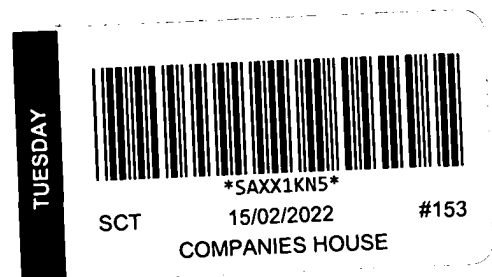
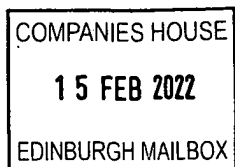


Company Registration Number: SC377848

Scottish Charity Number: SC037370

LOVE MUSIC PRODUCTIONS LTD

Trustees' Report and Financial Statements for the year ended 31 May 2021



LOVE MUSIC PRODUCTIONS LTD
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FOR THE YEAR ENDED 31 MAY 2021

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LOVE MUSIC PRODUCTIONS LTD

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2021

Page 1

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the financial statements of Love Music Productions Ltd (the charity) for the year ended 31 May 2021. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

PURPOSES & ACTIVITIES

Objectives

The charity is established to provide public benefit in Scotland and elsewhere to promote, maintain, improve and advance education, appreciation, understanding of and access to the Arts, in particular to provide high quality access for children, young people and the wider community to create, participate in and perform music, not limited to any particular genre or style.

Activities

The charity undertakes both concert and theatrical presentations of new and original music works in collaboration with international artists, and develops and delivers music workshops for amateur musicians and young people, culminating in opportunities for them to perform in public events alongside professional musicians.

ACHIEVEMENTS & PERFORMANCE

Love Music Community Choir

The pandemic has continued to restrict our ability to deliver in-person projects and events, in line with government guidance. However, we continued to develop our innovative online delivery format making it as fully accessible as possible for all our members. We delivered four digital online terms, arranging, resourcing and rehearsing 12 new songs across the year. This included film and audio collaborations with two professional artists, Scottish opera singer Beth Taylor and Scottish folk singer Mairi Campbell, involving online workshops with the artists joining us from Berlin and the Isle of Lismore in Scotland respectively. We inspired choir members to write lyrics for our artistic director to set to music, resulting in an original song written especially for our choir. We delivered a vocal health workshop for all our members to enable them to best understand and support their own voice capacities whilst remaining members of an online singing community.

We held three additional accessible online events: a mixed-genre cabaret-style event presenting choir members performing their own turns; an afternoon Come & Sing Ave Maria rehearsal; and a Festive House Party with an eclectic range of performances and collaborations with professional musicians. Testing these different styles of events, along with our term dates, greatly helped hone our skills in artistic and technical online delivery.

Feedback from choir members has been overwhelmingly positive. We continue to engage with all of our members to improve communications, maintain a positive sense of community, and seek and respond to detailed feedback on our online rehearsals.

LOVE MUSIC PRODUCTIONS LTD

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2021

Page 2

Some comments we received from choir members about our online term:

"I still remember being so excited the first evening we came together on zoom all those months ago. One of the first glimpses back into the world outside of these four walls and all those faces on screen! It felt hopeful to be connected again. And it was clear from the get go how much time, effort and commitment you had all put in to make this the best experience possible for us. So, thank you. Online choir has been a real anchor point for me throughout the last year."

"The resources provided have been absolutely fabulous - inspiring in fact."

"First time in a choir and it's been amazingly good fun! Love the songs and so impressed with set up and organisation."

"You have really, really helped me keep up my mood during the last couple of months."

"It has been great to be part of a community in these strange times, and personally has been a lifeline for me."

"I always feel better after a choir session!"

Love Music Junior Choir

Our flagship city-wide singing project for 8–12-year-olds continues to be on-hold due to restrictions on singing without masks and social distancing requirements. One of the key aspects of Junior Choir is an opportunity to meet and sing with other children from right across the city, from different backgrounds and schools, however during the pandemic it has been advised that children mix in smaller bubbles and so bringing children together from so many areas of the city on such a large scale has not been possible. We plan to restart as soon as we feel able to deliver safe and fully accessible singing opportunities. We continue to stay in touch with our partner schools, consulting them on emerging plans, creating new project plans and opportunities, and maintaining our strong relationships.

