

The UK Association for Music  
Education – Music Mark

UNAUDITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

for the year ended

31 March 2019

Company Registration No 6134823

Charity Registration No 1118542

# The UK Association for Music Education – Music Mark

## REFERENCE AND ADMINISTRATIVE INFORMATION

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Company Name	The UK Association for Music Education – Music Mark
Registered Company Number	6134823
Registered Charity Number	1118542
Registered and Principal Office	3rd Floor 8 Holyrood Street London SE1 2EL
Board of Trustees	James Dickinson (Chair) Abigail D'Amore Yogesh Dattani Martin Fautley Maureen Sheppard David Little (Treasurer) Peter Smalley Kerry Watson
Patron	Charles Hazelwood
Company Secretary and Chief Executive	Bridget Whyte
Independent Examiner	James Cross For and on behalf of Moore Kingston Smith LLP Devonshire House 60 Goswell Road London EC1M 7AD
Bankers	CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Solicitors	Bates Wells & Braithwaite LLP 2-6 Cannon Street, London EC4M 6YH

# The UK Association for Music Education – Music Mark

## TRUSTEES' REPORT

For the year ended 31 March 2019

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### TRUSTEES' ANNUAL REPORT

The Trustees (who are also directors for the purposes of company law) present their report and the financial statements of the UK Association for Music Education – Music Mark (the “Charity” or “Music Mark”) for the year ended 31 March 2019. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities”, issued in 2014 to be compliant with Financial Reporting Standard (FRS) 102, and which is applicable for reporting periods beginning on or after 1 January 2015.

Reference and administrative information set out on page 2 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out on pages 14 and 15, and comply with the applicable law, the Memorandum and Articles of Association and the requirements of the Charities SORP (FRS 102).

### OBJECTIVES AND ACTIVITIES

#### Charitable Objects

As stated in its Memorandum of Articles and Association, Music Mark’s charitable objects are to advance the education of the public in the art of music.

Music Mark is a membership organisation for local authority Music Services (including those that have become independent organisations, some of which are charitable), for the lead organisations of Music Education Hubs (MEH), their teaching and support teams, their partners and their schools. We advocate on behalf of those members meaning that we ‘speak and act in support of music as a subject, and we promote best practice’. We strive to ensure that all stakeholders understand the value and life-changing potential of music for all children and young people.

Music Mark is also a subject association. Subject associations speak for their subject communities; they are able to undertake research into their members’ concerns and to reflect these back to policy makers. A subject association is never only one lone voice but instead is the collective voice of their subject community; working to ensure the highest quality of teaching.

#### Principal Activities

Music Mark meets its charitable objects by:

- Influencing; by advocating, celebrating and enhancing the profile and value of music education on behalf of children and young people locally, regionally and nationally;
- Supporting; by leading professional development within the national community of music educators and by providing opportunities for debate, learning and the sharing of best practice to achieve high quality in music education; and
- Connecting; by unlocking the potential of those engaged in music education to raise standards and improve outcomes through conferences and events and through partnerships and projects

Music Mark provides advice, guidance and advocacy on behalf of all its members and aims to make sure that they are equipped to provide quality standards, progression for all children and maintain a strong and unique relationship with schools and that during these rapidly changing times they are fit to face the future and fit to shape the future.

National and regional support networks are provided, and meetings and opportunities arranged for all its members to ensure that they have access to up-to-date information and resources.

# The UK Association for Music Education – Music Mark

## TRUSTEES' REPORT

For the year ended 31 March 2019

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Music Mark ensures that it is positioned to support its Music Service members as they face a range of significant changes, challenges and uncertainties affecting music education. Music Mark has continued to provide training provision for these members via its Annual, 1-day and regional conferences and by the staging of one-day 'Summit' meetings, alongside a wealth of guidance and resources.

As part of Music Mark's more general objectives to promote the importance, and enhance the delivery, of music education within schools, it has undertaken direct delivery working in partnership with members.

### **Public Benefit**

The Trustees have referred to the guidance offered by the Charity Commission in reviewing aims and objectives and in planning activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives and they ensure that these activities are carried out for the public benefit by delivering services that are valued by our members and enable those with responsibility in the sector to develop and adopt best practice.

### **ACHIEVEMENTS AND PERFORMANCE**

2018/19 has been a year of growth for Music Mark. Following staff changes in 2017/18, which established a stronger outward focus for the organisation, this year has seen the organisation's profile raised and engagement with existing Members has been much improved.

In 2018/19 more of the Music Education Hub Lead Organisations and Music Service Members chose to include Schools Membership as part of their package in 2018/19 and this resulted in over 5,000 schools being sent a certificate and associated information in September for the 2018/19 Academic year. During the year, Music Mark added two new Membership categories for National Youth Music organisations (NYMO) and Higher and Further Education establishments (HE/FE) as well as refining and subsequently increasing Hub Partner membership. Engagement with Corporate Partners also improved; with better, more proactive working relationships with existing Partners, and a significant increase in organisations signing up to become a Partner.

The year began with a very successful, well attended Summer Summit in June 2018. Other events during the year included the Annual Conference in November, a symposium on secondary school music in February 19 and the Spring Summit in March 2019. We also instigated additional regional meetings which provided Members and Partners with the opportunity to meet and network.

