

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**REPORT OF THE DIRECTORS AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2020**

**REGISTERED NUMBER: NI 024686**

**CHARITY COMMISSION for NORTHERN IRELAND REGISTRATION NUMBER: 104523**



**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2020**

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**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2020**

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**DIRECTORS:**

Mr J W McCart (Chair)  
Mr G McCann  
Ms P O'Callaghan  
Mr G Pigott  
Mrs G Nelson  
Mr R McConnell (Treasurer)  
Mrs R Reid  
Dr M G A McGinnity

**REGISTERED OFFICE:**

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

**REGISTERED NUMBER:**

NI 024686 (Northern Ireland)

**CHARITY NUMBER:**

104523

**AUDITORS:**

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

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**REPORT OF THE CHAIR  
FOR THE YEAR ENDED 31 MARCH 2020**

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**CHAIR'S REPORT**

I feel privileged to be reporting to you as the Chair of the Northern Ireland Music Therapy Trust (t/a Every Day Harmony), an organisation that has successfully delivered a regional Music Therapy service across the country for the last 30 years. In fact, we spent many months during the year planning how we would celebrate this exciting landmark, but unfortunately we had to abandon all plans in March 2020 as the country went into lockdown due to the Covid -19 pandemic.

This has been a great year both operationally and financially for the organisation. It has been a year where we have seen the benefits of all the changes that we made to our Business model in 2018/19. This improvement has been evidenced by our strong financial results as the organisation moves back into positive trading figures and also by the increase in the provision of our services and the development of new partnerships.

During the year we opened our first Harmony Hub within our office building in Carryduff and we held a very successful official launch in June, which was attended by over 100 individuals including our new Ambassador 'Gary Lightbody'. We are all incredibly excited and honoured that Gary has agreed to become our Ambassador and we are also thankful to be one of the many charities that have received financial support from the 'Lightbody' foundation. At the launch we also showcased our new range of literature which provides information on how Music Therapy can assist and improve the quality of life in the different areas of mental and physical healthcare. These leaflets are available in hard copy from the office or you can download from our website.

Every Day Harmony continue to lobby and raise the profile of music therapy across Northern Ireland, this year we worked in partnership with the British Association for Music Therapy (BAMT) the professional body for music therapy in the UK, to organise the first Music Therapy Conference to be held in Northern Ireland in 2020 – The 3 day conference was to be held in Queens University in April 2020 but has been postponed until April 2021 due to Covid-19.

Our work was also recognised in two separate award ceremonies this year -

At the LCCC Business Awards on 6th March – we received highly commended in the “Best Social Enterprise Business” category

At the LCCC Mayors Awards on the 12th March – we received highly commended in the “Making a Difference” category

As always, I would like to thank all our regular donors who continue to give us their support every year and I would also specifically like to give special thanks to –

- The Comber Rotary Club for their continuing support and for their very generous donation this year.
- The Halifax Community for providing the funding for us to build a new website and to buy new staff uniforms
- The Black Santa Sit-Out for its generous donation

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

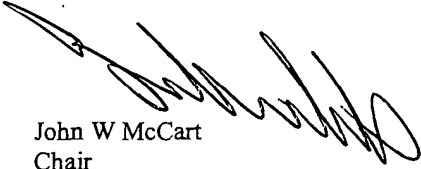
**REPORT OF THE CHAIR - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

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I would also like to take this opportunity to acknowledge all those who have helped shape our services, the clients, the funders, fellow board members and also our committed and professional staff who put client care at the heart of all they do. This year we have had the pleasure of welcoming Dr Marion Gibson as our new President, Marion has a long established history with the NIMTT, as far back as 1990, she was one of the founding members of the organisation and has served many years on the Board. Marion has and continues to be one of the strongest advocates of Music Therapy in Northern Ireland.

