhancing their professional and personal development.
- select through local schools string players (violin, viola, cello and double bass) aged 8 to 18 and give them specialist training in historical performance and chamber music through weekly coaching sessions, concert productions, intensive summer programmes, and international concert tours.
- provide students with tutorials, music scores, copies of historical bows, and a whole range of learning experiences at no cost.
- enhance students' social skills in a 'currency' that is internationally recognised so that they may be confident to work within a mixed age group in an environment where effective co-operation is vital to a successful public performance.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance

Significant activities and achievements against objectives

Academic Year 2024-2025

Professor Stephen Pratt joined EMAE in October 2024 as an advisor (curriculum and development). In addition to supporting the tutors delivering the Musicianship programme in the three schools identified in the 23-24 report, he undertook an analysis and review of the current provision being offered. This included discussion with the tutors, heads and music co-ordinators in the schools and an examination of existing curriculum documents. Following this he rewrote the curriculum, attempting to align its aims more closely with those of the National Curriculum in Music and to draw it closer to the needs of the string teaching strand of the programme. Two new musicianship tutors were recruited and joined EMAE in May 2025, both being experienced classroom music teachers. Professor Pratt also provided practical support to the string orchestras in the form of musical arrangements, helped to facilitate the donation of appropriately sized instruments from amateur musicians in the region and contributed to the writing of promotional leaflets and bids.

EMAE continues to involve about 200 students through the Musicianship Programme, which takes place in 3 primary schools across Merseyside. The Liverpool String Academy (LSA) has continued to develop the skills of the students through individual lessons and group ensemble activities. In addition, in 2 of the schools, the LSA has been able to implement 6 weeks of string tuition for all children in year 4 and 11 children were identified as being suitable to join the beginner programmes of the LSA, receiving free instrumental lessons and ensemble training.

The LSA formed a new intermediate ensemble at St Mary's Liscard, adding to the beginner ensemble rehearsing in the same venue and the advanced ensemble rehearsing at Liverpool Parish Church.

The LSA held a Christmas concert for all young people participating in the programme, which took place at Liverpool Parish Church. The advanced, intermediate and beginner ensembles gave impressive performances for their families and the friends of EMAE.

From September to December 2024 the charity also delivered a similar programme to a number of London based students thanks to the continuing sponsorship via the Fora Group.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

In April 2025 Liverpool String Academy Orchestra gave an important performance at the Tung Auditorium with the Italian oboist Fabio Bagnoli. They were joined by the intermediate ensemble for one of the pieces and it was a fantastic opportunity for the students to play in one of the most prestigious venues in Liverpool and to learn from such a knowledgeable musician. It also exposed them to both the oboe and oboe d'amore which expanded their knowledge and skills of how to accompany a wind instrument. Following this concert, the Liverpool String Academy were successful in their application to be an affiliate ensemble of the Tung Auditorium until the end of 2027.

In April, the LSA also received a visit from the international Cellist, Hee-Young Lim who gave a recital at St Mary's Liscard and taught 6 of the more advanced student cellists in a public masterclass at Birkenhead School's Bushell Hall. It was an exciting opportunity for the cellists to learn from such a distinguished player and for all the students and families to hear her inspiring performance.

In addition, the professional orchestra Manchester Baroque received funding through the Continuo Foundation to run a side-by-side workshop with the advanced ensemble and invited all the LSA students to attend their period instrument performance in Manchester. This was a rare chance for the students to experience period instruments first hand and to work on their repertoire further with experts in Early Music.

In June, EMAE held a Summer Showcase event at St Faith's Church in Crosby which included small ensemble performances from LSA students as well as a 'come and play' open rehearsal, which attracted students in the local area and raised awareness for the academy. This led to applications from new students in shortage instruments such as the viola.

The end of the academic year was marked with a concert at St Mary's Church Liscard when all students delivered solo performances and were awarded certificates to mark their progress and achievements.

Finally, the year finished with a residency in North Wales which was attended by 20 students and 6 tutors and included a Welsh Folk music workshop with the cellist Awen Blandford and a final concert at Liverpool Parish Church. This was attended by families and friends of EMAE and was an opportunity for the students to show all they had learnt over the week. The week not only inspired the students but also provided fun activities which continued to develop a close sense of community and integration across the intermediate and advanced ensembles.

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Financial support to run these programmes has come through charitable grants and individual donation. Core funding is already in place to support all our programmes through to the end the year.

In supporting the work of EMAE, we are looking for three types of funding:

1. Core Funding. This is primarily for paying and retaining music tutors of the highest standard, as well as covering the cost of rehearsal spaces, administration and advertising. Core funding also provides music and equipment for each generation in the programmes.
2. Project Funding. Some of our programmes are targeted within particular demographics and need specific funding at a higher level. For example, in areas of significant deprivation more intensive tuition is required, including considerations of location of the work (where travel to a central point is less plausible).
3. Individual sponsorship. We invite donors to sponsor individuals in participation in residencies and tours. Travel and accommodation costs are beyond the reach of some families.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee governed by its Articles and Memorandum of Association dated 30 November 2016 and registered with the Charity Commission on 3 May 2017.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr F G Cottrell-Boyce	(Resigned 31 December 2024)
Mr M R Feeny	
Mrs M T Mulvey-Fanneran	
Mrs P Nieddu	(Resigned 6 November 2024)
Dr A Sanna	(Resigned 10 October 2024)
Dr C A Pailing	
Ms J Pickavance	
Miss A M Clearkin	

During the year, the charity concluded a service arrangement with a trustee who subsequently resigned from the Board. The trustees managed the resulting conflict of interest in accordance with the charity's policy and have strengthened governance and oversight arrangements following this transition.

Organisational structure

The Charity is run by the board of Directors. The Directors meet on a regular basis to agree policy, review finances and monitor the content and delivery of the educational programme.

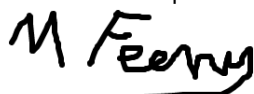
Induction and training of trustees

The Board of Directors keeps under review the composition of the Board and skills required by the Charity to perform effectively and deliver its charitable objectives.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

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



Mr M R Feeny
Trustee

12 May 2026

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 AUGUST 2025***

The trustees, who are also the directors of Early Music as Education for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EARLY MUSIC AS EDUCATION

I report to the trustees on my examination of the financial statements of Early Music as Education (the charitable company) for the year ended 31 August 2025.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charitable company'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

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 charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Jean Ellis BA FCA CTA

DSG

Castle Chambers

43 Castle Street

Liverpool

L2 9TL

Dated: 12 May 2026

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	137,136	-	137,136	137,790	-	137,790
Investments	4	68	-	68	162	-	162
Total income		<u>137,204</u>	<u>-</u>	<u>137,204</u>	<u>137,952</u>	<u>-</u>	<u>137,952</u>
Expenditure on:							
Raising funds	5	-	-	-	12,403	-	12,403
Charitable activities	7	93,901	38,705	132,606	133,555	-	133,555
Total expenditure		<u>93,901</u>	<u>38,705</u>	<u>132,606</u>	<u>145,958</u>	<u>-</u>	<u>145,958</u>
Net income/(expenditure)		43,303	(38,705)	4,598	(8,006)	-	(8,006)
Transfers between funds							
		600	(600)	-	-	-	-
Net movement in funds	9	43,903	(39,305)	4,598	(8,006)	-	(8,006)
Reconciliation of funds:							
Fund balances at 1 September 2024		5,977	39,305	45,282	13,983	39,305	53,288
Fund balances at 31 August 2025		<u>49,880</u>	<u>-</u>	<u>49,880</u>	<u>5,977</u>	<u>39,305</u>	<u>45,282</u>

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

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	-		3,750	
Cash at bank and in hand		51,800		43,212	
		<u>51,800</u>		<u>46,962</u>	
Creditors: amounts falling due within one year	14	(1,920)		(1,680)	
Net current assets			49,880		45,282
Net assets			<u>49,880</u>		<u>45,282</u>
Income funds					
Restricted funds	15		-		39,305
Unrestricted funds			49,880		5,977
			<u>49,880</u>		<u>45,282</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 12 May 2026



Mr M R Feeny
Trustee

Company registration number 10503413

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Early Music as Education is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Brabners LLP, Horton House, Exchange Flags, Liverpool, L2 3YL.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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 charitable company 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 charitable company 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 charitable company 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.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs can be directly attributed to particular headings they have been allocated accordingly.

Certain direct charitable costs relate to multiple activities and cannot be wholly attributed to a single activity. These costs are apportioned across the charity's principal activity headings on a reasonable, systematic, and consistent basis.

The apportionment is based on an assessment of the level of activity undertaken in each area, including consideration of staff time, programme delivery, and resource usage. The trustees consider this basis to be the most appropriate method to reflect how resources are applied across the charity's activities.

The principal activity headings used for allocation are:

- Education activities
- Concerts
- Residencies
- Administration and management

Support and governance costs are identified separately.

1.6 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.

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.8 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 charitable company 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 charitable company'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.

Key sources of estimation uncertainty

Apportionment of direct costs

A proportion of the charity's direct expenditure supports more than one activity and is therefore apportioned across activity headings.

The allocation is based on an assessment of the proportion of activity undertaken in each area, based on an analysis of programmes delivered, tutor involvement and other relevant indicators. This results in a percentage-based allocation of costs across the charity's main activities.

Due to the nature of this assessment, the allocation involves a degree of estimation and judgement. The trustees consider the methodology to be reasonable and appropriate, and that any variation in the allocation would not have a material impact on the financial statements.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

3 Donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	137,136	137,790
	<u> </u>	<u> </u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	68	162
	<u> </u>	<u> </u>

5 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Fundraising and publicity</u>		
Staging fundraising events	-	12,403
	<u> </u>	<u> </u>
	-	12,403
	<u> </u>	<u> </u>

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Education	53,300	76,454
Concerts	14,703	21,090
Residencies	9,190	13,181
Administration and management	14,703	21,090
	<u>91,896</u>	<u>131,815</u>
Grant funding of activities (see note 7)	38,705	-
Share of support and governance costs (see note 8)		
Support	85	60
Governance	1,920	1,680
	<u>132,606</u>	<u>133,555</u>
Analysis by fund		
Unrestricted funds	93,901	133,555
Restricted funds	38,705	-
	<u>132,606</u>	<u>133,555</u>

7 Grants payable

	2025 £	2024 £
Associazione di Promozione Sociale Musicale Dolci Accenti	38,705	-

Included within charitable activities is a grant of £38,705 to Associazione di Promozione Sociale Musicale Dolci Accenti, a registered Italian charity, for the promotion and dissemination of Early Music in Italy, in accordance with the wishes of the donors to the Valentina Sanna fund.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

8 Support costs allocated to activities

	2025	2024
	£	£
Bank charges	85	60
Governance costs	1,920	1,680
	<u>2,005</u>	<u>1,740</u>
	<u><u>2,005</u></u>	<u><u>1,740</u></u>
Analysed between:		
Charitable activities	2,005	1,740
	<u>2,005</u>	<u>1,740</u>
	<u><u>2,005</u></u>	<u><u>1,740</u></u>
	2025	2024
	£	£
Governance costs comprise:		
Independent examiner's fees	1,920	1,680
	<u>1,920</u>	<u>1,680</u>
	<u><u>1,920</u></u>	<u><u>1,680</u></u>

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	1,920	1,680
	<u>1,920</u>	<u>1,680</u>

10 Trustees

One trustee received remuneration for services provided to the charitable company during the year, as disclosed in note 18.

None of the trustees were reimbursed expenses (2024 - none).

11 Employees

There were no employees in the year (2024: none).

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	-	3,750

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	1,920	1,680

15 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.

	Movement in funds				
	Balance at 1 September 2023	Incoming resources	Balance at 1 September 2024	Resources expended	Transfers
	£	£	£	£	£
Valentina Sanna Fund	38,705	-	38,705	(38,705)	-
International Outreach	600	-	600	-	(600)
	39,305	-	39,305	(38,705)	(600)

Valentina Sanna Fund

During the year, the balance of the Valentina Sanna restricted fund (£38,705) was applied by making a grant to Associazione di Promozione Sociale Musicale Dolci Accenti, a registered Italian charity, to support activities in line with EMAE's charitable objectives. Following this grant, the fund balance is now £nil.