Love Singing

We developed, successfully fundraised for, and launched an ambitious national community singing project, **Love Singing**. With funding from Creative Scotland, this project was designed to foster resilience and creative engagement opportunities for the community choir sector across Scotland to mitigate and address the continuing challenges of remote and online singing. Through this project we commissioned five online creative collaborations between five professional songwriters and five diverse singing groups from across the country. Each collaboration has resulted in a unique and original song, with all songs being made free and available for choirs anywhere to access, learn and perform, published under a creative commons licence. Over this year, we delivered a massed online gathering for our participating choirs to meet each other and their songwriters, and a technical training session for choir leaders. We supported each collaboration through the technical challenges of working together online, and worked closely with the songwriters on the arrangement of the new songs, helping to ensure maximum accessibility and adaptability for future use. We have built a new website to house the new songs and will create a suite of free audio and video resources for any choir to use to support their online or in person learning.

On This, A Winter's Night

This annual winter themed primary school singing project was postponed by our venue partner, The Queens Hall, which remained closed to the public for much of the year.

**LOVE MUSIC PRODUCTIONS LTD
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021**

Page 3

FINANCIAL REVIEW

Reserves

The charity's unrestricted reserves at the year-end were £90,573 (2020: £79,318).

Investment Policy & Performance

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

Reserves Policy & Going Concern

A reserves policy was being developed, based on maintaining a free reserve at a level equivalent to 3 to 6 months of running costs. This policy, subject to board approval, has not been implemented as the financial challenges created by the Coronavirus pandemic requires reserves to be directed towards ensuring that adequate resources are available to assist in funding the activities of the charity through the crisis.

The trustees are aware of the financial impact the Coronavirus pandemic has had and will have on Love Music Productions. However, they believe that the prudent policy of maintaining a sustainable level of unrestricted reserves, combined with sound financial management has placed the charity in a strong position to continue to operate as a going concern for the foreseeable future, during these uncertain times.

PLANS FOR THE FUTURE

The coronavirus pandemic and the restrictions necessary to control the spread of the virus stopped all our normal activities in their tracks. As mentioned above, we have moved all our in-person choir rehearsals online and continue to respond creatively to these difficult circumstances in order to keep our community and beneficiaries connected and musically supported and inspired to help improve their wellbeing.

We will continue online with Community Choir, developing and delivering learning resources and collaborating with professional musicians. Meanwhile, we will continue liaising with the Usher Hall on plans to resume rehearsals in the hall as soon as it is safe to do so. We are developing contingency plans for different models of future hybrid, in-person, and online singing sessions to ensure that we can continue to support participants online who remain vulnerable and socially isolated.

Our first outdoor in-person and socially distanced choir singing event took place in summer 2021.

We will work with an academic partner, Queen Margaret University, and two Edinburgh schools to deliver a targeted singing intervention for children most heavily impacted by Covid-19. This will be a pilot to study the benefits of singing as a Covid-19 recovery tool.

We will commission new work from emerging songwriters to celebrate the relaunch of our Junior Choir, and will transform these new songs into accessible digital music resources for schools, providing much needed access to singing resources for the wider school sector.

We continue to support our staff and associated freelance artists by maintaining continuity in our output, and will investigate all available fundraising avenues to ensure the survival of the organisation through this extremely challenging period.

We will also develop our policies and procedures, our future plans, and our fundraising strategy in order to further strengthen our offering and reach in supporting the community music sector.

**LOVE MUSIC PRODUCTIONS LTD
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021**

Page 5

**REFERENCE & ADMINISTRATIVE DETAILS OF THE CHARITY, ITS
TRUSTEES & ADVISERS**

Company Registration Number	SC377848
Scottish Registered Charity Number	SC037370
Registered Office	65/8 Warrender Park Road Edinburgh EH9 1ES

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees	Archibald Aitken Rachel Davies Karen Docwra Alexander Murray John (appointed Apr 2021) Robert Stuart Mullen Magdalena Schamberger Neil Weir (Chair)
Company Secretary	Rachel Davies
Independent Examiner	Suzanne Graham FCCA Hollis Accounting Limited 3 Melville Crescent Edinburgh, EH3 7HW
Bankers	The Co-operative Bank plc PO Box 101, 1 Balloon Street Manchester, M60 4EP Royal Bank of Scotland plc 36 St Andrew Square Edinburgh, EH2 2AD

**LOVE MUSIC PRODUCTIONS LTD
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021**

Page 6

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The charity, which is a recognised charity in Scotland, is registered as a charitable company limited by guarantee and was set up by Articles of Association on 30 April 2010. The Articles of Association were modified in December 2016 and again in July 2019.

