

Charity registration number 1004122

Company registration number 02590621 (England and Wales)

MERTON MUSIC FOUNDATION

Annual report and financial statements

For the year ended 31 August 2023

MERTON MUSIC FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Edward Hickman Rowena Maybury Ian Bond Sandra Vogel Emma Trevelyan Nicky Morgan Sebastian Jones Manish Solanki Kingsley Green Mia Liyanage	(Appointed 3 October 2022) (Appointed 3 October 2022) (Appointed 3 October 2022) (Appointed 3 October 2022)
Secretary	Mr L Meechan	
Charity number	1004122	
Company number	02590621	
Registered office	c/o Merton Abbey School High Path London SW19 2JY	
Auditor	WSM Advisors Limited Connect House 133-137 Alexandra Road Wimbledon London SW19 7JY	

MERTON MUSIC FOUNDATION

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MERTON MUSIC FOUNDATION

CHAIRMAN'S STATEMENT

For the year ended 31 August 2023

Chair's Introduction

During 2023, MMF undertook a thorough Needs Analysis as part of its development of a Local Plan for Music Education. Need is assessed through the interrogation of participant and engagement data, close liaison with schools and other local stakeholders and an ongoing process of self-evaluation and improvement planning, guided by the Foundation's Vision Statement. MMF's Self-Evaluation and Improvement Plan (SEIP) for the period 2021-2024 has previously been submitted to ACE and is regularly updated and published on the Foundation's website. Much time is dedicated in staff meetings, training sessions and other discussions to reviewing progress against agreed targets and articulating and recording actions to ensure progress is made. During the past 2+ years, MMF has made a concerted effort to embed best inclusive practice in everything it does. The initial focus of this initiative has been on ensuring equitable, transparent and rigorous approaches to staff recruitment, training and support in order to address the observed lack of representation in the Foundation's workforce and governance.

MMF remains at the forefront of cultural activity across the borough. It has been a particular pleasure to set up MAP - Merton Arts Partnership. We have always worked closely with other local arts providers but this formalises the arrangement between us all. We have held two meetings so far and already there is a greater flow of information across the members and some new network working together emerging. We will work as a group to support Merton's bid to become London's Borough of Culture. We work together to provide high quality arts experiences, to avoid duplication and to meet and respond to local need.

We were delighted to be approached by the Leader of Merton Council to set up a new £250k project focusing on children in early years and key stage one. Ofsted has identified that this cohort, post pandemic, had lost ground and could benefit from additional support. The project we have designed with support from Professor Adam Ockelford (who will be supervising and publishing the results of the two-year project at Roehampton University), the local authority education team and Sing Up will start in the next academic year.

Our two new music centres have gone from strength-to-strength. A successful new partnership has been the establishment of our relationship with the Jack Lonergan Foundation over the year. Our needs analysis demonstrated that more support for arts activity was needed on the east of the borough and we have been delighted to be supported to establish provision at 'Soundwave' in Mitcham. Access to Music Production, DJ and Ukulele large group classes at Soundwave was fully subsidised by JLF, enabling increased participation of historically marginalised groups of children and young people, including above average engagement of pupils with SEN/D.

We also launched early years groups at Wimbledon College Saturday Music School called 'Step into Music'. These were immediately fully subscribed and offer a progressive early years music curriculum from birth to age 7. There has been significant parental commitment to this early years package – clearly something in the post-pandemic world that families value.

We have continued to strengthen our relationship with Merton Abbey Primary School during this second year and this has enabled MMF to develop its offer and extend the range of services of it can provide. Many staff and children at the school are now taking instrumental lessons (at a significant fee discount) as music is woven into the fabric of school life. The school has been accommodating and we have been able to start innovative activity based on responding to local need. With funding support from Clarion housing, we started an early years strand to serve the housing estate local to our MMF office. This has been fully subscribed and included social time with refreshments alongside the music sessions to support social engagement between families.

There were many wonderful concerts and events across the year with particular highlights being a return to the Wimbledon Tennis championships with concert band and the senior jazz group to entertain the enthusiastic crowds, and a range of workshops culminating in a concert including all the bands in our jazz strand performing with the Jazz at the Lincoln Center musicians in a celebration concert organized by our parent organization FMYM. Their support of MMF is invaluable and we are grateful to them.

MERTON MUSIC FOUNDATION

CHAIRMAN'S STATEMENT (CONTINUED)

For the year ended 31 August 2023

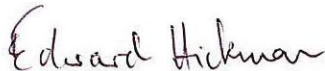
Schools remain our key focus and almost all primaries and secondaries benefitted from our School Music Education Plan. Personal visits were made to over 30 schools by the Creative Director as part of our commitment to listen to and support schools in developing their music curriculum. Relationships with schools remained strong and we delivered whole class tuition projects reaching around 4,200 children. Support for teachers continued with regular termly meetings and around 75% of primary schools joined the SLA. The take up of project activities remained very high – with more than 22 schools signed up for the Royal Albert Hall choral project in March 2024.

Since 2021 MMF has tracked, monitored and reported on the diversity characteristics of applicants to its core and tutor teams to enable greater insight and self-reflection. This way of viewing and analysing MMF activity has enabled us to focus on putting the needs of under-represented groups at the forefront of our work. We are delighted to have already significantly increased the diversity of MMF's Trustee board through a recent recruitment cycle and are seeing gradual progress in this area in terms of the wider tutor and core team workforce.

The Youth Council has grown in reach and confidence and organized another all-day event at the South Wimbledon music centre for a wide range of young people to come together and make music and then perform at the end to an audience with support from a local NHS wellbeing fund. They meet regularly and share their minutes with the senior team. Young people have also been encouraged to take on mentoring roles and support their Duke of Edinburgh awards with music centre activity and presented the findings of their music centre survey to trustees. They are leading on MMF's sustainability strategy.

Despite fears that lesson numbers may fall as families have experienced continued financial hardship, that has not proved to be the case. Lesson numbers increased over the year from 1291 to 1502. There have been increased requests for Trust Fund financial support (up to around 65) and that has prompted the organization to focus on 'Be more charity' to consider how we can attract more funds to support families. This has been added to a core team job description of a newly appointed middle leader for September 2023, so that we can increase the visibility of our commitment and look at ways of increasing charitable giving.

MMF has continued to be financially resilient and resourceful. As a well-established and independent charitable music service with a stable thirty-year background, we are used to exercising excellent stewardship and management of our resources. As in previous years, I would like to thank my fellow Trustees for all their input and support.