16 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 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	5,977	137,204	(93,901)	600	49,880

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

16 Unrestricted funds (Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	13,983	137,952	(145,958)	-	5,977
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 August 2025:			
Current assets/(liabilities)	49,880	-	49,880
	<u>49,880</u>	<u>-</u>	<u>49,880</u>
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Current assets/(liabilities)	5,977	39,305	45,282
	<u>5,977</u>	<u>39,305</u>	<u>45,282</u>
	<u> </u>	<u> </u>	<u> </u>

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025**

18 Related party transactions

Dr A Sanna, a trustee who resigned on 10 October 2024, provided artistic and management services to the charity during the year under a contractual arrangement permitted by the charity's governing document.

Payments of £5,000 (2024: £15,000) were made in respect of artistic direction and £20,917 (2024: £35,333) were made for professional services, including a final settlement of £8,750 (2024: £nil) following termination of the arrangement.

The trustee withdrew from all discussions and decisions relating to the arrangement. The remaining trustees considered the terms to be reasonable and in the best interests of the charity.

The arrangement was permitted by the governing document; the trustee withdrew from all discussions and decisions; and the remaining trustees considered the terms reasonable and in the charity's best interests

No amounts were outstanding at the balance sheet date.

Accounts

Charity registration number 1172845 (England and Wales)

Company registration number 10503413

EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

Honorary Patron	Dr F G Cottrell Boyce
Trustees	Ms A Clearkin Mr M R Feeny Mrs M Mulvey-Fanneran Dr C A Pailing Ms J Pickavance
Charity number	1172845
Company number	10503413
Registered office	c/o Brabners LLP Horton House Exchange Flags Liverpool L2 3YL
Independent examiner	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE CONTENTS

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Statement of financial activities	7
Balance sheet	8
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EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

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 charitable company's Memorandum and Articles of Association, the Companies Act 2006 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)".

Early Music as Education ('EMAE') is a private limited company and a registered charity based in Liverpool that promotes the cultural, social and economic value of early music through regular educational, recreational and scholarly activities. Our mission is to bring social, cultural and educational opportunities to young people across the socio-economic spectrum through Early Music (the interpretation of pre-19th century music according to historical performance practices) taught to a high standard.

Objectives and activities

The charitable company's objectives are for the public benefit and are specifically restricted to the following:

- To advance the education of the public in general without prejudice to generality of the foregoing to promote research for the public benefit in all aspects of that subject and to publish the useful results. For the purposes of this article the term "early music" shall mean the interpretation of Western music from the earliest written record to the late nineteenth century according to historical performance practices and, when possible, on period or copies of period instruments.
- Such other exclusively charitable purposes as the trustees in their absolute discretion may determine from time to time.

The charity aims to identify and train young music students to a high level in "long" 18th century music.

The policies adopted in furtherance of these objects are the granting of scholarships and performing a number of productions in the UK and abroad and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Vision

Through a variety of programmes we promote:

- **Opportunity**
We work with young people from a wide variety of social and educational backgrounds. By challenging perceived cultural barriers, we promote participation and confidence. We also provide the opportunity for recognition for those young people who do not thrive in the traditional routes in our region, i.e. through sporting or mainstream cultural success.
- **Excellence**
We focus on smaller groups of young people and drive them to a very high standard of musical performance comparable to that of the best youth orchestras in the world. Unlike other similar organisations, however, EMAE provides its students with tutorials, music scores, copies of historical instruments and a whole range of learning experiences at no cost.
- **Personal Development and Cohesion**
We deliver wider personal development and growth alongside increased musical skills. We believe that social opportunity comes through work and recreation together. We bring together young people from different backgrounds in weekly groups, in intensive day programmes and in international 'residences'. In addition, the particular skills used in Early Music performance develop non-verbal communication skills beyond those used in other styles of music.

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

EMAE's Long Term Goals

In the long term, we aim to:

- help to fill a gap in the funding of music education. Many children do not currently have access to musical training of any kind. This gap is greatest at the lowest socio-economic level and many children from these groups may never have the opportunity to know whether they have musical aptitude.
- create a musical culture and ensembles of which Liverpool and the City Region can be proud.

EMAE's Short Term Goals

In the short term, we aim to:

- support talented string players and music tutors in the Liverpool City Region and Greater London with a view to enhancing their professional and personal development.
- select through local schools string players (violin, viola, cello and double bass) aged 8 to 18 and give them specialist training in historical performance and chamber music through weekly coaching sessions, concert productions, intensive summer programmes, and international concert tours.
- provide students with tutorials, music scores, copies of historical bows, and a whole range of learning experiences at no cost.
- enhance students' social skills in a 'currency' that is internationally recognised so that they may be confident to work within a mixed age group in an environment where effective co-operation is vital to a successful public performance.

Achievements and performance

Academic Year 2023-2024

EMAE has expanded the Musicianship Programme and this was delivered to 3 primary schools across Merseyside, involving about 200 students.

The Liverpool Strings Academy (LSA) has continued to develop the skills of the students through individual lessons and group ensemble activities. The year culminated with a concert at St Mary's Church Liscard when all students delivered impressive solo and group performances and were awarded certificates to mark their progress and achievements.

The charity also delivered a similar programme to a number of London based students thanks to the continuing sponsorship via the Fora Group.

In addition, the charity held its second fundraising dinner at the Museum of Liverpool in December 2023. We were delighted to have Jimmy Mulville as an inspirational guest speaker. The dinner raised over £20,000 for the charity as well as increasing our profile in the local business community.

The Early Music Youth Orchestra gave 4 performances over the academic year across a number of venues on Merseyside the stand out events being two performances of Giovanni Battista Pergolesi's Stabat Mater to large audiences in Blundellsands and in Liverpool Parish Church. The Orchestra also participated in an Early Music festival in Sardinia and gave 3 public performances in historic venues.

The year finished with a residency in South Wales which was attended by 27 students and tutors and included workshops and events that not only inspired the students but also provided fun and a close sense of community which is fundamental to successful ensemble playing. The residency culminated in a final performance at the venue which was attended by the local residents and gave the students an opportunity to showcase the work they had done over the week.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Financial support to run these programmes has come through charitable grants and individual donation. Core funding is already in place to support all our programmes through to the end the year.

In supporting the work of EMAE, we are looking for three types of funding:

1. Core Funding. This is primarily for paying and retaining music tutors of the highest standard, as well as covering the cost of rehearsal spaces, administration and advertising. Core funding also provides music and equipment for each generation in the programmes.

2. Project Funding. Some of our programmes are targeted within particular demographics and need specific funding at a higher level. For example, in areas of significant deprivation more intensive tuition is required, including considerations of location of the work (where travel to a central point is less plausible).

3. Individual sponsorship. We invite donors to sponsor individuals in participation in residencies and tours. Travel and accommodation costs are beyond the reach of some families.

Evaluation

The work undertaken by the Director and the tutors is evaluated regularly and in several different ways.

- Trustee evaluation at board meetings and after each public event.
- Weekly review with the Directors of Music of participating schools, with a particular focus on progress and welfare issues for individual students.
- The professional musicians engaged as tutors report to and are assessed by the Director.
- Student evaluation: they make the ultimate assessment of the impact of the training on their personal development.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. At the year end, charity funds do not meet this level and the trustees have plans to address this by focusing on income generation to increase the charity's income in the future.

Risk policy

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management

The charity is a company limited by guarantee governed by its Articles and Memorandum of Association dated 30 November 2016 and registered with the Charity Commission on 3 May 2017.

Music Specialists, Trustees and Supporters

The Director of EMAE is Dr Alberto Sanna, a renowned violinist, musicologist and educator who, for over two decades, has enjoyed an international career in the field of Early Music. Dr Sanna is assisted by instrumental tutors who are professionally active as teachers and performers in their own right.

The Trustees of EMAE are drawn from a variety of backgrounds and have been chosen to bring expertise in a number of fields, as well as connections across the City Region. Our work has been supported by the Lord Lieutenant of Merseyside and by successive High Sheriffs of Merseyside, as well as leaders in the professional and commercial district of Liverpool.

Our Trustees are:

- Mark Rupert Feeny (appointed on 30/11/16) - Trustee and Chairman (Fundraising and PR)
- Alberto Sanna (appointed on 30/11/16 and resigned on 10/10/24) - Trustee and Director (Artistic and Education)
- Paola Nieddu (appointed on 30/11/16 and resigned on 10/10/24) - Trustee and Secretary
- Frank Cottrell-Boyce (appointed on 26/09/17 and resigned on 10/10/24) - Trustee (PR)
- Crispin Pailing (appointed on 25/07/18) - Trustee (Safeguarding and PR)
- Janet Pickavance (appointed on 07/11/18) - Trustee (Accounting and Fundraising)
- Michelle Mulvey-Fanneran (appointed on 10/01/22) - Trustee (Parent Liaison)
- Angela Clearkin (appointed on 07/02/23) - Trustee (PR)

The Charity is run by the board of Directors. The Directors meet on a regular basis to agree policy, review finances and monitor the content and delivery of the educational programme.

The Board of Directors keeps under review the composition of the Board and skills required by the Charity to perform effectively and deliver its charitable objectives.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

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



Mr M R Feeny
Trustee

31 March 2025

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 AUGUST 2024***

The trustees, who are also the directors of Early Music as Education for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EARLY MUSIC AS EDUCATION

I report to the trustees on my examination of the financial statements of Early Music as Education (the charitable company) for the year ended 31 August 2024.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charitable company'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

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 charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Jean Ellis BA FCA CTA

DSG

Castle Chambers

43 Castle Street

Liverpool

L2 9TL

Dated: 31 March 2025

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	137,790	-	137,790	122,908	-	122,908
Investments	4	162	-	162	183	-	183
Total income		137,952	-	137,952	123,091	-	123,091
<u>Expenditure on:</u>							
Raising funds	5	12,403	-	12,403	6,820	-	6,820
Charitable activities		133,555	-	133,555	132,565	-	132,565
Total expenditure		145,958	-	145,958	139,385	-	139,385
Net outgoing resources before transfers		(8,006)	-	(8,006)	(16,294)	-	(16,294)
Net expenditure for the year/ Net movement in funds		(8,006)	-	(8,006)	(16,294)	-	(16,294)
Fund balances at 1 September 2023		13,983	39,305	53,288	30,277	39,305	69,582
Fund balances at 31 August 2024		5,977	39,305	45,282	13,983	39,305	53,288

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	12	3,750		10,000	
Cash at bank and in hand		43,212		44,848	
		<u>46,962</u>		<u>54,848</u>	
Creditors: amounts falling due within one year	13	(1,680)		(1,560)	
Net current assets			45,282		53,288
Net assets			<u>45,282</u>		<u>53,288</u>
Income funds					
Restricted funds	14		39,305		39,305
Unrestricted funds			5,977		13,983
			<u>45,282</u>		<u>53,288</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 31 March 2025



Mr M R Feeny
Trustee

Company registration number 10503413

EARLY MUSIC AS EDUCATION COMPANY LIMITED BY GUARANTEE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Early Music as Education is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Brabners LLP, Horton House, Exchange Flags, Liverpool, L2 3YL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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 charitable company 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 charitable company 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 charitable company 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.

1.5 Expenditure

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

1 Accounting policies

(Continued)

1.6 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.

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.8 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

2 Critical accounting estimates and judgements

In the application of the charitable company'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.

3 Donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	137,790	122,908
	<u> </u>	<u> </u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	162	183
	<u> </u>	<u> </u>

5 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Staging fundraising events	12,403	6,820
	<u> </u>	<u> </u>
	<u>12,403</u>	<u>6,820</u>
	<u> </u>	<u> </u>

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

6 Expenditure on charitable activities

	Education Productions		Total	Education Productions		Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Direct costs						
Performance fees and associated costs	-	66,325	66,325	-	67,235	67,235
Residencies	15,157	-	15,157	6,202	-	6,202
Consultancy	50,333	-	50,333	45,600	-	45,600
Professional fees	-	-	-	11,900	-	11,900
	<u>65,490</u>	<u>66,325</u>	<u>131,815</u>	<u>63,702</u>	<u>67,235</u>	<u>130,937</u>
Share of support and governance costs (see note 7)						
Support	-	60	60	-	60	60
Governance	-	1,680	1,680	-	1,568	1,568
	<u>65,490</u>	<u>68,065</u>	<u>133,555</u>	<u>63,702</u>	<u>68,863</u>	<u>132,565</u>
Analysis by fund						
Unrestricted funds	<u>65,490</u>	<u>68,065</u>	<u>133,555</u>	<u>63,702</u>	<u>68,863</u>	<u>132,565</u>

7 Support costs allocated to activities

	2024	2023
	£	£
Bank charges	60	60
Governance costs	1,680	1,568
	<u>1,740</u>	<u>1,628</u>
Analysed between:		
Education	-	-
Productions	1,740	1,628
	<u>1,740</u>	<u>1,628</u>
Governance costs comprise:	2024	2023
	£	£
Independent examiner's fees	1,680	1,568
	<u>1,680</u>	<u>1,568</u>

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	1,680	1,568
		<u></u>	<u></u>
9	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year other than as noted in the related party note.		
	None of the trustees were reimbursed expenses (2023 - none).		
10	Employees		
	There were no employees in the year (2023: none).		
11	Taxation		
	The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.		
12	Debtors	2024	2023
		£	£
	Amounts falling due within one year:		
	Other debtors	3,750	10,000
		<u></u>	<u></u>
13	Creditors: amounts falling due within one year	2024	2023
		£	£
	Accruals and deferred income	1,680	1,560
		<u></u>	<u></u>

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

14 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 September 2022	Movement in funds Incoming resources	Balance at 1 September 2023	Movement in funds Incoming resources	Balance at 31 August 2024
	£	£	£	£	£
Valentina Sanna	38,705	-	38,705	-	38,705
International Outreach	600	-	600	-	600
	<u>39,305</u>	<u>-</u>	<u>39,305</u>	<u>-</u>	<u>39,305</u>

The restricted funds were donated to the charity in memory of Valentina Sanna and their use for charitable purposes will be determined by Alberto and Paola Sanna who are both Trustees of the charity.

