

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 July 2025
for
Music Education Partnership Group

Music Education Partnership Group

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for the Year Ended 31 July 2025

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Music Education Partnership Group

Report of the Trustees **for the Year Ended 31 July 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisations objectives, aims and purpose are to:

Ensure that every child in Scotland will benefit from a quality music education

Advocate for the life-long benefits of music education enriched by singing and playing- for the children, young people and adult learners in Scotland.

Bring together the diverse music teaching constituencies of the formal and informal sectors in order to optimise the music capacity of Scotland and to extend the benefits of singing and learning to play a musical instrument to as many of Scotland's population as want the opportunity to learn.

Position Scotland as an international leader in music education.

The organisation is empowered to do anything which is calculated to further these purposes or is conducive or incidental to doing so.

Public benefit

The charity meets the definition of a public benefit entity under FRS 102.

Grantmaking

The charity's grant-making policy is designed to support organisations and projects that align with its charitable objectives. Grants are awarded based on a thorough assessment process, ensuring that funding is allocated effectively to achieve the charity's aims.

Volunteers

In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the financial statements as this cannot be reliably measured.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The past year has seen MEPG grow in terms of the number of partner organisations and in the range of projects and initiatives being undertaken. In addition to the in-kind collaboration offered by colleagues in partner organisations, a review of the MEPG operational capacity has taken place to ensure that the necessary support is in place to meet demand. MEPG continues to develop links with colleagues elsewhere in the UK and abroad. It is reassuring to know of the regard in which Scotland is held in terms of music education provision.

Various MEPG projects, e.g. Scottish Young Musician, We Make Music Schools and We Make Music Libraries have attracted media interest and political support. Despite the constraints on public sector funding, MEPG has successfully lobbied on behalf of the music education sector to maintain the level of music provision across the country.

The Board of Trustees appreciate the support from the Scottish Government, Trusts and individuals both to partner organisations and MEPG itself as we continue to highlight the importance of music and music education in the lives of the population and in particular of young people.

Music Education Partnership Group

Report of the Trustees **for the Year Ended 31 July 2025**

FINANCIAL REVIEW

Financial position

The financial statements show the overall position of the charity for the period to 31 July 2025, its incoming resources and the application of these resources for the period ended that date.

Income received for the period to 31 July 2025 totalled £262,148 (2024: £324,945) and expenditure totalled £210,732 (2024: £294,150). A surplus of £51,416 (2024: 30,795) was generated.

Total funds as at 31 July 2025 were £161,444 (2024: £110,028) - these were made up of £40,123 (2024: £15,470) unrestricted funds and £121,321 (2024: £94,558) restricted funds.

Principal funding sources

The trustees anticipate that the main sources of ongoing operating funds will come from grants and donations.

Reserves policy

The board of Trustees make every effort to ensure that the charity has a sufficient level of reserves to meet governance costs which they are committed to over the next year taking account of the known level of funds which will be received in that period. The Trustees therefore consider that the present level of reserves is sufficient to meet requirements of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

FUTURE PLANS

The past year has seen MEPG grow in terms of the number of partner organisations and in the range of projects and initiatives being undertaken. In addition to the in-kind collaboration offered by colleagues in partner organisations, a review of the MEPG operational capacity has taken place to ensure the necessary support is in place to meet demand. MEPG continues to develop links with colleagues elsewhere in the UK and abroad. It is reassuring to know the regard in which Scotland is held in terms of music education provision. Various MEPG projects eg Scottish Young Musician, We Make Music Schools and We Make Music Libraries have attracted media interest and political support. Despite the constraints on public sector funding, MEPG has successfully lobbied on behalf of the music education sector to maintain the level of music provision across the country both in schools and the community. The Board of Trustees appreciate the support from the Scottish Government, Trusts and individuals both to partner organisations and MEPG itself as we continue to highlight the importance of music and music education in the lives of the population and in particular of young people. In looking forward, MEPG plans to:

- Embed the We Make Music Schools Kitemark into every local authority
- Provide every local authority with a We Make Music Library by 2030
- Deliver face to face Scottish Young Musician Ensemble Competitions in every local authority.
- Continue to research innovative ways in music teaching delivery methodology and teacher education.
- Develop training programmes and conferences for those working in the music sector.
- Engage more with partner organisations across the tertiary education sector in developing planned progression routes for students.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Music Education Partnership Group is a Scottish charitable incorporated organisation (SCIO) and registered as Scottish charity, charity number SC050352. The charity was formed on 31 July 2020. The SCIO is governed by its Constitution which established its objects and powers.

