

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023

REGISTERED NUMBER: NI 024686

CHARITY COMMISSION for NORTHERN IRELAND REGISTRATION NUMBER: 104523

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023**

DIRECTORS: Mr J W McCart (Chair)
Mr G McCann
Ms P O'Callaghan
Mrs G Nelson
Mrs R Reid
Dr M G A McGinnity
Ms F Cassidy

REGISTERED OFFICE: Unit 4, McKibbin House
Eastbank Road
Carryduff
Belfast
BT8 8BD

REGISTERED NUMBER: NI 024686 (Northern Ireland)

CHARITY NUMBER: 104523

AUDITORS: Baker Tilly Mooney Moore
Statutory Auditors
17 Clarendon Road
Clarendon Dock
Belfast
Co. Antrim
BT1 3BG

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE CHAIR
FOR THE YEAR ENDED 31 MARCH 2023**

CHAIR'S REPORT

It is hard to believe that three years has passed since we saw the start of the Covid pandemic, and the life we had known before that completely changed as we learned to live in a new world of lockdown and isolation. A world where everything seemed to centralise around positive Covid numbers, Lateral Flow Tests and PPE. While the risk of Covid still remains we have perhaps learned to appreciate that 'normal life' is actually not that bad.

I am delighted to say that Every Day Harmony continue to take some positives from the Covid pandemic, and we have used the learning and innovation from 'lockdown' to develop and expand our Music Therapy services in ways we never would have thought possible. Work has continued on the development of our very successful pre-recorded resource packs that were initiated during lockdown, and we have now developed two children's resource packs for under 5-years and for 5 to 10 years, we are indebted to the LFT trust who supported us financially in their development. We have also developed a Dementia resource pack for individuals living with Demetia and this was funded by a legacy from our founder the late Dr Michael Swallow.

This year Every Day Harmony continued to use the legacy from the estate of the late Leonard Pugh to support students planning a career in Music therapy. In his memory and in recognition of his lifetime contribution to music in Northern Ireland, We developed a three year bursary fund , now in its second year we have awarded a further two students with a bursary of £3,000 each towards the cost of a Masters in Music Therapy. We were also delighted to use the legacy to develop our staff team and we invited the renowned Dr Stella Compton Dickinson over to Belfast to host a training workshop with our team of Music Therapists. Dr Stella is a published author who holds an award-winning PhD for music psychotherapy research. She is an independent researcher, consultant psychotherapist and accredited clinical supervisor.

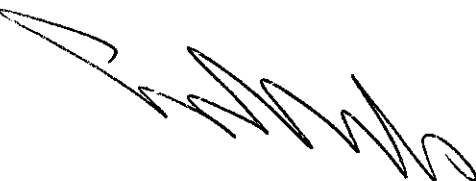
We have seen some further changes in our Board membership this year, with Glenda Nelson and Maria McGinnity both resigning after many years' service. I wish to thank them both for all the advice and knowledge that they brought to the organisation. Following the completion of the skills audit last year and a successful recruitment and selection process we are delighted to welcome the following new members to the Board - Fiona Cassidy, Anne Fitzpatrick and Michael Nicholson who all bring with them many years' experience from the legal, finance and medical world. I would like also to acknowledge and thank all our Board members who continue to give their time and skills freely and have helped shape our services over the years.

I would also like to acknowledge and thank our CEO Anne Walsh and the senior team Julie Allen and Sandra Kirkpatrick who continue to show the leadership, determination and skills that have developed and grown our regional service over the last number of years. I would also like to thank our committed team of Music Therapists who continue to deliver our services with the flexibility, perseverance, determination, and a continuing positive attitude they have shown since the start of the Pandemic.

My thanks also to all the all our funders in the public, private and voluntary sector who continue to give us the financial support to enable us to deliver our vital music therapy service across Northern Ireland.

As I finish this year's report, I am delighted to say that the organisation remains in a very strong financial positional and we are all looking forward to developing and expanding our services in the coming year.

John W McCart
Chair



**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

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

OUR OBJECTIVES, ACTIVITIES, AND PUBLIC BENEFIT

The charity provides a music therapy service to children, young people and adults with severe communication problems. The services are delivered in a number of hospitals, community/residential units, schools and other venues in Northern Ireland.

In shaping our objectives, the directors confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland.

