

Registered number: 07738151
Charity number: 1145643

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2022**

Trustees	Mrs Joan Kirkbride, Chairman ¹ Dr Jamie Clarke Cllr Alison Eastwood (appointed 23 September 2021) Mrs Georgina Fordham (resigned 22 September 2022) Mr Clive Gresham ¹ Mr Roger Griffiths (resigned 1 September 2022) Cllr Dudley Hughes Mr Iain Massey Mrs Renuka Popat Mr Trevor Shipman ¹ Mrs Morcea Walker (resigned 1 August 2022) Northamptonshire County Council (resigned 23 September 2021) Mr George Bruce (appointed 22 September 2022) ¹ Members of the Finance Committee
Company registered number	07738151
Charity registered number	1145643
Registered office	125-129 Kettering Road Northampton Northamptonshire NN1 4AZ
Senior management team	Peter Smalley, Chief Executive Rachel Coles Anna Denny Chris Hiscock (until 31 August 2022) Andy Kirkwood (until 31 August 2022) Mark Malitskie (until 17 June 2022) Richard Roper (until 31 August 2022) Nigel Corbett (from 6 June 2022) Iain McKnight (from 1 September 2022) Liza Field (from 1 September 2022)
Company secretary	Nigel Corbett
Chief executive officer	Peter Smalley
Independent auditor	MHA MacIntyre Hudson Chartered Accountants Peterbridge House The Lakes Northampton NN4 7HB

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Bankers	Lloyds Bank PLC 2 George Row Northampton NN1 1DJ
Solicitors	Bates Wells Braithwaite London LLP 10 Queen Street Place London EC4R 1BE

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The trustees, who are also directors for the purposes of the Companies Act, present their annual report together with the audited financial statements of the Northamptonshire Music and Performing Arts Trust ("NMPAT", or "the charitable company" or "the Trust") for the year ended 31 August 2022.

Constitution

NMPAT is a company limited by guarantee with Charitable Status. The company was incorporated on 11 August 2011. The charitable company's Memorandum and Articles of Association are the primary governing documents of the Trust.

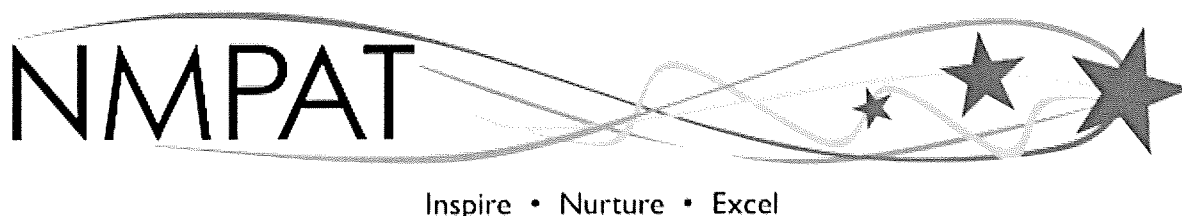
The trustees are also the directors of the charitable company for the purposes of company law. The charitable company is known as Northamptonshire Music and Performing Arts Trust.

Details of the trustees who served throughout the period are included in the Reference and Administrative Details on page 1.

Members' Liability

Each member of the charitable company undertakes to contribute to the assets of the charitable company in the event of it being wound up while they are a member, or within one year after they cease to be a member, such amount as may be required, not exceeding £10, for the debts and liabilities contracted before they ceased to be a member.

Historical Context and Principal Activities



Changing lives of children and young people, through music and the arts...

Northamptonshire Music and Performing Arts Trust (NMPAT), has been enabling music and artistic education opportunities for children and young people, within the county, for over fifty years. Although traces of music education in the county can be found going back to the 19th century, it was in 1969 that the first county wide music group was established.

NMPAT operated within the auspices of the county council until 2011 and, as a former local authority service it had gained a reputation at a national level for the quality of performance of its county bands and ensembles, and was well regarded for the breadth and scale of its activity. In 2012, with the encouragement and support of Northamptonshire County Council, the functions and assets of the Northamptonshire Music and Performing Arts Service transferred to NMPAT, a company limited by guarantee with charitable status. This independence from the local authority was desired in order to protect the future of the organisation from swings in the political climate, cuts in local government finance, and to enable business and operational freedoms which could not be obtained within local government. It was also hoped that independent charitable status would enable the organisation to access areas of funding previously out of reach of a local authority body. It was particularly hoped that the move to independent status would preserve the rich heritage of music making of which the county had been so proud. After ten years of independence, these aims and ambitions have largely been achieved.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Emerging post-pandemic, during 2021 - 2022, NMPAT has returned to full face to face delivery. The year has been focused on Restimulation, Re-Growth and Regeneration - to rebuild provision and activity following the 18 month hiatus of COVID. It would be wrong to suggest that COVID has not had an impact on the year of reporting. In the Autumn term of 2021, in particular, COVID protocols meant rehearsals were still more distanced than they would previously have been, and conducted in rooms with windows and doors open to maximise ventilation. However, the focus was on getting things going.

NMPAT currently maintains over 25 county ensembles - orchestras, brass, wind and jazz bands, choirs, chamber ensembles, world music groups and a Youth Theatre; 11 Saturday morning music and arts Centres, with an open access policy to enable any student to gain first experiences; NMPAT Contemporary enable students to join with others to form bands and perform; the Trust maintains educational contact with nearly every state school in the county and many private establishments, tertiary colleges and early years settings.

Last year, NMPAT enabled over 46,000 children, in Northamptonshire, to experience music making; nearly every primary school hosted a First Access project, with every child in a year group having opportunities to play a musical instrument or have tuition. There are currently over 900 members of auditioned county music groups, travelling from across the county and rehearsing weekly at the Kettering Road Music and Arts Centre, and our senior music groups are highly regarded nationally and are among the most successful in the country.

During the year we launched our Little Stars Project, focussed on providing support to children of pre-school age, and in the Early Years of Primary education: Foundation Stage and Key Stage 1. This project sits alongside the Reach the Stars Project focussed on Children and Young People with additional needs, our Music Therapy programme, the Music Production project, and our Contemporary Music offer, all of which are designed to ensure that the reach of the organisation is ever wider and more inclusive.

The Music Production Project continued into its third year, with the support of the Constance Travis Charitable Trust. This fully funded programme aims to support children who do not access music through traditional routes. The work of the Music Production Team was showcased in the Foyer of Derngate at the Summer Festival of Music, supported by MEHEM colleagues.

To deliver all of this, NMPAT employs a work force of 288 employees comprising teachers, tutors, student helpers, clerical staff, site supervisors and cleaners. This team of employees has enabled NMPAT to establish itself as one of the strongest and most highly regarded music services in the country. Importantly, this places NMPAT in an ideal position to be the lead partner in the Northamptonshire Music Education Hub.

NMPAT works with key partners to ensure the highest quality and penetration of its provision. It has always delivered teaching across a range of instruments and delivers musical experiences to nearly every maintained school in the county as well as working with four of the independent schools. It has links with local and national portfolio holders including Royal & Derngate, Corby Cube and the Royal Philharmonic Orchestra, delivering a range of targeted projects in areas of particular need.

NMPAT is an established provider of instrumental and vocal teaching and ensemble experiences, with a strong track record of success and delivery. It is established on a firm business footing in its own premises situated centrally within the county. A strong, well-qualified and committed work force is one of the key elements of the organisation with staff regularly giving over and above what could reasonably be expected.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and Performance

Notable highlights from 2021-22 included:

- The County Ensembles returned, with a full programme of rehearsals and concerts. 934 participants attended weekly rehearsals of County Ensembles during the year. Summer auditions for 22-23 were carried out in person for the first time in three years.
- In total there were more than 150 different performance events contributed to by the Hub Lead organisation, with many further concerts in the schools of the County.
- 353 First Access Projects were delivered in 197 schools, to 10,099 students, during the year.
- Beyond the mainstream schools, our SEND specific Reach the Stars Team supports the Special Schools and DSP units of the county and offers Music Therapy.
- Demand for Small group teaching in schools was healthy throughout the year, with 9,255 students receiving lessons.
- The Music Technology Project is designed specifically for those who do not access music education through traditional routes. Projects were offered in 4 schools.
- The Youth Music funded Industrious programme focusses mainly on non-school settings and is facilitating opportunities and activities in areas of identified need e.g. Young Carers, Hospital Schools, Looked after Children.
- A new Primary Vocal Curriculum was launched in September 2021, in response to identified need. This was trialled in two schools and offered as part of the SLA for 2022-23.
- The Musical Theatre group, Guys and Dolls spent half-term working with professional director John Lloyd Davies, on a week-long workshop based on Kiss me Kate, leading to a workshop sharing of their work at Cripps Hall Theatre.
- Delivery of two Big Sings at Derngate on 9th and 10th March. Focussed around Disney songs, the concerts also featured two NMPAT groups; NMPAT Singers and Y-Not Arts, and four male soloists drawn from the County Youth Choir. Nearly 1,000 young performers were involved in these two events, which were enthusiastically received by the audience.
- New Early Years Key Stage 1 project- Little Stars- launched in September 2021, to develop work in Pre-school and Key stage 1 settings.
- A new offer "Lets Get Playing" was developed for infant schools, launching in 2022, to improve music delivery at KS1. This is offered as part of the SLA for 2022-23.
- A full programme of curriculum support was provided to support school curriculum teaching, including 12 CPD courses.
- The County Youth Orchestra was invited to be the anchor group at the first post-pandemic Music for Youth Proms.
- NMPAT hosted three days of Regional Festivals for Music for Youth, making it the largest Regional Festival in the Country.
- At the Music for Youth National Festival, 8 NMPAT groups and 10 further groups from Northamptonshire Hub partners represented the Hub at the National Festival 8th-9th July, representing 21% of the national total. Two of these were subsequently invited to perform at the Music for Youth Proms.
- Two Senior County Groups went on tour, with the County Youth Orchestra traveling to Magdeburg, in Central Germany. Separately, the County Youth Choir toured to Spain, relocating the planned tour to Eastern Poland, due to the Russian invasion of Ukraine. Both tours were highly successful.
- NMPAT has been a partner in the MEHEM, ACE funded, EDI project, identifying barriers to participation, and breaking them down, whether physical, financial, or perceived. Through the project two EDI Champions have been appointed, and all aspects of Equality, Diversity and Inclusion are considered in relation to every activity.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Independent Charitable Organisation

In its tenth year of trading as an independent organisation, the Trust has further consolidated its position as the leading deliverer of music education opportunities in the county, maintaining contact with all former clients and working with local partners to provide a range of artistic opportunities and experiences.

The Trust maintained its strong financial position throughout the pandemic, and it continues to be financially viable under the keen scrutiny of the executive and trustees and retains the loyal support of its staff, stakeholders and customers.

Connected Organisations

The Music Education Hub

The concept of Music Education Hubs was introduced in 2012 as a mechanism to deliver the promises of the National Plan for Music Education. NMPAT successfully bid to become the lead partner of the Northamptonshire Music Education Hub (NMEH) in May 2012 and has continued in this role since that point. A new National Plan for Music Education has been produced, published in July 2022, to be implemented from September 2024. The Trust's role as Hub lead partner will continue until September 2024 and a continuation of Hub funding has been announced. There will be a new Hub Investment Programme, but there are no firm details of the application process for future Hub Lead Organisations yet. A consultation process will begin in the Spring of 2023.



In September 2013 NMPAT was invited to bid to become the lead partner in the Rutland Music Education Hub and set up a wholly owned subsidiary company for the purpose of doing this. The two counties are run as two Music Education Hubs, led by the same lead organisation. Rutland Music Trust is a wholly owned subsidiary charity. Charity No. 1156103. Rutland Music Trust has continued as an independent Hub, supported and led by NMPAT since that point. Discussions have begun about the implications of the new National Plan for Music Education for the smallest Music Education Hub in the Country.



A key component of the concept of a Music Education Hub, is partnership working with other key stakeholders and deliverers of musical opportunities. NMPAT takes a strategic lead, as a Hub, bringing together its delivery partners – music and arts education organisations; local, regional and national, working and delivering within the county. NMPAT continues to build on existing partnership and fostering new ones, partnering with other bodies as core and associate partners in five areas:

- **Education Partners:** Schools, Colleges, Early Years Centres, Pupil Referral Units, Hospital Schools, University.
- **Delivery Partners:** Those engaged in front line delivery with students and all local and national portfolio organisations operating in the county.
- **Community Partners:** Orchestras, Brass Bands, Wind Bands, Choral Societies and other community music making opportunities.
- **Commercial Partners:** Shops, suppliers, retailers and wholesalers with whom NMPAT has a particular relationship.
- **National Partners:** examination Boards, National Music Ensembles, Music for Youth, National Concert Band Festival, Brass Bands England and others.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Key strategic Partnerships

The principal strategic partnership in the delivery of hub activity is with Arts Council England, who are the fund holders for the Government's National Music Grant, distributed by the Department for Education. NMPAT works closely with Relationship Manager, Heloise Davies, who attends board meetings and is the first point of contact for matters relating to hub delivery.

Supported using public funding by



ARTS COUNCIL
ENGLAND

At the heart of the concept of Music Education Hubs is partnership, and NMPAT works in partnership with a wide range of organisations, starting with the schools, academies and colleges of the County, to provide a music education infrastructure for the children and young people of the County. Partners also include:

- **Education Partners:** Schools, Colleges, Early Years Centres, Pupil Referral Units, Hospital Schools, Universities.
- **Delivery Partners:** Those actually engaged in front line delivery with students and all local and national NPOs operating in the county.
- **Community Partners:** Orchestras, Brass Bands, Wind Bands, Choral Societies and other community music making opportunities.
- **Commercial Partners:** Shops, suppliers, retailers and wholesalers with whom NMPAT has had a particular relationship.
- **National Partners:** Examination Boards, National Music Ensembles, Music for Youth, National Concert Band Festival, Brass Bands England etc.

NMPAT's Musical Inclusion team continue to deliver our current "Industrious" project, or children and young people in challenging circumstances, funded by Youth Music. Regular activities include 'relaxed singalongs', out of school youth music making activities and support for progression routes. Separate Youth Music funding, and additional funds from Gordon Robinson Memorial Trust, has enabled the launch of "Little Stars", delivering with Early Years children and families in Northamptonshire, over a two year period commencing in September 2021.

YOUTH

MUSIC

NMPAT's partnership with Orchestras Live was put on hold during the pandemic, with the cessation of all face-to-face work. Plans for projects in 2022-23 have been developed with new regional producer Sooree Pillay.

ORCHESTRAS *Live*

NMPAT works in partnership with Hub lead organisations across the Country through its active membership of the National Subject Association: Music Mark. Increasingly, Music Mark has a UK wide reach, strengthening itself through connection with CAGAC (Wales), HITS (Scotland) and the Northern Ireland Music Service. The collaboration, training and support of colleagues around the nations continues to be an important source of strength to NMPAT and the network of Music Education Hub leads.

NMPAT Chief Executive Peter Smalley serves as a Trustee and Vice Chair of Music Mark.



NMPAT is also a member of MEHEM (Music Education Hubs East Midlands). This is a confederation of the six Music Education Hub leads serving the counties of the East Midlands, the terms of reference for which state that it is a co-operative group, formed for mutual benefit, but with no formal legal status. MEHEM has brought tangible benefits to the music services of the East Midlands, through closer collaboration, co-operation and a sharing of resources and responsibilities.



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FOR THE YEAR ENDED 31 AUGUST 2022

This year has seen three important partnership initiatives:

- The second year of delivery of the Youth Music Fund B supported MEHEM UpRising! project, supporting SEND across the region.
- Underpinning Hubs for the Future: Partnership Innovation Fund – MEHEM ED&I, project supporting each of the Hubs embarking on their EDI journey, with staff training, workforce survey, and the appointment of EDI Champions.
- In the summer, the MEHEM Vocal Conference – Singing at the Heart of all we do, a third annual online conference, with over 300 delegates, and support and input from all of the Hub leads.

A new five-year partnership with the Royal Northern College of Music has been signed to strengthen links between the Hub and the College, allowing the potential for side-by-side projects, visits, tutoring, mentoring and closer work between the Hub and the College.



Fundraising and Development

The impact of, first the COVID19 pandemic and now, the current cost of living crisis, cannot be overstated in terms of the challenges it has presented to NMPAT's financial resilience and our ability to secure funds from other sources. Much of the income secured by NMPAT through fundraising sources, is related to delivery of project activity. The pandemic stalled project delivery, reducing potential opportunities for grant supported working and delaying work in progress. We have also witnessed many of the potential grant giving bodies revising their grant giving policies and practice to reflect and support those in immediate need. Whilst face to face delivery has resumed for NMPAT and music education hub partners, the very real need for grassroots community support means that securing fundraised income is ever more competitive.

