

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE DIRECTORS AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2024

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 2024**

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**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

DIRECTORS:

Mr J W McCart (Chair)
Mr G McCann
Ms P O'Callaghan
Mrs R Reid
Ms F Cassidy
Mrs A Fitzpatrick
Dr M Nicholson

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 2024**

CHAIR'S REPORT

While the pandemic has become a distant memory for most of us, the impact of covid is still being felt both individually within our client base and organisationally across the voluntary sector. It is taking much longer than anticipated for the economy to bounce back and the current funding environment for Music Therapy is as tough as we have experienced in many years and while we are encouraged to have a working assembly again, we are not oblivious to the many challenges that may face us in the next couple of years.

This year we continued to work hard to maintain our services as some Therapists moved on to progress their career, and some newly qualified therapists joined us on our undergraduate support programme. The undergraduate scheme was developed to provide newly qualified Music Therapist an opportunity to secure work without previous experience, EDH will provide them with the support and guidance new graduates may need in the first 6 to 12 months of after graduation.

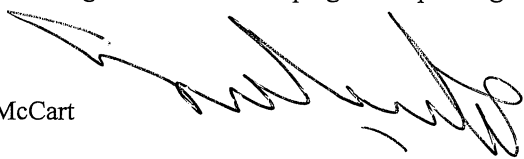
Every Day Harmony have continued to use the legacy from the estate of the late Leonard Pugh to support students planning a career in Music therapy. In his memory and in recognition of his lifetime contribution to music in Northern Ireland. EDH developed a three-year bursary to provide two students each year with a bursary of £3,000 each towards the cost of a "Masters in Music Therapy". Now in its last year we are welcoming applications from our first-year awardee's who have now graduated and would like to join our team. We have also used the legacy to develop our staff team and invited Play Therapy NI to provide a full day's training to our therapists to increase and introduce new skills that they can now bring into their own work.

At the end of another successful year, I would like 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 last year. Their skills and guidance are pivotal to the success of the organisation both in achieving clinical excellence and remaining financially viable. 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. A special thanks to our CEO Anne Walsh who plans to retire this autumn after 6.5 years at the helm, Anne has successfully steered us through many challenges including the pandemic. She has grown our services, implemented many new initiatives while ensuring we have financial security for the future.

My thanks to our committed team of Music Therapists who continue to deliver our services with the flexibility, perseverance, determination, and a continuing positive attitude. My thanks also thanks to all our funders in the public, private and voluntary sectors 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 2024**

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024 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.

**REPORT OF THE DIRECTORS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

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 continue to provide a face-to-face service and in the last year provided 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 provided funding for us to deliver a service to children in Fane Street Primary School, many of these children are from the families of asylum seekers and English is their second language.
- The LFT Charitable Trust continue to support our work and provided the funding to deliver 12 weeks Music therapy into two Dementia Care homes in 2023-24.
- We continue to deliver into the Schools and Special Schools throughout NI and delivered into 8 schools in the last year
- DOH Mental Health Covid Recovery Fund –We have successfully completed the delivery of this two-year project providing a service to individuals in Woodstock Lodge the regional Eating Disorder Centre
- We have completed the delivery of Creative Music workshops into three bail hostels over the last 18 months which was funded by ARC.

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 –

L. has complex needs, sensory integration difficulties and is registered blind. L. is supported on a one-to-one basis and has used her own bespoke room in Suffolk for many years. L. has had long term input from music therapy and recently her participation in the sessions had taken a dip which resulted in L. using Echolalia (repetitive speech) and behaviours to end the session.

The music therapist suggested using a bigger room where L. would have access to a piano in order for the music therapist to contain and provide musical support to L.

This has been a very positive experience for L. with a marked reduction in the use of echolalia and distressed behaviours. L. is now spending more time in the session and has been observed by staff spending time self-soothing (rubbing inside of arm with fingers) whilst being very calm and deep in thought.

From L.D Day Centre, Care Worker

“We are just so grateful to have received a block of therapy and cannot express how much this has helped this client. It has opened up a new world for them. This client couldn't tolerate sound but lost their eyesight and needed a chance to see if they could move into the world of sound and music to support change.”