Our objectives are:

- To promote understanding amongst the public health and care professionals about the nature and potential of music therapy as a treatment for people with various types of disability.

The direct benefit that will flow from the purpose of promoting understanding amongst the public and health care professionals within the island of Ireland is that these groups will be aware of music therapy as a therapeutic intervention and the positive effects it can bring if included as part of treatment for those with a disability.

These benefits can be evidenced through the increasing numbers of people seeking to access training workshops, music therapy services and feedback from clients.

There is no private benefit derived from this objective and no harm arises from this purpose.

- To establish and manage a Music Therapy Centre in Belfast or elsewhere to provide a comprehensive music therapy service to work with children and adults with a disability, throughout Ireland, including:
 - (i) helping and encouraging all those interested therein in its promotion in the community,
 - (ii) to raise public awareness of the value of music therapy,
 - (iii) to provide education and information service for all involved with those with a disability,
 - (iv) to act as a resource for research into all aspects of music therapy and
 - (v) to provide a focus for fundraising for the aforesaid purposes.

The direct benefits that will flow from the purpose of establishment and management of a Music Therapy Centre in Belfast are: -

- (i) music therapy can be easily accessed by those with a disability regardless of age,
- (ii) act as a hub to increase awareness of what music therapy is and promote the positive impact music therapy can bring to the health of a community. Also, the centre acts as a resource to educate and train those working with those with a disability,
- (iii) increased awareness of music therapy as a career,
- (iv) positive impact and an additional resource on the provision of healthcare services to those with disabilities and
- (v) undertakes research to strengthen the evidence base of the positive effects of music therapy in all aspects of peoples' lives.

Beneficiaries of Every Day Harmony are people throughout Ireland who are affected by physical and learning disability, mental health issues, emotional and physical trauma, other health issues and palliative care.

The benefits can be evidenced from our records of the numbers accessing our services, case studies, universities in terms of job placements, training provided by Every Day Harmony, and in the contribution made in research projects.

Through training, staff and Board members receive incidental benefit however this training is necessary for them to discharge their duties. No harm arises from this purpose.

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE DIRECTORS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

OUR ACHIEVEMENTS AND PERFORMANCE

During the year, the Charity continued to deliver services to clients in all five Health & Social Care Trusts in the areas of physical disability, learning disability, child and adolescent mental health, dementia, children with complex care needs and brain injury. We also continued to deliver a regional service across Northern Ireland under contract for the DOH – Strategic Planning & Performance Group for children with severe disabilities. Over 200 children benefited from this service in the last year.

We have now resumed nearly all our services face to face and are providing over 8000 hours of music therapy annually for individuals and groups in over 55 different venues across Northern Ireland. During the year we continued to be supported by the following funders and partners -

- The PHA once again funded to us to deliver “The Creative Music Making” project
- LFT Charitable Trust continue to support us and following the successful development of the resource acks they have now confirmed the funding for us to deliver 12 weeks Music therapy into two Dementia Care homes in 2023-24
- The Healthy Happy Minds programme funded by the Education Authority was unexpectedly stopped in March 2023, however, we will continue to deliver into the schools that we delivered into prior to the release of the Healthy Happy Minds programme.
- DOH Mental Health Covid Recovery Fund – we were delighted to receive £64k from the fund in April 2022 to enable us to deliver a Music Therapy service into Woodstock Lodge Eating Disorder Clinic, we will be delivering this service over a 24-month period.
- We were also delighted to work with ARC again this year who have agreed to fund the delivery of a music therapy service into three Bail Hostels over 18 months

Music is a very important part of all of our lives – At Everyday Harmony we see positive outcomes from music therapy every day and we hear some absolutely amazing stories. We are inspired by the testimonials of the clients and their carers who have received our services –

A parent of a CWDS client commented that "B loves his music therapy, he's always engages with such energy and is exhausted afterwards!

One of my clients at Woodlands regularly comments "Brilliant, fantastic" during sessions.

Another CWDS parent has highlighted the importance of music therapy for her daughter (palliative care and complex medical needs) who is unable to attend school and therefore has little access to any form of cognitive stimulation, interaction etc.