The 2018 Annual Conference had a focus on 'Youth Voice' and, with support from some of the Corporate Partners, the event provided a day and a half of valuable training, discussion and networking opportunities. Feedback from the conference was very positive and included confirmation that the changes to the programme – including running it on a Thursday afternoon and Friday (rather than Friday and Saturday morning) - was welcomed.

Following the completion of 'Rising with the Tide' management courses in 2017/18, Music Mark relaunched its training programme under a new brand – Leadership Development Programme. Starting with a series of 'Introduction to Leadership' courses around the country in July 2018, part-funded by Arts Council England (ACE), the programme has successfully developed over the year with additional ongoing financial support from ACE. Places on the 'Five Dimensions of Leadership' courses in London and Leeds sold out quickly and there have been requests for this course to be repeated in 2019/20. Other courses run (or continuing into 2019/20) include a course on HR and Contract Law, and on Organisational Resilience.

Following the appointment of a new Membership and Events Administrator in April 2018, staffing has been stable during the year which has helped build strong relationships with the Membership, Partners and the wider sector.

# The UK Association for Music Education – Music Mark

## TRUSTEES' REPORT

For the year ended 31 March 2019

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### FINANCIAL REVIEW

Music Mark recorded an overall surplus of income over expenditure for the year of £23,245 compared to a deficit of £15,876 in 2017/18. Of the year's surplus, £4,209 arose from within restricted funds (2017/18: £293 deficit) and £19,036 from unrestricted funds (2017/18: £15,583).

Restricted income comprised grants received from Arts Council England, £13,626, for funding towards two of the Leadership Development Programmes, and £16,466 generated from a conference held in November 2018 for North West of England based members.

Unrestricted income increased year on year by £63,997 to £333,576. This increase was partly due to higher membership numbers in most categories, together with the expansion in the 1-day conference and management training programmes. In addition, revenue from other trading activities rose significantly from the job and 'banner' advertising on the Music Mark website, reflecting both the wider membership base and importance of the reach of the network, although general sponsorship income reduced due to the more accurate recognition for the financial year of the period of the sponsorship agreement with the Associated Board of the Royal Schools of Music (ABRSM).

Expenditure of £25,883 against restricted funds represented expenditure of £12,626 against the ACE grants towards the development programmes, together with the costs of £13,257 for the North West conference.

Expenditure from unrestricted funding increased by £29,378 to £314,540. This increase was due to the expansion of the training activity, the inclusion of full-time Chief Executive post being filled full-time throughout the year, compared to 2017/18, and an increase in accounting support costs mainly due to higher invoice transaction volumes and debt chasing activity, offset by some cost savings in delivering the Annual and other conferences.

Following the surplus recorded during the year, unrestricted reserves increased from £93,250 to £112,286. Restricted funds carried forward of £13,916 represent unspent ACE grants of £1,000 and accumulated funds arising from the 2017 and 2018 North West members' conferences of £12,916.

Cash balances increased by £90,585 to £208,124, helped by a significant number of Music Services applying for 2019/20 memberships in advance of the new year and by improved credit control processes.

### Going concern

The financial statements have been prepared under the going concern basis. In April 2019, the Board reviewed and agreed a budget for the year 2019/20 which indicated that, barring unforeseen circumstances, the Charity will remain solvent and be able to maintain the level of unrestricted reserves at a level close to that at the end of the 2018/19.

### Reserves Policy

Through careful management of income and expenditure, Music Mark has built up reserves over past years for general contingency requirements.

The Trustees have reviewed the level of free reserves (those not tied up in fixed assets, designated for a specific purpose or restricted) and consider that a level free reserves equivalent to six months' management and administration costs to be sufficient to ensure that the Charity could continue to meet the needs of beneficiaries and stakeholders in the event of unexpected, substantial adverse financial circumstances.

Unrestricted reserves standing at £112,286 represent a little more than six months of 2019/20 budgeted management and administration expenditure, excluding costs of delivering conferences, training and other events, and this level is therefore in line with the policy.

# The UK Association for Music Education – Music Mark

## TRUSTEES' REPORT

For the year ended 31 March 2019

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### Investment Policy

The aim of the Investment Policy is to protect the capital value of funds held and, ideally, allow them to be inflation proofed over the long-term. Given the value of funds held and the need to meet short and medium-term requirements, in an environment of low risk-free investment returns, funds are held in an interest-bearing bank deposit account. All income from investments is used for furthering the charitable objectives.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution of the Charity and the nature of the Governing Document

The Charity is a company limited by guarantee (registered number 6134823) and is governed by its Memorandum and Articles of Association (adopted 18 May 2007, revised 7 February 2013). The Charity is registered with the Charity Commission (registered number 1118542) and does not have share capital, cannot pay dividends and must utilise all its funds to further its stated charitable objectives.

#### Recruitment and Appointment of Trustees

The appointment of the Board of Trustees is governed by the Charity's constitution. Elected trustees are drawn by nomination from the membership, with a voting process for eligible members where there are more candidates than available posts. Elected trustees serve for a term of three years ending on the third AGM following election. The Board also has the option to co-opt a further four trustees by skill set to complement the elected board. Co-opted trustees serve for a term of one year.

