ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2026

MUSIC IN MINISTRY TRUST

CHARITY REGISTRATION NUMBER: 299513

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

MUSIC IN MINISTRY TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MAY 2026

Page 3	Legal and Administrative Information
Pages 4 to 5	Trustees' Report
Page 6	Independent Examiner's Report on the Accounts
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 13	Notes to the Accounts

MUSIC IN MINISTRY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	299513
START OF FINANCIAL YEAR	1st June 2025
END OF FINANCIAL YEAR	31st May 2026
TRUSTEES AT 31 MAY 2026	F Wirgman M Whyatt A Cherry E Whyatt
GOVERNING INSTRUMENT	DECLARATION OF TRUST DATED 27TH MAY 1988
OBJECTS	(I) TO ADVANCE THE CHRISTIAN RELIGION. (II) TO RELIEVE POVERTY. (III) TO ENGAGE IN SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL FROM TIME TO TIME THINK FIT PROVIDED THAT THE TRUSTEES SHALL HAVE NO POWERS TO ADVANCE ANY RELIGION OTHER THAN THE CHRISTIAN RELIGION.
CORRESPONDENCE ADDRESS	37 The Spinney Epsom Downs Surrey KT18 5QX
BANKERS	CAF Bank 25 King's Hill Avenue King's Hill West Malling Kent ME19 4JQ
INDEPENDENT EXAMINER	Lomax Pavey MAAT Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG

MUSIC IN MINISTRY TRUST

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2026

The trustees present the annual report together with the financial statements of the charity for the year ended 31 May 2026.

Structure, governance and management

Nature of governing document

Music in Ministry Trust is a registered charity, number 299513, and is constituted under a Trust deed.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Trust deed.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The main object of the charity is the advancement of the Christian faith through the support of the music ministry of Bryn Haworth.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

The object of the Trust is the advancement of the Christian faith.

It continues to develop its work inside prisons in the UK, providing music resources and donating Bibles, books, and CD's to support the work of prison chaplaincy departments. It also works to communicate a better understanding of issues such as homelessness which can result in incarceration. The Trust produces CDs and videos in support of this work.

Financial review

Income for the year amounted to £31,437 (2025 - £28,427) and expenditure £30,010 (2025 - £31,440). The surplus of £1,427 increased reserves brought forward with unrestricted fund balances being £15,230 (2025 - £13,803) at the year end.

The cash balance remained healthy at £12,004. We were able to give nearly 30% of our income - £8,547 - to other charitable organisations working in associated fields.

MUSIC IN MINISTRY TRUST

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2026

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the 26th September 2026

Signed on their behalf by F M Wirgman .....

Signature: F M Wirgman
F M Wirgman (Sep 3, 2026 13:33:48 GMT+1)

MUSIC IN MINISTRY TRUST

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2026

Report to the trustees of Music in Ministry Trust on the accounts for the year ended 31st May 2026.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Lomax Pavey MAAT
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

3rd September 2026

MUSIC IN MINISTRY TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2026

	Notes	Unrestricted Funds £	**Total 2026 £**	**Total 2025 £**
INCOMING RESOURCES				
Donations and Legacies	**3a**	31,418	31,418	28,410
Investment Income	**3b**	19	19	17
TOTAL INCOME		**31,437**	**31,437**	**28,427**
EXPENSES				
Charitable Activities	**4a**	29,407	29,407	30,870
Governance Costs	**4b**	603	603	570
TOTAL EXPENSES		**30,010**	**30,010**	**31,440**
NET INCOME/(EXPENSES)		**1,427**	**1,427**	**(3,013)**
Total Funds Brought Forward		13,803	13,803	16,816
Transfers Between Funds		-	-	-
TOTAL FUNDS CARRIED FORWARD		**15,230**	**15,230**	**13,803**

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

The notes on pages 9 to 13 form part of these financial statements.

MUSIC IN MINISTRY TRUST

BALANCE SHEET
AT 31 MAY 2026

	Notes	Unrestricted Funds £	**Total 31-May-26 £**	**Total 31-May-25 £**
Fixed Assets				
Tangible Assets	**2**	2,303	2,303	3,071
		2,303	**2,303**	**3,071**
Current Assets				
Debtors & Prepayments	**8**	1,526	1,526	106
Cash at bank and in hand	**7**	12,004	12,004	11,022
Total Current Assets		**13,530**	**13,530**	**11,128**
Creditors: amounts falling due within one year	**9**	603	603	396
NET CURRENT ASSETS		12,927	12,927	10,732
TOTAL ASSETS less current liabilities		**15,230**	**15,230**	**13,803**
Creditors: amounts falling due in more than one year	**10**	-	-	-
NET ASSETS		**15,230**	**15,230**	**13,803**
FUNDS OF THE CHARITY				
General Funds		15,230	15,230	13,803
Restricted funds	**5**	-	-	-
TOTAL FUNDS		**15,230**	**15,230**	**13,803**

Approved by the Trustees on the 26th September 2026

F M Wirgman

Signed on their behalf by .....