L. you are amazing! Thank you so much for the wonderful sessions over the past few months. it has really been our favourite time of the week and you have brought so much joy, we will miss you so much and really hope we get to see you again very soon

P4 child mainstream school "if I had a keyboard to play when I'm feeling stressed then that would help me calm down".

Comments from participants of Beechcroft choir

"After a rubbish day at work it was just great to be able to come and sing"

"A profound experience "

"My sense of well-being is better after the choir - I feel amazing"

"Lovely program and mood lifting. I wish more members of team and patients get to participate"

"There are now fewer barriers to communication"

"I feel confident I can do this"

"I think I feel a wee bit better"

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE DIRECTORS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW

The organisation made an operating surplus of £41,104 (2022: £77,061) for the year ended 31 March 2023.

Reserves Policy and going concern

The charity operates on the basis of keeping reserves to cover 6 months expenditure. This policy was decided upon to enable it to meet all its service commitments and bridge the gap between income and expenditure as well as providing cover for any unplanned emergencies.

At 31 March 2023 the Charity has reserves of £463,164 (£49,141 restricted and £414,023 unrestricted) which represents 12 months operating expenses.

The Directors believe that the Charity is a going concern and as long as service level agreements are maintained the organisation is secure in continuing its activities.

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE DIRECTORS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

FUTURE DEVELOPMENTS

Three years after the Covid Pandemic, many charitable organisations are suffering from the effects of cuts in funding and government grants. The directors believe that the organisation remains stable and financially viable and that it should continue to operate on the current social economy model. While the Trust currently has no financial or cashflow concerns, it will be prudent for them to carefully monitor the current changes in the funding environment to identify any impact this may have on the Trust in relation to services and expenditure.

The directors intend to maintain the objectives and aims of the trust and will continue to provide a regional service across Northern Ireland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is governed by a memorandum and articles of association, dated 27 July 1990 and updated at an EGM on 25 July 2016. It is a limited company by guarantee.

The Charity became a registered charity with the Charity Commission NI on 7 April 2016.

Appointment of Directors

All positions for Charity trustees are advertised widely with a targeted job description. As per the memorandum and articles, one third of Board members retire annually.

Training on corporate governance was delivered to the Board of Directors during the year on their roles and responsibilities and a skills audit was carried out to identify areas for new Board member recruitment.

Risk Management

The organisation has a risk register which is reviewed by the Board on a 9 monthly basis to ensure the principal risks are being addressed and managed.

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE DIRECTORS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

The NI Music Therapy Trust, t/a Every Day Harmony is a charity and is a company limited by guarantee.

Company Number: NI 024686
Charity Registration Number: NIC104523 (since 7 April 2016)
Registered Office: Unit 4 McKibbin House, Eastbank Road, Carryduff, BT8 8BD

Our advisers

Auditors	Baker Tilly Mooney Moore	17 Clarendon Road, Clarendon Dock, Belfast, BT1 3BG
Bankers	Danske Bank	P.O. Box 183, Donegall Square West, Belfast, BT1 6JS
Solicitors	Carson McDowell	Murray House, 4 Murray Street, Belfast, BT1 6DN

Directors

The number of Directors shall not be less than 2 but shall not be subject to any maximum. The directors shown below have held office during from 1 April 2022 to the date of this report.

Mr J W McCart (Chair)
Mr G McCann
Ms P O'Callaghan
Mrs R Reid

Other changes in directors:

Mrs G Nelson (resigned 31 March 2023)
Dr M G A McGinnity (resigned 22 June 2023)
Ms F Cassidy (appointed 1 December 2022)
Mrs A Fitzpatrick (appointed 13 April 2023)
Dr M Nicholson (appointed 27 April 2023)

Key management personnel

Chief Executive Office: Mrs Anne Walsh

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE DIRECTORS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

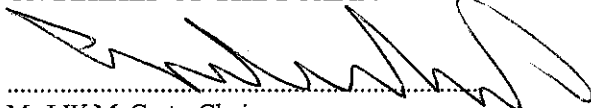
Each of the Directors confirms that, so far as they are aware, there is no relevant audit information of which the auditors are unaware. Each Director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Baker Tilly Mooney Moore, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

ON BEHALF OF THE BOARD:



Mr J W McCart - Chair

Date: 28 September 2023

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
NORTHERN IRELAND MUSIC THERAPY TRUST LIMITED
FOR THE YEAR ENDED 31 MARCH 2023**

Opinion

We have audited the financial statements of Northern Ireland Music Therapy Trust Limited (the 'company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Changes in Equity and Notes to the Financial Statements, including a summary of 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 company's affairs as at 31 March 2023 and of its surplus 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information in the Report of the Directors, but does not include the financial statements and our Report of the Auditors thereon.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement in the other information. 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.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Directors for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
NORTHERN IRELAND MUSIC THERAPY TRUST LIMITED (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Directors.