.....
Edward Hickman

Chairman

Date: 20th May 2024

MERTON MUSIC FOUNDATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

For the year ended 31 August 2023

The trustees are pleased to present their annual trustees report together with the financial statements of the charity for the year ending 31 August 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 2015).

The legal and administrative information set out on page 1 forms part of this report. The trustees who served during the year are noted on page 1.

Charitable objective

Merton Music Foundation (MMF) aims to promote and support the highest quality music education for ALL.

Our charitable objective is 'To advance music education within a framework of the arts for the benefit of the public of the London Borough of Merton and elsewhere'.

MMF's mission is to encourage participation, enjoyment and achievement by providing the highest quality learning opportunities in music and the performing arts.

The vision that shapes our annual activities is based on the aspirations of the National Plan for Music Education 'The Importance of Music'. Published in November 2011, it sets out the Government's vision for music education to enable children from all backgrounds and every part of England to have the opportunity to learn a musical instrument; to make music with others; to learn to sing and to have the opportunity to progress to the next level of excellence.

Music Education Hubs

Merton Music Foundation is the lead partner for the Merton Music Education Hub, part of a national network of music education hubs established in 2012.

Music Education Hubs are a vital part of the Government's National Plan for Music Education Plan, which resulted from a thorough review of music education undertaken by Darren Henley in 2011. The Hub receives funding directly from Arts Council England on behalf of the Department of Education.

Music Hubs have a remit to fulfil four core roles and three extension roles in the delivery of music education:

Core Roles

- **First Access** - Ensure that every child aged 5-18 has the opportunity to learn a musical instrument (other than voice) through whole class ensemble teaching programmes.
- **Ensembles** - Provide opportunities to play in ensembles and to perform from an early stage.
- **Progression** - Ensure that clear progression routes are available and affordable to all young people.
- **Singing** - Develop a singing strategy to ensure that every pupil sings regularly and that choirs and other vocal ensembles are available in the area.

Extension Roles

- **Continuous Professional Development** - CPD for school staff, particularly in supporting schools to deliver music in the curriculum.
- **Instrument Hire** - Provide an instrument loan service, with discounts for those on low incomes.
- **Live Music Opportunities** - Provide access to large scale and high quality music experiences for pupils, working with professional musicians and venues. This will include undertaking work to publicise the opportunities available to schools, parents/carers and students.

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

Working in partnership

The charity's hub programme is a collaboration between key local, regional and national music and arts organisations working together to create joined up, high quality music education in and out of school. The key overriding aims of our partnerships continue to be to broaden and increase the opportunities for music making for all children and young people in the region, regardless of their background or personal circumstances; to make decisions on the basis of need and to raise the standards of music provision to the highest levels possible.

Our partners during the 2022/23 financial year included Crown Lane Studio, Merton Children, Schools and Families Department, London Music Fund, Jazz at Lincoln Centre, Wimbledon Choral Society, Wimbledon Community Chorus, Sonoro Chamber Choir, Wimbledon College, The Sherwood (Soundwave), St Johns Church, Kings College School (Fab Project), Polka Theatre, Wimbledon International Music Festival, New Wimbledon Theatre and Changing Tracks (ED&I Music Education Lead), Orchestra of the Age of Enlightenment and the Jack Lonergan Foundation. The charity is also an active member of the South West London Music Education Partnership, which consists of the music services of Croydon, Hounslow, Kingston, Merton, Richmond, Sutton and Wandsworth.

MMF has always had a strong range of partners who enhance the work of the hub. Partners are at the centre of our wider offer. Strong partnership relationships enable us to gain access to other additional funding streams, avoid duplication, work with musicians from different backgrounds, and create employment opportunities for musician colleagues. Above all, quality partnership work impacts on the outstanding project opportunities available to our schools and local community, benefitting thousands across the year. MMF does not commission partners to deliver core activity, only to enhance our commitment to widen access to innovative and exciting extension projects to local CYP. A successful new partnership has been the establishment of our relationship with the Jack Lonergan Foundation (JLF) over the year, as noted in the chair of trustees introduction. Our needs analysis demonstrated that more support for arts activity was needed on the east of the borough and we have been delighted to be supported to establish provision at 'Soundwave' in Mitcham. Access to Music Production, DJ and Ukulele large group classes at Soundwave was fully subsidised by JLF, enabling increased participation of historically marginalised groups of children and young people, including above average engagement of pupils with SEN/D.

As noted earlier, it has been a particular pleasure to set up MAP - Merton Arts Partnership. We have always worked closely with other local arts providers but this formalises the arrangement between us all. We have held two meetings so far and already there is a greater flow of information across the members and some new network working together emerging. We will work as a group to support Merton's bid to become London's Borough of Culture. During Summer Term, MMF developed new partnerships with The University of Roehampton, Sing Up and strengthened its relationship with London Borough of Merton through the process of planning and development of the 'Mini Musicians' programme. Existing links with Prof. Adam Ockelford and the Sounds of Intent programme have also been strengthened through this project, which aims to enter c. 600 pupils for a Trinity College Awards and Certificates in Musical Development by summer 2025.

Delivery

Executive responsibility for delivery rests with the Chief Executive and the Senior Leadership Team, made up of three full-time employees and one part-time employee of the Foundation and to whom all other employees report either directly or indirectly.

Core team staff support the function of MMF through the administration team, stewards and middle leaders group. They all support the tutor workforce which numbers over 70 tutors, who teach the full range of differing genres and instrumental families available for tuition through MMF.

Volunteers

We work closely with our parents' charity the Friends of Merton's Young Musicians (FMYM). The Friends meet regularly to administer the affairs of their charity, to arrange fundraising events to support the work of Merton Music Foundation, and to help with concerts and other events provided by our charity. Over the years, FMYM's fund raising has enabled us to buy instruments, purchase sheet music for our groups, provide coaching for events like Music is for Life and Music for Youth festivals, and support the provision of overseas tours for our senior Youth Music groups.

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

FMYM successfully fundraised through a 'sponsor a piano key' campaign to raise £20k for the purchase of a new Yamaha grand piano and U3 upright piano for Music Centre and teaching use. Over this last year they have been increasingly active. They have a balance of over £10k from running the Saturday café, selling refreshments at events and partnership with a local French bakery. As always, they encouraged, supported and gave judicious advice canvassed from the parent body to the MMF community. This year they generously supported a YP to cover the tour costs and bought new PA equipment. We are very grateful to them.