I would also like to acknowledge the continuing drive, effort, and vision of our CEO Anne Walsh, who has risen to all the challenges, made tough changes, and showed leadership when it was most needed. Her hard work and commitment has ensured that Every Day Harmony is now in a much stronger position and that it can continue to increase the provision of our services.

As I finish this very positive report for 2019 - 2020, I think it would be remiss of me not to highlight that since the end of March 2020, we have moved into unprecedented times, where everything we knew as normal in our lives changed overnight. As the country went into lockdown on the 24th March, we had already seen the cancellation of most of our services and had stopped delivering prior to that. How all of this will affect us in the months and years to come remains totally unknown, however I have seen a determination and resilience in the Board and in the staff that reassures me that we can rebuild our organisation, restart our vital work and that we will be around for the next 30 years.



John W McCart  
Chair

27th October 2020

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2020**

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The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

**OUR OBJECTIVES, ACTIVITIES, AND PUBLIC BENEFIT**

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

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

Our objectives are:

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

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

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

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

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

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

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

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

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

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

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## NORTHERN IRELAND MUSIC THERAPY TRUST LIMITED

### REPORT OF THE DIRECTORS - continued FOR THE YEAR ENDED 31 MARCH 2020

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#### OUR ACHIEVEMENTS AND PERFORMANCE

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

During the year we delivered an average of 153 hours therapy every week for individuals and groups into over 50 different venues every week across Northern Ireland. These venues included delivery to clients into nine Special Schools, NI Children's Hospice, Sandringham Care Home, and Maghaberry and Milligan prisons.

During the year we also developed a number of new funding and delivery partners which included -

- ✓ Together with the Stroke Association NI we set up an Aphasia choir – the taster session before Christmas was a huge success and sessions start running every fortnight at the end January
- ✓ LFT Charitable Trust provided funding for us to work in partnership with the Children's Heartbeat Trust to deliver therapy for 30 weeks into Clark Clinic in the Children's RVH – delivery started on 15th January
- ✓ The PHA funded "The Creative Music Making" project which supported us to delivery music therapy into two probation hostels in North Belfast, this work started last December.
- ✓ Arts in Health, BH&SCT funded weekly music therapy led sessions in the General ward 7 in the RVH – clients attended from both the stroke and dementia units.
- ✓ The Probation Board funded 24 weeks music therapy to the pre-release prisoners in Maghaberry, delivery on this programme started at the end of January.

In total our team of 12 music therapists delivered 7975 hours of Music therapy last year, providing an average of 8 sessions to 689 individuals and also held 1794 group sessions across Northern Ireland. This means that our service will have indirectly benefited nearly 7,000 people.

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

*BH&SCT - staff were delighted with two older clients in particular. One has a diagnosis of bipolar and does not often engage with others but really enjoyed music therapy and looked forward to seeing me arrive each week. He engaged fully with all group sessions and loved talking about ideas for the creative song writing group. The other client has dementia and really came out of herself to talk with the others in the group when she heard a favourite hymn or song she had not heard in a long time.*

*Individual private client - This client had ongoing health issues which were difficult for both her and her family. When I arrived for Music Therapy she always engaged extremely well and staff commented on how it was the first time they had seen the client smile all week, which was lovely to hear.*

*I invited a grandparent to join in with a session one week and he was amazed at how long his grandson engaged with the music. He said the family members find it difficult to engage with the client as he is non-verbal. He said it was a pleasure to be involved in activities that stimulated the child's interest and was delighted to see him laugh and smile and enjoying himself*

## **NORTHERN IRELAND MUSIC THERAPY TRUST LIMITED**

### **REPORT OF THE DIRECTORS - continued FOR THE YEAR ENDED 31 MARCH 2020**

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*When the therapist met Olly, his young parents appeared stressed and tired. They expressed much concern about their son who was recently diagnosed with Ventricular Septal Defect (VSD) as well as cleft lip and suspected deafness. He was also not sleeping well. The therapist began to sing gently to him. Olly looked up at the therapist, showing great awareness. While listening, he vocalized and wriggled in his bed. This active response encouraged his parents. Olly then relaxed and fell asleep which was another great relief for his parents.*

*"It was nice to have something he could do as he has to stay in bed and all a six-month old's want to do is crawl!"  
Quote from a parent talking about their son's session.*

*"I really enjoy singing with you" Quote from a 16-year-old boy with additional needs.*

The charity's mission, which is at the core of all the activities we undertake, "is to see every child, young person and adult in NI receive the level of music therapy service that meets their need".