CWDS Social Worker

“I just wanted to share with you that you have triggered a groundbreaking moment with S this evening. J had let me know that S was joining in with animal sounds etc. in today's session. After dinner this evening he said, “book” and went to the cupboard and took out a book with animal sounds and he is pressing and saying the sound all evening. Normally he can't wait to get a book closed and it is unheard of for S to go looking for a book. Well done’

CWDS Parent

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**REPORT OF THE DIRECTORS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

"I enjoy coming to music therapy and look forward to my sessions. It really helps to calm my nerves."

"I've absolutely loved music therapy. It's really fun and has helped me to communicate my feelings."

CAMHS clients

"I am more confident having something in my hands [guitar] to distract me from my nerves."

"I feel better when I go to sessions, a bit lighter in spirit."

"Pushing myself to play something I didn't know how to, knowing that nobody is judging me."

Quotes from Magilligan Prison

"M really enjoys music therapy and is making progress in his sessions. He's learning to explore new instruments using his hands and is making a better effort to interact."

Jessy's Fund parent

"I think music therapy is really beneficial. A lot of our service users reminisce through music, and it triggers happy memories for them. They really enjoy it and love the variety in activities from week to week. It consistently motivates them."

"It benefits L to be withdrawn from the busy environment of his day care room to get 1:1 therapeutic input. He is more settled on his return to the group space and we find that his interactions with others are more positive after attending music therapy."

"J tends to isolate himself from other service users- music is the one thing that motivates him to set aside his iPad and interact with others."

"Music therapy is an important form of communication for our client group, who are all non-verbal. The sessions allow for 1:1 interaction, exploring sounds, gestures and facial expression leading to a better understanding of likes and dislikes, health and wellbeing. The person-centred approach is very valuable."

"T doesn't wait for anything. He's a very busy and active individual and spends his days walking along the corridors at the centre. In music therapy, he has learned to remain seated in the space and wait his turn when other group members are playing. He will wait until Roisin has finished the 'Goodbye' song before leaving the room. This is very significant for T."

"Consistency is key for A. It's important that R works at a slow pace with A to help him feel in control and bring out the best in him. She manages his expectations really well. A will present with challenging behaviour when he is feeling anxious or unsettled and the fact that we have not witnessed this in music therapy since sessions commenced over a year ago speaks volumes."

BHSCT Day Centre staff

FINANCIAL REVIEW

The organisation made an operating surplus of £31,578 (2023: £41,104) for the year ended 31 March 2024.

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 2024 the Charity has reserves of £494,742 (£51,673 restricted and £443,069 unrestricted) which represents more than 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 2024**

FUTURE DEVELOPMENTS

The organisation will see a change of CEO during 2024/25, the current CEO has been in place for 6.5 years and has successfully grown our regional service through many challenges including a pandemic and massive changes in the funding environment. The directors recognise that this is a key position and have appointed “Engage Executive Recruitment” to assist them in recruiting a new CEO. 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 effect of changes in key staff and the funding environment to identify any impact this may have on the organisation in relation to services and expenditure.

The directors intend to maintain the objectives and aims of the trust and will continue to provide and increase the 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 2024**

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 2023 to the date of this report.

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

Other changes in directors:

Dr M G A McGinnity (resigned 22 June 2023)
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 2024**

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

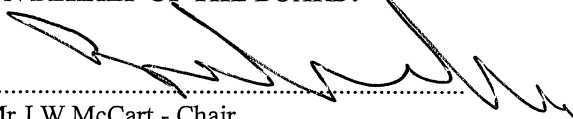
Each of the Directors confirms that, so far as they are aware, there is no relevant audit information of which the auditors are unaware. Each Director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish 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: 26/09/2024

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
NORTHERN IRELAND MUSIC THERAPY TRUST LIMITED
FOR THE YEAR ENDED 31 MARCH 2024**