15 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 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	13,983	137,952	(145,958)	5,977
	<u>13,983</u>	<u>137,952</u>	<u>(145,958)</u>	<u>5,977</u>
Previous year:				
	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	30,277	123,091	(139,385)	13,983
	<u>30,277</u>	<u>123,091</u>	<u>(139,385)</u>	<u>13,983</u>

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Current assets/(liabilities)	5,977	39,305	45,282
	<u>5,977</u>	<u>39,305</u>	<u>45,282</u>

**EARLY MUSIC AS EDUCATION
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024**

16 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Current assets/(liabilities)	13,983	39,305	53,288
	<u>13,983</u>	<u>39,305</u>	<u>53,288</u>
	<u>13,983</u>	<u>39,305</u>	<u>53,288</u>

17 Related party transactions

During the year, payments of £15,000 (2023: £15,000) were made to Dr A Sanna, a trustee of the charity, in his capacity as musical director and payments of £35,333 (2023: £30,600) were for professional services. No amounts were outstanding at the balance sheet date.

Accounts

Charity registration number 1172845

Company registration number 10503413 (England and Wales)

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

EARLY MUSIC AS EDUCATION

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A M Clearkin Dr F G Cottrell-Boyce Mr M R Feeny Mrs M Mulvey-Fanneran Mrs P Nieddu Rev Dr C A Pailing Ms J Pickavance Dr A Sanna	(Appointed 7 February 2023)
Secretary	Ms P Nieddu	
Charity number	1172845	
Company number	10503413	
Registered office	c/o Brabners LLP Horton House Exchange Flags Liverpool L2 3YL	
Independent examiner	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL	

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) CONTENTS

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Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

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 charitable company's Memorandum and Articles of Association, the Companies Act 2006 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)".

Early Music as Education ('EMAE') is a private limited company and a registered charity based in Liverpool that promotes the cultural, social and economic value of early music through regular educational, recreational and scholarly activities. Our mission is to bring social, cultural and educational opportunities to young people across the socio-economic spectrum through Early Music (the interpretation of pre-19th century music according to historical performance practices) taught to a high standard.

Objectives and activities

The charitable company's objectives are for the public benefit and are specifically restricted to the following:

- To advance the education of the public in general without prejudice to generality of the foregoing to promote research for the public benefit in all aspects of that subject and to publish the useful results. For the purposes of this article the term "early music" shall mean the interpretation of Western music from the earliest written record to the late nineteenth century according to historical performance practices and, when possible, on period or copies of period instruments.
- Such other exclusively charitable purposes as the trustees in their absolute discretion may determine from time to time.

The charity aims to identify and train young music students to a high level in "long" 18th century music.

The policies adopted in furtherance of these objects are the granting of scholarships and performing a number of productions in the UK and abroad and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Vision

Through a variety of programmes we promote:

- **Opportunity**
We work with young people from a wide variety of social and educational backgrounds. By challenging perceived cultural barriers, we promote participation and confidence. We also provide the opportunity for recognition for those young people who do not thrive in the traditional routes in our region, i.e. through sporting or mainstream cultural success.
- **Excellence**
We focus on smaller groups of young people and drive them to a very high standard of musical performance comparable to that of the best youth orchestras in the world. Unlike other similar organisations, however, EMAE provides its students with tutorials, music scores, copies of historical instruments and a whole range of learning experiences at no cost.
- **Personal Development and Cohesion**
We deliver wider personal development and growth alongside increased musical skills. We believe that social opportunity comes through work and recreation together. We bring together young people from different backgrounds in weekly groups, in intensive day programmes and in international 'residences'. In addition, the particular skills used in Early Music performance develop non-verbal communication skills beyond those used in other styles of music.

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

EMAE's Long Term Goals

In the long term, we aim to:

- help to fill a gap in the funding of music education. Many children do not currently have access to musical training of any kind. This gap is greatest at the lowest socio-economic level and many children from these groups may never have the opportunity to know whether they have musical aptitude.
- create a musical culture and ensembles of which Liverpool and the City Region can be proud.

EMAE's Short Term Goals

In the short term, we aim to:

- support talented string players and music tutors in the Liverpool City Region and Greater London with a view to enhancing their professional and personal development.
- select through local schools string players (violin, viola, cello and double bass) aged 8 to 18 and give them specialist training in historical performance and chamber music through weekly coaching sessions, concert productions, intensive summer programmes, and international concert tours.
- provide students with tutorials, music scores, copies of historical bows, and a whole range of learning experiences at no cost.
- enhance students' social skills in a 'currency' that is internationally recognised so that they may be confident to work within a mixed age group in an environment where effective co-operation is vital to a successful public performance.

Achievements and performance

Academic Year 2022–2023

The implementation of EMAE's mission was not hindered by any kind of external constraints and therefore, in the academic year 2022–2023, the Charity was able to operate in full accordance with the vision set by the Board of Trustees back in 2020.

The year started off with EMAE's first Gala Dinner which took place on 15 October 2022 at Hope Street Hotel in Liverpool and featured as guest speaker the novelist and screenwriter Frank Cottrell-Boyce. The Liverpool String Academy continued to offer weekly sessions in Musicianship, String Playing and Ensemble Music across three levels of learning: Beginner, Intermediate and Advanced. The Beginner Musicianship programme was offered to c.140 students: c.60 students in Year 4, in partnership with St Margaret's Church of England Primary School in Anfield; c.80 students in Year 5, in partnership with Liscard Primary School in Wallasey. Designed and supervised by the Director, the programme was taught by 3 tutors.

The Intermediate Musicianship and Ensemble Music programmes were offered independently to 11 lower secondary-school students and delivered in partnership with the Liverpool Parish Church. Designed and supervised by the Director, it was taught by 2 tutors. The Advanced Musicianship and Ensemble Music programmes were offered independently to 5 upper secondary-school students and delivered in partnership with the Liverpool Parish Church. Designed and supervised by the Director, it was taught by 2 tutors.

In addition, EMAE purchased a set of small violins and cellos with bows, cases and accessories, and launched a new Beginner String Playing programme which was offered to 12 violinists and 5 cellists from Liscard Primary School in Wallasey. Designed and supervised by the Director, the programme was taught by 2 tutors who gave weekly individual lessons in violin and cello at Liscard Primary School and at the church of St Elisabeth's The New Martyr in Wallasey.

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

In the second part of the academic year, the same young instrumentalists were able to join forces with other violinists and cellists of similar age and level in a newly formed Ensemble Music programme delivered in partnership with St Mary's Church Liscard. Designed and supervised by the Director, the programme was taught by 2 tutors. The smaller London String Academy also continued its provision of weekly sessions in Musicianship, String Playing and Ensemble Music across two levels of learning: Beginner and Intermediate. The programmes were offered independently to 15 primary- and secondary-school students, and delivered in partnership with Fora Space Ltd. Designed and supervised by the Director, the programmes were taught by 3 tutors.

EMAE's flagship ensemble, the Early Music Youth Orchestra (EMYO) gave concerts in Liverpool at Our Lady and St Nicholas, the Language Lounge University of Liverpool, The Tung Auditorium (in partnership with the Scotch College Orchestra of Melbourne, Australia), St Vincent de Paul and St Patrick's Church; in London at The Atrium Fora Spitalfields; in The Netherlands at St Cathrienkerk, s'-Hertogenbosch. Numerous students from both the Liverpool and the London String Academy took part in away-days at Fora Spitalfields in London and in the international music residency in Brabant, The Netherlands.

Finally, in May 2023 a team of researcher from Edge Hill University published the study *Exploring the Impact of Music on the Psycho-Social Well-Being and Life Skills Development of Liverpool's Children, Young People and their Local Communities* – an independent report commissioned by EMAE's Board of Trustees to evaluate the extramusical impact of the Charity's music-education programmes and activities.

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Financial support to run these programmes has come through charitable grants and individual donation. Core funding is already in place to support all our programmes through to the end the year.

In supporting the work of EMAE, we are looking for three types of funding:

1. Core Funding. This is primarily for paying and retaining music tutors of the highest standard, as well as covering the cost of rehearsal spaces, administration and advertising. Core funding also provides music and equipment for each generation in the programmes.
2. Project Funding. Some of our programmes are targeted within particular demographics and need specific funding at a higher level. For example, in areas of significant deprivation more intensive tuition is required, including considerations of location of the work (where travel to a central point is less plausible).
3. Individual sponsorship. We invite donors to sponsor individuals in participation in residencies and tours. Travel and accommodation costs are beyond the reach of some families.

Evaluation

The work undertaken by the Director and the tutors is evaluated regularly and in several different ways.

- Trustee evaluation at board meetings and after each public event.
- Weekly review with the Directors of Music of participating schools, with a particular focus on progress and welfare issues for individual students.
- The professional musicians engaged as tutors report to and are assessed by the Director.
- Student evaluation: they make the ultimate assessment of the impact of the training on their personal development.

Reserves policy

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. At the year end, charity funds do not meet this level and the trustees have plans to address this by focusing on income generation to increase the charity's income in the future.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

Risk policy

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee governed by its Articles and Memorandum of Association dated 30 November 2016 and registered with the Charity Commission on 3 May 2017.

Music Specialists, Trustees and Supporters

The Director of EMAE is Dr Alberto Sanna, a renowned violinist, musicologist and educator who, for over two decades, has enjoyed an international career in the field of Early Music. Dr Sanna is assisted by instrumental tutors who are professionally active as teachers and performers in their own right.

The Trustees of EMAE are drawn from a variety of backgrounds and have been chosen to bring expertise in a number of fields, as well as connections across the City Region. Our work has been supported by the Lord Lieutenant of Merseyside and by successive High Sheriffs of Merseyside, as well as leaders in the professional and commercial district of Liverpool.

Our Trustees are:

- Mark Rupert Feeny (appointed on 30/11/16) - Trustee and Chairman (Fundraising and PR)
- Alberto Sanna (appointed on 30/11/16) - Trustee and Director (Artistic and Education)
- Paola Nieddu (appointed on 30/11/16) - Trustee and Secretary
- Frank Cottrell-Boyce (appointed on 26/09/17) - Trustee (PR)
- Crispin Pailing (appointed on 25/07/18) - Trustee (Safeguarding and PR)
- Janet Pickavance (appointed on 07/11/18) - Trustee (Accounting and Fundraising)
- Michelle Mulvey-Fanneran (appointed on 10/01/22) - Trustee (Parent Liaison)
- Angela Clearkin (appointed on 07/02/23) - Trustee (PR)

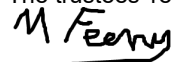
The Charity is run by the board of Directors. The Directors meet on a regular basis to agree policy, review finances and monitor the content and delivery of the educational programme.