Those who served during the year were:

James Dickinson	(Chair)	Elected member
Abigail D'Amore		Co-opted member
Yogesh Dattani		Elected member
Martin Fautley		Co-opted member
Maureen Sheppard		Elected member
David Little	(Treasurer)	Elected member
Peter Smalley		Elected member
Kerry Watson		Elected member

Due to the rescheduling of the 2019 AGM there were no changes to the Board of Trustees during the financial year 2018/19.

#### Induction and Training of New Trustees

All new Trustees attend an induction Trustee Board Meeting where their roles are fully explained. They receive regular information about trustee training and, in the view of the Trustees, have enough knowledge of their specific field to understand the nature of the Charity and fully comply with the Charity's current views of its progression. Trustees may claim for reasonable expenses (as determined by an agreed policy) incurred in undertaking the Charity's business, but they receive no remuneration or other financial benefit.

#### Organisational Structure and Management

According to the Charity's constitution, the Board of Trustees must hold at least three meetings per year to take decisions about the strategic direction and running of the Charity, as guided by the Chief Executive.

Strategic and operational delivery is undertaken by the Charity's Chief Executive. Additional, specialist support is brought in by way of a number of freelance contractors and suppliers (including IT and finance).

# The UK Association for Music Education – Music Mark

## TRUSTEES' REPORT

For the year ended 31 March 2019

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### Equality of Opportunity

Music Mark is committed to a policy of equal opportunities for all employees and to ensuring within the framework of the law that its workplaces are free from unlawful or unfair discrimination. The principles of equality are embedded within the Music Mark ethos and are consistently adhered to in all activity including recruitment (Board and staff), planning and delivering events and services, marketing and communications and within programme development.

### Risk management

The Trustees and the Chief Executive pay due care and attention to risk management and it is a standing agenda item at all Board Meetings. The Chief Executive, on behalf of the Trustees, maintains an ongoing 'risk matrix' covering all areas of reputation, operation, delivery and finances.

The Chief Executive is tasked to alert Trustees to new or increased risks identified in any category so that mitigating actions can be agreed and implemented as appropriate. Risk assessment of all new activities is fully undertaken by way of Trustee discussions and, where necessary, expert advice is sought and followed.

The principal risks faced by the Charity, and the actions to mitigate these risks, are considered to be:

<i>Risk</i>	<i>Mitigation</i>
Degree of dependence on Music Service and lead organisation of Music Education Hub (MEH) membership income.	Continued review and development of membership benefits alongside the introduction of new membership categories which further support the MEH model.
Membership dissatisfaction with support services provided.	Understanding by the staff team as to what constitutes success for a membership organisation. Clarity of commitment to purpose, analysis and feedback and to action. Regular regional consultation and networking events for members to ensure understanding of the value of membership.
Loss of key staff.	Review of remuneration packages, roles and responsibilities and staff development opportunities.
Elected trustee body lacking in all relevant skills.	Co-option of Trustees with desired knowledge areas or skill-sets to supplement those of elected Trustees.

### Related Parties

None of the current Trustees have any beneficial interest in any contract with the Charity. Five of the Trustees who served during the year were employed during the year by Music Services that paid annual membership fees. One Trustee is an individual member of Music Mark.

In carrying out its objectives the Charity works in partnership with other organisations. None of these organisations is a related party within the terms of the SORP.

# The UK Association for Music Education – Music Mark

## TRUSTEES' REPORT

For the year ended 31 March 2019

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### **Funds held on behalf of others**

In the ordinary course of business, Music Mark holds and administers funds, from time to time, on behalf of individual or groups of Music Services members. Funds are held within Music Mark's bank accounts but are accounted for separately (see Note 18). Disbursement of these funds is made on written agreement from the fund holder(s).

### **PLANS FOR THE FUTURE**

In 2019/20 Music Mark will continue to position itself as the provider of support for the organisations and individuals who work as part of Music Education Hubs in England, as well as developing stronger links and partnerships with Music Services across the UK. Additional training will be provided as part of the Leadership Development Programme, and events such as the Annual and 1-day conferences, and Members' meetings will continue to offer the opportunity to network at regional and national levels.

#### Objectives for 2019/20

During the next year the key objective for Music Mark will be to support and lobby for the ongoing support of Music Education at a time when the British Government is reviewing budgets and projects.

The Board of Trustees and the Chief Executive have agreed upon the following specific activities for the forthcoming year in line with the organisation's charitable objectives:

- Continue to act as a strong advocate for the work of the Membership, championing the importance and values of music as part of every child's education;
- Provide advice and guidance to Members and provide them with opportunities to network at a regional and national level including the delivery of the Annual Conference and Spring Summit;
- Provide information and updates through a clear communications strategy to the Membership, Partners and the wider sector across the UK;
- Further develop and deliver the Leadership Development Programme to Members (and more widely) in partnership with Arts Council England;
- Build a network with higher/further education settings which will strengthen the music education sector workforce pipeline;
- Develop further the opportunity for young people to contribute to the work of Music Mark;
- Continue to grow and sustain strong Corporate Partnerships which provide benefits to the wider membership;
- Contribute to wider music education development through a place on the Music Education Council (MEC) Forum and involvement in specific MEC groups as appropriate;
- Provide advice to national bodies, such as Ofsted and the Department of Education, when invited to sit on national music education panels/advisory groups.