Membership

Full membership of the charity is open to:

- i) individuals of 18 years of age and over who are interested in furthering the work of the charity; and
- ii) national, international and local voluntary or other non-profit distributing organisations, whether corporate or unincorporated, which are interested in furthering the work of the charity.

Honorary members may be appointed by the trustees at their discretion, but these members are not entitled to vote at general meetings.

Board of Trustees

The policy and management of the charity is directed by a Board of Trustees which meets at least 3 times per year. Trustees must be full members of the charity. The minimum number of trustees is five. New Trustees are appointed by unanimous approval of existing Trustees.

During this financial year:

- One new Trustee was appointed to supplement the skillset of the existing board.

Risk Management

The Trustees continually assess the major risks to which the charity is exposed. These risks are collated on a Risk Matrix which records who has delegated responsibility and what controls and mitigations are in place, and review the systems to mitigate them.

Related Parties

See note 10 for details of any related party transactions.

LOVE MUSIC PRODUCTIONS LTD
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

Page 7

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Love Music Productions Ltd 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 and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing this report, the Trustees have taken advantage of the small exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 14/2/22 and signed on their behalf, by:



Neil Weir
Trustee

Date: 14/2/22

LOVE MUSIC PRODUCTIONS LTD
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2021

Page 8

I report on the accounts of the charity for the year ended 31 May 2021 which are set out on pages 9 to 17.

This report is made solely to the charity's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

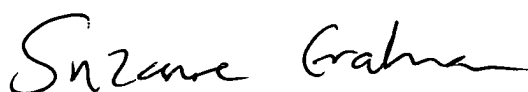
My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT

In the course of my examination no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and regulation 4 of the Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records and comply with regulation 8 of the Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Date:

14/2/2022

Suzanne Graham, FCCA
Hollis Accounting Ltd, Chartered Accountants
3 Melville Crescent, Edinburgh, EH3 7HW

LOVE MUSIC PRODUCTIONS LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDING 31 MAY 2021

Page 9

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
	Note						
<u>Income and Endowments</u>							
Donations	1	43,453	1,812	45,265	14,797	109,905	124,702
Grants	2	24,000	55,866	79,866	14,000	35,186	49,186
Charitable activities	3	36,891	-	36,891	60,940	9,921	70,861
Investment Income	4	4,011	-	4,011	14	-	14
Other	5	-	-	-	-	-	-
Total Income		108,355	57,678	166,033	89,751	155,012	244,763
<u>Expenditure</u>							
Charitable activities	8	100,100	31,220	131,320	74,170	139,729	213,899
Other		-	-	-	-	-	-
Total Expenditure		100,100	31,220	131,320	74,170	139,729	213,899
Net income/(expenditure) before gains/(losses) on investments		8,255	26,458	34,713	15,581	15,283	30,864
Transfers between funds	13	3,000	(3,000)	-	-	-	-
Net gains/(losses) on investment assets		-	-	-	-	-	-
Net movement in funds		11,255	23,458	34,713	15,581	15,283	30,864
<u>Reconciliation of Funds</u>							
Total funds brought forward		79,318	34,531	113,849	63,737	19,248	82,985
<u>Total funds carried forward</u>		90,573	57,989	148,562	79,318	34,531	113,849