NMPAT benefited significantly from a successful application to the second round of Arts Council England's Cultural Recovery Grant, at the beginning of 2021. With the objective "to support organisations as they transition back to a viable and sustainable operating model", NMPAT was granted a total amount of £409,790, of which £304,790 supported costs relating to staff delivery time and relaunching activities, instruments purchases, IT equipment, building maintenance and COVID related expenses. A further £105,000 was provided as a one-off amount, to enable NMPAT to rebuild reserves to the equivalent of eight weeks' turnover pre COVID. Expenditure and reporting were completed during 2021 – 2022, with £45,382 of this grant recognised in these accounts.

The Constance Travis Charitable Trust, continued to contribute and support the Music Technology programme, launched in the autumn of 2019, prior to the pandemic. £50,000 of support has been received in the autumn of each of 2019, 2020, 2021. This fully funded project engages with young people through the medium of music technology, through collaboration with schools which do not have a strong existing connection with traditional music making, in Kettering, Corby, Wellingborough and Northampton. Partnerships with Roland, Steinberg, and TIME (Technology in Music Education) have further enabled ongoing access to software, and staff training. Face to face delivery recommenced in September 2021.

NMPAT's Musical Inclusion "Industrious" programme continued, with face-to-face delivery recommencing in September 2021. Having commenced in November 2018, initially scoped as a three-year project, "Industrious" will continue to the end of 2022, extended largely as a consequence of the pandemic. Support from Youth Music – a Fund B award totalling £137,193 supports the duration of delivery. Some delivery successfully moved online during the pandemic, including Relaxed Singalongs and Music Club sessions. However, delivery was greatly impacted by the pandemic, and there have been delays to planned programmes. Grant funders have been largely supportive and sympathetic, with some variation made to grant payment schedules. Youth Music have confirmed an extension of the grant period to the end of December 2022. Children in Need have provided additional grant support, initially as a response to the pandemic and, more recently, extending the project for a fourth year, to summer 2023. BFSS deferred their grant support during the pandemic, and delivery recommenced in autumn 2021. However, the planned continuous research and data gathering had been severely impacted and project delivery was brought to its conclusion in summer 2022.

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The Gordon Robinson Memorial Trust continues to support an annual presentation of Fellowships, Awards and Bursaries, to individual young people, participating in NMPAT activities. It is recognised that, as a consequence of the current cost of living crisis, young people are in need of financial assistance, to support and enable access to music making activities, now, more than ever. The Gordon Robinson Memorial Trust also provided £10,000 of support to launch an Early Years programme, in 2021, which provided leverage in securing a further £30,000 of grant support from Youth Music, to launch "Little Stars" for Early Years children and their families and networks.

NMPAT continues to maintain contact with a network of Ambassadors and supporters. NMPAT continues to be well supported by the Lord Lieutenant, High Sherriff(s) of Northamptonshire, Deputy Lieutenants, by Rotary and Masonic groups and others – and our communications include opportunities for individual giving, Gift Aid, and about our charitable activities.

Gift Aid relief on membership subscriptions continues to form a valuable component of NMPAT's income. Overall Gift Aid relief amounted to £40,702 in 2021-22.

NMPAT remains committed to developing and implementing a long-term fundraising strategy to ensure its resilience and sustainability. In an environment that, pre COVID, was already seeing increasing pressure on support for the arts from government and other public sources, NMPAT remains committed to attracting income from alternative and additional sources.

Ongoing fundraising efforts focus on generating income from trusts, foundations and similar; on building relationships with individuals and organisations within Northamptonshire, with a long-term approach to securing individual giving and donation income; and from sponsorship. In recent years, prior to the pandemic, this approach had brought significant return.

There is an understanding of the need to adapt to NMPAT's external environment and to diversify income sources – and there is an ever more compelling need to build NMPAT's ability to raise funds through private means. The appointment of a Fundraising Manager, in 2016, increased NMPAT's capacity to draw in non-government funds.

NMPAT will continue to develop its fundraising for project initiatives and components, from trusts, foundations and others, on an ongoing basis, for a wide range of project initiatives. All such fundraising support is for project delivery and relates to the specific direct operating costs associated with related project delivery, and depends upon NMPAT committing core resources to underpin and enable project delivery.

Note 6 to the accounts provides a list of support providers and we are indebted to these individuals and organisations for their generous support of NMPAT's aims.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Organisational Structure

The management and governance structure consists of three levels: the trustees, the senior managers and the Business Management Team. The aim of the structure is to devolve responsibility and encourage involvement in decision making at all levels.

The trustees are responsible for setting general policy, adopting an annual plan and budget, overseeing the effective and efficient use of funds provided by the Arts Council, monitoring the charitable business of the Trust by the use of budgets, monitoring and mitigating risks and making major decisions about the direction of the Trust, capital expenditure and senior staff appointments.

The senior managers are the Chief Executive, Financial Officer, the four Deputies and the Fundraising Manager. These managers control the Trust at an executive level implementing the policies laid down by the trustees and reporting back to them. As a group, the senior managers are responsible for the authorisation of spending within agreed budgets and for the appointment of staff. During 2021-22, with three Senior Managers planning retirement, the Trust embarked a management restructure and recruitment campaign for implementation from September 2022.

The Business Management Team includes the senior managers and department heads. These managers are responsible for the day-to-day operation of the Trust, in particular organising the teaching staff, facilities and students.

The Board of Trustees

The Board of Trustees met during the year on a bi-monthly basis to oversee the workings of the Trust. From the onset of the pandemic, the Finance Committee of the board increased the frequency of its meetings as conditions required. These additional meetings considered the accounting and cash flow forecasts and results on a frequent basis.

In August 2021 there were eleven trustees. The Chief Executive and Financial Officer also attend board meetings by invitation. The board has appointed a clerk to take minutes.

The trustees receive no remuneration for their services.

Method of Recruitment and Appointment or Election of Trustees

The articles of association allow for the appointment of new trustees to be made by the company members, who are the existing trustees. Nominations are made to the board and if approved are approached to ask if they would be prepared to stand. The recruitment of new trustees is taken as an opportunity to consider the balance of skills on the board and address any areas of weakness. The trustees carried out an assessment of the mix of skills and knowledge held by board members in Summer 2022.

The trustees voted to amend the governing Articles of Association on 17th April 2021. The change was prompted by the division of Northamptonshire County Council (NCC) into two unitary councils on 1st April 2021. Although NCC had been a Member and had nominated a Director since the formation of the trust in 2011, the trustees formed the view that it was no longer necessary to maintain such a formal link and the Articles were amended with the effect that there is no longer any mandatory council representation on the board. All trustees are checked through the Disclosure and Barring Service (DBS) and 'Fit and Proper Person' checks are carried out on all new trustee appointments. Trustees are appointed for three years. Trustees are subject to retirement by rotation but are eligible for re-election at the meeting at which they retire, subject to a maximum four terms of office. There must also be a break of a year after two consecutive terms.

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TRUSTEES' REPORT (CONTINUED)
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Policies and Procedures for the Induction and Training of Trustees

Trustees are recruited for their skills and experience. Where a gap in an area of expertise is identified, the Trust seeks to recruit someone with appropriate abilities. All new trustees are introduced to the organisation and given the chance to meet with key staff and to attend performances by students. All trustees are provided with copies of their terms of reference, policies, procedures, minutes, accounts, budgets, plans and other documents that they will need to undertake their role as trustees. As the process of appointing new trustees is gradual, induction tends to be done informally and is tailored specifically to the individual.

Trustees are encouraged to undertake training to keep their skills up to date.

Trustees' Indemnities

The Trust has purchased insurance to cover trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on Trust business. Details of the costs can be found in note 11 to the accounts.

Objectives and Activities

Objects and Aims

The principal objects and activities of the Trust are defined by the charitable objects:

- To advance education within the framework of the arts for the benefit of the public of Northamptonshire and elsewhere
- To advance the arts and culture for the benefit of the public, particularly, but not exclusively, by promoting and facilitating access to and performances of music and other art forms
- To provide for the recreation of children, young people and adults for the benefit of the public by providing facilities and services to them in the interests of social welfare with the object of improving conditions of life

Its work as lead organisation of NMEH is defined by the National Music Plan, the key goals of which will be delivering the four core roles and the three extension roles of the National Music Plan:

- Ensuring that every child has the opportunity to learn a musical instrument through whole-class ensemble teaching programmes in their Primary Schools
- Providing opportunities for students to play in ensembles and to perform from an early stage
- Ensuring that clear progression routes are available and clearly signposted throughout a student's school career
- Developing a singing strategy to ensure that every pupil sings regularly, and that choirs and other vocal ensembles are available in the area

There are three extension roles to the National Plan:

- Providing an instrument loan service
- Providing access to large scale, high quality music experiences for pupils, working with professional musicians and/or venues
- Offering continuing professional development to school staff, particularly in supporting schools to deliver music in the curriculum

A new National Plan published in June 2022, will come into effect in September 2024.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Objectives, Strategies and Activities

The guiding principles for activity during 2021-22 were: regeneration, restimulation and re-growth. The focus for all activity was to build back to pre-pandemic levels and standards and adapt and support delivery models to enable this. A restimulation fund of £260k was established from reserves to support specific initiatives to enable this, these included, Core and Extension role activities, supporting existing work, or stimulating new activity.