# The UK Association for Music Education – Music Mark

## TRUSTEES' REPORT

For the year ended 31 March 2019

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### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of The UK Association for Music Education – Music Mark for the purposes 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, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 business.

The Trustees are responsible for keeping proper 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.

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

### INDEPENDENT EXAMINATION

For the year ended 31 March 2019 the Charity qualifies for an independent examination of its financial statements.

### APPROVAL

Approved by the Trustees on 26 June 2019 and signed on their behalf by



James Dickinson

Chair of Trustees

# REPORT OF THE INDEPENDENT EXAMINER TO THE MEMBERS OF THE UK ASSOCIATION FOR MUSIC EDUCATION – MUSIC MARK

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## Independent examiner's report to the trustees of Music Mark

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

### Responsibilities and basis of report

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

Having satisfied myself that the accounts of the 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Cross  
(FCA, ICAEW)  
**For and on behalf of Moore Kingston Smith LLP**  
Chartered Accountants

Devonshire House  
60 Goswell Road  
London EC1M 7AD

Date: 10 September 2019

The UK Association for Music Education – Music Mark  
 STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND  
 EXPENDITURE ACCOUNT)  
 For the year ended 31 March 2019

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Income from:</b>							
Donations and legacies	2	4,380	13,626	18,006	1,000	15,500	16,500
Charitable activities	3	289,878	16,466	306,344	233,817	21,526	255,343
Other trading activities	4	39,135	-	39,135	34,700	-	34,700
Investments	5	183	-	183	62	-	62
<b>Total income</b>		<b>333,576</b>	<b>30,092</b>	<b>363,668</b>	<b>269,579</b>	<b>37,026</b>	<b>306,605</b>
<b>Expenditure on:</b>							
Raising funds	6	8,798	-	8,798	6,423	-	6,423
Charitable activities	7	298,916	25,883	324,799	271,511	37,319	308,830
Other	8	6,826	-	6,826	7,228	-	7,228
<b>Total expenditure</b>		<b>314,540</b>	<b>25,883</b>	<b>340,423</b>	<b>285,162</b>	<b>37,319</b>	<b>322,481</b>
<b>Net income/(expenditure)</b>		<b>19,036</b>	<b>4,209</b>	<b>23,245</b>	<b>(15,583)</b>	<b>(293)</b>	<b>(15,876)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>19,036</b>	<b>4,209</b>	<b>23,245</b>	<b>(15,583)</b>	<b>(293)</b>	<b>(15,876)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		93,250	9,707	102,957	108,833	10,000	118,833
Total funds carried forward		112,286	13,916	126,202	93,250	9,707	102,957

All activities derive from continuing operations.

A Statement of Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

The notes on pages 14 to 25 form part of these financial statements.

# The UK Association for Music Education – Music Mark

## BALANCE SHEET as at 31 March 2019

	<i>Note</i>	<b>Total funds 31 March 2019</b>	£	£	Total funds 31 March 2018	£	£
<b>Fixed Assets:</b>							
Tangible assets	15		-			-	
<b>Current assets:</b>							
Debtors	16		79,877		101,468		
Cash at bank and in hand	17		208,124		117,539		
Total current assets			<u>288,001</u>		<u>219,007</u>		
<b>Liabilities:</b>							
Creditors: amounts falling due within one year	18		(161,799)		(116,050)		
Net current assets			<u>126,202</u>		<u>102,957</u>		
<b>Total net assets</b>			<u><u>126,202</u></u>		<u><u>102,957</u></u>		
<b>The funds of the charity:</b>							
Unrestricted funds	21		112,286		93,250		
Restricted income funds			13,916		9,707		
<b>Total charity funds</b>			<u><u>126,202</u></u>		<u><u>102,957</u></u>		

For the year ended 31 March 2019 the charity was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

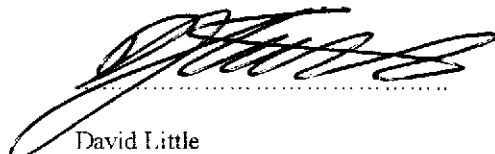
The directors acknowledge their responsibility for complying with the requirements of the Act with respect accounting records and for the preparation of the accounts.

The 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 and authorised for issue on 26 June 2019 and were signed on their behalf by:



James Dickinson  
Chair



David Little  
Trustee and Honorary Treasurer

Registered Company Number 6134823

The notes on pages 14 to 25 form part of these financial statements.