To learn more about our work, please visit our website [www.everydayharmony.org](http://www.everydayharmony.org) or join us on Facebook and Twitter.

### **FINANCIAL REVIEW**

The organisation made an operating surplus of £42,811 (2019: deficit of £37,105) for the year ended 31 March 2020.

#### ***Reserves Policy and going concern***

The charity operates on the basis of keeping reserves to cover 6 months expenditure. This policy was decided upon to enable it to meet all its service commitments and bridge the gap between income and expenditure as well as providing cover for any unplanned emergencies. It is proposed that due to Covid-19 and the current economic uncertainty the charity increased the current reserves policy from six months to nine months going forward.

At 31 March 2020 the Charity has reserves of £254,157 (£5,615 restricted and £248,542 unrestricted) which represents 9 months operating expenses.

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

### **FUTURE DEVELOPMENTS**

Subsequent to the year-end COVID-19 has caused significant disruption to economic activity worldwide, which has significantly impacted globally on a large number of businesses and their operations. Further information regarding this event is provided on Note 18 to the financial statements.

We continue to monitor this ever-evolving situation and the associated risks to the trust. Based on our current assessment, while the impact on the trust, its operations, and the industry as a whole has been significant following a country wide lock down, as a result of cost containment measures taken and the utilisation of government support we do not envisage any cash flow issues in the short to medium term.

Due to the nature of the event, and the large number of uncertain variables involved, it is not possible at this stage to determine the longer-term implications of the event on the trust.

The directors intend to maintain the objectives and aims of the trust.



## **NORTHERN IRELAND MUSIC THERAPY TRUST LIMITED**

### **REPORT OF THE DIRECTORS - continued FOR THE YEAR ENDED 31 MARCH 2020**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

#### ***Appointment of Directors***

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

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

#### ***Risk Management***

The organisation has a risk register which is reviewed by the Board on a 6 monthly basis to ensure the principal risks are being addressed and managed.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

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

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

#### ***Our advisers***

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

#### ***Directors***

The number of Directors shall not be less than 2 but shall not be subject to any maximum. The directors shown below have held office during from 1 April 2019 to the date of this report.

Mr J W McCart (Chair)  
Mr G McCann  
Ms P O'Callaghan  
Mr G Pigott  
Mrs G Nelson  
Mr R McConnell (Treasurer)  
Mrs R Reid  
Dr M G A McGinnity

Other changes in directors:  
Prof R Kilpatrick (resigned as Trustee 10 September 2019)

#### ***Key management personnel***

Chief Executive Office: Mrs Anne Walsh

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**REPORT OF THE DIRECTORS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

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

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

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

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

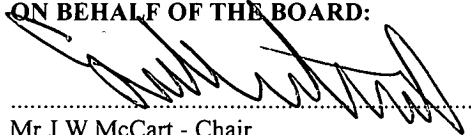
Each of the Directors confirms that, so far as they are aware, there is no relevant audit information of which the auditors are unaware. Each Director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish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

**AUDITORS**

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

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

**ON BEHALF OF THE BOARD:**

  
.....  
Mr J W McCart - Chair

Date: 27/10/20 .....