Ensuring our work continues to deliver our charitable purpose

We review our aims, objectives and activities annually through our Business Plan and regular reporting to Arts Council England. The review examines our achievements and the outcomes of our work over the past twelve months. It also looks at the success of each of the National Plan's Core and Extension role areas and the benefits that have been brought to the various groups of people we work with. The review also helps us ensure that our aims, objectives and activities remain focused on our stated charitable purpose. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in deciding what activities the charity should undertake for the following financial year. Over the course of the year we have had termly whole staff reviews across the organisation of our SMART targets and three year self-improvement planning. This has enabled us to embed our Vision and Values and place that at the core of our charitable endeavours and with investment in our website, to make this more publicly transparent and visible.

Public Benefit

The Trustees of Merton Music Foundation have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

The Trustees believe that the organisation conforms readily to the public benefit requirements of the Charity Commission. The reasons for this belief are characterized by our charitable objective:

"To advance music education within a framework of the arts for the benefit of the public of the London Borough of Merton and elsewhere" which clearly demonstrates public benefit in advancing and promoting the importance of music education.

The advocacy work that MMF does is of potential benefit to all individuals, schools and its partnership organisations, by helping to create a learning environment in which live music making can flourish and be available to participants and audiences in the local community that the charity serves.

The key focus for MMF's work: music education through a framework of the arts, are both defined within the Charities Act 2006 as charitable activities and as such both directly benefit the public.

The main activities of the charity, and those we try to help, are those for children and young people in and around the London Borough of Merton to whom we aim to provide musical opportunities of the highest standard.

All the Foundation's projects are centered on children and young people, some of whom are 'hard to reach', have additional needs, disadvantaged backgrounds or challenging circumstances.

Financial assistance is not just limited to students of families who qualify for assistance from the free school meals criteria. The Trustees recognise that students from families whose income is only a little above the level to qualify for pupil premium/free school meals/specific benefits, but have to contend with the high cost of living in London, and over these last years, the impact of Covid 19, may also require support from MMF's Trust Fund and other funds. Applications from such children and young people are looked upon favourably.

MMF has instigated a 'Be more charity' approach which Trustees, the Youth Council, staff and parents have contributed to across the year to begin to create a more sustainable and transparent strategy for the organisation to underpin all activity.

Financial assistance in membership of MMF's Merton Youth Music activities and participating in its music making activities is considered in all cases of individual hardship.

The Trustees have therefore satisfied themselves that Merton Music Foundation meets the public benefit requirements and they confirm that they have taken due regard of the Charity Commission's general guidance on public benefit.

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

Achievements and performance

The following summary provides an overview of our achievements and performance against the National Plan for Music Education's Core and Extension Roles. The information is taken from our Annual Data Return to Arts Council England for the 2022/2023 academic year.

The impact of COVID-19 and the resultant necessity for an extraordinary pace of change and development in the organisation over the previous two years has continued in 2022/2023.

MMF started its second year at Merton Abbey Primary School in September 22. This relocation has enabled us to continue to expand and develop in many different areas. Lesson numbers have increased because of greater capacity at the venue and we have the flexibility of using the church next door for additional rehearsal and concert space. As part of our partnership with the school we are paying a much-reduced rent and delivering tuition across the school. Core team, students, tutors, trustees, parents and visitors all report that this is a much happier and suitable environment than our previous accommodation which has the added advantage of being in the centre of the borough and on all Merton major transport links. This has been a very positive new chapter for MMF.

Embedding our Vision and Values statement so that it is a living pledge and not just a website statement has been an organisational priority and this commitment has directly fed into our work around Equity, Diversity and Inclusion and underpinned the CPD training over the year for all staff. All staff contribute to the setting and review of SMART targets which are a standing item in our trustee meetings.

The SLT has continued to facilitate a process of organisational self-evaluation and improvement planning in order to turn the words of our new Vision to action. We reviewed, refined and developed the twelve three-year organisational goals, which are further broken down into twelve priorities for the academic year. Each goal/priority directly relates to one of the three main aims as set out in our Vision and will be supported by a detailed Action Plan with all staff being part of the review process. We also added an anonymous termly staff well-being survey to better understand the needs and feelings of the MMF team with regular feedback of the findings and the follow up actions.

We were pleased to be approached by the Assistant Director for Education and Early Help at London Borough of Merton during 2023 regarding the development of a £250k schools music project on behalf of the Leader of the Council. MMF undertook a Needs Analysis and developed a project proposal based around its own LINE principles (Legacy, Inclusion, Needs-Led and Excellence). MMF undertook a process of iteration and development, finally landing on 'Mini Musicians', a pilot programme and associated research study partnering with LBM, The University of Roehampton and Sing Up. Much development work was undertaken during the Summer Term ready for project implementation in Sept 2023 and a planned 'go live' date of January 2024.

MMF is delighted to report that after a trustee skills audit and successful recruitment process with support from Black Lives in Music, the MMF trustee board is much more representative of the community it serves. The input of the new members is proving dynamic and invigorating and we are grateful for the generous gift of their time, advice and support.

Lesson numbers continued to increase throughout the year from 1291 individual and small group lesson bookings per week in early September to 1502 lesson bookings per week in early July 23. We were surprised and pleased by the upward term on term trend as we know that many families are finding the economic situation challenging.

Our Operations Director and EDI lead were pleased to be invited to present at the annual Music Mark conference in November 2022 on the topic of 'Our EDI journey'. The presentation was well received and has led to increased engagement with MMF from peers on the topic of EDI, notably in collaborating with Changing Tracks on the development of an inclusive lesson observation process.

MMF embarked on a re-organisation of its staffing structure. We audited strengths and weaknesses across the organisation, revisited job descriptions and used our three-year planning framework to forecast specific areas for development. We appointed a .8 Musical Pathways Leader for September and recruited a .8 Programmes Leader to start in September 23. Alongside this we developed the middle leadership team by supporting them to become more autonomous, manage their own budgets and to take more responsibility for project activity.

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

The Youth Council conducted a survey of all music centre members in the autumn term and had a high response rate of 87%. As a result of this data, which they also presented to the board at a trustee meeting, they organised their second 'playday event' with support from the local NHS wellbeing network. It was very well supported (c.60 participants in the Y5-Y8 age range) with sectional and massed rehearsals and a final run-through with all performers. Particularly important to the YP was that it should be a social as well as musical event, so they planned a treasure hunt, pizza delivery and outdoor free time across the two days. Feedback was very positive from both participants and parents.

We were delighted to be able to offer our first tour since 2019 to Lake Geneva to our members from Y7 upwards who played in the intermediate and senior bands. It was different from previous MMF tours in inviting a wider cohort of musicians but worked extremely well with more massed participation items as well as highlighting the ensembles. Pupil and parental feedback was outstanding in every area - pastoral care, activities and performances.

