

COMPANY REGISTRATION NUMBER: 3730138
CHARITY REGISTRATION NUMBER: 1086483

soundLINCS
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2023

MUMBY HEPPENSTALL

Chartered accountants
Wellingore Hall
Wellingore
Lincoln
LN5 0HX

soundLINCS

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	7
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10

soundLINCS

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Chair's report

Reference and administrative details

Registered charity name	soundLINCS
Charity registration number	1086483
Company registration number	3730138
Principal office and registered office	soundHOUSE 18 St Martins Lane Lincoln LN2 1HY

The trustees

Mr G Tinsley (Chair) (resigned 17 October 2022)
Mr P Garvey
Mr D Gibbons (Treasurer) (resigned 17 October 2022)
Dr T Jeffrey
Mrs S Nunn (Secretary) (resigned 6 March 2023)
Prof D Symonds (Chair/Treasurer)
Mrs S Blair-Manning (appointed 25 April 2022)
Dr R Dean (appointed 25 April 2022)
Mr P Clarke (appointed 25 April 2022)
Ms P Caine (appointed 16 October 2023)

Independent examiner	Clare Heppenstall, MA, FCA Wellingore Hall Wellingore Lincoln
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Key management personnel	Ms N K Heyes, MBE – Chief Executive
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soundLINCS

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

soundLINCS is a Not-for-Profit organisation, and a Company Limited by Guarantee and does not have any share capital. It was incorporated on 10 March 1999 and registered as a charity with the Charity Commission for England and Wales on 4 May 2001. Every Trustee of the Company has limited liability in the form of a guarantee of up to £1. Any major risk, to which the Charity is exposed, as identified by the Trustees, has been reviewed and systems have been established to mitigate those risks. The Charity's governing document is its Memorandum of Association & Articles of Association.

soundLINCS is managed by a voluntary Board of Trustees who are all Directors of the Charity and meet each quarter to review policies and ensure a coherent strategic overview of the Company. The day-to-day operations are delegated to the Chief Executive Officer, Nikki-Kate Heyes MBE and a core staff of 3 full time equivalent employees as at 31 March 2023.

Trustees are appointed to the Board for an initial term of three years after which time they are eligible for re-election for a further two years. A full induction to the work of the Charity and its structure and governance is provided. The Charity makes no significant use of volunteers other than the Trustees and some administrative support.

Objectives and activities

The Charities Act 2011 requires that the purpose for which, soundLINCS, the Charity is formed is charitable and fits one of the 13 charitable purposes. In the Company's case this would be to advance the education of the public in the arts with particular but not exclusive reference to music. The Act also states that there is clear benefit to the public. The Trustees of soundLINCS have had regard to the Charity Commission's guidance on public benefit and can confirm that all of the Company's work in 2022/23 has been for the benefit of the public. This annual report provides demonstrable impact on the community. The charity has also followed the Charity Governance Code.

Achievements and performance

An extraordinary year as the Charity continues to recover from the pandemic both financially and practically. As suspected over the year, soundLINCS saw an increase in requests for music intervention to support communities and individuals. The number of delivered music sessions doubled from the previous year and participant engagement nearly quintupled.

soundLINCS welcomed back the in-person annual soundLINCS conference and the chance for the Music Facilitators, Board of Trustees and Core Staff to once again meet, train and create music.

Success in the form of grant funding from Arts Council England and an extension grant from SHINE Lincolnshire ensured the continual development of soundLINCS UpBEAT! which commenced the previous year. soundLINCS UPBEAT! is a Lincolnshire-wide service supporting mental health through music, which Social Prescribers and Health Care Professionals and Providers can 'Tap Into' and refer to with confidence. The use of music, through tailored 1-2-1 and group sessions, inspires and nurtures creativity, and uses music to empower, uplift and support wellbeing.

Over the year, this funding enabled soundLINCS UpBEAT! to reach 1,107 unique beneficiaries from a wide diverse section of the community and has shown participation in music has a profound positive benefit on mental health and wellbeing. Examples of positive benefits experienced by UpBEAT! participants include improved confidence, making new friends, reduced feelings of loneliness, pride in achieving or improving a skill, improved memory function, improved dexterity, sense of belonging, coping better with bereavement and regaining a sense of purpose.