Public Benefit

The Trust promotes music education, the arts and culture for the benefit of the children, young people and communities of Northamptonshire and beyond.

The trustees of the Trust have complied with their duty to have due regard to the guidance on Public Benefit published by the Charity Commission in exercising their powers and duties. Although the coronavirus pandemic has necessarily curtailed face-to-face activities, the trustees have maintained the infrastructure needed to deliver a full set of activities and, where possible under coronavirus restrictions, the activities undertaken to further the Trust's purpose for the Public Benefit have included:

- The provision of Musical and Artistic opportunities for the children and young people of the county
- The reopening of Saturday Centres with fully funded membership fees for the Autumn Term.
- The provision of auditioned senior ensembles for the gifted and talented, with fee remission for those in financial need
- The provision of performances showcasing the talents of the young people of the county.
- Providing the infrastructure to lead on the National Plan for Music Education for the benefit of all schools and the whole population of the county

There is a charge for the services provided by the Trust and membership subscriptions of County Groups and Saturday Centres, but there is a remissions policy for subscriptions for those in receipt of state benefits. To restimulate the reopening of Saturday centres, the Autumn Term was completely free. There is also a second tier of discretionary remissions for those not qualifying for State Benefits, but still in financial need. Applications from such students are looked upon favourably.

The Gordon Robinson Memorial Trust is a charity which holds money to support the musical learning of Trust students. Some of this money is used as bursaries to enable access to high quality individual lessons.

The trustees have considered the Charity Commission's guidance on public benefit and fee charging.

Key Financial Performance Indicators

The Trust uses a number of financial and operational key performance indicators to monitor its operational success and financial stability.

Going Concern

After making appropriate enquiries, the Board of Trustees has a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Statement of Accounting Policies.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Financial review

The 2021/22 academic year was the Trust's first year of full activity following the pandemic. The key focus for the year was that of reengagement with schools and students, and restimulation of activity.

In the year to 31 August 2021, an unrestricted designated 'Restimulation Fund' of £260,000 was created, from reserves, to be used on a number of projects and activities, above and beyond those already covered in the 2021/22 budget, to facilitate a strong return after two years of significantly reduced activity.

£170,003 of the "Restimulation Fund" was utilised in the year to 31 August 2022. A summary of the projects undertaken is as follows:

Project 1 – Fully funded membership subscriptions for Centres for the Autumn term.
£65,000 was the estimated loss of income by offering a fully funded first term of Centre membership, based on a comparison with 2019. This was a hugely successful initiative and resulted in membership being similar to pre-pandemic levels.

Project 2 – "Little Stars" – Early Years Foundation Stage and KS1 development.
£37,322 was invested from the Restimulation Fund in the re-brand and re-launch of our Early Years offerings and has been extremely successful. The demand for these classes has been higher than anticipated and additional staff have been taken on to deal with the demand.

Project 3 – Funding of an NMPAT Teacher Training Programme (TTP).
£45,702 was invested into the TTP. Three candidates were taken on under the programme and completed their year of teaching and studying. One of the TTP candidates has been retained as a permanent member of staff.

Project 4 – Extension of financial support for County group membership for those in need.
£3,945 of subsidies have been provided to those needing financial support.

Project 5 – Allocation of development time to teaching staff.
£8,047 was the cost of development time in teachers' contracts, to stimulate additional work in schools. Service Level demand coming out of the pandemic was higher than originally anticipated, meaning the anticipated cost of development time was less than projected.

Project 6 – Seeding of specific projects.
£9,987 was spent in relation to the "musical in a week" project. Kiss Me Kate was staged in the February 2022 half term.

£89,997 of the Re-stimulation Fund remains at the end of 2021/22. It is anticipated that the remainder of the fund will be used in 2022/23 as follows:

Bursaries and subsidies – further provision of bursaries and subsidies for those in the most financial need, to ensure that children do not miss out due to their financial circumstances.

Tour costs – initial costings for the CYCB and CYBB tour scheduled for July 2023 are higher than for the tour in July 2022. It is, therefore, anticipated that additional support will be requested by some parents/carers.

Little Stars – this is a growing area for NMPAT and some further development costs are anticipated in 2022/23, during the second year of this Youth Music Funded project. However, the income generated by Little Stars is growing and further development of this programme looks to be a good investment of resources.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

TTP – further support for the TTP to develop our pool of new teachers is considered key to our long-term continuity.

Though the result for the year was a deficit, the reduction in the Trust's reserves appears to have been a positive investment, as engagement with schools and students is almost at pre-pandemic levels. We anticipate making a further deficit in 2022/23 due to the unprecedented staff pay award, which was a result of the current level of inflation, cost of living crisis and energy cost crisis, but anticipate a return to financial stability in the 2023/24 year.

The trust receives just over £1.1m from the Arts Council England as part of the National Music Grant. This grant was made under the National Plan for Music Education which was in place until March 2020. Although a new National Plan has now been released, its implementation is anticipated to come into effect in September 2024. In the interim, the DfE announced extensions to the current funding agreements until the end of the 2023/24 academic year. In the spring and summer of 2023 there will be a competitive bidding process to appoint Hub Lead organisations from September 2024, full details of which are anticipated to be released by Arts Council England and the DfE in early 2023. The Trust's Senior Leadership Team and Trustees will be reviewing the information relating to the bidding process in detail when they are released to determine the best course of action.

The most significant costs associated with the Trust are salaries and these, along with travel expenses associated with a large rural county, accounted for 86% of expenditure. The Trust continues to monitor the use of staff to ensure that revenue earning hours are maximised from salaried staff and that casual staff are only employed when required for revenue earning activity

Financial position

The Trust held fund balances at 31 August 2022 of £1,749,409 (2021 – £2,153,813) comprising £592,223 (2021 - £648,166) of restricted funds, £611,254 (2021 - £780,198) of designated funds and £545,932 (2021 - £725,449) of unrestricted general funds.

Reserves Policy

The Trust aims to maintain reserves at a level equivalent to three month's payroll and this aim was achieved in the year under review.

The purpose of the reserve policy is to ensure adequate cash flow at all times and underpin the nature of the Trust as a going concern.

Investment Policy

Where cash flow permits, surplus capital is moved into bank deposit accounts to attract a rate of interest. During the course of the pandemic, high availability to liquid funds has been maintained.

Gender Pay Gap

In 2018, the Trust reported a negative gender pay gap showing that its female employees earned an hourly rate that was 2.5% higher (mean) or 6.1% higher (median) than its male employees. This small negative gap is influenced by the relatively high number of female employees earning at our teaching rate. The Trust fell out of scope for the reporting of Gender Pay Gap in 2019, 2020, 2021 and 2022 but no significant demographic changes have been made and the gender pay gap reported in 2018 is likely to have remained substantially the same.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Principal Risks and Uncertainties

Through the Trust's risk management procedures, the Finance Committee regularly reviews the risk registers, considers the Trust's principal risks and the actions being taken to mitigate those risks. The principal risks and uncertainties identified by the trustees are:

- Current economic situation, cost of living crisis and energy costs crisis – not only are the Trust's costs increasing, but it is uncertain as to the level of discretionary spend parents will have available for music tuition.
- Uncertainties around Arts Council England's Music Education Hub Lead programme.
- Reliance on a bespoke IT operating system.

Key controls that the Trust has in place to mitigate these risks include:

- Business planning process which highlights the need to respond to external demand changes and focuses on the matching of demand with capacity to deliver.
- Maintaining open communications with Arts Council England and maintaining partnerships with MEHEM and Music Mark to keep up to date with all information relating to the Hub Lead programme.
- Appropriate organisational structure with continual monitoring of costs and income of each income stream.
- Budgeting and forecasting processes to monitor the impact of the changing economic climate and react appropriately and in a timely manner.
- DfE support to cover all of the Teachers Pension cost increases has been confirmed – at least until March 2023. Lobbying for a continuation of that support is in hand.
- Lobbying for support of the importance of the music curriculum within schools.
- Maintaining strong relationship with IT developer and retaining robust disaster recovery plans.

Financial and Risk Management Objectives and Policies

The Trust's risk management procedures are outlined above. The trustees consider that the risk management procedures mitigate as far as reasonably possible the principal risks and uncertainties facing the Trust.