We have nothing to report in respect of the following matters where 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

Responsibilities of directors

As explained more fully in the Statement of Directors' Responsibilities set out on page eight, the directors 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 directors determine 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, such as the Companies Act 2006;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
NORTHERN IRELAND MUSIC THERAPY TRUST LIMITED (continued)
FOR THE YEAR ENDED 31 MARCH 2023**

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

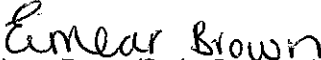
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the 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 company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Eimear Brown (Senior Statutory Auditor)
for and on behalf of Baker Tilly Mooney Moore
Statutory Auditors
17 Clarendon Road
Clarendon Dock
Belfast
Co. Antrim
BT1 3BG

Date: 28/09/23

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Income (note 3)				
Donations and grants	1,274	72,899	74,173	84,064
Charitable activities	414,025	-	414,025	346,813
Investment income	-	-	-	161
Total income	<u>415,299</u>	<u>72,899</u>	<u>488,198</u>	<u>431,038</u>
Expenditure (note 4)				
Charitable activities	<u>384,780</u>	<u>62,314</u>	<u>447,094</u>	<u>353,977</u>
Total expenditure	<u>384,780</u>	<u>62,314</u>	<u>447,094</u>	<u>353,977</u>
Net surplus for the year	30,519	10,585	41,104	77,061
Balances brought forward at 1 April	<u>383,504</u>	<u>38,556</u>	<u>422,060</u>	<u>344,999</u>
Balances carried forward at 31 March	<u>414,023</u>	<u>49,141</u>	<u>463,164</u>	<u>422,060</u>

The income and expenditure summary as required to be disclosed by the Companies Act 2006 is included at note 13.

All amounts relate to continuing activities of the charity.

The notes form part of these financial statements

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED (REGISTERED NUMBER: NI 024686)**

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	9	10,594	11,122
CURRENT ASSETS			
Debtors	10	99,179	75,634
Cash at bank and in hand		<u>407,124</u>	<u>422,201</u>
		506,303	497,835
CREDITORS			
Amounts falling due within one year	11	<u>53,733</u>	<u>86,897</u>
NET CURRENT ASSETS		<u>452,570</u>	<u>410,938</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>463,164</u>	<u>422,060</u>
RESERVES			
Restricted funds	12	49,141	38,556
Unrestricted funds	12	<u>414,023</u>	<u>383,504</u>
		<u>463,164</u>	<u>422,060</u>

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were authorised for issue by the Board of Directors on 28th September 2023 and were signed on its behalf by:

.....
Mr J W McCart - Director

The notes form part of these financial statements

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted funds £	Restricted funds £	Total equity £
Balance at 1 April 2021	319,655	25,344	344,999
Changes in funds			
Surplus for year	<u>63,849</u>	<u>13,212</u>	<u>77,061</u>
Balance at 31 March 2022	<u>383,504</u>	<u>38,556</u>	<u>422,060</u>
Changes in funds			
Surplus for year	<u>30,519</u>	<u>10,585</u>	<u>41,104</u>
Balance at 31 March 2023	<u>414,023</u>	<u>49,141</u>	<u>463,164</u>

The notes form part of these financial statements

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. NATURE OF CHARITY

The Charity is a private company limited by guarantee with charitable status incorporated in Northern Ireland. Every member of the company undertakes to contribute such amount as may be required not exceeding £20 to the assets of the charitable company in the event of its being wound up while he or she is a member or within one year after he or she ceases to be a member.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of this public benefit entity have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Companies Act 2006.

The following is a summary of the significant accounting policies adopted by the charitable company in the preparation of the financial statements.

Financial reporting standard 102 - reduced disclosure exemptions

The company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP (FRS 102):

- the requirements of Section 7 Statement of Cash Flows.