Year ended 31 March 2023

Evaluations demonstrate that music has positive benefits for every area of wellbeing. The UpBEAT! service groups and 1:2:1 support offered created a safe, nurturing environment for people to be able to express themselves and connect with others. 81% of participants felt that UpBEAT! provided a safe, non-judgemental place to talk, 80% felt listened to and 78% felt less isolated and lonely, 98% of participants in the project enjoyed the activity and felt happier as a result. Participants described the UpBEAT! service as a 'life-line'. For many, music has been a way to express themselves and communicate difficult or complex feelings. UpBEAT! demonstrated first-hand how playing and engaging in music can lower stress levels, boost mood and motivation, and help manage mental health conditions such as depression and anxiety. J was delighted to be contacted by UpBEAT! and couldn't believe that such a service existed! After 20 years of bringing up children J felt like she was finally being given the opportunity to do something for her. "I have the biggest smile on my face." J has embarked on 1:2:1 sessions and gained confidence to try new things. "Music gives me permission to be a child again". J has recently joined a local Rock Choir and is finding her way into new friendships, helping others to breathe through the anxiety of trying new things from a place of experience.

Alongside these benefits, we also saw how UpBEAT! supported those managing both complex mental health and more extreme pain-based conditions. Participants living with debilitating pain-based conditions described how music provided a source of relief and a way to process stress and regain a sense of happiness and ease. "I suffer with a progressive disease and mental health is tough, after this first session, I had the biggest and most real smile I have had in a long time."

Others have found music to be a bridge to re-engage with a sense of community. One of the most common symptoms amongst UpBEAT! participants was a sense of social anxiety. Many people deeply wanted to connect but felt unable to communicate or be around others comfortably. UpBEAT! has helped participants re-gain a sense of agency, confidence, and resilience. One participant came to UpBEAT! unable to leave her room. She sat at home with her curtains drawn and did not go out. After 1:2:1 sessions, rekindling her passion for music and organ playing, she now shares her playing with others.

With many similar stories and case studies the securing of a further 3 years funding from the National Lottery Community Fund ensured soundLINCS UpBEAT! would continue.

As a partner in the Lincolnshire Music Education Hub (LMEH), soundLINCS has been involved with 2 projects this year. The Charity was delighted to continue working with the Springwell Alternative Academy, delivering a yearlong programme with all Primary and Key stage 3 classes across all 4 sites of the Academy within Lincolnshire.

soundLINCS also continued to support the development of the MEHEM Uprising project and the delivery of a choir for young people with disabilities and SEND both online and in person.

With the completion of the Skegness youth clubs music studio refurbishment - now called soundPLAT4M - soundLINCS was delighted that a project the charity instigated over 15 years ago was once again in full working order and delivering with a full programme of HAF music projects. Excitingly, these projects have attracted some of the young people who first worked in the studio—now fathers themselves—who have volunteered their time to pass on their skills.

Throughout this year of rebuilding, the voluntary Board of Trustees, our core team and soundLINCS' Music Facilitators have continued the support of carers, parents and community music professionals through the monthly free soundEMISSION e-bulletin, plus the promotion and development of the vast array of musical inclusive toolkits and reports available free from the Company's website. During the year we have:

- Maintained a daily activity suggestion via social media.
- Delivered 553 (314 last year) music & training sessions ranging from 1 hour duration to 1 day to over 5,843 (1,300 last year) participants.
- employed 25 Music Facilitators.
- Reached 216,837 (189,494 last year) people online from 136 different countries.

soundLINCS

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

In addition to this report, a fuller picture of our work, including the outputs and impact of our work, is available on our website www.soundlincs.org. We invite you to visit our site and our associated social media sites to get a greater view of the sheer depth and breadth of the work we do. Our social media statistics show that more people than ever are getting involved across our platforms: YouTube, Bandcamp, Facebook, X, Instagram and LinkedIn.

Over the past year soundLINCS has been supported in the office by two volunteers, who have helped with general administration, marketing and communications.

Financial review

soundLINCS aims to diversify its income base through funding applications for new and progressive post Covid projects whilst building on its core base of working with children and young people in challenging circumstances.

Actions towards achieving these aims continue with the review and creation of a new post-pandemic business plan in line with the post-Covid organisation which soundLINCS will become with a focus on increasing the charity's fundraising capacity to sustain and grow the organisation for the foreseeable future.

RESERVES POLICY

It is the policy of the charity to maintain unrestricted free reserves at a level to allow the charity to research and develop new programmes and funding strategies to enable it to continue in its charitable objectives, and to provide sufficient funds to cover redundancy provision and three months operating costs in the event of it having to cease operating. The Board is satisfied that the current level of unrestricted funds is sufficient to meet this policy based on the current level of projected operating expenditure.