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
NORTHERN IRELAND MUSIC THERAPY TRUST LIMITED  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Opinion**

We have audited the financial statements of Northern Ireland Music Therapy Trust Limited (the 'company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Changes in Equity and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2020 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

**Other information**

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement in the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
NORTHERN IRELAND MUSIC THERAPY TRUST LIMITED (continued)  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of directors**

As explained more fully in the Statement of Directors' Responsibilities set out on page eight, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

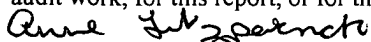
**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors 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.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**Use of our report**

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



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

Date: 27<sup>th</sup> October 2020

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating the Income and Expenditure Account)  
FOR THE YEAR ENDED 31 MARCH 2020**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>Income (note 3)</b>				
Donations and grants	10,006	32,148	42,154	27,219
Charitable activities	323,945	-	323,945	302,976
Investment income	<u>217</u>	<u>-</u>	<u>217</u>	<u>216</u>
<b>Total income</b>	<u>334,168</u>	<u>32,148</u>	<u>366,316</u>	<u>330,411</u>
<b>Expenditure (note 4)</b>				
Charitable activities	<u>296,972</u>	<u>26,533</u>	<u>323,505</u>	<u>367,516</u>
<b>Total expenditure</b>	<u>296,972</u>	<u>26,533</u>	<u>323,505</u>	<u>367,516</u>
<b>Net surplus/(deficit) for the year</b>	37,196	5,615	42,811	(37,105)
<b>Balances brought forward at 1 April</b>	<u>211,346</u>	<u>-</u>	<u>211,346</u>	<u>248,451</u>
<b>Balances carried forward at 31 March</b>	<u>248,542</u>	<u>5,615</u>	<u>254,157</u>	<u>211,346</u>

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

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

**BALANCE SHEET  
AS AT 31 MARCH 2020**

	Notes	31.3.20 £	31.3.19 £
<b>FIXED ASSETS</b>			
Tangible assets	9	3,544	-
<b>CURRENT ASSETS</b>			
Debtors	10	69,885	48,574
Cash at bank and in hand		<u>212,830</u>	<u>196,642</u>
		282,715	245,216
<b>CREDITORS</b>			
Amounts falling due within one year	11	<u>32,102</u>	<u>33,870</u>
<b>NET CURRENT ASSETS</b>		<u>250,613</u>	<u>211,346</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>254,157</u>	<u>211,346</u>
<b>RESERVES</b>			
Restricted funds	12	5,615	-
Unrestricted funds	12	<u>248,542</u>	<u>211,346</u>
		<u>254,157</u>	<u>211,346</u>

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

The financial statements were authorised for issue by the Board of Directors on 26 OCT 2020 and were signed on its behalf by:

  
Mr J W McCart - Director

The notes form part of these financial statements

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**STATEMENT OF CHANGES IN FUNDS  
FOR THE YEAR ENDED 31 MARCH 2020**

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	Unrestricted funds £	Restricted funds £	Total equity £
<b>Balance at 1 April 2018</b>	248,451	-	248,451
<b>Changes in funds</b> (Deficit) for year	<u>(37,105)</u>	<u>-</u>	<u>(37,105)</u>
<b>Balance at 31 March 2019</b>	<u>211,346</u>	<u>-</u>	<u>211,346</u>
<b>Changes in funds</b> Surplus for year	<u>37,196</u>	<u>5,615</u>	<u>42,811</u>
<b>Balance at 31 March 2020</b>	<u>248,542</u>	<u>5,615</u>	<u>254,157</u>

The notes form part of these financial statements

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**1. NATURE OF CHARITY**

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

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

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

**Financial reporting standard 102 - reduced disclosure exemptions**

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

- the requirements of Section 7 Statement of Cash Flows.