The Trust does not have significant trade debtors as income is invoiced at the beginning of the school term and other tuition is mostly paid for in advance mitigating any credit risk. Levels of bad debt are extremely low and instances are dealt with on an individual basis.

Cash flow is monitored daily by the Trust and budgets are presented to the trustees to consider cash flow and liquidity in detail. The Trust has built up cash reserves which enable it to withstand financial stress arising from the coronavirus pandemic.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

Plans for future periods

The principal aim of the charity is to preserve and expand musical and educational opportunities for the children and young people of the county, by preserving and investing in the infrastructure for tuition and ensemble experiences, always working within the confines of local and national agendas and opportunities.

Funds held as Custodian Trustee on behalf of others

No member of the Trust Board is acting as a custodian trustee for any assets of NMPAT.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 AUGUST 2022

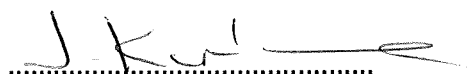
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees 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 Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

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

Approved by order of the members of the board of Trustees and signed on its behalf by:



Mrs Joan Kirkbride

Chairman

Date: 26 January 2023

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST

Opinion

We have audited the financial statements of Northamptonshire Music and Performing Arts Trust (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 August 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, 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 Group's and of the parent charitable company's affairs as at 31 August 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

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

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

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

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST (CONTINUED)

Other information

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

We have nothing to report in this regard.

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 Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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:

Enquiry of management and those charged with governance around actual and potential litigation and claims;

- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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 Auditor's Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST (CONTINUED)

Rebecca Hughes BSc (Hons) FCCA (Senior Statutory Auditor)
for and on behalf of
MHA MacIntyre Hudson
Chartered Accountants
Statutory Auditors
Northampton, United Kingdom

Date:

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	-	36,621	36,621	24,910
Charitable activities	4	1,370,380	3,126,301	4,496,681	4,492,269
Other trading activities	5	-	82,987	82,987	44,964
Investments		-	2,830	2,830	1,288
Total income		1,370,380	3,248,739	4,619,119	4,563,431
Expenditure on:					
Raising funds		350	61,000	61,350	28,340
Charitable activities		1,510,275	3,494,898	5,005,173	4,251,812
Total expenditure		1,510,625	3,555,898	5,066,523	4,280,152
Net (expenditure)/income		(140,245)	(307,159)	(447,404)	283,279
Transfers between funds	15	41,302	(41,302)	-	-
Net movement in funds before other recognised gains		(98,943)	(348,461)	(447,404)	283,279
Other recognised gains:					
Actuarial gains on defined benefit pension schemes	21	43,000	-	43,000	37,000
Net movement in funds		(55,943)	(348,461)	(404,404)	320,279
Reconciliation of funds:					
Total funds brought forward		648,166	1,505,647	2,153,813	1,833,534
Net movement in funds		(55,943)	(348,461)	(404,404)	320,279
Total funds carried forward		592,223	1,157,186	1,749,409	2,153,813

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07738151

CONSOLIDATED BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	468,608	490,442
		<u>468,608</u>	<u>490,442</u>
Current assets			
Debtors	13	261,171	484,654
Cash at bank and in hand		1,532,881	1,953,029
		<u>1,794,052</u>	<u>2,437,683</u>
Creditors: amounts falling due within one year	14	(513,251)	(774,312)
Net current assets		<u>1,280,801</u>	<u>1,663,371</u>
Total assets less current liabilities		<u>1,749,409</u>	<u>2,153,813</u>
Total net assets		<u>1,749,409</u>	<u>2,153,813</u>
Charity funds			
Restricted funds:			
Restricted funds	15	123,615	157,724
Restricted fixed assets	15	468,608	490,442
		<u>592,223</u>	<u>648,166</u>
Total restricted funds	15	592,223	648,166
Unrestricted funds	15	1,157,186	1,505,647
		<u>1,749,409</u>	<u>2,153,813</u>
Total funds		<u>1,749,409</u>	<u>2,153,813</u>

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07738151

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2022

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mrs Joan Kirkbride

Chairman

Date: 26 January 2023

The notes on pages 28 to 55 form part of these financial statements.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07738151

CHARITY BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	468,608	490,442
		<u>468,608</u>	<u>490,442</u>
Current assets			
Debtors	13	271,829	517,917
Cash at bank and in hand		1,507,340	1,894,451
		<u>1,779,169</u>	<u>2,412,368</u>
Creditors: amounts falling due within one year	14	(512,501)	(773,562)
Net current assets		<u>1,266,668</u>	<u>1,638,806</u>
Total net assets		<u><u>1,735,276</u></u>	<u><u>2,129,248</u></u>
Charity funds			
Restricted funds:			
Restricted funds	15	123,615	157,724
Restricted fixed assets	15	468,608	490,442
		<u>592,223</u>	<u>648,166</u>
Total restricted funds	15	<u>592,223</u>	<u>648,166</u>
Unrestricted funds	15	1,266,668	1,481,082
Total unrestricted funds	15	<u>1,143,053</u>	<u>1,481,082</u>
Total funds		<u><u>1,735,276</u></u>	<u><u>2,129,248</u></u>

As permitted by s408 Companies Act 2006, the company has not presented its own income and expenditure statement and related notes. The company's deficit for the year was £397,899 (2021 – surplus of £385,784).

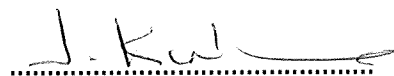
NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: 07738151

CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2022

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mrs Joan Kirkbride

Chairman

Date: 26 January 2023

The notes on pages 28 to 55 form part of these financial statements.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	18	(422,978)	425,854
Cash flows from investing activities			
Dividends, interests and rents from investments		2,830	1,288
Net cash provided by investing activities		2,830	1,288
Cash flows from financing activities			
Change in cash and cash equivalents in the year		(420,148)	427,142
Cash and cash equivalents at the beginning of the year		1,953,029	1,525,887
Cash and cash equivalents at the end of the year	19	1,532,881	1,953,029

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1. General information

Northamptonshire Music and Performing Arts Trust is a private limited company limited by guarantee and registered in England and Wales. Registered company number 07738151 and charity number 1145643.

The registered office and principal trading address is 125-129 Kettering Road, Northampton, Northamptonshire, NN1 4AZ

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Northamptonshire Music and Performing Arts Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Going concern

The Board of Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charitable trust to continue as a going concern. The Board of Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

2. Accounting policies (continued)

2.3 Income

Income is recognised once the company has entitlement to the income, after any performance conditions have been met, when it is probable that the income will be received and the amount of income receivable can be measured reliably. Where income is received in advance of meeting the performance related conditions and unconditional entitlement to such income is not met, the recognition of the income is deferred then these amounts are included in creditors as deferred income.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where there are conditions attached to the grants received that require a level of performance before entitlement can be obtained, then any relevant income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the company and it is probable that they will be fulfilled. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

2. Accounting policies (continued)

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £5,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Property improvements	- 20 years
Fixture and fittings	- 5 years
Music equipment	- 4 to 10 years
Computer equipment	- 3 years

2.7 Basis of consolidation

The financial statements consolidate the accounts of Northamptonshire Music and Performing Arts Trust and all of its subsidiary undertakings ('subsidiaries').

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own Income and Expenditure account.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
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2. Accounting policies (continued)

2.10 Liabilities and provisions

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

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument. Amounts due to charity's wholly owned subsidiary are held at face value less any impairment.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

2. Accounting policies (continued)

2.12 Pensions

The Group operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 2 December 2018.

Retirement benefits to employees of the Trust are provided by the Teachers' Pension Scheme ("TPS") and the Local Government Pension Scheme ("LGPS"). These are defined benefit schemes and the assets are held separately from those of the Trust.

The TPS is an unfunded scheme and contributions are calculated so as to spread the cost of pensions over employees' working lives with the Trust in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of quinquennial valuations using a prospective unit credit method. As stated in note 21, the TPS is a multi-employer scheme and the Trust is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. The TPS is therefore treated as a defined contribution scheme and the contributions recognised as they are paid each year.

The LGPS is a funded scheme and the assets are held separately from those of the Trust in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to operating surplus are the current service costs and gains and losses on the settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of Financial Activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in other gains and losses.

Actuarial gains and losses are recognised immediately in other gains and losses.