The Board of Directors keeps under review the composition of the Board and skills required by the Charity to perform effectively and deliver its charitable objectives.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

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



Mr M R Feeny
Trustee

19 April 2024

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

The trustees, who are also the directors of Early Music as Education for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EARLY MUSIC AS EDUCATION

I report to the trustees on my examination of the financial statements of Early Music as Education (the charitable company) for the year ended 31 August 2023.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Jean Ellis BA FCA CTA

DSG

Castle Chambers

43 Castle Street

Liverpool

L2 9TL

Dated: 19 April 2024

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	122,908	-	122,908	139,113	-	139,113
Investments	4	183	-	183	-	-	-
Total income		123,091	-	123,091	139,113	-	139,113
<u>Expenditure on:</u>							
Raising funds	5	6,820	-	6,820	-	-	-
Charitable activities		132,565	-	132,565	112,739	-	112,739
Total expenditure		139,385	-	139,385	112,739	-	112,739
Net (outgoing)/incoming resources before transfers		(16,294)	-	(16,294)	26,374	-	26,374
Gross transfers between funds		-	-	-	(600)	600	-
Net (expenditure)/income for the year/ Net movement in funds		(16,294)	-	(16,294)	25,774	600	26,374
Fund balances at 1 September 2022		30,277	39,305	69,582	4,503	38,705	43,208
Fund balances at 31 August 2023		13,983	39,305	53,288	30,277	39,305	69,582

The statement of financial activities includes all gains and losses recognised in the year.

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	10,000		-	
Cash at bank and in hand		44,848		71,014	
		<u>54,848</u>		<u>71,014</u>	
Creditors: amounts falling due within one year	12	(1,560)		(1,432)	
Net current assets			53,288		69,582
Net assets			<u>53,288</u>		<u>69,582</u>
Income funds					
Restricted funds	13		39,305		39,305
Unrestricted funds			13,983		30,277
			<u>53,288</u>		<u>69,582</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19 April 2024



Mr M R Feeny
Trustee

Company registration number 10503413

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

Charity information

Early Music as Education is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Brabners LLP, Horton House, Exchange Flags, Liverpool, L2 3YL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's [governing document], the Companies Act 2006, 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 charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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 charitable company 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 charitable company 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 charitable company 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.

1.5 Expenditure

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023**

1 Accounting policies

(Continued)

1.6 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.

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.8 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 charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

2 Critical accounting estimates and judgements

In the application of the charitable company'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.

3 Donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	122,908	139,113
	<u> </u>	<u> </u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	183	-
	<u> </u>	<u> </u>

5 Raising funds

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Fundraising and publicity</u>			
Staging fundraising events	6,820	6,820	-
	<u> </u>	<u> </u>	<u> </u>
	<u>6,820</u>	<u>6,820</u>	<u>-</u>

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

6 Expenditure on charitable activities

	Education Productions		Total	Education Productions		Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Direct costs						
Performance fees and associated costs	-	67,235	67,235	-	59,010	59,010
Residencies	6,202	-	6,202	9,700	-	9,700
Consultancy	45,600	-	45,600	42,500	-	42,500
Professional fees	11,900	-	11,900	-	-	-
	<u>63,702</u>	<u>67,235</u>	<u>130,937</u>	<u>52,200</u>	<u>59,010</u>	<u>111,210</u>
Share of support and governance costs (see note 7)						
Support	-	60	60	-	93	93
Governance	-	1,568	1,568	-	1,436	1,436
	<u>63,702</u>	<u>68,863</u>	<u>132,565</u>	<u>52,200</u>	<u>60,539</u>	<u>112,739</u>
Analysis by fund						
Unrestricted funds	<u>63,702</u>	<u>68,863</u>	<u>132,565</u>	<u>52,200</u>	<u>60,539</u>	<u>112,739</u>

7 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022
	£	£	£	£	£
Bank charges	60	-	60	93	93
Independent examiner's fees	-	1,568	1,568	-	1,436
	<u>60</u>	<u>1,568</u>	<u>1,628</u>	<u>93</u>	<u>1,529</u>
Analysed between Charitable activities	<u>60</u>	<u>1,568</u>	<u>1,628</u>	<u>93</u>	<u>1,529</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year other than as noted in the related party note.

None of the trustees were reimbursed expenses (2022 - none).

9 Employees

There were no employees in the year (2022: none).

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	10,000	-
	<u> </u>	<u> </u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,560	1,432
	<u> </u>	<u> </u>

13 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 September 2021	Transfers	Balance at 1 September 2022	Movement in funds Incoming resources	Balance at 31 August 2023
	£	£	£	£	£
Valentina Sanna	38,705	-	38,705	-	38,705
International Outreach	-	600	600	-	600
	<u>38,705</u>	<u>600</u>	<u>39,305</u>	<u>-</u>	<u>39,305</u>

The restricted funds were donated to the charity in memory of Valentina Sanna and their use for charitable purposes will be determined by Alberto and Paola Sanna who are both Trustees of the charity.

14 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 September 2022	Incoming resources	Resources expended	Transfers	At 31 August 2023
	£	£	£	£	£
General funds	30,277	123,091	(139,385)	-	13,983
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

14 Unrestricted funds (Continued)

Previous year:	At 1 September 2021	Incoming resources	Resources expended	Transfers	At 31 August 2022
	£	£	£	£	£
General funds	4,503	139,113	(112,739)	(600)	30,277
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Current assets/(liabilities)	13,983	39,305	53,288
	<u>13,983</u>	<u>39,305</u>	<u>53,288</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 August 2022:			
Current assets/(liabilities)	30,277	39,305	69,582
	<u>30,277</u>	<u>39,305</u>	<u>69,582</u>

16 Related party transactions

During the year, payments of £15,000 (2022: £15,000) were made to Dr A Sanna, a trustee of the charity, in his capacity as musical director and payments of £30,600 (2022: £27,500) were for professional services. No amounts were outstanding at the balance sheet date.

Accounts

Charity registration number 1172845

Company registration number 10503413 (England and Wales)

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

EARLY MUSIC AS EDUCATION

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M R Feeny Dr A Sanna Dr F G Cottrell-Boyce Mrs P Nieddu Rev Dr C A Pailing Ms J Pickavance Mrs A M Clearkin Mrs M Mulvey-Fanneran	(Appointed 7 February 2023) (Appointed 10 January 2022)
Secretary	Ms P Nieddu	
Charity number	1172845	
Company number	10503413	
Registered office	c/o Brabners LLP Horton House Exchange Flags Liverpool L2 3YL	
Independent examiner	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL	

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) CONTENTS

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EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

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 Memorandum and Articles of Association, the Companies Act 2006 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)".

Early Music as Education ('EMAE') is a private limited company and a registered charity based in Liverpool that promotes the cultural, social and economic value of early music through regular educational, recreational and scholarly activities. Our mission is to bring social, cultural and educational opportunities to young people across the socio-economic spectrum through Early Music (the interpretation of pre-19th century music according to historical performance practices) taught to a high standard.

Objectives and activities

The charity's objects are for the public benefit and are specifically restricted to the following:

- To advance the education of the public in general without prejudice to generality of the foregoing to promote research for the public benefit in all aspects of that subject and to publish the useful results. For the purposes of this article the term "early music" shall mean the interpretation of Western music from the earliest written record to the late nineteenth century according to historical performance practices and, when possible, on period or copies of period instruments.
- Such other exclusively charitable purposes as the trustees in their absolute discretion may determine from time to time.

The charity aims to identify and train young music students to a high level in "long" 18th century music.

The policies adopted in furtherance of these objects are the granting of scholarships and performing a number of productions in the UK and abroad and there has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Vision

Through a variety of programmes we promote:

- **Opportunity**
We work with young people from a wide variety of social and educational backgrounds. By challenging perceived cultural barriers, we promote participation and confidence. We also provide the opportunity for recognition for those young people who do not thrive in the traditional routes in our region, i.e.. through sporting or mainstream cultural success.
- **Excellence**
We focus on smaller groups of young people and drive them to a very high standard of musical performance comparable to that of the best youth orchestras in the world. Unlike other similar organisations, however, EMAE provides its students with tutorials, music scores, copies of historical instruments and a whole range of learning experiences at no cost.
- **Personal Development and Cohesion**
We deliver wider personal development and growth alongside increased musical skills. We believe that social opportunity comes through work and recreation together. We bring together young people from different backgrounds in weekly groups, in intensive day programmes and in international 'residences'. In addition, the particular skills used in Early Music performance develop non-verbal communication skills beyond those used in other styles of music.

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

EMAE's Long Term Goals

In the long term, we aim to:

- help to fill a gap in the funding of music education. Many children do not currently have access to musical training of any kind. This gap is greatest at the lowest socio-economic level and many children from these groups may never have the opportunity to know whether they have musical aptitude.
- create a musical culture and ensembles of which Liverpool and the City Region can be proud.

EMAE's Short Term Goals

In the short term, we aim to:

- support talented string players in the Liverpool City Region with a view to enhancing their musical and personal development.
- select through local schools string players (violin, viola, cello and double bass) aged 11 to 18 and give them specialist training in historical performance and chamber music through weekly coaching sessions, concert productions, intensive summer programmes, and international concert tours.
- provide students with tutorials, music scores, copies of historical bows, and a whole range of learning experiences at no cost.
- enhance students' social skills in a 'currency' that is internationally recognized so that they may be confident to work within a mixed age group in an environment where effective co-operation is vital to a successful public performance.

Achievements to date

Academic Year 2016–2017 – Although it was only set up at the end of 2016, EMAE ran a successful trial programme between March and June 2017 involving 12 students from 3 secondary schools, coached by a cohort of four trainee tutors. In July 2017 the High Sheriff of Merseyside hosted an inaugural concert at the Capstone Theatre in Liverpool, featuring the EMAE Director, tutors and students alongside some professional musicians. In addition, the Director and the tutors performed and presented the initiative at King's College London, the University of Oxford, in San Ginesio (Italy) and in Nairobi (Kenya).

Academic Years 2017–2020 – In the first academic year, the scheme expanded to include 7 secondary schools from across the City Region, for a total of 31 students coached by a cohort of four trainee tutors. The newly established Early Music Youth Orchestra (EMYO), formed by the EMAE tutors and students under the Director's leadership, gave concert recitals at St Anne's College University of Oxford, the Liverpool Parish Church, the Liverpool Athenaeum and the Williamson Art Gallery in Birkenhead, besides performing at several school events. In addition, some 40 students and tutors went on an international residency in the Italian Marche, giving orchestral concerts in Tolentino and in San Ginesio, and attending masterclasses with members of the Early Music ensemble 'Il Furibondo'. In the second academic year, the scheme further expanded to include 10 secondary schools from across the City Region, for a total of 51 students coached by two trained tutors. The groups varied widely in socio-economic background, technical and musical abilities; the string ensembles formed in each school featured in school concerts throughout the academic year and collaborated in some large-scale events across Merseyside. The Early Music Youth Orchestra took up a residency at the Liverpool Parish Church, where 18 string players from 8 different schools were involved in an intensive and advanced programme of training which also included a short concert season. EMYO also participated in high-profile events in Liverpool, at the Hope Street Hotel and Queen Arcade in particular, and performed at the Royal Birmingham Conservatoire. In addition, the players went on an international residency in the Spanish region of Catalonia, giving concerts in Barcelona and in Banyeres del Penedes, and attending a masterclass with the Early Music violinist Manfredo Kraemer. In the third academic year, EMAE ran two distinct schemes: a string training programme for 32 secondary-school students of varied age and ability from 10 schools led by the Director and taught by three trained tutors; and a trial musicianship programme for 100 primary-school students in Year 3 across three schools in the Wirral led by the Director and taught by four trainee tutors. Following the Covid-19 epidemic and the government's first lockdown, the secondary-school programme continued via a system of weekly online individual tuition; the primary-school programme was suspended to be resumed as well as expanded in September 2020 (see below). EMYO performed at Fora Borough in London in November, at the Turner Home in Liverpool in March and on Castle Street for the Liverpool City Council in August.