CORE ROLES

1. First access

MMF continued the development of enhanced bespoke whole class projects in response to school requests. Almost 60% of primary schools were involved in our In2Music provision, covering a wide range of instruments.

We also delivered MMF's first Music Production WCET programme to c. 60 Year 6 pupils at The Sherwood School and established an analogue DJ-ing and turntablism nurture groups at St Mark's primary, a school which historically has not engaged in hub activity. School and parent feedback has been very positive.

We also further developed and embedded our new school-funded provision, which primarily consists of one-to-one and small group instrumental teaching for Pupil Premium and KS4 for pupils as well as a few lunchtime and after school clubs/ensembles. Significant growth in income has been achieved by working closely with secondary schools to support their needs, particularly at KS4 for exam preparation. This is a different way of working for MMF, where the contract is with the school rather than the parent so the Foundation doesn't hold pupil data for this provision. In three schools, this has been combined with school-subsidised lessons for certain groups of pupils which has further enabled the expansion of teaching registers. New processes have been devised had to be developed to enable schools to vary the hours needed each term and to monitor the school paid discounts being applied to new pupils. More than 4,200 young people took part in first access projects.

MMF ran a range of ensembles as part of its Music Centre offer during the year. It has been a particular focus to re-build provision after Covid as numbers had dropped considerably. We are pleased to report that more than 50 new members joined ensembles over the course of the year.

We continued to give support to school staff over repertoire, setting up and developing new school-based groups. Staff running music centre ensembles are meeting to discuss wider and more representative material. They have a budget to purchase new music as needed.

2. Ensembles

All ensembles had specific concerts to work towards – Young Voices sang at the packed NWT pantomime and Singfest, the senior Concert and Jazz Bands resumed their twenty plus year tradition of entertaining the crowds at the Wimbledon Tennis Championships. All the 4 jazz groups performed with musicians from the Jazz at Lincoln Centre in a summer celebration concert. There were termly concerts for all groups.

The new 'Music Centre Classes' programme established at Soundwave delivered DJ and Music Production lessons to groups of c. 8 pupils as small ensembles.

3. Progression

We continue to signpost locally to community music groups and promote local performing opportunities to young people. The National Plan for Music Education promotes the importance of every child between age 5 and 18 having the chance to learn a musical instrument and/or sing through structured activities. As part of this, there is a strong emphasis on musical progression with all children regardless of background having the opportunity to sing and play in larger ensembles, every school providing singing opportunities and aspiring towards having an orchestra or large-scale ensemble. This year we have again continued to focus on strengthening these progression routes within our operations area.

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

MMF started an early years strand with funding support from Clarion housing to serve the local housing estate where our MMF office is. This has been fully subscribed and has included social time with refreshments alongside the music sessions to support social engagement between families.

We also launched early years groups at Wimbledon College Saturday Music School called 'Step into Music'. These were immediately fully subscribed and offer a music curriculum from birth to age 7. There has been significant parental commitment to this progressive approach.

Cost of living crises has increased demand for MMF's Financial Assistance programme. This is something the Foundation will need to monitor closely as it develops its 'Be more charity strand'.

Supporting schools to implement their music curriculum with advice and support with the New Model Curriculum for Music. MMF Creative Director is writing Sound Ideas, a new Programme of Study to support KS1 and 2 curriculum delivery which includes clear progression documents, 'how to' guides, practical activities, video and audio resources.

We maintain our relationship with Wimbledon Community Chorus and signpost to local music groups such as Wandle Band and Wimbledon Community Orchestra to provide a pathway into adult learning.

We support pupils to make applications to junior conservatoires and national youth ensembles including NYJO and the National Children's Orchestra. We continued to support parents and pupils with career guidance and help with applications for higher education.

During the year pupils were encouraged to take a range of exams and we had a cohort of 100 pupils taking Associated Board of the Royal Schools of Music exams in the summer term.

All pupils were encouraged to perform in regular termly 'Spotlight' concerts which were oversubscribed.

The Youth Council took on a more significant role across the year. We encouraged older pupils to volunteer (eg DoFE) and mentor in younger groups.

We focused on targeted social media content to signpost to local families opportunities for lessons and ensemble membership and arts activities.

We recruited an additional middle management post in April 2022 to lead on musical pathways and progression to support children into musical learning as part of first access and are planning to deliver early years activities next academic year.

Support for our With One Voice Singing Strategy was encouraging, with 31 schools participating in at least one project with a significant singing element.

Schools are making good use of revised progression documents in MMF's Sound Ideas programme of study to improve their curriculum delivery and creating knowledge organisers in line with the Model Music Curriculum. There was strong uptake of projects including 22 schools for the planned RAH concert, due in March 2024.

4. Singing strategy

This year's projects included 3 jazz-focused projects/concerts with Blues and Roots Ensemble, Jazz at the Lincoln Centre, Friday Afternoon Blues, an opera and art project and SingFest community choral festival. There was a high level of engagement with Blues and Roots Ensemble concert at the New Wimbledon Theatre: 26 schools, 1570 participants. North Meets South Blues and Roots Ensemble project: 240 children from 4 schools. Friday Afternoon Blues: 30 children. Jazz At Lincoln Centre concerts: 1,112 children, 142 staff at 21 schools. SingFest: 581 children. Sound Construction music and art project: 30 children.

We were approached by National Youth Choir to extend their work in the hub/maintained school sector and launched a secondary age project with three high schools. This partnership will be a positive development to support secondary singing, particularly with changing voices. An additional MMF vocal group, VoiceBox, is planned for September 23.

This was an encouraging number of events with a high level of participation and creates a basis for stronger choral partnership development in 2023-24.

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

EXTENSION ROLES

Continuous professional development (CPD)

CPD – Schools

3 CPD meetings were held over the year online for Primary and Secondary Music Coordinators, alongside bespoke sessions for teachers as requested. In-person model teaching, music audits and staff INSET were delivered during in several Primary schools. MMF also delivered training to Wandsworth NQTs.

SLA schools (75% of primary schools) have received bespoke support, ranging from model teaching, staff INSET, advice on developing the curriculum (including the Model Music Curriculum), Programmes of Study, progression and resources audit.

MMF's Merton Teachers Facebook group continues to be extensively used to disseminate a wide range of online resources throughout the year. We have experienced some challenges over the year because schools have reduced budgets so find it hard to pay participation fees for projects and schools are reducing staff numbers to balance budgets so it is impossible to get staff out in the school day. There has been a steady reduction in music specialists in primary schools to c.20%. We also experience bid writing challenges for activity during the school day – many funders will only support out of hours provision. There are frequent change of secondary music HoDs and pressure in schools on one person departments. Schools are increasingly reluctant to permit CYP to be absent from school for approved MMF activity. But although these challenges persist, we are proud to report that links with schools remain strong and meaningful with high levels of engagement and shared events.