Opinion

We have audited the financial statements of Northern Ireland Music Therapy Trust Limited (the 'company') for the year ended 31 March 2024 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 2024 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 2024**

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 2024**

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: 26th September 2024

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Income (note 3)				
Donations and grants	1,809	51,710	53,519	74,173
Charitable activities	376,925	-	376,925	414,025
Investment income	276	-	276	-
Total income	379,010	51,710	430,720	488,198
Expenditure (note 4)				
Charitable activities	349,964	49,178	399,142	447,094
Total expenditure	394,964	49,178	399,142	447,094
Net surplus for the year	29,046	2,532	31,578	41,104
Balances brought forward at 1 April	414,023	49,141	463,164	422,060
Balances carried forward at 31 March	443,069	51,673	494,742	463,164

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

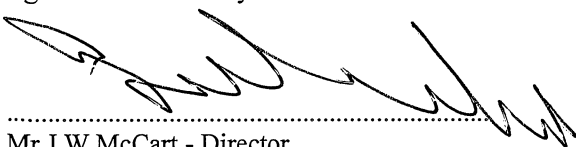
**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED (REGISTERED NUMBER: NI 024686)**

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	9	8,144	10,594
CURRENT ASSETS			
Debtors	10	74,036	99,179
Cash at bank and in hand		<u>459,635</u>	<u>407,124</u>
		533,671	506,303
CREDITORS			
Amounts falling due within one year	11	<u>47,073</u>	<u>53,733</u>
NET CURRENT ASSETS		<u>486,598</u>	<u>452,570</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>494,742</u>	<u>463,164</u>
RESERVES			
Restricted funds	12	51,673	49,141
Unrestricted funds	12	<u>443,069</u>	<u>414,023</u>
		<u>494,742</u>	<u>463,164</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 on26/09/2024..... 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 2024**

	Unrestricted funds £	Restricted funds £	Total equity £
Balance at 1 April 2022	383,504	38,556	422,060
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>
Changes in funds			
Surplus for year	<u>29,046</u>	<u>2,532</u>	<u>31,578</u>
Balance at 31 March 2024	<u>443,069</u>	<u>51,673</u>	<u>494,742</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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

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 2024**

3. INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Grants received				
Department of Health Core activities	-	6,402	6,402	12,804
LFT Charitable	-	6,904	6,904	-
Clear Project	-	4,874	4,874	14,885
BSO	-	-	-	7,596
CFNI	-	33,260	33,260	38,063
Donations	1,080	-	1,080	-
Student Placements	729	-	729	-
Suzanne Toal	-	170	170	-
Youth Justice Services	-	100	100	-
	<u>1,809</u>	<u>51,710</u>	<u>53,519</u>	<u>74,173</u>
Charitable activities				
Clinical fees	376,925	-	376,925	414,025
Investment income				
Bank interest	<u>276</u>	<u>-</u>	<u>276</u>	<u>-</u>

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Charitable activities				
Therapists' salaries	190,948	34,505	225,453	257,986
Therapist travel and other expenses	19,240	-	19,240	18,748
Document retention	69	-	69	59
Membership fees	508	-	508	1,360
Musical instruments and uniform costs	1,959	-	1,959	1,817
External supervision fees	3,490	-	3,490	2,613
Staff Healthcare	2,352	-	2,352	1,670
Staff training	48	-	48	255
Leonard Pugh Bursary	-	8,271	8,271	3,600
<i>Including the following governance costs:</i>				
Audit, legal and consultants' fees	15,993	-	15,993	14,915
Depreciation	3,080	-	3,080	3,080
<i>Including the following support costs:</i>				
Insurance	1,763	-	1,763	1,638
Stationery and printing	2,031	-	2,031	2,775
Postage	54	-	54	9
Telephone	5,665	-	5,665	6,052
Rent	8,974	-	8,974	8,790
Heat and light	2,755	-	2,755	2,372
Premises expenses	1,488	-	1,488	1,169
Bank charges	93	-	93	92
IT expenses	4,680	-	4,680	1,900
Sundry expenses	954	-	954	961
Administration salaries	83,820	6,402	90,222	94,233
Bad debt provision	-	-	-	21,000
	<u>349,964</u>	<u>49,178</u>	<u>399,142</u>	<u>447,094</u>

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	275,390	305,655
Social security costs	21,352	25,695
Pension costs	<u>18,933</u>	<u>20,860</u>
	<u>315,675</u>	<u>352,220</u>

The average number of employees during the year was 14 (2023:14).