EARLY MUSIC AS EDUCATION

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Academic Year 2020–2021 – In the vision of the Board of Trustees, the academic year 2020–2021 should have marked the beginning of a new cycle of educational and outreach activities. The Director presented his plans at the end of the previous academic year and the Board approved the forecast budget of c.£100,000 p.a. The new cycle formalised the establishment of the Liverpool String Academy, a high-quality complimentary music-education provision for children and teenagers of varied socio-economic backgrounds from across the Liverpool City Region, comprising weekly sessions in Musicianship, String Playing and Ensemble Music across three levels of learning: Beginner, Intermediate and Advanced. The Beginner Programme was offered to c.100 students in Year 3 in partnership with two primary schools (Christ Church Primary School COE in Birkenhead and Liscard Primary School in Wallasey); designed and supervised by the Director, it was taught by four trainee tutors. The Intermediate Programme was offered independently to 15 lower secondary-school students and delivered in partnership with the Liverpool Parish Church; designed and supervised by the Director, it was taught by three trained tutors. The Advanced Programme was offered independently to 13 upper secondary-school and 5 university students and delivered in partnership with the Liverpool Parish Church; designed and supervised by the Director, it was taught by three trained tutors. EMAE also implemented plans for a smaller London String Academy to be started in the following academic year in partnership with Fora Space Ltd: between May and July, the Director recruited and trained four new tutors in Musicianship, String Playing and Ensemble Music. However, the ongoing Covid-19 epidemic and the ensuing second and third lockdowns temporarily disrupted some of the activities and the Charity had to devise a new emergency plan to sustain its mission and retain both the tutors and the students. All educational programmes continued online, but the amount of preparation required of this form of teaching increased the cost of the tutors sensibly. Moreover, to face the fundraising challenges engendered by the health crisis, the Charity engaged the consultancy firm Bruce Tait & Associates to help with its fundraising strategy, investing substantial resources and time along the process. Due to social-distancing restrictions, the Charity also invested considerable resources to foster the concert and outreach activities of its flagship ensemble EMO and motivate its members. In November EMO performed to a small audience in the Liverpool Parish Church, but the concert was audio- and video-recorded with cutting-edge technology and subsequently broadcast at the Turin's Bach International Festival and as part of the Early Music Day. Between June and August, the Charity launched a new concert series, 'Sounds in the Park', in partnership with The Reader in the Garden Theatre of the Mansion House at Calderstones Park. The Director, the tutors and EMO were featured in 3 productions and 5 concerts alongside guest singers, instrumentalists, actors and stage directors. In addition, in July all students in the Advanced Programme and some of the students in the Intermediate Programme of the Liverpool String Academy went on a summer music residency in Gairloch, Highlands, Scotland.

Academic Year 2021–2022 – As the Covid-19 epidemic receded, EMAE was finally able to implement its vision for the educational and outreach cycle 2020–2025 in full and without restrictions, as had been the case in the previous academic year which was still affected by the social-distance regulations. The Liverpool String Academy resumed its in-person weekly sessions in Musicianship, String Playing and Ensemble Music across three levels of learning: Beginner, Intermediate and Advanced. The Beginner Programme was offered to c.80 students in Year 4 in partnership with Liscard Primary School in Wallasey; designed and supervised by the Director, it was taught by three trained tutors. The Intermediate Programme was offered independently to 14 lower secondary-school students and delivered in partnership with the Liverpool Parish Church; designed and supervised by the Director, it was taught by three trained tutors. The Advanced Programme was offered independently to 8 upper secondary-school and 6 university students, and delivered in partnership with the Liverpool Parish Church; designed and supervised by the Director, it was taught by three trained tutors. Moreover, the smaller London String Academy was launched at the beginning of the academic year, offering high-quality complimentary music education to children and teenagers of varied socio-economic backgrounds from across Greater London, and comprising weekly sessions in Musicianship, String Playing and Ensemble Music across two levels of learning: Beginner and Intermediate. The programme was offered independently to 15 primary- and secondary-school students, and delivered in partnership with Fora Space Ltd; designed and supervised by the Director, it was taught by three trainee tutors. EMAE's flagship ensemble, the Early Music Youth Orchestra (EMO) was also able to undertake a fully-fledged concert activity, performing in the Music Room of the Royal Liverpool Philharmonic, several times at Our Lady and St Nicholas and at The Garden Theatre in Liverpool, and in the medieval abbey of Fontaine-Guerard in France. Numerous students from both the Liverpool and the London String Academy took part in away-days at the Museum of Liverpool and The Quackers Meeting Room in Liverpool, in a workshop with violinist James Clark at St Elisabeth's The New Martyr in Wallasey and in the international music residency in Douville-sur-Andelle, Normandy, France.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

Financial review

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

Financial support to run these programmes has come through charitable grants and individual donation. Core funding is already in place to support all our programmes through to the end the year.

In supporting the work of EMAE, we are looking for three types of funding:

1. Core Funding. This is primarily for paying and retaining music tutors of the highest standard, as well as covering the cost of rehearsal spaces, administration and advertising. Core funding also provides music and equipment for each generation in the programmes.
2. Project Funding. Some of our programmes are targeted within particular demographics and need specific funding at a higher level. For example, in areas of significant deprivation more intensive tuition is required, including considerations of location of the work (where travel to a central point is less plausible).
3. Individual sponsorship. We invite donors to sponsor individuals in participation in residencies and tours. Travel and accommodation costs are beyond the reach of some families.

Evaluation

The work undertaken by the Director and the tutors is evaluated regularly and in several different ways.

- Trustee evaluation at board meetings and after each public event.
- Weekly review with the Directors of Music of participating schools, with a particular focus on progress and welfare issues for individual students.
- The professional musicians engaged as tutors report to and are assessed by the Director.
- Student evaluation: they make the ultimate assessment of the impact of the training on their personal development.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Risk policy

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

The Future: Programmes and Development

1. Expansion of the primary-school provision in the Liverpool City Region

EMAE aims at expanding its presence both in primary schools and across underprivileged areas of Merseyside. The Charity will continue recruiting and training tutors for its String Academy's Beginner programmes as well as seize opportunities to collaborate with schools, local organisations and businesses to reach out to as many children as possible.

2. Consolidation of the secondary-school provision in the Liverpool City Region

EMAE aims at consolidating its String Academy's Intermediate and Advanced programmes to improve the quality of early music performances across Merseyside. To this purpose, the Charity will continue recruiting students and training tutors as well as organizing partnerships with schools, local organisations and businesses to sustain its mission.

3. Consolidation of the London String Academy

EMAE aims at consolidating its London String Academy to improve the quality of early music performances across Greater London. To this purpose, the Charity will continue recruiting students and training tutors as well as seize opportunities to partner with schools, local organisations and businesses to sustain its mission.

4. Development of the Early Music Youth Orchestra

EMAE aims at further developing the technical and artistic skills of its flagship ensemble, the Early Music Youth Orchestra, whilst continuing to explore opportunities for collaboration with other ensembles and concert artists. The Orchestra will cast its net more widely and invite talented students from the UK to join in for particular events; it will also organise performances in different venues both nationally and internationally.

Structure, governance and management

The charity is a company limited by guarantee governed by its Articles and Memorandum of Association dated 30 November 2016 and registered with the Charity Commission on 3 May 2017.

Music Specialists, Trustees and Supporters

The Director of EMAE is Dr Alberto Sanna, a renowned violinist, musicologist and educator who, for over two decades, has enjoyed an international career in the field of Early Music. Dr Sanna is assisted by instrumental tutors who are professionally active as teachers and performers in their own right.

The Trustees of EMAE are drawn from a variety of backgrounds and have been chosen to bring expertise in a number of fields, as well as connections across the City Region. Our work has been supported by the Lord Lieutenant of Merseyside and by successive High Sheriffs of Merseyside, as well as leaders in the professional and commercial district of Liverpool.

Our Trustees are:

- Mark Rupert Feeny (appointed on 30/11/16) - Trustee and Chairman (Fundraising and PR)
- Alberto Sanna (appointed on 30/11/16) - Trustee and Director (Artistic and Education)
- Paola Nieddu (appointed on 30/11/16) - Trustee and Secretary
- Jan Albert Smaczny (appointed on 30/11/16; resigned on 03/12/21) - Trustee (Musicologist)
- Frank Cottrell-Boyce (appointed on 26/09/17) - Trustee (PR)
- Crispin Pailing (appointed on 25/07/18) - Trustee (Safeguarding and PR)
- Janet Pickavance (appointed on 07/11/18) - Trustee (Accounting and Fundraising)
- Michelle Mulvey-Fanneran (appointed on 10/01/22) - Trustee (Parent Liaison)
- Angela Clearkin (appointed on 07/02/23) - Trustee (PR)

The Charity is run by the board of Directors. The Directors meet on a regular basis to agree policy, review finances and monitor the content and delivery of the educational programme.

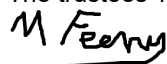
The Board of Directors keeps under review the composition of the Board and skills required by the Charity to perform effectively and deliver its charitable objectives.

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

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

A handwritten signature in black ink, appearing to read 'M Feeny', with a horizontal line underneath the name.

Mr M R Feeny
Trustee

18 April 2023

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

The trustees, who are also the directors of Early Music as Education for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF EARLY MUSIC AS EDUCATION**

I report to the trustees on my examination of the financial statements of Early Music as Education (the charity) for the year ended 31 August 2022.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Jean Ellis BA FCA CTA

DSG

Castle Chambers

43 Castle Street

Liverpool

L2 9TL

Dated: 18 April 2023

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	3	139,113	-	139,113	64,662	-	64,662
Total income		139,113	-	139,113	64,662	-	64,662
<u>Expenditure on:</u>							
Charitable activities		112,739	-	112,739	120,201	-	120,201
Total expenditure		112,739	-	112,739	120,201	-	120,201
Net incoming/(outgoing) resources before transfers		26,374	-	26,374	(55,539)	-	(55,539)
Gross transfers between funds		(600)	600	-	(38,705)	38,705	-
Net income/(expenditure) for the year/ Net movement in funds		25,774	600	26,374	(94,244)	38,705	(55,539)
Fund balances at 1 September 2021		4,503	38,705	43,208	98,747	-	98,747
Fund balances at 31 August 2022		30,277	39,305	69,582	4,503	38,705	43,208

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		71,014		45,358	
Creditors: amounts falling due within one year	10	<u>(1,432)</u>		<u>(2,150)</u>	
Net current assets			69,582		43,208
Net assets			<u>69,582</u>		<u>43,208</u>
Income funds					
Restricted funds	11		39,305		38,705
Unrestricted funds			<u>30,277</u>		<u>4,503</u>
			<u>69,582</u>		<u>43,208</u>

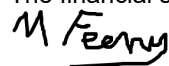
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18 April 2023



Mr M R Feeny
Trustee

Company registration number 10503413

EARLY MUSIC AS EDUCATION

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Early Music as Education is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Brabners LLP, Horton House, Exchange Flags, Liverpool, L2 3YL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, 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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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 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.

1.5 Expenditure

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022**

1 Accounting policies

(Continued)

1.6 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 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.

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations and gifts	139,113	64,662

4 Charitable activities

	Education Productions		Total 2022	Education Productions		Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Travel and accomodation	-	7,062	7,062	-	12,487	12,487
Performance fees and associated costs	-	49,915	49,915	-	19,409	19,409
Residencies	9,700	-	9,700	-	-	-
Consultancy	44,533	-	44,533	35,500	6,000	41,500
	<u>54,233</u>	<u>56,977</u>	<u>111,210</u>	<u>35,500</u>	<u>37,896</u>	<u>73,396</u>
Grant funding of activities (see note 5)	-	-	-	45,621	-	45,621
Share of support costs (see note 6)	-	93	93	-	84	84
Share of governance costs (see note 6)	-	1,436	1,436	-	1,100	1,100
	<u>54,233</u>	<u>58,506</u>	<u>112,739</u>	<u>81,121</u>	<u>39,080</u>	<u>120,201</u>

5 Grants payable

	Education 2021 £
Grants to individuals	45,621
	<u>45,621</u>

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Bank charges	93	-	93	84	-	84
Independent examiner's fees	-	1,436	1,436	-	1,100	1,100
	<u>93</u>	<u>1,436</u>	<u>1,529</u>	<u>84</u>	<u>1,100</u>	<u>1,184</u>
Analysed between						
Charitable activities	<u>93</u>	<u>1,436</u>	<u>1,529</u>	<u>84</u>	<u>1,100</u>	<u>1,184</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year other than as noted in the related party note.

8 Employees

There were no employees in the year (2021: none).

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>1,432</u>	<u>2,150</u>

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2020	Transfers	Balance at 1 September 2021	Transfers	Balance at 31 August 2022
	£	£	£	£	£
Valentina Sanna	-	38,705	38,705	-	38,705
International Outreach	-	-	-	600	600
	<u>-</u>	<u>38,705</u>	<u>38,705</u>	<u>600</u>	<u>39,305</u>

The restricted funds were donated to the charity in memory of Valentina Sanna and their use for charitable purposes will be determined by Alberto and Paola Sanna who are both Trustees of the charity.

12 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total Unrestricted funds 2022	Restricted funds 2021	Total
	£	£	£	£	£
Fund balances at 31 August 2022 are represented by:					
Current assets/(liabilities)	30,277	39,305	69,582	4,503	43,208
	<u>30,277</u>	<u>39,305</u>	<u>69,582</u>	<u>4,503</u>	<u>43,208</u>

13 Related party transactions

During the year, payments of £15,000 (2021: £15,000) were made to Dr A Sanna, a trustee of the charity, in his capacity as musical director and payments of £29,533 (2021: £20,500) were for professional services. No amounts were outstanding at the balance sheet date.

There were no other related party transactions in the year.