CPD – Tutors

The Middle and Senior leadership teams offered ongoing informal advice/ guidance to tutor workforce and the administration team supports tutors with Speed Admin queries. The introduction of this system has reduced paper workload as the process is more streamlined and the data more accessible.

We continue to support tutors leading/co-leading Merton Youth Music ensembles and extra time given for online preparation. The focus on widening repertoire choices as part of MMF'S ED&I commitment has been a productive process and a professional learning opportunity for all members of the community.

Instrumental meetings were held regularly, formally and 'drop in' sessions to support tutors. The standards observed in lesson observations were high and we have focussed on supportive 'next steps' conversations with the workforce as part of feedback for professional development. The tutor peer to peer learning programme was further developed and tutors who had collaborated on learning resources with a colleague were invited to share their journey with the wider team. Twilight Tutor Sharing sessions have been set up termly and three tutors at each event made presentations about their piece of professional research. This has become an important part of our wider Continuous Professional Learning approach at MMF.

High Quality Musical Experiences

MMF provides many opportunities to perform and to attend high quality concerts and events throughout the year. Music Centre groups have termly concerts and are also encouraged to take part in external events. Playing at the Wimbledon Tennis championships to entertain the enthusiastic crowds is always a highlight for the senior jazz and concert bands. Young Voices sang at the New Wimbledon Theatre pantomime and participated in SingFest. The saxophone ensemble played at the Rutsfest bank holiday weekend festival for the first time.

Senior musicians were invited to take part in a tour to Lake Geneva (our first since Covid) and we enjoyed a fantastic trip with inspirational music-making and opportunities to create new social networks and friendships.

The Let Freedom Swing workshops with musicians from the Lincoln Center in New York gave schools the opportunity to hear live music and then the musicians worked with the MMF jazz bands in a summer celebration concert supported by our parent organisation FMYM.

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

Schools participated in a Blues and Roots ensemble concert at New Wimbledon Theatre, having worked on material produced around the history of jazz in advance and learnt a song for the performance.

The next Royal Albert Hall concert will be in March 2024 with over 22 schools involved and all our Music Centre groups.

Hire

Instrumental hire has seen a real growth over the past year. The additional staffing capacity of our Instruments and Centres Assistant, combined with the greater accessibility of stock following our move of premises, and a clearer oversight over stock levels/condition following the full review facilitated by the Cultural Recovery Fund has enabled us to issue 264 instrumental hires to individuals in 2022-23, bringing total stock on hire to 399. We have also been able to successfully fulfil a large number of hire and In2Music requests from schools, due to continued careful management and deployment of whole-class instrumental teaching stock. During 2022-23 over 800 of MMF's instruments were in use in Merton schools. We have also been able to extend our instrumental hire stock to include electric guitar starter packs, which include a practice amplifier. This initiative is linked to our new Electric Guitar Large Group lessons offered at Music Centre South Wimbledon. The ongoing partnership with our local instrument retailer, Sutton Music Centre, has enabled rapid replenishment and repair of instrumental stock as well as a discount scheme for MMF pupils at SMC.

School Music Education Partnership (SMEP)

We continued to work positively with all stakeholders, talking to head teachers and the LA officers. Understanding the wider borough school situation and the focus on supporting young people was a key part of our ongoing relationships with schools in the autumn term.

Developing the School Music Education Plan is part of our remit to work closely with all schools to support pupils' musical experiences both within and beyond school.

Schools can become SLA partners and 75% of local primary schools joined this active community. This supportive network share resources, meet in cluster groups to discuss good practice and use MMF as a sounding board for ideas, project opportunities and extension activities.

SLA membership entitles schools to access ½ a day of CPD support, termly network meetings for Music Coordinators, accreditation as a 'Moving Music Forward' school including certificate and footer logo, Music Mark Schools membership and preferential pricing for hub events, concerts and training.

Partnership development

Members of Merton Music Foundation's Senior Leadership Team have continued to meet formally and informally with all of its Hub partners over the year to ensure that the focus for all activities is clearly established and targeted where appropriate. The focus for our hub work is on developing connectivity with selected partners who can strengthen and broaden the reach of our education work and avoid duplication. MMF has continued to develop, build and maintain effective partnerships with a wide range of local and national partners as noted above.

We are pleased to report that our strong South-West London Music Education Hub Partnership group has grown closer since lockdown, meeting more regularly and we have set up a joint website. As we bid together to become a new hub lead organisation we will be building on a trusted network of colleagues.

Significant new partnership developments include working with the Jack Lonergan Foundation and the closer local authority link with the Mini Musicians programme.

Plans for the future

Within the framework of our ongoing self-improvement plan our operational plans for the coming year are flexible and responsive. We are delighted to be leading the Mini Musicians project, positive about the increase in lesson numbers and focused on developing our 'Be more charity identity', alongside our regular activities.

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

Other priorities include:

Working with SW London Music Education Hub Partnership colleagues to prepare to bid as a joint Hub Lead Organisation to Arts Council England.

To continue to work with a wide range of partners who bring benefit to our music education activities for young people.

To continue to embed the new MMF Vision and action plan, regularly reviewing targets and achievements.

To diversify the offer to young people as a result of listening to their views about music via the years 6-8 seven borough wide music survey. To support the development of the MMF Youth Council by building on the results of the survey they conducted with members and addressing their requests and supporting and enabling the youth council to develop our sustainability action plan.

To promote the development of Music Production and DJ provision at the new Soundwave Music Centre.

Building on and developing the strategic partnership relationship between Merton Abbey Primary School and MMF for mutual benefit.

Explore ways in which funding can be secured to deliver new partnerships and start planning potential projects that could be delivered during this period, particularly in preparation for our next Royal Albert Hall concert in March 24.

Financial review

The principal movements in Income and Expenditure were:

Merton Music Foundation enjoyed another successful year with a continued increase in lesson numbers and music centre membership.

There was an increase in turnover of 16% from the previous year reflecting this increase in lesson numbers. Turnover rose to £1,475,558 from £1,273,215.

As turnover increased, total expenditure of the charity increased also from £1,248,172 to £1,475,011, an increase of 18%.

There was a small surplus of £547 at the end of the year, restricted funds fell to £1,839 from £12,972.