Recruitment and appointment of new trustees

The trustees may make appointment of additional or replacement trustees as they from time to time deem appropriate and such appointments may be made by a resolution of a meeting of the trustees provided that such resolution be signed by the person presiding at such meeting.

Music Education Partnership Group

Report of the Trustees for the Year Ended 31 July 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The day to day running of the charity is the duty of the trustees who meet regularly to set policy and take all major decisions regarding the charity, using the powers granted to them by the charity's constitution.

Induction and training of new trustees

The policies of the charity for the induction and training of new board members are tailored to suit the knowledge and experience of the appointee.

Key management remuneration

The Board do not consider any one individual to have responsibility as key management.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC050352

Principal address

Royal Conservatoire of Scotland
100 Renfrew Street
Glasgow
G2 3DB

Trustees

Independent Examiner

Gillespie & Anderson
147 Bath Street
Glasgow
G2 4SN

SCIO company number - CS004765

Music Education Partnership Group

Report of the Trustees
for the Year Ended 31 July 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland, the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution, 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

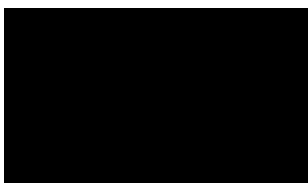
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

Independent Examiner, [REDACTED], of Gillespie & Anderson, Chartered Accountants, has expressed a willingness to continue in office.

Approved by order of the board of trustees on 5 December 2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Music Education Partnership Group**

I report on the accounts for the year ended 31 July 2025 set out on pages six to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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 connection with 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 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


The Institute of Chartered Accountants of Scotland

Gillespie & Anderson
147 Bath Street
Glasgow
G2 4SN

5 December 2025

Music Education Partnership Group

Statement of Financial Activities
for the Year Ended 31 July 2025

		Unrestricted fund	Restricted funds	Year Ended 31.7.25 Total funds	Period 1.4.23 to 31.7.24 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11,434	127,373	138,807	125,127
Charitable activities					
Main Charitable Activities	4	37,653	84,358	122,011	199,716
Investment income	3	1,285	45	1,330	102
Total		<u>50,372</u>	<u>211,776</u>	<u>262,148</u>	<u>324,945</u>
EXPENDITURE ON					
Raising funds		1,185	-	1,185	-
Charitable activities					
Main Charitable Activities	5	52,907	156,640	209,547	294,150
Total		<u>54,092</u>	<u>156,640</u>	<u>210,732</u>	<u>294,150</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(3,720)	55,136	51,416	30,795
		<u>(1,627)</u>	<u>1,627</u>	<u>-</u>	<u>-</u>
Net movement in funds		(5,347)	56,763	51,416	30,795
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		15,470	94,558	110,028	79,233
Prior year adjustment	10	20,000	(20,000)	-	-
As restated		<u>35,470</u>	<u>74,558</u>	<u>110,028</u>	<u>79,233</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>30,123</u></u>	<u><u>131,321</u></u>	<u><u>161,444</u></u>	<u><u>110,028</u></u>

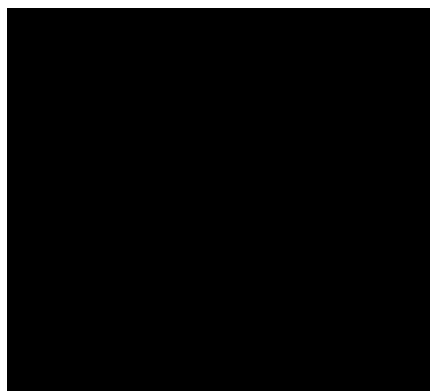
The notes form part of these financial statements