2.13 Fund accounting

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

2. Accounting policies (continued)

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	36,621	36,621	24,910

Income from donations and legacies - prior year

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Gifts and donations	24,910	24,910	27,939

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

4. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Music tuition	-	2,926,537	2,926,537	2,013,228
Grant income from Arts Council	1,149,686	-	1,149,686	1,119,008
Courses	-	660	660	1,870
Tours	-	96,629	96,629	-
Examination fees	-	61,773	61,773	19,581
Gift aid income	-	40,702	40,702	50,320
Grant income from the Industrious Project	68,980	-	68,980	94,921
Grant income from the Gordon Robinson Memorial Trust	38,000	-	38,000	29,080
Other grant income	15,600	-	15,600	750,800
Music production grant	52,731	-	52,731	49,054
Cultural Recovery Fund	45,383	-	45,383	364,407
Total 2022	1,370,380	3,126,301	4,496,681	4,492,269
Total 2021	2,309,721	2,182,548	4,492,269	

Gift aid has been claimed on membership subscriptions for County Groups and Saturday Centres. Of the income recognised in 2022 £40,000, relates to the period to 31 August 2022.

Other grant income includes £nil (2021 - £750,800) in relation to government grants receivable under the job retention scheme.

Income from the Industrious Project includes grant income from Youth Music and activities directly generated.

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Income from charitable activities - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Music tuition	-	2,013,228	2,013,228	2,161,645
Grant income from Arts Council	1,119,008	-	1,119,008	1,117,987
Cultural Recovery Fund	266,858	97,549	364,407	-
Courses	-	1,870	1,870	71,410
Tours	-	-	-	26,531
Examination fees	-	19,581	19,581	50,607
Gift aid income	-	50,320	50,320	82,382
Grant income from the Industrious Project	94,921	-	94,921	57,609
Grant income from the Gordon Robinson Memorial Trust	29,080	-	29,080	32,540
Other grant income	750,800	-	750,800	921,695
Music production grant	49,054	-	49,054	35,090
Total 2021	<u>2,309,721</u>	<u>2,182,548</u>	<u>4,492,269</u>	<u>4,557,496</u>
Total 2020	<u>2,076,712</u>	<u>2,480,784</u>	<u>4,557,496</u>	

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Concerts, coaches and CDs	41,518	41,518	6,375
Other project income	2,026	2,026	4,467
Conference	6,253	6,253	-
Miscellaneous income	1,611	1,611	1,088
Lettings income	8,490	8,490	6,700
Musical instrument repair	5,244	5,244	3,984
Software sales	17,845	17,845	22,350
Total 2022	82,987	82,987	44,964
Total 2021	44,964	44,964	

Income from fundraising events - prior year

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Concerts, coaches and CDs	6,375	6,375	28,682
Other project income	4,467	4,467	-
Conference	-	-	1,820
Miscellaneous income	1,088	1,088	1,298
Lettings income	6,700	6,700	12,325
Musical instrument repair	3,984	3,984	5,780
Software sales	22,350	22,350	25,565
Total 2021	44,964	44,964	75,470
Total 2020	75,470	75,470	

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

6. Grants

	2022 £	2021 £
The Group recognises financial assistance from various funders as follows:		
BBC Children in Need	-	9,840
British and Foreign School Society	-	12,740
Constance Travis Charitable Trust	50,000	50,000
David Laing Family Fund - Northamptonshire Community Foundation	100	-
David Laing Foundation	2,000	1,000
D'Oyly Carte	-	4,000
Kettering and District Eisteddfod	-	4,786
Kettering Music Society	13,800	-
Local Giving	3,874	4,038
N. Clube	-	1,000
Other Donations	11,351	6,663
Sir Andrew Martin Trust	-	1,000
The Chartered Accountants Livery Charity	-	3,000
The Frederick and Phyllis Cann Trust	7,000	-
The Gordon Robinson Memorial Trust	44,500	29,080
Twinning	480	-
Virgin Money Giving	496	1,143
Youth Music	68,980	34,298
Accounting adjustments & deferrals	23,331	35,377
	225,912	197,965

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

7. Analysis of expenditure on raising funds

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Concerts, coaches and CDs	350	31,280	31,630	382
Conference	-	2,881	2,881	250
Miscellaneous	-	26,839	26,839	27,708
	<hr/> 350 <hr/>	<hr/> 61,000 <hr/>	<hr/> 61,350 <hr/>	<hr/> 28,340 <hr/>
Total 2021	<hr/> - <hr/>	<hr/> 28,340 <hr/>	<hr/> 28,340 <hr/>	

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

8. Analysis of expenditure on charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
FRS 102 pension cost	44,000	-	44,000	37,000
Music centre expenditure	10,780	239,203	249,983	24,286
Recruitment and other staff costs	-	38,227	38,227	19,772
Rates and water	-	3,947	3,947	4,966
Light and heat	-	19,171	19,171	15,395
Repairs and maintenance	-	74,768	74,768	23,410
Insurance	-	23,112	23,112	22,296
Cleaning	-	2,465	2,465	2,861
Legal and professional fees	-	38,632	38,632	37,888
Telephone	-	4,235	4,235	4,133
Postage and stationery	-	18,316	18,316	14,963
Licences and subscriptions	-	5,803	5,803	3,943
Bank and card charges	-	18,067	18,067	11,272
Equality, Diversity and Inclusion	-	1,216	1,216	2,400
Sundry expenses including bad debt movements	-	(13,907)	(13,907)	3,131
Marketing and advertising costs	-	1,956	1,956	-
Youth Music activity	66,208	-	66,208	79,243
Music Production expenditure	3,783	-	3,783	13,335
Gordon Robinson funded activity	38,000	-	38,000	29,080
OHMI Project	-	-	-	5,000
Cultural Recovery Fund	46,873	-	46,873	205,707
Instrument purchases	-	7,570	7,570	6,676
Wages and salaries	1,278,797	2,241,018	3,519,815	3,067,731
National insurance	-	290,807	290,807	216,815
Pension cost	-	480,292	480,292	375,382
Depreciation	21,834	-	21,834	25,127
Total 2022	1,510,275	3,494,898	5,005,173	4,251,812
Total 2021	2,394,380	1,857,432	4,251,812	

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Analysis of expenditure on charitable activities - prior year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
FRS 102 pension cost	37,000	-	37,000	32,000
Music centre expenditure	-	24,286	24,286	138,548
Recruitment and other staff costs	-	19,772	19,772	22,415
Rates and water	-	4,966	4,966	6,950
Light and heat	-	15,395	15,395	15,928
Repairs and maintenance	-	23,410	23,410	40,391
Insurance	-	22,296	22,296	20,310
Cleaning	-	2,861	2,861	2,854
Legal and professional fees	-	37,888	37,888	46,049
Telephone	-	4,133	4,133	2,453
Postage and stationery	-	14,963	14,963	21,822
Licences and subscriptions	-	3,943	3,943	7,069
Bank and card charges	-	11,272	11,272	14,610
Sundry expenses	-	3,131	3,131	13,602
Equality, Diversity and Inclusion	-	2,400	2,400	-
Marketing and advertising costs	-	-	-	4,800
Youth Music activity	79,243	-	79,243	100,673
Music Production expenditure	13,335	-	13,335	-
Gordon Robinson funded activity	29,080	-	29,080	32,540
Cultural Recovery fund	205,707	-	205,707	-
Instrument purchases	348	6,328	6,676	20,479
OHMI Project	-	5,000	5,000	-
Wages and salaries	2,004,540	1,063,191	3,067,731	3,448,909
National insurance	-	216,815	216,815	231,716
Pension cost	-	375,382	375,382	453,225
Depreciation	25,127	-	25,127	25,010
Total 2021	2,394,380	1,857,432	4,251,812	4,702,353

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
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9. Auditor's remuneration

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	12,500	12,000

10. Staff costs

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Wages and salaries	3,519,815	3,067,731	3,519,815	3,067,731
National insurance	290,807	216,815	290,807	216,815
Pension costs	524,292	412,382	524,292	412,382
	4,334,914	3,696,928	4,334,914	3,696,928

The average number of persons employed by the Charity during the year was as follows:

	Group 2022 No.	Group 2021 No.
Teachers	110	110
Administration	13	12
Support	4	3
	127	125

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2022 No.	Group 2021 No.
In the band £60,001 - £70,000	3	2
In the band £80,001 - £90,000	1	1

The key management personnel of the trust comprise the senior management team.
The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the trust was £428,787 (2021 - £477,678).

The Charity had an additional 47 (2021 - 49) employees paid on a casual basis.

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 August 2022, no Trustee expenses have been incurred (2021 - £NIL).

In accordance with normal commercial practice the Charity has purchased insurance to protect Trustees and officers from claims arising from negligent acts, errors or omissions occurring whilst on charity business. The insurance provides cover up to £2,000,000 on any one claim and the cost for the year ended 31 August 2022 was £716 (2021 - £716).