Signature: F M Wirgman

F M Wirgman (Sep 3, 2026 13:33:48 GMT+1)

MUSIC IN MINISTRY TRUST

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2026

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:
The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern
Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Critical Judgements and Estimates
In preparing the accounts, the trustees make estimates and judgements. The most significant of these is the estimation of the useful economic lives of tangible fixed assets and the resulting depreciation rates applied.

Recognition of Incoming Resources
These are included in the Statement of Financial Activities (SOFA) when:
· the charity becomes entitled to the resources;
· the trustees are virtually certain they will receive the resources; and
· the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure
Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

Grants and Donations
Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured. Where a donation is received but conditions attached to it remain unmet at the year end, the income is deferred and recognised in the period in which those conditions are met.

Tax Reclaims on Donations and Gifts
Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Investment Income
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure and Liabilities

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Liability Recognition
Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1. ACCOUNTING POLICIES (continued)

Charitable Activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance Costs
Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grant Provisions
Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Debtors
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors
Creditors receivable or payable within one year are recorded at the amount expected to be received or paid.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund Accounting
Unrestricted income funds are general funds that are available for use at the discretion of the trustees in furtherance of the objects of the charity. The charity held no restricted or designated funds in the current or preceding year.

Tangible Fixed Assets
Individual fixed assets costing £500 or more and capable of being used for more than one year are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Assets gifted to the charity are recorded at their value to the charity on receipt.

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures and fittings	25%	reducing balance
Computer Equipment	25%	straight line
Musical Equipment	25%	reducing balance
Office Equipment	25%	reducing balance

The presentation of the accounting policies has been expanded since the previous year, with policies for the deferral of income, governance costs, grants payable and critical judgements and estimates now shown separately. These changes affect the disclosure and presentation of the policies only; there has been no change to the methods of accounting applied and the comparative figures have not been restated.

MUSIC IN MINISTRY TRUST

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2026

2. TANGIBLE FIXED ASSETS

	Note		Unrestricted Funds				
			Fixtures and Fittings £	Computer Equipment £	Music Equipment £	Office Equipment £	**Total £**
Cost		01-Jun-25	1,264	3,330	20,822	251	25,667
Additions			-	-	-	-	-
Cost at		31-May-26	1,264	3,330	20,822	251	25,667
Depreciation		01-Jun-25	1,263	3,330	17,752	251	22,596
Charge			-	-	768	-	768
Depreciation at		31-May-26	1,263	3,330	18,520	251	23,364
Net Book Value		31-May-26	**1**	**-**	**2,302**	**-**	**2,303**
Net Book Value		31-May-25	1	-	3,070	-	3,071

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31-May-26	None	31-May-25	None

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	**Total 2026 £**	**Total 2025 £**
a) Donations & Legacies				
Donations		28,082	28,082	26,726
Gift Aid Reclaimed		3,336	3,336	1,684
		31,418	**31,418**	**28,410**
b) Investment Income				
Interest Received		19	19	17
		19	**19**	**17**

MUSIC IN MINISTRY TRUST

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2026

4. EXPENDITURE

	Note	Unrestricted Funds £	**Total 2026 £**	**Total 2025 £**
a) Costs of Charitable Activities				
Fundraising Event		486	486	407
Meetings		69	69	-
Support payments to ministry workers		12,000	12,000	12,000
Music for Prisons - CDs		1,143	1,143	-
Office and Administration Costs		1,343	1,343	3,441
Prison Ministry Expenses		3,878	3,878	3,135
Travel/Tour		500	500	886
Video Recording		250	250	1,276
Sundry expenses		-	-	209
Depreciation		768	768	1,024
Grants to other organisations		8,548	8,548	8,262
Accountancy & Gift Aid Costs		359	359	169
Bank Charges		63	63	61
		29,407	**29,407**	**30,870**
b) Governance Costs				
Independent Examiner's Fee		603	603	570
		603	**603**	**570**

5. ANALYSIS OF GRANTS

	Unrestricted Funds £	**Total 31-May-26 £**	**Total 31-May-25 £**
Grants to Institutions	8,548	8,548	8,262
	8,548	**8,548**	**8,262**

6. RESTRICTED FUNDS

The charity held no restricted funds during this or the previous financial period.

7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	**Total 31-May-26 £**	**Total 31-May-25 £**
CAF Cash Account	11,557	11,557	10,836
Petty Cash	447	447	186
	12,004	**12,004**	**11,022**

8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	**Total 31-May-26 £**	**Total 31-May-25 £**
Gift Aid Accrued	1,526	1,526	106
	1,526	**1,526**	**106**

9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	**Total 31-May-26 £**	**Total 31-May-25 £**
Independent Examiner's Fee	603	603	-
Accruals	-	-	396
	603	**603**	**396**

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

There were no Creditors or Accruals falling due in more than one year at the end of this financial year (2025: £Nil).

11. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any related parties during the financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2025 - None)

2nd Draft Accounts 2025-26

Final Audit Report 2026-09-03

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