Music Education Partnership Group

Balance Sheet
31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds as restated £
CURRENT ASSETS					
Cash at bank		39,893	131,321	171,214	110,028
CREDITORS					
Amounts falling due within one year	11	(9,770)	-	(9,770)	-
NET CURRENT ASSETS		<u>30,123</u>	<u>131,321</u>	<u>161,444</u>	<u>110,028</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>30,123</u>	<u>131,321</u>	<u>161,444</u>	<u>110,028</u>
NET ASSETS		<u>30,123</u>	<u>131,321</u>	<u>161,444</u>	<u>110,028</u>
FUNDS	12				
Unrestricted funds				30,123	35,470
Restricted funds				131,321	74,558
TOTAL FUNDS				<u>161,444</u>	<u>110,028</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2025 and were signed on its behalf by:



Music Education Partnership Group

Notes to the Financial Statements **for the Year Ended 31 July 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS102) '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 2019)', the Charities and Trustee Investment (Scotland) Act 2005 and the Scottish Charitable Incorporated Organisations Regulations 2011. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are sufficient cash resources and reserves at the year end to adopt the going concern basis in preparing its financial statements.

Presentation currency

The financial statements are presented in pound sterling (£), which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Critical accounting judgements and key sources of estimation uncertainty

The Trustees have made judgements, estimates and assumptions that affect the amounts reported within the financial statements during the year. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. The Trustees estimates, assumptions and judgements that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the financial statements are addressed and detail is provided in the associated notes.

Changes in accounting policies

The reporting period covers a 12 month period - the year to 31 July 2025. The prior reporting period covered from 1 April 2023 to 31 July 2024 - 16 months. The comparative figures seen in these financial statements are not entirely comparable due to the differing period lengths involved.

Income

All income is recognised when the charity is entitled to the income, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

Donations and legacies income is received by way of grants, donations, gifts and is included in full in the Statement of Financial Activities when the charity is entitled to the goods or services, receipt of the goods or services is probable and the value of the goods or services can be measured reliably. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receipt is probable and the amount can be measured reliably, and consists solely of bank interest.

Expenditure

Expenditure has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Expenditure is recognised on an accrual basis when a legal liability is incurred, payment of the liability is probable and the amount can be measured reliably. The amount includes any VAT which cannot be fully recovered. VAT is reported as part of the expenditure to which it relates.

Charitable activities comprise all resources expended undertaking work to meet the charity's charitable objectives. Such costs include the direct costs of charitable activities approved by the charity and all support costs relating to these activities. Governance costs include direct resources expended in the general running of the charity and are primarily associated with constitutional and statutory requirements. These costs are allocated entirely to charitable activities.

Music Education Partnership Group

Notes to the Financial Statements - continued for the Year Ended 31 July 2025

1. ACCOUNTING POLICIES - continued

Support costs

Support costs are allocated wholly to charitable activities. Whilst the Trustees recognise that a small part of some items of expenditure included in support costs do relate to indirect governance costs, they are of the opinion that the time and costs involved in performing such an analysis outweigh the potential benefits arising from any such work.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds are classified as either unrestricted funds or restricted funds, defined as follows:

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the funds.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity.

Financial instruments

The charity has no complex financial instruments but does hold basic financial instruments of; cash at bank, debtors and creditors.

Cash and cash equivalents comprise cash at bank and on hand, foreign currency on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. A bank overdraft would be shown within current liabilities.

Debtors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less losses for bad debts except where the effect of discounting would be immaterial. In such cases, debtors are stated at cost less losses for bad debts.

Creditors are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate unless the effect of discounting would be immaterial. In such cases, creditors are stated at cost.

Provision for liabilities

A provision is initially recognised when there is an obligation at the balance sheet date as the result of a past event, it is probable that there will be the transfer of funds in settlement and the amount of the obligation can be estimated reliably. The provision is subsequently measured by placing a charge against the provision only for expenditure for which the provision was originally recognised.