Income

All income has been included in the Statement of Financial Activities and have been recognised when there is entitlement to the income, certainty of receipt and it can be measured reliably.

Grant Income

Grants related to specific capital expenditure are treated as deferred income which is credited to the profit and loss account over the related asset's useful life. Other grants are credited to the profit and loss when received.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs on raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds. Expenditure on charitable activities comprises the costs of delivering music therapy sessions to different community groups, together with support costs incurred centrally and governance costs associated with the governance arrangements of the charity which are primarily associated with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Instruments	- 25% on cost
Office & computer equipment	- 25% on cost

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

Taxation

The charitable company is accepted by HMRC as having tax exempt status.

Fund accounting

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

(i) Restricted funds

Grants or donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the charity.

(ii) Unrestricted funds

Funds which are expendable at the discretion of the charity in the furtherance of the objectives of the charity.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and cash in hand.

Debtors

Sundry debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid of the transaction price.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Operating lease commitments

The company classifies the lease of office equipment as an operating lease. The title to the equipment remains with the lessor and rental charges are charged to the statement of financial activities on a straight-line basis over the term of the lease.

Pension costs

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are recognised as an expense in the period in which they are incurred.

Significant judgements and estimates

The directors confirm that there have been no significant judgements and estimates used in the preparation of the financial statements.

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Grants received				
Department of Health Core activities	-	12,804	12,804	12,804
The Utley Family	-	-	-	15,350
LFT Charitable	-	-	-	2,500
Clear Project	-	14,885	14,885	3,985
BSO	422	7,147	7,596	-
CFNI	-	38,063	38,063	-
Donations	852	852	-	47,159
HMRC JRS Grant	-	-	-	2,268
	<u>1,274</u>	<u>72,899</u>	<u>74,173</u>	<u>84,064</u>
Charitable activities				
Clinical fees	<u>414,025</u>	<u>-</u>	<u>414,025</u>	<u>346,813</u>
Investment income				
Bank interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>161</u>

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Charitable activities				
Therapists' salaries	201,642	58,014	259,656	220,619
Therapist travel and other expenses	18,748	-	18,748	12,268
Document retention	59	-	59	326
Membership fees	1,360	-	1,360	741
Musical instruments and uniform costs	1,817	3,600	5,417	3,790
External supervision fees	2,613	-	2,613	3,006
Staff Healthcare	-	-	-	1,689
Staff training	255	-	255	1,517
<i>Including the following governance costs:</i>				
Audit, legal and consultants' fees	14,215	700	14,915	16,007
Meetings costs	-	-	-	402
Depreciation	3,080	-	3,080	3,080
<i>Including the following support costs:</i>				
Insurance	1,638	-	1,638	1,383
Stationery and printing	2,775	-	2,775	1,160
Advertising	-	-	-	66
Postage	9	-	9	48
Telephone	6,052	-	6,052	6,600
Rent	8,790	-	8,790	9,973
Heat and light	2,372	-	2,372	1,890
Domestic services	-	-	-	301
Premises expenses	1,169	-	1,169	536
Bank charges	92	-	92	113
IT expenses	1,900	-	1,900	2,031
Sundry expenses	961	-	961	728
Administration salaries	94,233	-	94,233	65,703
Bad debt provision	21,000	-	21,000	-
	<u>384,780</u>	<u>62,314</u>	<u>447,094</u>	<u>353,977</u>

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

5. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	305,665	248,626
Social security costs	25,695	14,611
Pension costs	<u>20,860</u>	<u>23,085</u>
	<u>352,220</u>	<u>286,322</u>

The average number of employees during the year was 14 (2022:14).

The trustees received no remuneration in the course of their work during the year and no employee received emoluments in excess of £60,000.

KEY MANAGEMENT PERSONNEL COMPENSATION

Compensation paid to key management personnel in the year to 31 March 2023 was £62,415 (2022: £59,571).

6. OPERATING SURPLUS

The operating surplus is stated after charging:

	31.3.23	31.3.22
	£	£
Auditor remuneration - External audit	<u>3,360</u>	<u>3,360</u>

7. TAXATION

Being registered with both HMRC and the Charity Commission for Northern Ireland as a charity, no liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2023, nor for the year ended 31 March 2022.