Financial position at year-end:

The net assets of the charity remain at a healthy £226,640. This is a slight fall from the previous year's figure of £239,692 as the restricted funds figure was reduced in the year.

The current net assets stand at £197,658, just a small reduction from the previous year. Cash balances showed a significant increase at the year-end to £364,391 from £315,477 at the previous year-end.

The financial position at the 31st August 2023 remains strong.

Structure, governance and management

Governing document

Merton Music Foundation is a charitable company limited by guarantee, incorporated on 12 March 1991 and registered as a charity on 11 September 1991. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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:

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

Michael Collins	(Resigned 3 October 2022)
Edward Hickman	
Rowena Maybury	
Ian Bond	
Stephen Moran	(Resigned 3 October 2022)
Sandra Vogel	
Emma Trevelyan	
Nicky Morgan	
Sebastian Jones	(Appointed 3 October 2022)
Manish Solanki	(Appointed 3 October 2022)
Kingsley Green	(Appointed 3 October 2022)
Mia Liyanage	(Appointed 3 October 2022)
Elisabeth Wigley	(Resigned 25 May 2023)

Trustee induction and training

New trustee induction includes briefing them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction process, they meet key employees and the other trustees. All trustees are encouraged to attend appropriate external training events to develop their understanding of their roles as trustees. New trustees are also given relevant documentation including recent important documentation on music education, management financial reports, meeting minutes and copies of the charity's annual Reports and financial statements.

Related parties and co-operation with other organisations

MMF works closely with the Friends of Merton's Young Musicians (FMYM) (Charity No. 274493R). FMYM is the parents' association for our Music Centre activities, which are based at the Chaucer Centre. The Chief Executive serves in an ex-officio non-voting capacity on the management committee of FMYM.

Organisation

The Board of Trustees meets termly to manage the affairs of the charity. The Board consisted of nine directors, from a variety of professional backgrounds, who are responsible for the overall strategic direction and policy of the charity. The Chief Executive, manages the day-to-day operations of the charity, and as delegated authority, within terms of delegation approved by the trustee body, for operational matters including finance, employment and artistic related activity.

Risk management

The Trustees have a risk management policy, which comprises an annual review of the risks the charity may face and establishes systems and procedures to mitigate those risks identified.

Health & safety and child protection

The health and safety of staff and students together with child protection are primary concerns to the Trustees. Music Centre managers and other key staff undertake both first aid and fire marshal training and all staff are made aware of their own duties and responsibilities for health and safety issues.

Merton Music Foundation adopts the current Child Protection requirements as set out by the Home Office. Prior to the commencement of work enhanced DBS checks take place for all new staff together with at least two satisfactory references and interview. DBS's are rechecked for all staff and trustees every 3 years.

MERTON MUSIC FOUNDATION

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

For the year ended 31 August 2023

Auditor

In accordance with the company's articles, a resolution proposing that WSM Advisors Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Edward Hickman

Trustee

Dated: 20th May 2024

MERTON MUSIC FOUNDATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

For the year ended 31 August 2023

The Trustees, who are also the directors of Merton Music Foundation 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.

MERTON MUSIC FOUNDATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MERTON MUSIC FOUNDATION

Opinion

We have audited the financial statements of Merton Music Foundation (the 'charitable company') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

The impact of macro-economic uncertainties on our audit

Our audit of the financial statements requires us to obtain an understanding of all relevant uncertainties, including those arising as a consequence of the effects of macro-economic uncertainties. All audits assess and challenge the reasonableness of estimates made by the trustees and the related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of the future economic environment and the company's future prospects and performance.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MERTON MUSIC FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MERTON MUSIC FOUNDATION

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

MERTON MUSIC FOUNDATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF MERTON MUSIC FOUNDATION

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to management bias in accounting estimates and posting inappropriate journal entries to manipulate the fair value of the company's assets.

Our tests included agreeing the financial statement disclosures to underlying supporting documentation where relevant, review of Directors meeting minutes, enquiries with management as to the risks of non-compliance and any instances thereof, challenging assumptions and judgments made by management, and identifying and testing journal entries, in particular any journal entries posted with unusual account combinations. Our audit procedures also focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less like we are to become aware of it.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

WSM Advisors Limited

**Wendy Patterson (Senior Statutory Auditor)
for and on behalf of WSM Advisors Limited**

23 May 2024

**Chartered Accountants
Statutory Auditor**

Connect House
133-137 Alexandra Road
Wimbledon
London
SW19 7JY

MERTON MUSIC FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 August 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:	Notes				
Donations and legacies	3	9,693	-	9,693	8,757
Charitable activities	4	1,239,088	226,583	1,465,671	1,264,448
Investments		194	-	194	10
Total income		<u>1,248,975</u>	<u>226,583</u>	<u>1,475,558</u>	<u>1,273,215</u>
Expenditure on:					
Charitable activities	5	<u>1,475,011</u>	<u>-</u>	<u>1,475,011</u>	<u>1,248,172</u>
Net (outgoing)/incoming resources before transfers		(226,036)	226,583	547	25,043
Gross transfers between funds		<u>226,583</u>	<u>(226,583)</u>	<u>-</u>	<u>-</u>
Net income for the year/ Net movement in funds		547	-	547	25,043
Fund balances at 1 September 2022		<u>224,254</u>	<u>1,839</u>	<u>226,093</u>	<u>214,649</u>
Fund balances at 31 August 2023		<u><u>224,801</u></u>	<u><u>1,839</u></u>	<u><u>226,640</u></u>	<u><u>239,692</u></u>

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.


MERTON MUSIC FOUNDATION

BALANCE SHEET

As at 31 August 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	9		28,982		35,406
Current assets					
Debtors	10	14,688		5,128	
Cash at bank and in hand		364,391		315,477	
		<u>379,079</u>		<u>320,605</u>	
Creditors: amounts falling due within one year	11	<u>181,421</u>		<u>116,319</u>	
Net current assets			<u>197,658</u>		<u>204,286</u>
Total assets less current liabilities			<u>226,640</u>		<u>239,692</u>
The funds of the charitable company					
Restricted income funds	13		1,839		12,973
Unrestricted funds			<u>224,801</u>		<u>226,719</u>
			<u>226,640</u>		<u>239,692</u>

The financial statements were approved by the Trustees on 20th May 2024



Edward Hickman
Trustee

Company registration number 02590621 (England and Wales)

MERTON MUSIC FOUNDATION

STATEMENT OF CASH FLOWS

For the year ended 31 August 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	21		51,954		11,116
Investing activities					
Purchase of tangible fixed assets		(3,234)		(6,523)	
Interest received		194		10	
Net cash used in investing activities			(3,040)		(6,513)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			48,914		4,603
Cash and cash equivalents at beginning of year			315,477		310,874
Cash and cash equivalents at end of year			<u>364,391</u>		<u>315,477</u>

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 August 2023

1 Accounting policies

Charity information

Merton Music Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Merton Abbey School, High Path, London, SW19 2JY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company'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 charitable company is a Public Benefit Entity as defined by FRS 102.