2. DONATIONS AND LEGACIES

	Year Ended	Period
	31.7.25	1.4.23 to 31.7.24 as restated
	£	£
Donations	130,366	122,910
Gift aid	8,441	2,217
	<hr/>	<hr/>
	138,807	125,127
	<hr/>	<hr/>

Music Education Partnership Group

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

3. INVESTMENT INCOME

	Year Ended 31.7.25	Period 1.4.23 to 31.7.24 as restated
	£	£
Deposit account interest	1,330	102
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Year Ended 31.7.25	Period 1.4.23 to 31.7.24 as restated
	£	£
Grant Income	122,011	199,716
	<u> </u>	<u> </u>

Grants received, included in the above, are as follows:

	Year Ended 31.7.25	Period 1.4.23 to 31.7.24 as restated
	£	£
General	-	199,716
Scottish Government	30,000	-
Creative Scotland	62,011	-
The William Syson Foundation	30,000	-
	<u> </u>	<u> </u>
	122,011	199,716
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Main Charitable Activities	137,879	71,668	209,547
	<u> </u>	<u> </u>	<u> </u>

Music Education Partnership Group

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31.7.25	Period 1.4.23 to 31.7.24 as restated
	£	£
Project costs	-	229,899
Education & training	45,527	-
Travel	4,963	-
Donations	30,230	-
Venue staff & media	13,963	-
Adjudicator & MC	4,329	-
Accompanist	770	-
Trophies	3,980	-
Room hire	6,852	-
Research costs	27,265	-
	<u>137,879</u>	<u>229,899</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Main Charitable Activities	<u>67,762</u>	<u>66</u>	<u>3,840</u>	<u>71,668</u>

Support costs, included in the above, are as follows:

Management

	Year Ended 31.7.25	Period 1.4.23 to 31.7.24 as restated
	Main Charitable Activities £	Total activities £
Telephone & IT	6,135	-
Postage and stationery	1,148	-
Sundries	1,221	-
Admin fees	29,777	-
Repairs	399	-
Subscriptions	532	-
Development costs	3,508	-
Display media & PR	6,320	-
Project management	18,722	-
	<u>67,762</u>	<u>-</u>

Music Education Partnership Group

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

7. SUPPORT COSTS - continued
Finance

	Year Ended 31.7.25	Period 1.4.23 to 31.7.24 as restated
	Main Charitable Activities £	Total activities £
Bank charges	66	-
	<u>66</u>	<u>-</u>

Governance costs

	Year Ended 31.7.25	Period 1.4.23 to 31.7.24 as restated
	Main Charitable Activities £	Total activities £
Secretarial and project management costs	-	49,470
Other Costs	-	14,781
Examination fee	3,840	-
	<u>3,840</u>	<u>64,251</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' Remuneration

There were no trustees' remuneration or other benefits for the period ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' Donations

There were no donations made by the trustees for the period ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 or period ended 31 July 2024.

Music Education Partnership Group

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,919	86,208	125,127
Charitable activities			
Main Charitable Activities	59,998	139,718	199,716
Investment income	-	102	102
Total	<u>98,917</u>	<u>226,028</u>	<u>324,945</u>
EXPENDITURE ON			
Charitable activities			
Main Charitable Activities	<u>75,774</u>	<u>218,376</u>	<u>294,150</u>
NET INCOME	23,143	7,652	30,795
RECONCILIATION OF FUNDS			
Total funds brought forward	12,327	66,906	79,233
TOTAL FUNDS CARRIED FORWARD	<u><u>35,470</u></u>	<u><u>74,558</u></u>	<u><u>110,028</u></u>

10. PRIOR YEAR ADJUSTMENT

In the prior year, £20,000 of unrestricted grant income was reported as restricted grant income. There was no net effect on the statement of financial activities or balance sheet due to this. Unrestricted reserves and unrestricted receipts from charitable activities, however, have been understated by £20,000 whilst restricted reserves and restricted receipts from charitable activities have been overstated by £20,000. The comparative amounts for the period to 31 July 2024 have been restated to correct this in the year to 31 July 2025..

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Accrued expenses	<u>9,770</u>	<u>-</u>