Accounts

Charity registration number 1172845

Company registration number 10503413 (England and Wales)

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr M R Feeny Dr A Sanna Dr F G Cottrell-Boyce Professor J A Smaczny Mrs P Nieddu Rev Dr C A Pailing Ms J Pickavance
Secretary	Ms P Nieddu
Charity number	1172845
Company number	10503413
Registered office	c/o Brabners LLP Horton House Exchange Flags Liverpool L2 3YL
Independent examiner	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) CONTENTS

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**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees present their annual report and financial statements for the year ended 31 August 2021.

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 Memorandum and Articles of Association, the Companies Act 2006 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)".

Early Music as Education ('EMAE') is a private limited company and a registered charity based in Liverpool that promotes the cultural, social and economic value of early music through regular educational, recreational and scholarly activities. Our mission is to bring social, cultural and educational opportunities to young people across the socio-economic spectrum through Early Music (the interpretation of pre-19th century music according to historical performance practices) taught to a high standard.

Objectives and activities

The charity's objects are for the public benefit and are specifically restricted to the following:

- To advance the education of the public in general without prejudice to generality of the foregoing to promote research for the public benefit in all aspects of that subject and to publish the useful results. For the purposes of this article the term "early music" shall mean the interpretation of Western music from the earliest written record to the late nineteenth century according to historical performance practices and, when possible, on period or copies of period instruments.
- Such other exclusively charitable purposes as the trustees in their absolute discretion may determine from time to time.

The charity aims to identify and train young music students to a high level in "long" 18th century music.

The policies adopted in furtherance of these objects are the granting of scholarships and performing a number of productions in the UK and abroad and there has been no change in these during the year.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Vision

Through a variety of programmes we promote:

- **Opportunity**
We work with young people from a wide variety of social and educational backgrounds. By challenging perceived cultural barriers, we promote participation and confidence. We also provide the opportunity for recognition for those young people who do not thrive in the traditional routes in our region, i.e.. through sporting or mainstream cultural success.
- **Excellence**
We focus on smaller groups of young people and drive them to a very high standard of musical performance comparable to that of the best youth orchestras in the world. Unlike other similar organisations, however, EMAE provides its students with tutorials, music scores, copies of historical instruments and a whole range of learning experiences at no cost.
- **Personal Development and Cohesion**
We deliver wider personal development and growth alongside increased musical skills. We believe that social opportunity comes through work and recreation together. We bring together young people from different backgrounds in weekly groups, in intensive day programmes and in international 'residences'. In addition, the particular skills used in Early Music performance develop non-verbal communication skills beyond those used in other styles of music.

EMAE's Long Term Goals

In the long term, we aim to:

- help to fill a gap in the funding of music education. Many children do not currently have access to musical training of any kind. This gap is greatest at the lowest socio-economic level and many children from these groups may never have the opportunity to know whether they have musical aptitude.
- create a musical culture and ensembles of which Liverpool and the City Region can be proud.

EMAE's Short Term Goals

In the short term, we aim to:

- support talented string players in the Liverpool City Region with a view to enhancing their musical and personal development.
- select through local schools string players (violin, viola, cello and double bass) aged 11 to 18 and give them specialist training in historical performance and chamber music through weekly coaching sessions, concert productions, intensive summer programmes, and international concert tours.
- provide students with tutorials, music scores, copies of historical bows, and a whole range of learning experiences at no cost.
- enhance students' social skills in a 'currency' that is internationally recognized so that they may be confident to work within a mixed age group in an environment where effective co-operation is vital to a successful public performance.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Achievements to date

In its first year (2016–17) EMAE ran a successful trial programme between March and June 2017 involving twelve students from three schools, working with four tutors. In July 2017 there was an inaugural concert hosted by the High Sheriff of Merseyside at the Capstone Theatre. In addition, the Director of EMAE and the first cohort of tutors (who have since gone on to pursue professional careers or postgraduate studies in music) performed and presented the initiative at King's College, London, the University of Oxford, in San Ginesio (Italy), and in Nairobi (Kenya).

Academic Year 2016–2017 – Although it was only set up at the end of 2016, EMAE ran a successful trial programme between March and June 2017 involving 12 students (8 violins, 2 violas and 2 cellos) from 3 secondary schools (Birkenhead School, Merchant Taylors' Girls School and St Michael's Church of England High School), coached by a first cohort of 4 tutors (Laurence Cocchiara, violin; Simone Laghi, viola; Niamh Millers, cello; Ruth Minton, basso continuo). In July 2017 the High Sheriff of Merseyside hosted an inaugural concert at the Capstone Theatre in Liverpool, featuring the EMAE Director, tutors and students alongside some professional musicians (Lucia Cappellaro and Gavin Kibble, cellos; Ryan Ahmed, lute). In addition, the Director and the tutors performed and presented the initiative at King's College London, the University of Oxford, in San Ginesio (Italy) and in Nairobi (Kenya).

Academic Year 2017–2018 – The scheme expanded to include 7 secondary schools from across the City Region (Birkenhead School, King David High School, Liverpool College, Merchant Taylors' Boys School, Merchant Taylors' Girls School, Sacred Heart Catholic College and St Michael's Church of England High School), with a total of 31 students (16 violins, 2 violas, 10 cellos and 3 double basses) coached by a second cohort of 4 tutors (Donatella Paiano, violin; Simone Laghi, violin and viola; Sergi Daniel Sanxis Silleras, viola; Elizabeth Elliott, cello). The newly established Early Music Youth Orchestra (EMYO), formed by the EMAE tutors and students under the Director's leadership, gave concert recitals at St Anne's College Oxford, the Liverpool Parish Church, the Liverpool Athenaeum and the Williamson Art Gallery in Birkenhead, beside performing at several school events. In addition, some 30 students and tutors went on an international residency in the Italian Marche, giving orchestral concerts in Tolentino and in San Ginesio, and attending masterclasses with members of the Early Music ensemble 'Il Furibondo'. The Italian residency is documented in the video 'The Making of a Little Orchestra'.

Academic Year 2018–2019 – The scheme further expanded to include 10 secondary schools from across the City Region (Birkenhead School, King David High School, Liverpool College, Merchant Taylors' Boys School, Merchant Taylors' Girls School, Sacred Heart Catholic College, St Edward's College, St Michael's Church of England High School, The Belvedere Academy and The Blue Coat School), with a total of 51 students (30 violins, 5 violas, 14 cellos and 2 double basses) coached by the tutors Donatella Paiano (violin and viola) and Elizabeth Elliott (cello). The groups varied widely in socio-economic background, technical and musical abilities; the string ensembles formed in each school featured in school concerts throughout the academic year and collaborated in some large-scale events across Merseyside. The Early Music Youth Orchestra took up a residency at the Liverpool Parish Church, where 18 string players from 8 different schools were involved in an intensive and advanced programme of training which also included a short concert season. EMYO also participated in high-profile events in Liverpool, at the Hope Street Hotel and Queen Arcade in particular, and performed at the Royal Birmingham Conservatoire. In addition, the players went on an international residency in the Spanish region of Catalonia, giving concerts in Barcelona and in Banyeres del Penedes, and attending a masterclass with the Early Music violinist Manfredo Kraemer. The Spanish residency is documented in the video 'Work in Progress'. Finally, the Director and the tutors went back to Nairobi (Kenya) to teach string technique and ensemble playing to 25 children from the slum neighbourhood of Korogocho enrolled in the 'Ghetto Classics' social-musical programme.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Academic Year 2019–2020 – EMAE ran two distinct schemes: a string training programme for 32 secondary-school students (21 violins, 3 violas, 7 cellos and 1 double bass) of varied age and ability from 10 schools (Birkenhead School, King David High School, Merchant Taylors' Boys School, Merchant Taylors' Girls School, Sacred Heart Catholic College, St Edward's College, St Michael's Church of England High School, The Belvedere Academy, The Blue Coat School and Resonate Music Hub) led by the Director and taught by the tutors Marino Capulli (violin), Donatella Paiano (violin and viola) and Elizabeth Elliott (cello); and a trial musicianship programme for 100 primary-school students in Year 3 across three schools in the Wirral (Birkenhead School, Bidston Village Primary School and Christ Church Primary School) led by the Director and taught by the tutors Ruth Minton and Roy Weissensteiner (voice and movement), Marino Capulli (violin) and Elizabeth Elliott (cello). Following the Covid-19 epidemic and the government's first lockdown, the secondary-school programme continued via a system of weekly online individual tuition; the primary-school programme was suspended to be resumed as well as expanded in September 2020 (see below). EMYO performed at For a Borough in London in November, at the Turner Home in Liverpool in March and on Castle Street for the Liverpool City Council in August. However, the remaining four events of the mini concert series and the international summer residency in Bulgaria had to be cancelled. In addition, the Director and the tutors performed at two international festivals in Cuba in November and taught numerous music students there. Finally, the Director presented the charity's work at the meeting of the National Early Music Association held at Fitzwilliam College Cambridge in October and contributed a chapter-long interview, where EMAE featured prominently, to Chiara Bertoglio's book on the social enterprises of professional musicians.

Academic Year 2020–2021 – In the vision of the Board of Trustees, the academic year 2020–2021 should have marked the beginning of a new cycle of educational and outreach activities. The Director presented his plans at the end of the previous academic year and the Board approved the forecast budget of c.£100,000 p.a. The new cycle formalised the establishment of the Liverpool String Academy, a high-quality complimentary music-education provision for children and teenagers of varied socio-economic backgrounds from across the Liverpool City Region, comprising weekly sessions in Musicianship, String Playing and Ensemble Music across three levels of learning: Beginner, Intermediate and Advanced. The Beginner Programme was offered to c.100 students in Year 3 in partnership with two primary schools (Christ Church Primary School COE in Birkenhead and Liscard Primary School in Wallasey); designed and supervised by the Director, it was taught by 4 tutors (Awen Blandford, Marino Capulli, Elizabeth Elliott and Donatella Paiano). The Intermediate Programme was offered independently to 15 lower secondary-school students and delivered in partnership with the Liverpool Parish Church; designed and supervised by the Director, it was taught by 3 tutors (Marino Capulli, Elizabeth Elliott and Donatella Paiano). The Advanced Programme was offered independently to 13 upper secondary-school and 5 university students and delivered in partnership with the Liverpool Parish Church; designed and supervised by the Director, it was taught by 3 tutors (Marino Capulli, Elizabeth Elliott and Donatella Paiano). Plans for a smaller London String Academy to be started in the following academic year in partnership with For a Space Ltd were also implemented: between May and July, the Director recruited and trained 4 new tutors in Musicianship, String Playing and Ensemble Music. However, the ongoing Covid-19 epidemic and the ensuing second and third lockdowns temporarily disrupted some of the activities and the Charity had to devise a new emergency plan to sustain its mission and retain both the tutors and the students. All educational programmes continued online, but the amount of preparation required of this form of teaching increased the cost of the tutors sensibly. Moreover, to face the fundraising challenges engendered by the health crisis, the Charity engaged the consultancy firm Bruce Tait & Associates to help with its fundraising strategy, investing substantial resources and time along the process. Due to social-distancing restrictions, the Charity also invested considerable resources to foster the concert and outreach activities of its flagship ensemble EMYO and motivate its members. In November EMYO performed to a small audience in the Liverpool Parish Church, but the concert was audio- and video-recorded with cutting-edge technology and subsequently broadcast at the Turin's Bach International Festival and as part of the Early Music Day. Between June and August, the Charity launched a new concert series, Sounds in the Park, in partnership with The Reader in the Garden Theatre of the Mansion House at Calderstones Park. The Director, the tutors and EMYO were featured in 3 productions and 5 concerts alongside guest singers, instrumentalists, actors and stage directors. In addition, in July all students in the Advanced Programme and some of the students in the Intermediate Programme of the Liverpool String Academy went on a music residency in Gairloch, Highlands, Scotland. The week-long experience is documented in a professional video.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

At Early Music as Education (EMAE) we believe that, irrespective of age, background and training, the study of the music of European civilisations has the potential to transform individual lives through the acquisition of specialised knowledge and skills, and the development of cultural, social and economic relations.

'Early music' is a colloquial name for the musical cultures of the European peoples between the Commercial Revolution of the fifteenth century and the Industrial Revolution of the nineteenth century – before the large-scale exploitation of natural resources through advanced technical means, the mass production and world-wide commercialisation of goods, the replacement of the master-pupil model of instruction with the class format.