The UK Association for Music Education – Music Mark  
 CASH FLOW STATEMENT  
 For the year ended as at 31 March 2019

	<i>Note</i>	<b>Total funds 2019 £</b>	Total funds 2018 £
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	23	90,402	(19,938)
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		183	62
Purchase of property, plant and equipment		-	-
Net cash provided by investing activities		183	62
<b>Cash flows from financing activities:</b>			
<b>Change in cash and cash equivalents in the reporting period</b>	24	90,585	(19,876)
Cash and cash equivalents at the beginning of the reporting period		117,539	137,415
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>208,124</u>	<u>117,539</u>

# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

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### 1 ACCOUNTING POLICIES

#### 1.1 ACCOUNTING CONVENTIONS

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and, as a public benefit entity, also with the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities issued 2014 under Financial Reporting Standard (FRS) 102.

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 pound.

#### 1.2 GOING CONCERN

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

Having carried out a detailed review of the Charity's resources and the economic challenges facing both the Charity and its members the Trustees are satisfied that the Charity has sufficient cash flows to meet its liabilities as they fall due for at least one year from the date of approval of the financial statements.

#### 1.3 ACCOUNTING ESTIMATES

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements, nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

#### 1.4 TANGIBLE FIXED ASSETS AND DEPRECIATION

Assets with a cost in excess of £500 that are intended to be of on-going use to Music Mark in carrying out its activities are capitalised as fixed assets.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their expected useful lives on the following basis:

Office Equipment	-	3 years on a straight-line basis
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#### 1.5 INCOME

All incoming resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Some Music Service and corporate members' membership fees relate to the twelve months following joining Music Mark. These fees are credited to income pro rata in accordance with the financial year.

Income received in advance of the period or the event to which it relates is shown as deferred income at the balance sheet date.

#### 1.6 EXPENDITURE

All expenditure is accounted for on an accruals basis as the liability is incurred and has been classified under headings that aggregate all costs related to each activity.

#### 1.7 VALUE ADDED TAX

The Charity is registered for Value Added Tax and charges and remits and recovers tax as appropriate on its income and expenditure.

# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

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### 1.8 TAXATION

The Charity is exempt from tax on income and gains falling within sections 472-489 of the Corporation Tax Act 2010 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 1.9 FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the Trustees' discretion.

Restricted funds can only be used for prescribed purposes, within the objects of the Charity, when specified by the donor or when funds are raised for particular identified purposes. Further explanation of the nature of each fund is included in the notes to the financial statements.

### 1.10 STAFF AND SUPPORT COSTS

Staff costs are attributed to activities based on estimates of time spent by each member of staff on each activity. The costs of support activities, being General management and Governance as detailed in Notes 9a and 9b, are allocated to the expenditure headings that appear on the Statement of Financial Activities in proportion to the directly attributed staff costs, subject to any specific allowances specified in the terms of the use of restricted funds.

### 1.11 FINANCIAL INSTRUMENTS

The Charity has elected to apply the provisions of Section 11 'Basic Financial instruments' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables 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.

Basic financial liabilities, including trade and other payables that are classified as debt, are initially recognised at the 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.

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

### 1.12 CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash at banks and in hand and short-term deposits with a maturity date of three months or less.

# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

### 2 INCOME - DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
GLA 'Music Excellence'	-	-	-	-	3,000	3,000
Arts Council England (ACE)	-	13,626	13,626	-	12,500	12,500
Other	4,380	-	4,380	1,000	-	1,000
<b>Total donations and legacies</b>	<b>4,380</b>	<b>13,626</b>	<b>18,006</b>	<b>1,000</b>	<b>15,500</b>	<b>16,500</b>

In 2018/19 ACE grants were for funding the delivery of two separate Leadership Development Programme management training and education activities. Other income consists of contributions made by MusicNet East, £3,200, and the West Midlands group of members, £1,180.

### 3 INCOME - CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Membership services:						
Membership subscriptions	137,414	-	137,414	112,975	-	112,975
Annual conference fees	84,869	-	84,869	84,347	-	84,347
Other conference fees	21,333	16,466	37,799	15,215	21,526	36,741
	<u>243,616</u>	<u>16,466</u>	<u>260,082</u>	<u>212,537</u>	<u>21,526</u>	<u>234,063</u>
Education services:						
Training course fees	46,262	-	46,262	21,280	-	21,280
<b>Total charitable activities</b>	<b>289,878</b>	<b>16,466</b>	<b>306,344</b>	<b>233,817</b>	<b>21,526</b>	<b>255,343</b>

### 4 INCOME - OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Advertising	30,375	-	30,375	19,700	-	19,700
Sponsorship	8,750	-	8,750	15,000	-	15,000
Publications	10	-	10	-	-	-
<b>Total other trading activities</b>	<b>39,135</b>	<b>-</b>	<b>39,135</b>	<b>34,700</b>	<b>-</b>	<b>34,700</b>

Advertising income relates to the placement of job adverts on behalf of members on the Music Mark website. Sponsorship income is received for promotional services provided for the Associated Board of the Royal Schools of Music (ABRSM).



# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

### 5 INCOME – INVESTMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£	£	£	£
Bank interest	183	-	183	62	-	62
<b>Total investment income</b>	<b>183</b>	<b>-</b>	<b>183</b>	<b>62</b>	<b>-</b>	<b>62</b>

### 6 EXPENDITURE - RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£	£	£	£
Staff costs (direct)	3,613	-	3,613	3,186	-	3,186
Support and indirect staff costs	5,185	-	5,185	3,237	-	3,237
<b>Total Raising funds</b>	<b>8,798</b>	<b>-</b>	<b>8,798</b>	<b>6,423</b>	<b>-</b>	<b>6,423</b>

Costs of raising funds represents staff time and associated support costs for identifying and applying for grant income and developing other income streams.