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 2024 was £63,340 (2023: £62,415).

6. OPERATING SURPLUS

The operating surplus is stated after charging:

	31.3.24	31.3.23
	£	£
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 2024, nor for the year ended 31 March 2023.

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. TANGIBLE FIXED ASSETS

	Instruments £	Office & computer equipment £	Totals £
COST			
As at 1 April 2023	21,357	42,457	63,814
Additions	<u>-</u>	<u>630</u>	<u>630</u>
At 31 March 2024	21,357	43,087	64,444
DEPRECIATION			
As at 1 April 2023	21,357	31,863	53,220
Depreciation charge	<u>-</u>	<u>3,080</u>	<u>3,080</u>
At 31 March 2024	21,357	34,943	56,300
NET BOOK VALUE			
At 31 March 2024	<u>-</u>	<u>8,144</u>	<u>8,144</u>
At 31 March 2023	<u>-</u>	<u>10,594</u>	<u>10,594</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Sundry debtors – Fees	72,686	99,179
Prepayments and accrued income	<u>1,350</u>	<u>-</u>
	<u>74,036</u>	<u>99,179</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Fees paid in advance	15,092	24,271
Trade creditors	2,795	847
Accruals & sundry creditors	25,629	21,899
Taxation & social security	<u>3,557</u>	<u>6,716</u>
	<u>47,073</u>	<u>53,733</u>

12. FUNDS

	Unrestricted funds £	Restricted funds £	Totals £
At 1 April 2023	414,023	49,141	463,164
Surplus for the year	<u>29,046</u>	<u>2,532</u>	<u>31,578</u>
At 31 March 2024	<u>443,069</u>	<u>51,673</u>	<u>494,742</u>

**NORTHERN IRELAND MUSIC THERAPY
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

13. INCOME AND EXPENDITURE SUMMARY

	2024	2023
	£	£
Gross income	<u>430,720</u>	<u>488,198</u>
Resources expended		
Costs of generating funds	-	-
Costs of activities for charitable objectives	349,964	384,753
Support and governance costs in furtherance of the objectives of the charity	<u>49,178</u>	<u>62,341</u>
	<u>399,142</u>	<u>447,094</u>
Surplus for year	<u><u>31,578</u></u>	<u><u>41,104</u></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 £379,010 for unrestricted funds and £51,710 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 £18,933 (2023: £20,860).

15. TRANSACTIONS WITH DIRECTORS AND RELATED PARTIES

No director emoluments were paid during the year (2023 – £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 2024**

16. FUNDS ANALYSIS

	At April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General fund	<u>414,023</u>	<u>379,010</u>	<u>349,964</u>	-	<u>443,069</u>
	<u>414,023</u>	<u>379,010</u>	<u>349,964</u>	-	<u>443,069</u>
Restricted funds					
LFT Charitable	2,500	6,904	-		9,404
CLEAR Project	14,885	3,899	-	-	18,784
Leonard Pugh	31,756	-	8,271	-	23,485
CFNI G Lightbody	-	34,505	34,505		-
DoH	-	<u>6,402</u>	<u>6,402</u>	-	-
	<u>49,141</u>	<u>51,710</u>	<u>49,178</u>	-	<u>51,673</u>
Total funds	<u>463,164</u>	<u>430,720</u>	<u>399,142</u>	-	<u>494,742</u>

Analysis of net assets between the funds

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Tangible fixed assets	8,144	-	8,144
Current assets	481,998	51,673	533,671
Creditors falling due in less than one year	(47,073)	-	(47,073)
	<u>443,069</u>	<u>51,673</u>	<u>494,742</u>

Prior year

	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>