**Income**

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

**Grant Income**

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

**Expenditure**

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

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

**Tangible fixed assets**

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

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



**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

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**2. ACCOUNTING POLICIES - continued**

**Taxation**

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

**Fund accounting**

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

**(i) Restricted funds**

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

**(ii) Unrestricted funds**

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

**Financial Instruments**

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

**Cash and Cash Equivalents**

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

**Debtors**

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

**Creditors**

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

**Operating lease commitments**

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

**Pension costs**

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

**Significant judgements and estimates**

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

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**3. INCOME**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
<b>Grants received</b>				
Department of Health Core activities	-	12,804	12,804	12,804
G Lightbody (CFNI)	-	5,000	5,000	-
Halifax Foundation	-	4,200	4,200	2,750
The Hospital Saturday Fund	-	-	-	2,000
D'Oyly Carte	-	-	-	2,500
Clear Project	-	4,826	4,826	-
Karen Mortlock Fund (CFNI)	-	1,300	1,300	-
Lonegon Trust	-	2,250	2,250	-
PBNI	-	1,768	1,768	-
Donations	<u>10,006</u>	<u>-</u>	<u>10,006</u>	<u>7,165</u>
	<u>10,006</u>	<u>32,148</u>	<u>42,154</u>	<u>27,219</u>
 <b>Charitable activities</b>				
Clinical fees	<u>323,945</u>	<u>-</u>	<u>323,945</u>	<u>302,976</u>
 <b>Investment income</b>				
Bank interest	<u>217</u>	<u>-</u>	<u>217</u>	<u>216</u>

**NORTHERN IRELAND MUSIC THERAPY  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**4. EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Charitable activities</b>				
Therapists salaries	175,620	10,143	185,763	220,764
Redundancy costs	-	-	-	7,000
Therapist travel and other expenses	13,758	-	13,758	20,950
Recruitment and training	96	-	96	2,344
Document retention	142	-	142	276
Membership fees	495	-	495	1,026
Musical instruments and uniform costs	778	-	778	12
External supervision fees	2,718	-	2,718	2,077
Staff Healthcare	1,071	-	1,071	737
Staff training	1,100	-	1,100	714
Sessional fees	-	-	-	5,823
<i>Including the following governance costs:</i>				
Audit, legal and consultants fees	11,881	-	11,881	17,802
Board training	-	-	-	42
Meetings costs	65	-	65	378
Depreciation	886	-	886	-
<i>Including the following support costs:</i>				
Insurance	1,759	-	1,759	1,748
Stationery and printing	2,366	-	2,366	1,865
Postage	7	-	7	33
Telephone	6,256	-	6,256	6,753
Rent	8,790	-	8,790	6,593
Heat and light	1,441	-	1,441	1,116
Domestic services	685	-	685	834
Premises expenses	1,403	-	1,403	1,217
Bank charges	107	-	107	124
IT expenses	861	625	1,486	549
Refreshments	170	-	170	27
Sundry expenses	27	2,961	2,988	13
Administration salaries	60,149	12,804	72,953	66,494
Volunteer Costs	65	-	65	-
Fundraising and media costs	4,276	-	4,276	205
	<u>296,972</u>	<u>26,533</u>	<u>323,505</u>	<u>367,516</u>

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

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**5. STAFF COSTS**

	2020 £	2019 £
Wages and salaries	226,376	261,580
Social security costs	14,220	15,968
Pension costs	18,120	9,710
Redundancy costs	-	7,000
	<u>258,716</u>	<u>294,258</u>

The average number of employees during the year was 11 (2019:12).

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

**KEY MANAGEMENT PERSONNEL COMPENSATION**

Compensation paid to key management personnel in the year to 31 March 2020 was £55,701 (2019: £44,101).

**6. OPERATING SURPLUS**

The operating surplus is stated after charging:

	31.3.20 £	31.3.19 £
Auditor remuneration - External audit	<u>3,120</u>	<u>3,240</u>

**7. TAXATION**

Being registered with both HMRC and the Charity Commission for Northern Ireland as a charity, no liability to UK corporation tax arose on ordinary activities for the year ended 31 March 2020, nor for the year ended 31 March 2019.