12. Tangible fixed assets

Group and Charity

	Freehold property £	Property improvements £	Fixtures and fittings £	Music equipment £	Computer equipment £	Total £
Cost or valuation						
At 1 September 2021	495,000	93,306	6,270	325,028	3,360	922,964
At 31 August 2022	495,000	93,306	6,270	325,028	3,360	922,964
Depreciation						
At 1 September 2021	79,200	31,228	6,270	312,464	3,360	432,522
Charge for the year	9,900	4,666	-	7,268	-	21,834
At 31 August 2022	89,100	35,894	6,270	319,732	3,360	454,356
Net book value						
At 31 August 2022	405,900	57,412	-	5,296	-	468,608
At 31 August 2021	415,800	62,078	-	12,564	-	490,442

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
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13. Debtors

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Due within one year				
Trade debtors	59,979	42,648	59,979	42,648
Amounts owed by group undertakings	-	-	24,017	33,263
Other debtors	4,200	-	4,200	-
Prepayments and accrued income	196,992	442,006	183,633	442,006
	261,171	484,654	271,829	517,917

14. Creditors: Amounts falling due within one year

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade creditors	-	19,909	-	19,909
Other taxation and social security	84,332	61,480	84,332	61,480
Other creditors	19,436	11,421	19,436	11,421
Accruals and deferred income	409,483	681,502	408,733	680,752
	513,251	774,312	512,501	773,562

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NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds

Statement of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2022 £
Unrestricted funds						
Designated funds						
Instrument purchase	74,909	5,244	(3,678)	-	-	76,475
Building maintenance	445,289	-	(507)	-	-	444,782
Re-stimulation fund	260,000	-	-	(170,003)	-	89,997
	<u>780,198</u>	<u>5,244</u>	<u>(4,185)</u>	<u>(170,003)</u>	<u>-</u>	<u>611,254</u>
General funds						
General fund	<u>725,449</u>	<u>3,243,495</u>	<u>(3,551,713)</u>	<u>128,701</u>	<u>-</u>	<u>545,932</u>
Total Unrestricted funds	<u>1,505,647</u>	<u>3,248,739</u>	<u>(3,555,898)</u>	<u>(41,302)</u>	<u>-</u>	<u>1,157,186</u>

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds (continued)

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2022 £
Restricted funds						
Fee remission fund	105,165	-	-	-	-	105,165
Arts Council and other grants	36,881	1,263,400	(1,341,583)	41,302	-	-
The Gordon Robinson Memorial Trust	-	38,000	(38,000)	-	-	-
Industrious project	15,678	68,980	(66,208)	-	-	18,450
Pension reserve	-	-	(43,000)	-	43,000	-
	<u>157,724</u>	<u>1,370,380</u>	<u>(1,488,791)</u>	<u>41,302</u>	<u>43,000</u>	<u>123,615</u>
Restricted fixed assets						
Buildings and assets	490,442	-	(21,834)	-	-	468,608
Total Restricted funds	<u>648,166</u>	<u>1,370,380</u>	<u>(1,510,625)</u>	<u>41,302</u>	<u>43,000</u>	<u>592,223</u>
Total of funds	<u><u>2,153,813</u></u>	<u><u>4,619,119</u></u>	<u><u>(5,066,523)</u></u>	<u><u>-</u></u>	<u><u>43,000</u></u>	<u><u>1,749,409</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2021 £
Unrestricted funds						
Designated funds						
Instrument purchase	71,957	3,984	(1,032)	-	-	74,909
Building maintenance	445,913	-	(624)	-	-	445,289
Re-stimulation fund	-	-	-	260,000	-	260,000
	<u>517,870</u>	<u>3,984</u>	<u>(1,656)</u>	<u>260,000</u>	<u>-</u>	<u>780,198</u>
General funds						
General fund	<u>619,839</u>	<u>2,249,726</u>	<u>(1,884,116)</u>	<u>(260,000)</u>	<u>-</u>	<u>725,449</u>
Total Unrestricted funds	<u>1,137,709</u>	<u>2,253,710</u>	<u>(1,885,772)</u>	<u>-</u>	<u>-</u>	<u>1,505,647</u>

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds (continued)

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2021 £
Restricted funds						
Fee remission fund	105,165	-	-	-	-	105,165
Arts Council and other grants	75,091	1,434,920	(1,473,130)	-	-	36,881
The Gordon Robinson Memorial Trust	-	29,080	(29,080)	-	-	-
Industrious project	-	94,921	(79,243)	-	-	15,678
Government Furlough grants	-	750,800	(750,800)	-	-	-
Pension reserve	-	-	(37,000)	-	37,000	-
	<u>180,256</u>	<u>2,309,721</u>	<u>(2,369,253)</u>	<u>-</u>	<u>37,000</u>	<u>157,724</u>

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2021 £
Restricted fixed assets						
Buildings and assets	515,569	-	(25,127)	-	-	490,442
Total Restricted funds	<u>695,825</u>	<u>2,309,721</u>	<u>(2,394,380)</u>	<u>-</u>	<u>37,000</u>	<u>648,166</u>
Total of funds	<u><u>1,833,534</u></u>	<u><u>4,563,431</u></u>	<u><u>(4,280,152)</u></u>	<u><u>-</u></u>	<u><u>37,000</u></u>	<u><u>2,153,813</u></u>

NORTHAMPTONSHIRE MUSIC AND PERFORMING ARTS TRUST
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NOTES TO THE FINANCIAL STATEMENTS
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16. Summary of funds

Summary of funds - current year

	Balance at 1 September 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2022 £
Designated funds	780,198	5,244	(4,185)	(170,003)	-	611,254
General funds	725,449	3,243,495	(3,551,713)	128,701	-	545,932
Restricted funds	157,724	1,370,380	(1,488,791)	41,302	43,000	123,615
Restricted fixed assets	490,442	-	(21,834)	-	-	468,608
	<u>2,153,813</u>	<u>4,619,119</u>	<u>(5,066,523)</u>	<u>-</u>	<u>43,000</u>	<u>1,749,409</u>

Summary of funds - prior year

	Balance at 1 September 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 August 2021 £
Designated funds	517,870	3,984	(1,656)	260,000	-	780,198
General funds	619,839	2,249,726	(1,884,116)	(260,000)	-	725,449
Restricted funds	180,256	2,309,721	(2,369,253)	-	37,000	157,724
Restricted fixed assets	515,569	-	(25,127)	-	-	490,442
	<u>1,833,534</u>	<u>4,563,431</u>	<u>(4,280,152)</u>	<u>-</u>	<u>37,000</u>	<u>2,153,813</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Restricted fixed assets 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	468,608	-	468,608
Current assets	651,726	-	1,142,326	1,794,052
Creditors due within one year	(528,111)	-	14,860	(513,251)
Total	<u>123,615</u>	<u>468,608</u>	<u>1,157,186</u>	<u>1,749,409</u>

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17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	Restricted fixed assets 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	490,442	-	490,442
Current assets	932,036	-	1,505,647	2,437,683
Creditors due within one year	(774,312)	-	-	(774,312)
Total	157,724	490,442	1,505,647	2,153,813

18. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2022 £	Group 2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(447,404)	283,279
Adjustments for:		
Depreciation charges	21,834	25,127
Dividends, interests and rents from investments	(2,830)	(1,288)
Decrease/(increase) in debtors	208,623	(96,811)
Increase/(decrease) in creditors	(246,201)	178,547
Defined benefit pension scheme cost less contributions payable	43,000	37,000
Net cash provided by/(used in) operating activities	(422,978)	425,854

19. Analysis of cash and cash equivalents

	Group 2022 £	Group 2021 £
Cash in hand	1,532,881	1,953,029

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20. Analysis of changes in net debt

	At 1 September 2021	Cash flows	At 31 August 2022
	£	£	£
Cash at bank and in hand	1,953,029	(420,148)	1,532,881
	<u>1,953,029</u>	<u>(420,148)</u>	<u>1,532,881</u>

21. Pension commitments

The Group operates a defined benefit pension scheme.

Teachers' Pension Scheme

Introduction

The Teachers' Pension Scheme (TPS or scheme) is a statutory, unfunded, defined benefit occupational scheme, governed by the Teachers' Pensions Regulations 2010 (as amended), and the Teachers' Pension Scheme Regulations 2014 (as amended). These regulations apply to teachers in schools and other educational establishments, including academies, in England and Wales that are maintained by local authorities. In addition, teachers in many independent and voluntary-aided schools and teachers and lecturers in some establishments of further and higher education may be eligible for membership. Membership is automatic for full-time teachers and lecturers and, from 1 January 2007, automatic too for teachers and lecturers in part-time employment following appointment or a change of contract. Teachers and lecturers are able to opt out of the TPS.