### 7 EXPENDITURE - CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2019	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£	£	£	£
Membership support:						
Freelance and consultants	-	-	-	3,730	-	3,730
Staff costs (direct)	68,071	-	68,071	72,239	-	72,239
Support and indirect staff costs	97,676	-	97,676	73,205	-	73,205
Annual and other conferences:						
Hotel and venue hire	53,324	10,256	63,580	60,541	8,779	69,320
Printing	3,184	-	3,184	5,291	1,945	7,236
Technical support and other	11,914	76	11,990	10,510	-	10,510
Freelance and consultants	6,150	925	7,075	7,500	495	7,995
Staff costs (direct)	8,621	800	9,421	6,211	600	6,811
Support and indirect staff costs	12,371	1,200	13,571	6,313	-	6,313
Education services:						
Venue hire	5,985	9,980	15,965	8,528	-	8,528
Freelance and consultants	21,499	2,646	24,145	5,470	-	5,470
Other costs	163	-	163	262	-	262
Staff costs (direct)	4,082	-	4,082	5,808	-	5,808
Support and indirect staff costs	5,876	-	5,876	5,903	-	5,903
	<b>298,916</b>	<b>25,883</b>	<b>324,799</b>	<b>271,511</b>	<b>11,819</b>	<b>283,330</b>

(continued)

# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

### 7 EXPENDITURE - CHARITABLE ACTIVITIES (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Development projects:						
Freelance and consultants	-	-	-	-	20,000	20,000
Staff costs (direct)	-	-	-	-	2,321	2,321
Support and indirect staff costs	-	-	-	-	3,179	3,179
<b>Total Charitable activities</b>	<b>298,916</b>	<b>25,883</b>	<b>324,799</b>	<b>271,511</b>	<b>37,319</b>	<b>308,830</b>

Membership support included advocacy, development of resources, and maintaining the website and media presence on behalf of Music Service and other members. In 2018/19, Education services comprised the part-ACE funded Leadership Development Programmes. Annual and other conferences include the Summer Summit (June 2018), Secondary symposium (March 2019) and, under Restricted Funds, a conference held for North West members (also in 2017/18).

### 8 OTHER EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Other trading activities:</b>						
Staff costs (direct)	2,804	-	2,804	3,585	-	3,585
Support and indirect staff costs	4,022	-	4,022	3,643	-	3,643
<b>Total</b>	<b>6,826</b>	<b>-</b>	<b>6,826</b>	<b>7,228</b>	<b>-</b>	<b>7,228</b>

### 9a SUPPORT COSTS – General management

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
General management:						
IT & general office costs	15,400	-	15,400	13,041	-	13,041
Office rent	13,949	-	13,949	14,752	-	14,752
Consultancy	-	-	-	2,400	-	2,400
Insurance	548	-	548	545	-	545
Travel and subsistence	8,022	-	8,022	5,574	-	5,574
Printing and advertising	3,232	-	3,232	1,793	-	1,793
Accountancy services	31,113	-	31,113	17,976	-	17,976
Staff costs	32,113	-	32,113	18,965	-	18,965
Staff training	1,025	-	1,025	-	-	-
Bad debts & miscellaneous	740	-	740	3,922	-	3,922
<b>Total General management</b>	<b>106,142</b>	<b>-</b>	<b>106,142</b>	<b>78,968</b>	<b>-</b>	<b>78,968</b>

General management costs include IT, accommodation and other general office costs and staff costs for the day-to-day management of the charity.

# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

### 9b SUPPORT COSTS – Governance

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Governance:						
Staff costs	14,453	-	14,453	9,556	-	9,556
Accounts preparation	1,100	-	1,100	1,000	-	1,000
Independent examination	3,265	-	3,265	3,160	-	3,160
Travel and meeting costs	1,371	-	1,371	2,796	-	2,796
<b>Total Governance costs</b>	<b>20,189</b>	<b>-</b>	<b>20,189</b>	<b>16,512</b>	<b>-</b>	<b>16,512</b>
<b>Total support costs</b>	<b>126,331</b>	<b>-</b>	<b>126,331</b>	<b>95,480</b>	<b>-</b>	<b>95,480</b>

Governance costs include staff costs for supporting the Trustee meetings and for the strategic planning for the charity, the costs of Trustee meetings and Trustees' expenses reimbursed, and the preparation of statutory accounts and independent examination fees.

### 10 ALLOCATION OF SUPPORT COSTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Raising funds	5,185	-	5,185	3,237	-	3,237
Charitable activities:						
Membership support	97,676	-	97,676	73,205	-	73,205
Annual and other conferences	12,371	1,200	13,571	6,313	-	6,313
Education services	5,876	-	5,876	5,903	-	5,903
Other expenditure	4,023	-	4,023	3,643	-	3,643
Development projects	-	-	-	-	3,179	3,179
<b>Total allocated support costs</b>	<b>125,131</b>	<b>1,200</b>	<b>126,331</b>	<b>92,301</b>	<b>3,179</b>	<b>95,480</b>

Support costs are allocated to other activities in proportion to direct staff costs incurred by those activities.