In a less narrow sense, 'early music' is a way of interpreting European music from the earliest written record to the late nineteenth century according to historical performance practices and, when possible, on period or copies of period instruments. An early-music specialist is a musician, usually trained to conservatoire standards, whose interpretations of pre-1900 repertoires are informed by musicological findings about historical performance practices (so-called 'historically informed performance' or HIP).

Achievements and performance

Financial review

Financial support to run these programmes has come through charitable grants and individual donation. Core funding is already in place to support all our programmes through to the end the year.

In supporting the work of EMAE, we are looking for three types of funding:

1. Core Funding. This is primarily for paying and retaining music tutors of the highest standard, as well as covering the cost of rehearsal spaces, administration and advertising. Core funding also provides music and equipment for each generation in the programmes.
2. Project Funding. Some of our programmes are targeted within particular demographics and need specific funding at a higher level. For example, in areas of significant deprivation more intensive tuition is required, including considerations of location of the work (where travel to a central point is less plausible).
3. Individual sponsorship. We invite donors to sponsor individuals in participation in residencies and tours. Travel and accommodation costs are beyond the reach of some families.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Evaluation

The work undertaken by the Director and the tutors is evaluated regularly and in several different ways.

- Trustee evaluation at board meetings and after each public event.
- Weekly review with the Directors of Music of participating schools, with a particular focus on progress and welfare issues for individual students.
- The professional musicians engaged as tutors report to and are assessed by the Director.
- Student evaluation: they make the ultimate assessment of the impact of the training on their personal development.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Plans for future periods

The Future: Programmes and Development

1. EMAE Orchestra

Established in 2016, our Director and supporting tutors lead a chamber orchestra with an emphasis on high-level performance. Members of the orchestra have performed at King's College London, the University of Oxford, in San Ginesio (Italy) and in Nairobi (Kenya). The orchestra has performed at a number of venues across the North West, including the Liverpool Athenaeum, the Capstone Theatre, and the Williamson Art Gallery. The orchestra meets weekly at Liverpool Parish Church, where it also performs regular concerts. The orchestra now draws its members from those who have worked in other EMAE programmes.

2. Secondary-School Programme

Since 2017 we have been working in ten schools from all across Merseyside and the Wirral, and over forty students coached by a second cohort of four tutors. String players (violin, viola, cello and double-bass) range from Year 6 to Year 13 and include both maintained and independent schools. The groups vary widely in terms of technical and musical abilities as well as social and economic profiles. The individual string ensembles formed in each school are featured in school concerts throughout the year

3. Primary-School ('Academy') Programme

From September 2019 EMAE will expand its music provision as to include some primary schools located in the economically deprived areas of Liverpool City Region. We have designed an innovative music curriculum for children aged 8 to 10 with no previous musical knowledge, encompassing general musicianship, individual tuition in violin, viola and cello, and ensemble music-making. We hope to extend this programme more widely.

4. Future

After we have completed the 2016–20 cycle, we plan a more ambitious programme for 2020–25 extending our scope in two main directions: i) locally, through the Liverpool String Academy (LSA); ii) nationally, through the Early Music Youth Orchestra (EMYO). The LSA will subsume the string-training and musicianship programmes previously delivered in the primary and secondary schools; it will comprise three progressive levels – Junior (Years 4–6), Intermediate (Years 7–9) and Senior (Years 10–13) – and will especially cater to young members of under-represented communities. The EMYO will be made of the best students of the LSA and, subject to audition, of other British string players of similar age and ability; it too will comprise three distinct ensembles, the Junior (Years 4–6), the Intermediate (Years 7–9) and the Senior (Years 10–13).

Structure, governance and management

The charity is a company limited by guarantee governed by its Articles and Memorandum of Association dated 30 November 2016 and registered with the Charity Commission on 3 May 2017.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M R Feeny

Dr A Sanna

Dr F G Cottrell-Boyce

Professor J A Smaczny

Mrs P Nieddu

Rev Dr C A Pailing

Ms J Pickavance

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

Music Specialists, Trustees and Supporters

The Director of EMAE is Dr Alberto Sanna, a renowned violinist, musicologist and educator who, for over two decades, has enjoyed an international career in the field of Early Music. Dr Sanna is assisted by instrumental tutors who are professionally active as teachers and performers in their own right.

The Trustees of EMAE are drawn from a variety of backgrounds and have been chosen to bring expertise in a number of fields, as well as connections across the City Region. Our work has been supported by the Lord Lieutenant of Merseyside and by successive High Sheriffs of Merseyside, as well as leaders in the professional and commercial district of Liverpool.

Our Trustees are:

- Mr Mark Feeny (Chairman) – Solicitor in Liverpool and partner at Brabners LLP; expert on tax planning, trusts and wills, and estates.
- Dr Frank Cottrell-Boyce – Internationally renowned, Liverpool-based screenwriter and novelist; co-creator of the 2012 Summer Olympics opening ceremony.
- Mrs Paola Nieddu – Director of Project Management Office at Fora Space Ltd.
- Revd Canon Dr Crispin Pailing – Rector of Liverpool and key figure in the civic life of the city; involved across the charitable and voluntary sector of Merseyside.
- Ms Janet Pickavance – Formerly Chief Executive Officer at Brabners LLP; expert in financial management and business planning.
- Professor Jan Smaczny – Musicologist; Emeritus Professor at Queens University Belfast; leading authority on nineteenth-century music, especially Dvorak.

The Charity is run by the board of Directors. The Directors meet on a regular basis to agree policy, review finances and monitor the content and delivery of the educational programme.

The Board of Directors keeps under review the composition of the Board and skills required by the Charity to perform effectively and deliver its charitable objectives.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to XX day's purchases, based on the average daily amount invoiced by suppliers during the year.

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



Mr M R Feeny
Trustee

26 June 2022

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2021**

The trustees, who are also the directors of Early Music as Education for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EARLY MUSIC AS EDUCATION

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Early Music as Education (the charity) for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a "true and fair" view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Jean Ellis BA FCA CTA
DSG

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

Dated: 26 June 2022

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
Income from:							
Donations and legacies	3	64,662	-	64,662	121,426	7,000	128,426
Expenditure on:							
Raising funds	4	-	-	-	87	-	87
Charitable activities		120,201	-	120,201	48,295	7,000	55,295
Total expenditure		120,201	-	120,201	48,382	7,000	55,382
Net (outgoing)/incoming resources before transfers		(55,539)	-	(55,539)	73,044	-	73,044
Gross transfers between funds		(38,705)	38,705	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(94,244)	38,705	(55,539)	73,044	-	73,044
Fund balances at 1 September 2020		98,747	-	98,747	25,703	-	25,703
Fund balances at 31 August 2021		4,503	38,705	43,208	98,747	-	98,747

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2021**

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		45,358		99,797	
Creditors: amounts falling due within one year	9	<u>(2,150)</u>		<u>(1,050)</u>	
Net current assets			<u>43,208</u>		<u>98,747</u>
Income funds					
Restricted funds	10		38,705		-
Unrestricted funds			<u>4,503</u>		<u>98,747</u>
			<u>43,208</u>		<u>98,747</u>

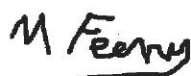
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26 June 2022



Mr M R Feeny
Trustee

Company registration number 10503413

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021**

1 Accounting policies

Charity information

Early Music as Education is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Brabners LLP, Horton House, Exchange Flags, Liverpool, L2 3YL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, 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 are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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 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.

1.5 Expenditure

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021**

1 Accounting policies

(Continued)

1.6 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 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.

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

3 Donations and legacies

	Unrestricted funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	64,662	121,426	7,000	128,426

4 Raising funds

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Fundraising and publicity		
Advertising	-	87
	-	87

5 Grants payable

	Education 2021 £	Education 2020 £
Grants to individuals	45,621	27,194
	45,621	27,194

6 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Bank charges	84	-	84	65	-	65
Independent examiner's fees	-	1,100	1,100	-	1,050	1,050
	84	1,100	1,184	65	1,050	1,115
Analysed between Charitable activities	84	1,100	1,184	65	1,050	1,115

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year other than as noted in note 10.

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,150	1,050

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Incoming resources	Balance at 1 September 2020	Transfers	Balance at 31 August 2021
	£	£	£	£
Valentina Sanna	-	-	38,705	38,705

11 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 August 2021 are represented by:						
Current assets/ (liabilities)	43,208	-	43,208	98,747	-	98,747
	43,208	-	43,208	98,747	-	98,747

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2021

12 Related party transactions

During the year, a payment of £15,000 (2020: £10,000) has been made to A Sanna, a trustee of the charity, in his capacity as musical director. No amounts were outstanding at the balance sheet date.

Accounts

Charity Registration No. 1172845

Company Registration No. 10503413 (England and Wales)

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

EARLY MUSIC AS EDUCATION

(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M R Feeny Dr A Sanna Mr F G Cottrell-Boyce Professor J A Smaczny Ms P Nieddu Rev Dr C A Pailing Ms J Pickavance
Secretary	Ms P Nieddu
Charity number	1172845
Company number	10503413
Registered office	c/o Brabners LLP Horton House Exchange Flags Liverpool L2 3YL
Independent examiner	DSG Castle Chambers 43 Castle Street Liverpool L2 9TL

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) CONTENTS

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**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
*FOR THE YEAR ENDED 31 AUGUST 2020***

The trustees present their report and financial statements for the year ended 31 August 2020.

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 Memorandum and Articles of Association, the Companies Act 2006 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)".

Early Music as Education ('EMAE') is a private limited company and a registered charity based in Liverpool that promotes the cultural, social and economic value of early music through regular educational, recreational and scholarly activities. Our mission is to bring social, cultural and educational opportunities to young people across the socio-economic spectrum through Early Music (the interpretation of pre-19th century music according to historical performance practices) taught to a high standard.

Objectives and activities

The charity's objects are for the public benefit and are specifically restricted to the following:

- To advance the education of the public in general without prejudice to generality of the foregoing to promote research for the public benefit in all aspects of that subject and to publish the useful results. For the purposes of this article the term "early music" shall mean the interpretation of Western music from the earliest written record to the late nineteenth century according to historical performance practices and, when possible, on period or copies of period instruments.
- Such other exclusively charitable purposes as the trustees in their absolute discretion may determine from time to time.

The charity aims to identify and train young music students to a high level in "long" 18th century music.

The policies adopted in furtherance of these objects are the granting of scholarships and performing a number of productions in the UK and abroad and there has been no change in these during the year.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

Vision

Through a variety of programmes we promote:

- **Opportunity**
We work with young people from a wide variety of social and educational backgrounds. By challenging perceived cultural barriers, we promote participation and confidence. We also provide the opportunity for recognition for those young people who do not thrive in the traditional routes in our region, i.e.. through sporting or mainstream cultural success.
- **Excellence**
We focus on smaller groups of young people and drive them to a very high standard of musical performance comparable to that of the best youth orchestras in the world. Unlike other similar organisations, however, EMAE provides its students with tutorials, music scores, copies of historical instruments and a whole range of learning experiences at no cost.
- **Personal Development and Cohesion**
We deliver wider personal development and growth alongside increased musical skills. We believe that social opportunity comes through work and recreation together. We bring together young people from different backgrounds in weekly groups, in intensive day programmes and in international 'residences'. In addition, the particular skills used in Early Music performance develop non-verbal communication skills beyond those used in other styles of music.

EMAE's Long Term Goals

In the long term, we aim to:

- help to fill a gap in the funding of music education. Many children do not currently have access to musical training of any kind. This gap is greatest at the lowest socio-economic level and many children from these groups may never have the opportunity to know whether they have musical aptitude.
- create a musical culture and ensembles of which Liverpool and the City Region can be proud.

EMAE's Short Term Goals

In the short term, we aim to:

- support talented string players in the Liverpool City Region with a view to enhancing their musical and personal development.
- select through local schools string players (violin, viola, cello and double bass) aged 11 to 18 and give them specialist training in historical performance and chamber music through weekly coaching sessions, concert productions, intensive summer programmes, and international concert tours.
- provide students with tutorials, music scores, copies of historical bows, and a whole range of learning experiences at no cost.
- enhance students' social skills in a 'currency' that is internationally recognized so that they may be confident to work within a mixed age group in an environment where effective co-operation is vital to a successful public performance.

EARLY MUSIC AS EDUCATION (A COMPANY LIMITED BY GUARANTEE) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2020

Achievements to date

In its first year (2016–17) EMAE ran a successful trial programme between March and June 2017 involving twelve students from three schools, working with four tutors. In July 2017 there was an inaugural concert hosted by the High Sheriff of Merseyside at the Capstone Theatre. In addition, the Director of EMAE and the first cohort of tutors (who have since gone on to pursue professional careers of postgraduate studies in music) performed and presented the initiative at King's College, London, the University of Oxford, in San Ginesio (Italy), and in Nairobi (Kenya).