The Teachers' Pension Budgeting and Valuation Account

Although members may be employed by various bodies, their retirement and other pension benefits are set out in regulations made under the Superannuation Act (1972) and Public Service Pensions Act (2013) and are paid by public funds provided by Parliament. The TPS is an unfunded scheme and members contribute on a 'pay as you go' basis – contributions from members, along with those made by employers, are credited to the Exchequer under arrangements governed by the above Acts.

The Teachers' Pensions Regulations 2010 require an annual account, the Teachers' Pension Budgeting and Valuation Account, to be kept of receipts and expenditure (including the cost of pension increases). From 1 April 2001, the Account has been credited with a real rate of return, which is equivalent to assuming that the balance in the Account is invested in notional investments that produce that real rate of return.

Valuation of the Teachers' Pension Scheme

The latest valuation of the Teachers' Pension Scheme has now taken place, in line with directions issued by HM Treasury and using membership data as at 31 March 2016. As a result of this valuation TPS employers will pay an increased contribution rate of 23.68% from September 2019 (this includes the administration levy of 0.8%).

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21. Pension commitments (continued)

A copy of the valuation report and supporting documentation is on the Teachers' Pensions website (<https://www.teacherspensions.co.uk/news/employers/2019/04/teachers-pensions-valuation-report.aspx>).

Scheme Changes

The arrangements for a reformed Teachers' Pension Scheme, in line with the recommendations made by Lord Hutton, in particular the introduction of a Career Average Revalued Earnings (CARE) scheme, were implemented from 1 April 2015.

In December 2018, the Court of Appeal held that transitional protection provisions contained in the reformed judicial and firefighter pension schemes, introduced as part of public service pension reforms in 2015, gave rise to direct age discrimination and were therefore unlawful. The Supreme Court, in a decision made in June 2019, have rejected the Government's application for permission to appeal the Court of Appeal's ruling. The case will now be referred to an Employment Tribunal for a decision regarding the remedy which will need to be offered to those members of the two schemes who were subject of the age discrimination.

HM Treasury are clear that the ruling has implications for the other public service schemes, including the Teachers' Pension Scheme. Those implications are currently being considered and any impact on scheme costs is expected to be looked at within the next scheme valuation, which is currently scheduled to be based on April 2020 data and implemented in April 2023.

Local Government Pension Scheme

The LGPS is a funded defined benefit scheme, with assets held in separate trustee-administered funds. The total contribution made for the year ended 31 August 2022 was £2,000 (2021: £2,000), of which employer's contributions totalled -£3,000 (2021: -£3,000) and employees' contributions totalled £5,000 (2021: £5,000). The agreed contribution rates for future years are between 19.5% and 24.6% for employers and between 5.5% and 12.5% for employees.

In line with FRS102 the net asset as at 31 August 2022 has been reduced from £412,000 (2021: £97,000) to £nil as the charitable company is unable to recover the surplus through refunds or reduced contributions in future periods. The below disclosures are stated after the reduction.

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	At 31 August 2022	At 31 August 2021
	%	%
Discount rate	4.25	1.65
Expected return on assets	4.25	1.65
Future salary increases	3.55	3.40
Future pension increases	3.05	2.90

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21. Pension commitments (continued)

	At 31 August 2022 Years	At 31 August 2021 Years
Mortality rates (in years)		
- for a male aged 65 now	21.7	21.7
- at 65 for a male aged 45 now	22.8	22.8
- for a female aged 65 now	24.1	24.1
- at 65 for a female aged 45 now	25.8	25.8

Sensitivity analysis

	At 31 August 2022 £	At 31 August 2021 £
Discount rate +0.1% (2020: +0.5%)	17,000	24,000
Discount rate -0.1% (2020: -0.5%)	(17,000)	(24,000)
Mortality assumption - 1 year increase	42,000	45,000
Mortality assumption - 1 year decrease	(42,000)	(45,000)
CPI rate +0.1% (2020: +0.5%)	16,000	22,000
CPI rate -0.1% (2020: -0.5%)	(16,000)	(22,000)
Salary rate +0.5%	1,000	-

The Group's share of the assets in the scheme was:

	At 31 August 2022 £	At 31 August 2021 £
Equities	1,055,000	1,068,000
Corporate bonds	319,000	319,000
Property	191,000	191,000
Cash and other liquid assets	-	16,000
Total fair value of assets	1,565,000	1,594,000

The actual return on scheme assets was £(103,000) (2021 - £267,000).

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21. Pension commitments (continued)

The amounts recognised in the Consolidated Statement of Financial Activities are as follows:

	2022 £	2021 £
Current service cost	(44,000)	(34,000)
Interest income	26,000	23,000
Interest cost	(25,000)	(23,000)
Total amount recognised in the Consolidated Statement of Financial Activities	(43,000)	(34,000)

Movements in the present value of the defined benefit obligation were as follows:

	2022 £
Opening defined benefit obligation	1,497,000
Interest cost	25,000
Contributions by scheme participants	5,000
Actuarial (gains)/losses	(172,000)
Benefits paid	(29,000)
Current service cost	44,000
Changes in financial assumptions	(315,000)
Closing defined benefit obligation	1,055,000

Movements in the fair value of the Group's share of scheme assets were as follows:

	2022 £
Opening fair value of scheme assets	1,594,000
Expected return on assets	26,000
Actuarial (losses)/gains	(129,000)
Contributions by employer	-
Contributions by scheme participants	5,000
Benefits paid	(29,000)
Closing fair value of scheme assets	1,467,000

The Group has an unrecognised surplus of £412,000 (2021 - £97,000) in respect of its defined benefit pension scheme as it does not expect to recover the plan surplus either through reduced contributions in the future or through refunds from the plan.

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22. Operating lease commitments

At 31 August 2022 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Not later than 1 year	1,200	1,200	1,200	1,200
Later than 1 year and not later than 5 years	900	2,100	900	2,100
	2,100	3,300	2,100	3,300

23. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

24. Related party transactions

Mrs Joan Kirkbride is a Governor of Hospital and Outreach Education (HOE). During the year, music services to the value of £2,844 (2021 - £6,799) were provided to HOE. No balance was outstanding at the year end (2021 - £Nil).

Mr Peter Smalley and Nigel Corbett are trustees of The Gordon Robinson Memorial Trust (GRMT). During the year ended 31 August 2022 the charity received donations of £46,800 (2021 - £31,580) from GRMT to support musical activities for the gifted and talented and those in financial need.

Dr Jamie Clarke is the Executive Head Teacher and a director of Tove Learning Trust. During the year the charity made sales of £74,645 to three of the schools comprising Tove Learning Trust (2021 - £65,494). No balance was outstanding at the year end (2021 - £Nil).

Mr Iain Massey is a Headteacher of Sponne School which is part of Tove Learning Trust. During the year the charity made sales of £45,670 (2021 - £45,401) to Tove Learning Trust. No balance was outstanding at the year end (2021 - £Nil).

Mrs Morcea Walker is a governor of Northampton School for Boys. During the year the charity made sales of £73,274 (2021 - £66,191). No balance was outstanding at the year end (2021 - £Nil).

Mr Roger Griffiths is a governor of Yelvertoft Primary School. During the year the school became one of the charity's direct billing schools with most sales being made to individual parents as opposed to direct to the school. The charity made sales of £2,415 (2021 - £200) to Yelvertoft Primary School. No balance was outstanding at the year end (2021 - £Nil).

Mrs Renuka Popat is the Senior Leader of INMAT Trust. During the year the charity made sales of £34,807 (2021 - £nil) to The INMAT Trust. No balance was outstanding at the year end (2021 - £Nil).

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Mr Mark Malitskie was the Finance Officer (until 17 June 2022) of the trust. His wife and his son are employees of the trust.

Mr Nigel Corbett is the Director of Finance of the trust. His wife is an employee of the trust.

Mr Andrew Kirkwood is a member of the senior management team. His wife is an employee of the trust. He has 2 children who attend classes and have instruments on loan. The total cost of this for the year ended 31 August 2022 is £3,160 (2021 - £1,490).

Mrs Anna Denny is a member of the senior management team. She has 2 children who attend classes and who have instruments on loan. The total cost of this for the year ended 31 August 2022 is £1,190 (2021 - £1,475).

The Trustees and senior management of the charity have interests in local organisations, schools and musical events. It is inevitable that the charity will provide teaching and concert services and have working arrangements with organisations in which they, or their related parties, may have an interest. All such interests are disclosed at Trustee meetings, and such individuals do not participate in decisions relating to the services offered to such organisations. All musical services are provided on a commercial basis and on the same terms for all services and events. None of the Trustees or senior management have received any benefit from such arrangements during the year.