### 11 EMPLOYEES

	Year ended 31 March 2019 No.	Year ended 31 March 2018 No.
The average number of employees during the year was:		
Chief Executive	1.0	1.0
Office and administrative support	2.5	2.0
	<u>3.5</u>	<u>3.0</u>
The average number of full-time equivalent employees during the year was:	<u>3.3</u>	<u>2.8</u>

# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

### 12a STAFF COSTS

	<b>Year ended 31 March 2019</b>	Year ended 31 March 2018
	£	£
Staff costs for the above employees:		
Wages and salaries	122,368	112,726
National insurance	9,795	8,977
Pension contributions	2,394	769
	<u>134,557</u>	<u>122,472</u>

Pension contributions relate to payments made for members of staff in the NEST auto-enrolment scheme.

The number of higher paid employees was as follows:

	<b>Year ended 31 March 2019</b>	Year ended 31 March 2018
	Nos.	Nos.
Total emoluments (salary)		
£60,000 to £69,999	1	-

In 2017/18 no one employee's emoluments exceeded £60,000 as the Chief Executive role was shared between one current member of staff and her predecessor during the year. The emoluments of both employees combined would have been in the range £60,000 to £69,999.

The Trustees consider that the Chief Executive represents the key management personnel for the Charity. The total remuneration (salary, Employer's National insurance costs and pension contributions) for the Chief Executive for the year was £72,263. In 2017/18 the total remuneration of the current Chief Executive and her predecessor in the role totalled £63,707 (reflecting a short interval during the replacement process).

### 12b ALLOCATION OF STAFF COSTS BY ACTIVITY

	Unrestricted Funds	Restricted Funds	<b>Total Funds 2019</b>	Unrestricted Funds	Restricted Funds	Total Funds 2018
	£	£	£	£	£	£
Activities:						
Raising funds	3,613	-	3,613	3,186	-	3,186
Membership support	68,071	-	68,071	72,239	-	72,239
Annual and other conferences	8,621	800	9,421	6,211	-	6,211
Education services	4,082	-	4,082	5,809	-	5,809
Other trading activities	2,804	-	2,804	3,585	-	3,585
Development programmes	-	-	-	-	2,921	2,921
Support costs:						
General management	32,113	-	32,113	18,965	-	18,965
Governance	14,453	-	14,453	9,556	-	9,556
<b>Total staff costs</b>	<u>133,757</u>	<u>800</u>	<u>134,557</u>	<u>119,551</u>	<u>2,921</u>	<u>122,472</u>

Staff costs have been allocated to activities, including to support costs, based on the estimated time spent.

The UK Association for Music Education – Music Mark  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the year ended as at 31 March 2019

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13 NET INCOME

	<b>Year ended 31 March 2019</b>	Year ended 31 March 2018
	£	£
Net income is stated after charging:		
Independent examiner's fee: - current year	3,500	3,500
Independent examiner's fee: - prior year	(235)	(340)
	<u>          </u>	<u>          </u>

14 TRUSTEES' REMUNERATION AND BENEFITS

During the year no payments were made to Trustees other than the reimbursement of expenses for attending meetings and conferences.

TRUSTEES' EXPENSES

Expenses totalling £1,044 were paid to 4 Trustees in the year (2018 - £2,536 to 6 Trustees). These were for the reimbursement of travel costs to meetings and conferences.

15 TANGIBLE FIXED ASSETS

Office equipment

COST	£
At 1 April 2018	-
Cost of assets disposed	-
Additions	-
	<u>          </u>
At 31 March 2019	<u>          </u>

DEPRECIATION

	£
At 1 April 2018	-
Depreciation charged on assets disposed	-
Charge for the period	-
	<u>          </u>
At 31 March 2019	<u>          </u>

NET BOOK VALUE

At 31 March 2019	<u>          </u>
	£
At 31 March 2018	<u>          </u>

# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

### 16 DEBTORS

	<b>Year ended 31 March 2019</b>	Year ended 31 March 2018
	£	£
Trade debtors	77,482	89,405
Prepayments	2,395	10,263
Accrued income	-	1,800
	<u>79,877</u>	<u>101,468</u>

An impairment loss of £356 (2018: £3,838) was recognised against trade debtors. Prepayments represent deposits paid for venue hire for the 2019 Annual Conference and North West Members' conferences to be held in Sheffield and Manchester respectively.