Academic Year 2017–2018 – The scheme expanded to include 7 secondary schools from across the City Region (Birkenhead School, King David High School, Liverpool College, Merchant Taylors' Boys School, Merchant Taylors' Girls School, Sacred Heart Catholic College and St Michael's Church of England High School), with a total of 31 students (16 violins, 2 violas, 10 cellos and 3 double basses) coached by a second cohort of 4 tutors (Donatella Paiano, violin; Simone Laghi, violin and viola; Sergi Daniel Sanxis Silleras, viola; Elizabeth Elliott, cello). The newly established Early Music Youth Orchestra (EMYO), formed by the EMAE tutors and students under the Director's leadership, gave concert recitals at St Anne's College Oxford, the Liverpool Parish Church, the Liverpool Athenaeum and the Williamson Art Gallery in Birkenhead, beside performing at several school events. In addition, some 30 students and tutors went on an international residency in the Italian Marche, giving orchestral concerts in Tolentino and in San Ginesio, and attending masterclasses with members of the Early Music ensemble 'Il Furibondo'. The Italian residency is documented in the video 'The Making of a Little Orchestra'.

Academic Year 2018–2019 – The scheme further expanded to include 10 secondary schools from across the City Region (Birkenhead School, King David High School, Liverpool College, Merchant Taylors' Boys School, Merchant Taylors' Girls School, Sacred Heart Catholic College, St Edward's College, St Michael's Church of England High School, The Belvedere Academy and The Blue Coat School), with a total of 51 students (30 violins, 5 violas, 14 cellos and 2 double basses) coached by the tutors Donatella Paiano (violin and viola) and Elizabeth Elliott (cello). The groups varied widely in socio-economic background, technical and musical abilities; the string ensembles formed in each school featured in school concerts throughout the academic year and collaborated in some large-scale events across the City Region. The Early Music Youth Orchestra took up a residency at the Liverpool Parish Church, where 18 string players from 8 different schools were involved in an intensive and advanced programme of training which also included a short concert season. EMYO also participated in high-profile events in Liverpool, at the Hope Street Hotel and Queen Arcade in particular, and performed at the Royal Birmingham Conservatoire. In addition, the players went on an international residency in the Spanish region of Catalonia, giving concerts in Barcelona and in Banyeres del Penedes, and attending a masterclass with the Early Music violinist Manfredo Kraemer. The Spanish residency is documented in the video 'Work in Progress'. Finally, the Director and the tutors went back to Nairobi (Kenya) to teach string technique and ensemble playing to 25 children from the slum neighbourhood of Korogocho enrolled in the 'Ghetto Classics' programme.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

At Early Music as Education (EMAE) we believe that, irrespective of age, background and training, the study of the music of European civilisations has the potential to transform individual lives through the acquisition of specialised knowledge and skills, and the development of cultural, social and economic relations.

'Early music' is a colloquial name for the musical cultures of the European peoples between the Commercial Revolution of the fifteenth century and the Industrial Revolution of the nineteenth century – before the large-scale exploitation of natural resources through advanced technical means, the mass production and world-wide commercialisation of goods, the replacement of the master-pupil model of instruction with the class format.

In a less narrow sense, 'early music' is a way of interpreting European music from the earliest written record to the late nineteenth century according to historical performance practices and, when possible, on period or copies of period instruments. An early-music specialist is a musician, usually trained to conservatoire standards, whose interpretations of pre-1900 repertoires are informed by musicological findings about historical performance practices (so-called 'historically informed performance' or HIP).

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

Achievements and performance

Financial review

Financial support to run these programmes has come through charitable grants and individual donation. Core funding is already in place to support all our programmes through to the end the year.

In supporting the work of EMAE, we are looking for three types of funding:

1. Core Funding. This is primarily for paying and retaining music tutors of the highest standard, as well as covering the cost of rehearsal spaces, administration and advertising. Core funding also provides music and equipment for each generation in the programmes.
2. Project Funding. Some of our programmes are targeted within particular demographics and need specific funding at a higher level. For example, in areas of significant deprivation more intensive tuition is required, including considerations of location of the work (where travel to a central point is less plausible).
3. Individual sponsorship. We invite donors to sponsor individuals in participation in residencies and tours. Travel and accommodation costs are beyond the reach of some families.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Evaluation

The work undertaken by the Director and the tutors is evaluated regularly and in several different ways.

- Trustee evaluation at board meetings and after each public event.
- Weekly review with the Directors of Music of participating schools, with a particular focus on progress and welfare issues for individual students.
- The professional musicians engaged as tutors report to and are assessed by the Director.
- Student evaluation: they make the ultimate assessment of the impact of the training on their personal development.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

The Future: Programmes and Development

1. EMAE Orchestra

Established in 2016, our Director and supporting tutors lead a chamber orchestra with an emphasis on high-level performance. Members of the orchestra have performed at King's College London, the University of Oxford, in San Ginesio (Italy) and in Nairobi (Kenya). The orchestra has performed at a number of venues across the North West, including the Liverpool Athenaeum, the Capstone Theatre, and the Williamson Art Gallery. The orchestra meets weekly at Liverpool Parish Church, where it also performs regular concerts. The orchestra now draws its members from those who have worked in other EMAE programmes.

2. Secondary-School Programme

Since 2017 we have been working in ten schools from all across Merseyside and the Wirral, and over forty students coached by a second cohort of four tutors. String players (violin, viola, cello and double-bass) range from Year 6 to Year 13 and include both maintained and independent schools. The groups vary widely in terms of technical and musical abilities as well as social and economic profiles. The individual string ensembles formed in each school are featured in school concerts throughout the year

3. Primary-School ('Academy') Programme

From September 2019 EMAE will expand its music provision as to include some primary schools located in the economically deprived areas of Liverpool City Region. We have designed an innovative music curriculum for children aged 8 to 10 with no previous musical knowledge, encompassing general musicianship, individual tuition in violin, viola and cello, and ensemble music-making. We hope to extend this programme more widely.

4. Future

After we have completed the 2016–20 cycle, we plan a more ambitious programme for 2020–25 extending our scope in two main directions: i) locally, through the Liverpool String Academy (LSA); ii) nationally, through the Early Music Youth Orchestra (EMYO). The LSA will subsume the string-training and musicianship programmes previously delivered in the primary and secondary schools; it will comprise three progressive levels – Junior (Years 4–6), Intermediate (Years 7–9) and Senior (Years 10–13) – and will especially cater to young members of under-represented communities. The EMYO will be made of the best students of the LSA and, subject to audition, of other British string players of similar age and ability; it too will comprise three distinct ensembles, the Junior (Years 4–6), the Intermediate (Years 7–9) and the Senior (Years 10–13).

Structure, governance and management

The charity is a company limited by guarantee governed by its Articles and Memorandum of Association dated 30 November 2016 and registered with the Charity Commission on 3 May 2017.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M R Feeny
Dr A Sanna
Mr F G Cottrell-Boyce
Professor J A Smaczny
Ms P Nieddu
Rev Dr C A Pailing
Ms J Pickavance

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020**

Music Specialists, Trustees and Supporters

The Director of EMAE is Dr Alberto Sanna, a renowned violinist, musicologist and educator who, for over two decades, has enjoyed an international career in the field of Early Music. Dr Sanna is assisted by instrumental tutors who are professionally active as teachers and performers in their own right.

The Trustees of EMAE are drawn from a variety of backgrounds and have been chosen to bring expertise in a number of fields, as well as connections across the City Region. Our work has been supported by the Lord Lieutenant of Merseyside and by successive High Sheriffs of Merseyside, as well as leaders in the professional and commercial district of Liverpool.

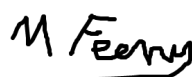
Our Trustees are:

- Mr Mark Feeny (Chairman) – Solicitor in Liverpool and partner at Brabners LLP; expert on tax planning, trusts and wills, and estates.
- Dr Frank Cottrell-Boyce – Internationally renowned, Liverpool-based screenwriter and novelist; co-creator of the 2012 Summer Olympics opening ceremony.
- Mrs Paola Nieddu – Director of Events at Fora Space, London; formerly Event Manager and Administrator of the Cornerstone Arts Festival in Liverpool.
- Revd Canon Dr Crispin Pailing – Rector of Liverpool and key figure in the civic life of the city; involved across the charitable and voluntary sector of Merseyside.
- Ms Janet Pickavance – Formerly Chief Executive Officer at Brabners LLP; expert in financial management and business planning.
- Professor Jan Smaczny – Musicologist; Emeritus Professor at Queens University Belfast; leading authority on nineteenth-century music, especially Dvorak.

The Charity is run by the board of Directors. The Directors meet on a regular basis to agree policy, review finances and monitor the content and delivery of the educational programme.

The Board of Directors keeps under review the composition of the Board and skills required by the Charity to perform effectively and deliver its charitable objectives.

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



Mr M R Feeny

Trustee

Dated: 23 August 2021

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees, who are also the directors of Early Music as Education for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

**EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF EARLY MUSIC AS EDUCATION**

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Early Music as Education (the charity) for the year ended 31 August 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a "true and fair" view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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 386 of the 2006 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Jean Ellis BA FCA CTA
DSG

Castle Chambers
43 Castle Street
Liverpool
L2 9TL

Dated: 23 August 2021

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
<u>Income from:</u>					
Donations and legacies	3	121,426	7,000	128,426	59,272
Charitable activities	4	-	-	-	439
Total income		<u>121,426</u>	<u>7,000</u>	<u>128,426</u>	<u>59,711</u>
<u>Expenditure on:</u>					
Raising funds	5	<u>87</u>	<u>-</u>	<u>87</u>	<u>1,733</u>
Charitable activities	6	<u>48,295</u>	<u>7,000</u>	<u>55,295</u>	<u>73,103</u>
Total resources expended		<u>48,382</u>	<u>7,000</u>	<u>55,382</u>	<u>74,836</u>
Net income/(expenditure) for the year/ Net movement in funds		73,044	-	73,044	(15,125)
Fund balances at 1 September 2019		<u>25,703</u>	<u>-</u>	<u>25,703</u>	<u>40,828</u>
Fund balances at 31 August 2020		<u><u>98,747</u></u>	<u><u>-</u></u>	<u><u>98,747</u></u>	<u><u>25,703</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Cash at bank and in hand		99,797		26,692	
Creditors: amounts falling due within one year	10	<u>(1,050)</u>		<u>(989)</u>	
Net current assets			<u>98,747</u>		<u>25,703</u>
Income funds					
Unrestricted funds			<u>98,747</u>		<u>25,703</u>
			<u>98,747</u>		<u>25,703</u>

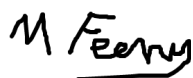
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2020.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23 August 2021



Mr M R Feeny
Trustee

Company Registration No. 10503413

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

Charity information

Early Music as Education is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Brabners LLP, Horton House, Exchange Flags, Liverpool, L2 3YL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 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)". 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

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 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.

1.5 Expenditure

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

(Continued)

1.6 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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.

3 Donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
Donations and gifts	121,426	7,000	128,426	59,272

EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

4 Charitable activities

	Income from ticket sales 2020 £	Income from ticket sales 2019 £
Sales from charitable activities	-	439
	<u> </u>	<u> </u>

5 Raising funds

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Fundraising and publicity</u>		
Advertising	87	1,733
	<u> </u>	<u> </u>
	<u>87</u>	<u>1,733</u>
	<u> </u>	<u> </u>

6 Grants payable

	Education 2020 £	Education 2019 £
Grants to individuals	27,194	10,000
	<u> </u>	<u> </u>
	<u>27,194</u>	<u>10,000</u>
	<u> </u>	<u> </u>

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EARLY MUSIC AS EDUCATION
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2020

7 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Travel	-	-	-	94	-	94
Bank charges	65	-	65	80	-	80
Independent examiner's fees	-	1,050	1,050	-	1,255	1,255
	<u>65</u>	<u>1,050</u>	<u>1,115</u>	<u>174</u>	<u>1,255</u>	<u>1,429</u>
Analysed between Charitable activities	<u>65</u>	<u>1,050</u>	<u>1,115</u>	<u>174</u>	<u>1,255</u>	<u>1,429</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year other than as noted in note 11.

9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Total	<u>-</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	<u>1,050</u>	<u>989</u>

11 Related party transactions

During the year, a payment of £10,000 (2019: £10,000) has been made to A Sanna, a trustee of the charity, in his capacity as musical director. No amounts were outstanding at the balance sheet date.