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

LOVE MUSIC PRODUCTIONS LTD
BALANCE SHEET
AS AT 31 MAY 2021

Page 10

Company Registration Number: SC377848

		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
	Note						
Current Assets							
Debtors	11	-	-	-	2,660	-	2,660
Bank and cash		99,695	57,989	157,684	80,181	34,531	114,712
Total Current Assets		<u>99,695</u>	<u>57,989</u>	<u>157,684</u>	<u>82,841</u>	<u>34,531</u>	<u>117,372</u>
Creditors							
Falling due within one year	12	(9,122)	-	(9,122)	(3,523)	-	(3,523)
Net Current Assets		<u>90,573</u>	<u>57,989</u>	<u>148,562</u>	<u>79,318</u>	<u>34,531</u>	<u>113,849</u>
Net Assets		<u>90,573</u>	<u>57,989</u>	<u>148,562</u>	<u>79,318</u>	<u>34,531</u>	<u>113,849</u>
Unrestricted Funds	13						
General funds				90,573			79,318
Restricted Funds	13			57,989			34,531
Total Funds				<u>148,562</u>			<u>113,849</u>

The notes at pages 11 to 17 form part of these accounts.

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at 31 May 2021 and of its net income for the year then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the charity.

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

The financial statements were approved by the Trustees on 14/2/22 and signed on their behalf by:

Neil R Weir

Neil Weir, Trustee

LOVE MUSIC PRODUCTIONS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

Page 11

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

The accounts have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees have considered the potential impact of the Covid-19 pandemic and their conclusions are detailed in the Trustees' Report. There are funds currently available to meet all liabilities when they become due and if there are any changes in position the Trustees will make the necessary adjustments. Thus they continue to adopt the going concern basis of accounting in preparing these accounts.

Company status

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 5. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Grants Receivable

Grants are recognised when the charity has met all the conditions attached to the grant. Grants received of a general nature are treated as voluntary income. Grants for the performance of specific services are treated as incoming resources from charitable activities.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity. The cost 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.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Donated facilities and services are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers. Income tax recoverable in relation to donations received under Gift Aid or deed of covenant is recognised at the time of the donation.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. It has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Taxation

Love Music Productions Ltd is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT.)
FOR THE YEAR ENDING 31 MAY 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
1 Donations and Legacies						
Donations	37,099	1,160	38,259	12,136	8,870	21,006
Donations in kind	6,354	652	7,006	2,661	101,035	103,696
Other	-	-	-	-	-	-
	<u>43,453</u>	<u>1,812</u>	<u>45,265</u>	<u>14,797</u>	<u>109,905</u>	<u>124,702</u>
In-kind support to the value of £2,483 (2020: £101,035) was received for Junior Choir and Love Music Community Choir, and £4,523 (2020: £2,661) was received for general charitable activities.						
2 Grants receivable						
Creative Scotland YMI	-	3,485	3,485	-	2,886	2,886
Creative Scotland	-	35,731	35,731	-	-	-
Other Trust grants	24,000	16,650	40,650	14,000	32,300	46,300
	<u>24,000</u>	<u>55,866</u>	<u>79,866</u>	<u>14,000</u>	<u>35,186</u>	<u>49,186</u>
3 Income from charitable activities						
Subscriptions	36,891	-	36,891	42,339	2,801	45,140
Project fees	-	-	-	18,504	-	18,504
Expenses reimbursement	-	-	-	97	-	97
Ticket & CD sales	-	-	-	-	7,120	7,120
Other	-	-	-	-	-	-
	<u>36,891</u>	<u>-</u>	<u>36,891</u>	<u>60,940</u>	<u>9,921</u>	<u>70,861</u>
4 Investment income						
Bank interest & switch incentive	4,011	-	4,011	14	-	14
	<u>4,011</u>	<u>-</u>	<u>4,011</u>	<u>14</u>	<u>-</u>	<u>14</u>
5 Other income						
Miscellaneous income	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>108,355</u>	<u>57,678</u>	<u>166,033</u>	<u>89,751</u>	<u>155,012</u>	<u>244,763</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT.)
FOR THE YEAR ENDING 31 MAY 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
Expenditure by Charitable Activity						
6 Summary by fund type						
General charitable activity	34,984	-	34,984	23,791	-	23,791
Community Choir	64,721	-	64,721	33,173	51,979	85,152
Junior Choir	-	4,365	4,365	-	87,750	87,750
A Winter's Night	395	-	395	11,585	-	11,585
This Family's Got Soul	-	-	-	5,621	-	5,621
Love Singing	-	26,855	26,855	-	-	-
	<u>100,100</u>	<u>31,220</u>	<u>131,320</u>	<u>74,170</u>	<u>139,729</u>	<u>213,899</u>

In-kind support to the value of £2,483 (2020: £101,035) was received for Junior Choir and Love Music Community Choir, and £4,523 (2020: £2,661) was received for general charitable activities.