### 17 CASH AT BANK AND AT HAND

	<b>Year ended 31 March 2019</b>	Year ended 31 March 2018
	£	£
Bank – current accounts	545	703
Bank – deposit accounts	207,579	116,836
	<u>208,124</u>	<u>117,539</u>

### 18 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>Year ended 31 March 2019</b>	Year ended 31 March 2018
	£	£
Other taxes and social security costs	14,840	18,410
Other creditors (see below)	45,139	34,660
Accruals and deferred income (see Note 20)	101,820	62,980
	<u>161,799</u>	<u>116,050</u>

	<b>Year ended 31 March 2019</b>	Year ended 31 March 2018
	£	£
Other creditors		
Monies held for regional groups of Music Service members		
North West	2,109	2,109
West Midlands	35,688	25,591
Eastern	6,000	6,000
North East	342	960
Yorkshire & Humberside	1,000	-
	<u>45,139</u>	<u>34,660</u>

The UK Association for Music Education – Music Mark  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the year ended as at 31 March 2019

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19 FINANCIAL ASSETS AND LIABILITIES

The financial statements include the following in respect of items held at fair value at 31 March:

	<b>2019</b>	2018
	£	£
Financial assets measured at fair value through profit or loss:		
Trade debtors	79,877	101,468
Financial liabilities measured at fair value through profit or loss:		
Trade creditors	14,840	18,410
Other creditors	45,139	34,660
Accruals	14,139	17,578
	<u>74,118</u>	<u>70,648</u>

At 31 March 2019 there were no financial assets or liabilities measured at amortised cost (2018: none).

20 ACCRUALS AND DEFERRED INCOME

	<b>Year ended</b>	Year ended
	<b>31 March</b>	31 March
	<b>2019</b>	2018
	£	£
Trade accruals	14,139	16,875
Accrued salaries	-	703
Accruals	<u>14,139</u>	<u>17,578</u>
Deferred income:		
Annual subscriptions	65,756	45,402
Management training fees	13,675	-
Sponsorship and other funding	8,250	-
Total Deferred income	<u>87,681</u>	<u>45,402</u>
	<u><u>101,820</u></u>	<u><u>62,980</u></u>

Deferred income includes annual subscriptions paid by Music Service members for 2019/20 that were invoiced in advance by request before 31 March 2019 together with the relevant proportion of corporate partner subscriptions that were paid for periods extending beyond 31 March 2019 and, in addition, pre-paid management training course attendance and service fees.

# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

	<b>Year ended 31 March 2019 £</b>
Deferred Income	
Deferred income at 1 April 2018	45,402
Income deferred in the year	87,681
Amounts released from previous years	(45,402)
Deferred income at 31 March 2019	<u>87,681</u>

### 21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2019 £</b>	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fixed assets	-	-	-	-	-	-
Current assets	274,085	13,916	288,001	209,300	9,707	219,007
Current liabilities	(161,799)	-	(161,799)	(116,050)	-	(116,050)
Total funds	<u>112,286</u>	<u>13,916</u>	<u>126,202</u>	<u>93,250</u>	<u>9,707</u>	<u>102,957</u>

### 22 MOVEMENTS IN FUNDS

	At 1 April 2018 £	Income £	Expenditure £	Transfers Between Funds £	<b>At 31 March 2019 £</b>
Unrestricted funds:					
General fund	93,250	333,576	(314,540)	-	112,286
Restricted income funds:					
Arts Council England LDP	-	13,626	(12,626)	-	1,000
North West Conference	9,707	16,466	(13,257)	-	12,916
	<u>9,707</u>	<u>30,092</u>	<u>(25,883)</u>	<u>-</u>	<u>13,916</u>
	<u>102,957</u>	<u>363,668</u>	<u>(340,423)</u>	<u>-</u>	<u>126,202</u>

(continued)



# The UK Association for Music Education – Music Mark

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended as at 31 March 2019

### 22 MOVEMENTS IN FUNDS (continued)

	At 1 April 2017 £	Income £	Expenditure £	Transfers Between Funds £	At 31 March 2018 £
Unrestricted funds:					
General fund	108,833	269,579	(285,162)	-	93,250
Restricted income funds:					
Arts Council England	10,000	12,500	(22,500)	-	-
GLA 'Music Excellence'	-	3,000	(3,000)	-	-
North West Conference	-	21,526	(11,819)	-	9,707
	<u>10,000</u>	<u>37,026</u>	<u>(37,319)</u>	<u>-</u>	<u>9,707</u>
	<u>118,833</u>	<u>306,605</u>	<u>(322,481)</u>	<u>-</u>	<u>102,957</u>

### 23 RECONCILIATION OF NET INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES

	Year ended 31 March 2019 £	Year ended 31 March 2018 £
Net expenditure	23,245	(15,876)
Interest received	(183)	(62)
Decrease/(Increase) in debtors and prepayments	21,591	(55,113)
Increase in creditors, accruals and deferred income	45,749	51,113
Net cash flow from operating activities	<u>90,402</u>	<u>(19,938)</u>

### 24 NET MOVEMENT IN CASH FOR THE YEAR

	At 1 April 2018 £	Cash flow £	At 31 March 2019 £
Cash at bank and in hand	<u>117,539</u>	<u>90,585</u>	<u>208,124</u>

### 25 RELATED PARTY TRANSACTIONS

Five Trustees who served during the year; James Dickinson, Yogesh Dattani, David Little, Peter Smalley and Kerry Watson were employed during the year by Music Services that paid membership fees, and for conference and training attendance. Maurcen Sheppard was an individual paid-up member of Music Mark during the year. These fees were individually not of a material value to the either any of the parties or to the Charity and were at standard, advertised 'arms-length' rates.