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

9. TANGIBLE FIXED ASSETS

	Instruments £	Office & computer equipment £	Totals £
COST			
As at 1 April 2022	21,357	39,905	61,262
Additions	<u>-</u>	<u>2,552</u>	<u>2,552</u>
At 31 March 2023	21,357	42,457	63,814
DEPRECIATION			
As at 1 April 2022	21,357	28,783	50,140
Depreciation charge	<u>-</u>	<u>3,080</u>	<u>3,080</u>
At 31 March 2023	21,357	31,863	53,220
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>10,594</u>	<u>10,594</u>
At 31 March 2022	<u>-</u>	<u>11,122</u>	<u>11,122</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Sundry debtors – Fees	99,179	74,902
Prepayments and accrued income	<u>-</u>	<u>732</u>
	<u>99,179</u>	<u>75,634</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Fees paid in advance	24,271	64,803
Trade creditors	847	1,440
Accruals & sundry creditors	21,899	17,655
Taxation & social security	<u>6,716</u>	<u>2,999</u>
	<u>53,733</u>	<u>86,897</u>

12. FUNDS

	Unrestricted funds £	Restricted funds £	Totals £
At 1 April 2022	383,504	38,556	422,060
Surplus for the year	<u>30,519</u>	<u>10,585</u>	<u>41,104</u>
At 31 March 2023	<u>414,023</u>	<u>49,141</u>	<u>463,164</u>

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

13. INCOME AND EXPENDITURE SUMMARY

	2023	2022
	£	£
Gross income	<u>488,198</u>	<u>431,038</u>
Resources expended		
Costs of generating funds	-	-
Costs of activities for charitable objectives	<u>384,753</u>	244,023
Support and governance costs in furtherance of the objectives of the charity	<u>62,341</u>	<u>109,594</u>
	<u>447,094</u>	<u>353,977</u>
Surplus for year	<u>41,104</u>	<u>77,061</u>

The above reflects the Income and Expenditure account as required by the Companies Act 2006 as opposed to that required under the Statement of Recommended Practice as detailed on page 11.

Total income comprises £415,299 for unrestricted funds and £72,899 for restricted funds. A detailed analysis of income is provided in the Statement of Financial Activities.

Detailed analyses of the expenditure are provided in the Statement of Financial Activities and note 4.

The Income and Expenditure Summary is derived from the Statement of Financial Activities on page 12 which together with the notes to the accounts on pages 15 – 22 provides full information on the movements during the year on all funds of the charity.

14. PENSION SCHEME – Defined contribution scheme

The company operates a defined contribution pension scheme. The pension cost represents contributions payable by the company to the fund (excluding member salary sacrifice contributions) and amounted to £20,860 (2022: £23,085).

16. TRANSACTIONS WITH DIRECTORS AND RELATED PARTIES

No director emoluments were paid during the year (2022 – £Nil). There were no transactions during the year in which any director or related party had an interest requiring disclosure.

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

19. FUNDS ANALYSIS

	At April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted funds					
General fund	<u>383,504</u>	<u>415,299</u>	<u>384,780</u>	-	<u>414,023</u>
	<u>383,504</u>	<u>415,299</u>	<u>384,780</u>	-	<u>414,023</u>
Restricted funds					
LFT Charitable	2,500	-	-	-	2,500
CLEAR Project	-	14,885	-	-	14,885
Leonard Pugh	36,056	-	4,300	-	31,785
CFNI G Lightbody	-	38,063	38,063	-	-
BSO	-	7,147	7,147	-	-
DoH	-	12,804	12,804	-	-
	<u>38,556</u>	<u>72,899</u>	<u>62,314</u>	-	<u>49,141</u>
Total funds	<u>422,060</u>	<u>488,198</u>	<u>447,094</u>	-	<u>463,164</u>

Analysis of net assets between the funds

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Tangible fixed assets	10,594	-	10,594
Current assets	457,162	49,141	506,303
Creditors falling due in less than one year	(53,733)	-	(53,733)
	<u>414,023</u>	<u>49,141</u>	<u>463,164</u>

Prior year

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Tangible fixed assets	11,122	-	11,122
Current assets	459,279	38,556	497,835
Creditors falling due in less than one year	(86,897)	-	(86,897)
	<u>383,504</u>	<u>38,556</u>	<u>422,060</u>