	Activities undertaken directly 2021 £	Support costs 2021 £	Total 2021 £	Activities undertaken directly 2020 £	Support costs 2020 £	Total 2020 £
7 Expenditure by Activities						
General charitable activity	34,984	-	34,984	23,791	-	23,791
Community Choir	64,721	-	64,721	85,152	-	85,152
Junior Choir	4,365	-	4,365	87,750	-	87,750
A Winter's Night	395	-	395	11,585	-	11,585
This Family's Got Soul	-	-	-	5,621	-	5,621
Love Singing	26,855	-	26,855	-	-	-
	<u>131,320</u>	<u>-</u>	<u>131,320</u>	<u>213,899</u>	<u>-</u>	<u>213,899</u>

NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT.)
FOR THE YEAR ENDING 31 MAY 2021

8 Direct costs	General charitable activities	Comm- unity Choir	Junior Choir	Love Singing	A Winter's Night	This Family's Got Soul	Total
2020-21	£	£	£	£	£	£	£
Travel & subsistence	-	-	-	-	-	-	-
Office costs	2,560	246	10	-	-	-	2,816
Management	18,165	-	-	-	-	-	18,165
Events	-	16,901	966	377	-	-	18,244
Training	1,749	327	206	-	-	-	2,282
Production	939	43,196	1,828	21,761	395	-	68,119
Promotion	2,578	2,220	-	4,717	-	-	9,515
Fundraising	3,317	-	703	-	-	-	4,020
Donated venue/services	4,523	1,831	652	-	-	-	7,006
Indep. examiner's fees	570	-	-	-	-	-	570
Accountancy fees	583	-	-	-	-	-	583
	<u>34,984</u>	<u>64,721</u>	<u>4,365</u>	<u>26,855</u>	<u>395</u>	<u>-</u>	<u>131,320</u>
2019-20 comparative	General charitable activities	Comm- unity Choir	Junior Choir	Other	A Winter's Night	This Family's Got Soul	Total
	£	£	£	£	£	£	£
Travel & subsistence	-	224	403	-	352	585	1,564
Office costs	4,616	176	280	-	-	-	5,072
Management	11,895	-	-	-	-	-	11,895
Events	-	16,121	14,559	-	7,188	3,425	41,293
Training	793	-	2,168	-	-	-	2,961
Production	735	15,484	14,424	-	3,720	1,392	35,755
Promotion	1,271	1,168	4,569	-	325	219	7,552
Fundraising	667	-	2,291	-	-	-	2,958
Donated venue/services	2,661	51,979	49,056	-	-	-	103,696
Indep. examiner's fees	570	-	-	-	-	-	570
Accountancy fees	583	-	-	-	-	-	583
	<u>23,791</u>	<u>85,152</u>	<u>87,750</u>	<u>-</u>	<u>11,585</u>	<u>5,621</u>	<u>213,899</u>

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9 Staff costs and numbers	2021	2020
	£	£
Wages & salaries	51,611	8,693
Employer's pension	1,066	123
	<u>52,677</u>	<u>8,816</u>

Two members of staff were employed throughout the year and a third staff member was employed from November 2020 (2020: One staff member was employed from January 2020, and a second from February 2020). No wages or salaries were paid to members of the board, during the year (2020: none). No employee had employee benefits in excess of £60,000 (2020: none).

10 Trustee Remuneration and Related Party Transactions

During the period, no trustees received any remuneration or benefits in kind (2020: none).

During the year no trustees were reimbursed expenses (2020: no trustees). During the year the charity also paid no fees to trustees (2020: none).

During the year there were donations of £24 (2020: £109) to the charity by trustees.