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 Incoming resources

Incoming resources represents tuition fees, income from concerts, tours, hire of instruments, music centre subscription and other fees rendered in the year.

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 membership received under Gift Aid or deeds of covenant is recognised at the time of the receipt.

1.4 Resources expended

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

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

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

1 Accounting policies

(Continued)

Expenditure for charitable purposes

Direct charitable expenditure includes all expenditure directly related to the objectives of the charitable company and comprises the costs of providing instrumental tuition, concert performances, tours, and education and community projects undertaken by the charitable company and is accounted for when payable.

Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

Governance costs

Governance costs represent expenditure incurred in the management of the charitable company's assets, organisational administration and compliance with constitutional and statutory requirements.

1.5 Tangible fixed assets

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

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

Musical instruments	25% on reducing balance basis
Computer equipment	25% on reducing balance basis
Office equipment	25% on reducing balance basis

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

1.6 Impairment of fixed assets

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

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.8 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.

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

1 Accounting policies

(Continued)

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 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.

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.

1.9 Fund Accounting

The funds held by the charitable company are either:

Restricted funds - these are funds that can be used for particular restricted purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes.

The funds received in the year are transferred to the general fund to be set off against expenses in the year that relate to the agreed activities with Arts Council England.

Peter Wooding's bursary fund

These funds have been designated by the charitable company to support exceptional young musicians at the request of Peter Wooding's family. The fund was established with donations made to the charitable company. The charitable company held sufficient cash balances at the year end to allow the funds to be applied as intended.

Greenwood bursary fund

The Greenwood bursary fund was established by the charitable company from funds transferred to it from the Ronald Greenwood Musical Trust by the London Borough of Merton who had previously operated the trust. The fund is operated in accordance with the Ronald Greenwood Musical Trust deed and awards are made to young musicians who show great promise. The charitable company held sufficient cash balances at the year end to allow the fund to be operated in accordance with the Trust deed.

Wider Opportunities

The grant's original use was restricted to the purchase, lease or repair of musical instruments suitable for use with children in KS2. The funds were applied as intended in the period of receipt and the remaining reserve is now reduced by the depreciation and disposal of the fund-purchased musical instruments.

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

1 Accounting policies (Continued)

Arts Council England Funding

The charitable company received a grant in the year from the Arts Council England. According to the Funding Agreement, the use of the grant is restricted to the agreed activities with the Arts Council. The grant is recognised in the accounts when they are received and applied to the period it relates to.

Dorothy Taylor Bequest

The charitable company received restricted funds within the current year to support one girl and one boy in their musical studies for the period of 4 years at the request of the late Dorothy Taylor.

Arts Council England 'Grants for the arts'

The charitable company received restricted funds within the current year to support its Backstories and Radio Retro Projects.

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

	2023	2022
	£	£
Donations and gifts	9,693	8,757

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

4 Charitable activities	Tuition fees		Hire of instruments		Music centre subscriptions		Concert and tour receipts		Fees - inset		Grants receivable		Other income		Total	
	2023	£	2023	£	2023	£	2023	£	2023	£	2023	£	2023	£	2022	£
Sale of goods	1,073,729		26,584		48,522		67,109		22,688		-		456		1,239,088	1,004,528
Grants	-		-		-		-		-		226,583		-		226,583	259,920
	1,073,729		26,584		48,522		67,109		22,688		226,583		456		1,465,671	1,264,448
Analysis by fund																
Unrestricted funds	1,073,729		26,584		48,522		67,109		22,688		-		456		1,239,088	1,004,528
Restricted funds	-		-		-		-		-		226,583		-		226,583	259,920
	1,073,729		26,584		48,522		67,109		22,688		226,583		456		1,465,671	1,264,448
For the year ended 31 August 2022																
Unrestricted funds	831,536		30,335		39,484		65,026		18,513		15,599		4,035		1,004,528	
Restricted funds	-		-		-		-		-		259,920		-		259,920	
	831,536		30,335		39,484		65,026		18,513		275,519		4,035		1,264,448	

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

5 Charitable activities

	Staff costs	Depreciation	Direct Costs	Allocated costs	Total	Total
	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£
Instrumental tuition	209,978	-	497,696	28,403	736,077	628,284
Youth music programme	152,111	-	282,124	7,101	441,336	346,120
Tours and Concerts	58,360	-	80,488	7,101	145,949	81,681
Professional advice and support	7,213	-	-	3,550	10,763	9,780
CPD training	6,706	-	-	3,550	10,256	9,288
Project development	65,696	-	745	7,101	73,542	112,372
Instrument repair and hire	-	-	3,510	7,101	10,611	7,452
	<u>500,064</u>	<u>-</u>	<u>864,563</u>	<u>63,907</u>	<u>1,428,534</u>	<u>1,194,977</u>
Share of support costs (see note 6)	15,487	9,658	1,261	7,101	33,507	39,695
Share of governance costs (see note 6)	-	-	12,970	-	12,970	13,500
	<u>515,551</u>	<u>9,658</u>	<u>878,794</u>	<u>71,008</u>	<u>1,475,011</u>	<u>1,248,172</u>

6 Support costs

	Support cost	Other costs	2023	2022
	£	£	£	£
Salaries	14,583	-	14,583	14,046
Pension costs	904	-	904	874
Bank charges	1,260	-	1,260	7,420
Depreciation	9,658	-	9,658	11,802
Allocated support	7,101	-	7,101	5,554
Audit and accountancy fee	-	12,970	12,970	13,500
	<u>33,506</u>	<u>12,970</u>	<u>46,476</u>	<u>53,196</u>

Governance costs includes payments to the auditors of £12,970 (2022: £13,500) for audit fees.

These costs are wholly attributable to charitable activities and are allocated based on the trustees' estimate of the appropriate proportion attributable to each activity.