**NORTHERN IRELAND MUSIC THERAPY  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**9. TANGIBLE FIXED ASSETS**

	Instruments £	Office & computer equipment £	Totals £
<b>COST</b>			
As at 1 April 2019	21,357	21,199	42,556
Additions	-	4,968	4,968
At 31 March 2020	21,357	26,167	47,524
<b>DEPRECIATION</b>			
As at 1 April 2019	21,357	21,199	42,556
Depreciation charge	-	1,424	1,424
At 31 March 2020	21,357	22,623	43,980
<b>NET BOOK VALUE</b>			
At 31 March 2020	-	3,544	3,544
At 31 March 2019	-	-	-

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.20	31.3.19
	£	£
Sundry debtors – Fees	63,082	47,841
Prepayments and accrued income	6,803	733
	<u>69,885</u>	<u>48,574</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.20	31.3.19
	£	£
Fees paid in advance	8,146	8,146
Deferred income	11,665	10,899
Trade creditors	601	3,988
Accruals & sundry creditors	7,042	6,159
Taxation & social security	4,648	4,678
	<u>32,102</u>	<u>33,870</u>

**12. FUNDS**

	Unrestricted funds £	Restricted funds £	Totals £
At 1 April 2019	211,346	-	211,346
Surplus for the year	37,196	5,615	42,811
At 31 March 2020	<u>248,542</u>	<u>5,615</u>	<u>254,157</u>

**NORTHERN IRELAND MUSIC THERAPY  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

**13. INCOME AND EXPENDITURE SUMMARY**

	2020 £	2019 £
Gross income	<u>366,316</u>	<u>330,411</u>
<b>Resources expended</b>		
Costs of generating funds	-	-
Costs of activities for charitable objectives	205,921	261,723
Support and governance costs in furtherance of the objectives of the charity	<u>117,584</u>	<u>105,793</u>
	<u>323,505</u>	<u>367,516</u>
(Deficit)/Surplus for year	<u>42,811</u>	<u>(37,105)</u>

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

Total income comprises £334,168 for unrestricted funds and £32,148 for restricted funds. A detailed analysis of income is provided in the Statement of Financial Activities.

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

The Income and Expenditure Summary is derived from the Statement of Financial Activities on page 11 which together with the notes to the accounts on pages 14 – 20 provides full information on the movements during the year on all funds of the charity.

**14. OPERATING LEASE COMMITMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020 £	2019 £
Due within one year	-	259
	<u>-</u>	<u>259</u>

**15. PENSION SCHEME – Defined contribution scheme**

The company operates a defined contribution pension scheme. The pension cost represents contributions payable by the company to the fund (excluding member salary sacrifice contributions) and amounted to £18,120 (2019: £9,710).

**16. TRANSACTIONS WITH DIRECTORS AND RELATED PARTIES**

No director emoluments were paid during the year (2019 – £Nil). There were no transactions during the year in which any director or related party had an interest requiring disclosure.

**NORTHERN IRELAND MUSIC THERAPY  
TRUST LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020**

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**17. GOING CONCERN**

The accounts have been prepared on a going concern basis.

As noted with the Chair's Report, and explained in further detail on Note 18, COVID-19 has impacted significantly upon the global economy.

At this stage, despite a significant impact upon the trust, its operations, and the industry as whole following a country wide lock down, as a result of the cost containment measures taken by the trust and utilisation of government support, the directors believe in the short to medium term, based on the information available, the trust will continue to operate as a viable going concern.

Due to the nature of the event, and the large number of uncertain variables involved, it is not possible at this stage to determine the longer-term implications of the event on the trust.

**18. SUBSEQUENT EVENTS**

Subsequent to the year end, Covid-19 has caused significant disruption to the economic activity worldwide, and to many businesses and their operations.

The Trust has set robust cost containment measures to enable the business to continue to operate in its market segments and remain competitive in the current marketplace. The Directors' position regarding the Covid-19 pandemic is also addressed in the Directors report.