Music Education Partnership Group

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

12. MOVEMENT IN FUNDS

	At 1.8.24 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.7.25 £
Unrestricted funds					
General fund	15,470	20,000	(3,720)	(1,627)	30,123
Restricted funds					
Restricted fund	20,000	(20,000)	-	-	-
St Giles	(26)	-	4,017	-	3,991
Schools Project	5,462	-	(300)	-	5,162
EIF	16,567	-	-	-	16,567
Research	(959)	-	(668)	1,627	-
Libraries	32,198	-	32,539	-	64,737
Scottish Young Musician	23,099	-	1,185	-	24,284
Training	(1,783)	-	18,363	-	16,580
	<u>94,558</u>	<u>(20,000)</u>	<u>55,136</u>	<u>1,627</u>	<u>131,321</u>
TOTAL FUNDS	<u>110,028</u>	<u>-</u>	<u>51,416</u>	<u>-</u>	<u>161,444</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	50,372	(54,092)	(3,720)
Restricted funds			
St Giles	4,097	(80)	4,017
Schools Project	1,400	(1,700)	(300)
Research	30,000	(30,668)	(668)
Libraries	59,224	(26,685)	32,539
Scottish Young Musician	96,794	(95,609)	1,185
Training	20,261	(1,898)	18,363
	<u>211,776</u>	<u>(156,640)</u>	<u>55,136</u>
TOTAL FUNDS	<u>262,148</u>	<u>(210,732)</u>	<u>51,416</u>

Music Education Partnership Group

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	12,327	23,143	35,470
Restricted funds			
Restricted fund	66,906	7,652	74,558
TOTAL FUNDS	<u>79,233</u>	<u>30,795</u>	<u>110,028</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,917	(75,774)	23,143
Restricted funds			
Restricted fund	226,028	(218,376)	7,652
TOTAL FUNDS	<u>324,945</u>	<u>(294,150)</u>	<u>30,795</u>

Unrestricted General Fund

The general fund represents funds to operate the core objectives of the charity.

Restricted Funds

St Giles fund

Represents funds received to assist St Giles Cathedral in celebrating Edinburgh 900.

Schools Project fund

Represents funds received to support the pilot and delivery of the We Make Music Schools project.

EIF fund

Represents funds received to produce and organise events and music for the Edinburgh International Festival.

Research fund

Represents funds received to conduct research or assist in conducting research regarding the impact of government policy in removing charges for instrumental lessons.

Libraries fund

Represents funds received for use in activities relating to the We Make Music Instrument Libraries project.

Scottish Young Musician fund

Represents funds received to support and deliver the Scottish Young Musicians Schools Solo and Ensemble competitions.

Training fund

Represents funds received to deliver training for the Youth Music Sector.

Music Education Partnership Group

Notes to the Financial Statements - continued
for the Year Ended 31 July 2025

12. MOVEMENT IN FUNDS - continued

Transfers between funds

A transfer of £1,627 was made from the unrestricted general fund to the restricted Research fund to support research activities.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025 nor for the period ended 31 March 2024.

Music Education Partnership Group

Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	Year Ended 31.7.25	Period 1.4.23 to 31.7.24 as restated
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	130,366	122,910
Gift aid	8,441	2,217
	<hr/>	<hr/>
	138,807	125,127
Investment income		
Deposit account interest	1,330	102
Charitable activities		
Grant Income	122,011	199,716
	<hr/>	<hr/>
Total incoming resources	262,148	324,945
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,185	-
Charitable activities		
Project costs	-	229,899
Education & training	45,527	-
Travel	4,963	-
Donations	30,230	-
Venue staff & media	13,963	-
Adjudicator & MC	4,329	-
Accompanist	770	-
Trophies	3,980	-
Room hire	6,852	-
Research costs	27,265	-
	<hr/>	<hr/>
	137,879	229,899
Support costs		
Management		
Telephone & IT	6,135	-
Postage and stationery	1,148	-
Sundries	1,221	-
Admin fees	29,777	-
Repairs	399	-
Subscriptions	532	-
Development costs	3,508	-
Display media & PR	6,320	-
Carried forward	49,040	-

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Music Education Partnership Group

Detailed Statement of Financial Activities
for the Year Ended 31 July 2025

	Year Ended 31.7.25	Period 1.4.23 to 31.7.24 as restated
	£	£
Management		
Brought forward	49,040	-
Project management	18,722	-
	<hr/> 67,762	<hr/> -
Finance		
Bank charges	66	-
Governance costs		
Secretarial and project management costs	-	49,470
Other Costs	-	14,781
Examination fee	3,840	-
	<hr/> 3,840	<hr/> 64,251
Total resources expended	<hr/> 210,732	<hr/> 294,150
Net income	<hr/> <hr/> 51,416	<hr/> <hr/> 30,795

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