11 Debtors	2021	2020
	£	£
Accrued income	-	-
Other debtors	-	2,660
	<u>-</u>	<u>2,660</u>

12 Creditors	2021	2020
	£	£
Accrued expenditure	1,140	1,140
Other creditors	7,982	2,383
	<u>9,122</u>	<u>3,523</u>

13 Movements in Funds	At 1 June				At 31 May
2020/21	b/f	Income	Expenditure	Transfers	c/f
	£	£	£	£	£
Unrestricted funds					
General Fund	79,318	108,355	(100,100)	3,000	90,573
	<u>79,318</u>	<u>108,355</u>	<u>(100,100)</u>	<u>3,000</u>	<u>90,573</u>
Restricted funds					
Beautiful Bones	222	-	-	-	222
Love Singing	-	35,731	(26,855)	-	8,876
Junior Choir	34,309	21,947	(4,365)	(3,000)	48,891
Community Choir	-	-	-	-	-
	<u>34,531</u>	<u>57,678</u>	<u>(31,220)</u>	<u>(3,000)</u>	<u>57,989</u>
Total funds 2020/21	<u>113,849</u>	<u>166,033</u>	<u>(131,320)</u>	<u>-</u>	<u>148,562</u>

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13 Movements in Funds (cont.)	At 1 June				At 31 May
2019/20 comparative	b/f	Income	Expenditure	Transfers	c/f
	£	£	£	£	£
Unrestricted funds					
General Fund	63,737	89,751	(74,170)	-	79,318
	<u>63,737</u>	<u>89,751</u>	<u>(74,170)</u>	<u>-</u>	<u>79,318</u>
Restricted funds					
Beautiful Bones	222	-	-	-	222
Junior Choir	19,026	103,033	(87,750)	-	34,309
Community Choir	-	51,979	(51,979)	-	-
	<u>19,248</u>	<u>155,012</u>	<u>(139,729)</u>	<u>-</u>	<u>34,531</u>
Total funds 2019/20	<u>82,985</u>	<u>244,763</u>	<u>(213,899)</u>	<u>-</u>	<u>113,849</u>

Purposes of Restricted Funds

Junior Choir

Love Music Junior Choir provides participant-centred, no-barrier, creative learning experiences for up to 200 8-12 year olds in Edinburgh. Participants are introduced to different kinds of singing, to a variety of languages and to diverse music from across the world, broadening cultural horizons in a fun and educational way. The choir is entirely open access with no requirements to audition, read music or have any previous musical experience. It provides opportunities to work with professional musicians and improves participants' musicianship, confidence, and social skills. Specific fundraising will continue to take place to support the choir, including securing donations from individuals and grants from trusts and foundations.

Beautiful Bones

Beautiful Bones is a street theatre and music spectacle directed by Alan Richardson from Surge, Scotland's circus and street theatre development agency, designed by inspirational artist, maker and performer Alex Rigg, with original music created by award winning composer Stephen Deazley, a specialist composer and educator who creates accessible professional works for emerging, young and amateur performers. This exciting new piece is written for an orchestra of community trombonists of all abilities aged 14 and above, and is performed with professional trombonists and street theatre actors in outdoor festival settings. The restricted grant funding received to develop this project in the financial year 2017-18 was mostly spent in the financial year 2018-19.

Community Choir

The restricted element of the Community Choir activity reflects the in-kind support provided in the form of a donated venue.

Love Singing

An ambitious national community singing project, this project fosters resilience and creative engagement opportunities for the community choir sector across Scotland to mitigate and address the continuing challenges of remote and online singing. We commissioned five online creative collaborations between five professional songwriters and five diverse singing groups from across the country, with each collaboration resulting in an original song. All songs will have their own suite of free audio and video resources for any choir to use to support their online or in person learning.

Transfers

Transfers between funds can only be made with the approval of the board of trustees and must be in accordance with the terms of reference agreed with the donor organisation. £3,000 was transferred from the Junior Choir fund to general funds this year as agreed with the funder, D'Oyly Carte Charitable Trust.

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14 Analysis of net assets between funds

	Unrestricted	Restricted		Unrestricted	Restricted	
	Funds	Funds	Total	Funds	Funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Current assets	99,695	57,989	157,684	82,841	34,531	117,372
Creditors due within one year	(9,122)	-	(9,122)	(3,523)	-	(3,523)
	<u>90,573</u>	<u>57,989</u>	<u>148,562</u>	<u>79,318</u>	<u>34,531</u>	<u>113,849</u>