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Number of employees	40	34
	<u> </u>	<u> </u>
	£	£
Wages and salaries	593,772	485,035
Social security costs	45,010	37,328
Other pension costs	66,136	51,290
	<u> </u>	<u> </u>
	<u>704,919</u>	<u>573,652</u>

The number of employees whose annual remuneration was £60,000 or more were:

	2023	2022
	Number	Number
£60,000 to £70,000	1	1
£70,000 to £80,000	1	1
£80,000 to £90,000	1	1
	<u> </u>	<u> </u>

Those employees whose emoluments exceeded £60,000 (2022: 3 employees) also have retirement benefits accruing under defined benefit pension schemes. A total of £66,742 (2022: £61,679) was paid to the Teachers' Pension Scheme in the year for these employees.

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

9 Tangible fixed assets

	Musical instruments	Computer equipment	Office equipment	Total
	£	£	£	£
Cost				
At 1 September 2022	229,530	51,867	31,618	313,015
Additions	-	-	3,234	3,234
	<u>229,530</u>	<u>51,867</u>	<u>34,852</u>	<u>316,249</u>
At 31 August 2023	229,530	51,867	34,852	316,249
	<u>229,530</u>	<u>51,867</u>	<u>34,852</u>	<u>316,249</u>
Depreciation and impairment				
At 1 September 2022	205,936	41,646	30,027	277,609
Depreciation charged in the year	5,899	2,555	1,204	9,658
	<u>211,835</u>	<u>44,201</u>	<u>31,231</u>	<u>287,267</u>
At 31 August 2023	211,835	44,201	31,231	287,267
	<u>211,835</u>	<u>44,201</u>	<u>31,231</u>	<u>287,267</u>
Carrying amount				
At 31 August 2023	17,695	7,666	3,621	28,982
	<u>17,695</u>	<u>7,666</u>	<u>3,621</u>	<u>28,982</u>
At 31 August 2022	23,594	10,221	1,591	35,406
	<u>23,594</u>	<u>10,221</u>	<u>1,591</u>	<u>35,406</u>

10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	3,012	5,128
Prepayments and accrued income	11,676	-
	<u>14,688</u>	<u>5,128</u>
	<u>14,688</u>	<u>5,128</u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	10,703	9,257
Deferred income	116,517	35,631
Trade creditors	31,329	40,310
Other creditors	1,211	8,560
Accruals	21,661	22,561
	<u>181,421</u>	<u>116,319</u>
	<u>181,421</u>	<u>116,319</u>

Other deferred income relates to deposits and fees paid in advance for the following year.

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

12 Retirement benefit schemes

The charitable company operates a defined contribution pension scheme for all qualifying employees not in the Teachers Pension Scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

13 Restricted funds

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

	Balance at 1 September 2022	Resources expended	Balance at 31 August 2023
	£	£	£
Dorothy Taylor Bequest	3,405	(1,566)	1,839
Greenwood Bursary	9,567	(9,567)	-
	<u>12,972</u>	<u>(11,133)</u>	<u>1,839</u>

Arts Council England (ACE) made a grant available to the charitable company during the year. The use of the grant has no specific restrictions; however the funding is subject to the charitable company delivering the agreed activities within the core roles and extension roles of the National Plan for Music Education as highlighted within the Trustees' Report. The funds received in the year have been transferred to the general fund to be set off against expenses in the year that relate to the agreed activities with ACE.

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
	£	£	£	£	£
Peter Woodings Bursary	5,445	-	(2,465)	-	2,980
General funds	218,809	1,248,975	(1,472,546)	226,583	221,821
	<u>224,254</u>	<u>1,248,975</u>	<u>(1,475,011)</u>	<u>226,583</u>	<u>224,801</u>
Previous year:	At 1 September 2021	Incoming resources	Resources expended	Transfers	At 31 August 2022
	£	£	£	£	£
General funds	201,676	1,013,295	(1,248,172)	259,920	226,719
	<u>201,676</u>	<u>1,013,295</u>	<u>(1,248,172)</u>	<u>259,920</u>	<u>226,719</u>

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

15 Analysis of net assets between funds

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 ££	Restricted funds 2022 £	Unrestricted funds 2022	Total 2022 £
Fund balances at 31 August 2023 are represented by:						
Tangible assets	-	-	28,982	-	35,406	35,406
Current assets/(liabilities)	1,839	195,819	197,658	12,973	191,313	204,286
	<u>1,839</u>	<u>195,819</u>	<u>226,640</u>	<u>12,973</u>	<u>226,719</u>	<u>239,692</u>

16 Financial commitments, guarantees and contingent liabilities

The liability of the members is limited. Every member undertakes to contribute an amount not exceeding £1 to the assets of the company, in the event of the company being wound up whilst they are a member, or within one year after ceasing to be a member, for the payment of the debts and liabilities of the company contracted before ceasing to be a member.

17 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	18,000	18,000
Between two and five years	36,000	54,000
	<u>54,000</u>	<u>72,000</u>

18 Related party transactions

During the year there was an employee who was employed as a chief executive officer who was also a director. Remuneration was paid to this director in the capacity of an employee.

None of the trustees (or any persons with them) received and remuneration or benefits from the charitable company during the year.

MERTON MUSIC FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

For the year ended 31 August 2023

19 Teachers' Pension Scheme

The charity participates in the Teachers' Pension Scheme (England and Wales) (the TPS), for its teaching staff. The pension charge for the year includes contributions payable to the TPS of £61,837 (2022 : £48,737).

The TPS is an unfunded multi-employer defined benefits pension scheme governed by the Teachers' Pensions Regulations 2014. Members contribute on a "pay as you go" basis with contributions from members and the employer being credited to the Exchequer. Retirement and other pension benefits are paid by public funds provided by Parliament.

The employer contribution rate is set following scheme valuations undertaken by the Government Actuary's Department. The latest actuarial valuation of the TPS was prepared as at 31 March 2016, and the valuation report, which was published in September 2019. The employers contribution rate increased to 23.68%. Employers are also required to pay a scheme administration levy of 0.08% giving a total employer contribution rate of 23.76%. This valuation will also determine the opening balance of the cost cap fund and provide an analysis of the cost cap as required by the Public Service Pensions Act 2013.

20 Analysis of changes in net funds

The charitable company had no material debt during the year.

21 Cash generated from operations	2023	2022
	£	£
Surplus for the year	547	25,043
Adjustments for:		
Investment income recognised in statement of financial activities	(194)	(10)
Depreciation and impairment of tangible fixed assets	9,658	11,802
Movement in designated restricted funds	(11,133)	-
Movement in designated unrestricted funds	(2,465)	-
Movements in working capital:		
(Increase) in debtors	(9,561)	(1,526)
(Decrease)/increase in creditors	(15,784)	11,788
Increase/(decrease) in deferred income	80,886	(35,981)
Cash generated from operations	51,954	11,116