Unrestricted reserves at 31 March 2023 £161,776 (2022: £210,257).

Restricted reserves at 31 March 2023 £1,855 (2022: £11,210).

There were no designated funds at 31 March 2023 or 2022.

Plans for future periods

This is still a very challenging time, especially with increased competition to seek new project funding. However, as soundLINCS rebuilds, a new chapter of the Company's life is emerging, as we always believed it would, in the support of mental health through music, bringing with it exciting new partnerships and opportunities. With the new full time Project and Development Manager in place, soundLINCS looks to continue to develop these relationships and the soundLINCS UpBEAT! Service across Lincolnshire, creating groups, offering 1-2-1 sessions, and introducing people to groups which align to their own interest, while supporting the soundLINCS Music Facilitators and staff with support and training. soundLINCS will continue to seek further funding to support the continual development of UpBEAT!

soundLINCS

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

As part of the charity's fundraising, soundLINCS will continue to explore ways to diversify income and in 2023 will see the delivery of 2 commissions. Firstly, the return of Lincolnshire County Council FAB! 2023 Award for Children in Care, an annual event soundLINCS has been commissioned to produce and deliver for the past 10 years, which is returning after a 2-year break due to the pandemic.

A second commission from Newark and Sherwood District Council, as part of the National Civil War Centre and Palace Theatre, Arts Council England NPO, will see soundLINCS developing a programme of workshops for young disabled people aged 14 – 25 years, their parents and carers called Open Sounds.

During the year soundLINCS will review and consult as to the needs of the musicLINK members, whilst ensuring the soundEMission information service is strengthened. Our extensive bespoke music delivery project work will continue, and we will continue to partner with other organisations and charities to help create and deliver music programmes to continue 'Unleashing potential through music'. More than ever, soundLINCS will develop further programmes of work and funding applications in line with its Business Plan with the aim of consolidating the company's position as the foremost independent music and social development organisation for the East Midlands. This will include development in the following areas:

- Continue the pursuit of artistic outcomes including:
 - Creating original musical pieces
 - Self-expression of participants in all soundLINCS' activities
 - Music Facilitators provided with new creative opportunities
- Breaking new ground through innovative use of technology to enable mass performances or practitioners developing new musical skills and confidence to facilitate their groups
- Enabling an emerging workforce
- Developing research opportunities to benefit the participatory music sector locally, nationally and internationally.
- Continue to develop, present, and distribute high quality research papers in accordance with soundLINCS' 'Inquiring Minds'© process
- Maintain and develop innovative culturally diverse experiences in collaboration with partner organisations and complementary providers.
- Build on existing partnerships and relationships to ensure a musically inclusive offer with non-music-based specialists including Health care providers, Older Adults, Looked After Children, Participation Service, Youth Offending Service, and hospitals.
- Continue the development of innovative resources that embrace the use of digital technologies (such as apps) and social media channels to ensure the sharing and development of best practice.
- Expand the work with Music Education Hubs across the region, to support the social mobility agenda and to ensure a musically inclusive offer maintained and developed for children and young people in hard to reach and challenging circumstances.
- Continue our commitment to training and development for all staff, trustees and freelance associates and develop the Company's self-assessment systems for reviewing staff & board development, delivery of the programme and financial stability.

To achieve these goals in the short term, the voluntary Board of Trustees will continue to work closely with the staff, ensuring appropriate risk management assessments and fundraising goals are regularly reviewed, alongside the company's budget and cashflow.

RESPONSIBILITIES OF THE TRUSTEES

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

Company law requires the trustees to prepare financial statements for each financial 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 charity will continue in business.

The trustees are responsible for keeping proper 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 trustees 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.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:



Signed on 21/11/23 @ 16:40

Prof D Symonds
Trustee

soundLINCS

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of soundLINCS

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of soundLINCS ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Clare N. Heppenstall

Clare Heppenstall, MA, FCA
Independent Examiner
Mumby Heppenstall
Wellingore Hall
Wellingore
Lincoln
LN5 0HX

28th November 2023

soundLINGS**Company Limited by Guarantee****Statement of Financial Activities
(including income and expenditure account)****Year ended 31 March 2023**

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	3,538	—	3,538	4,350
Charitable activities	6	45,731	70,532	116,263	245,942
Other trading activities	7	27,858	—	27,858	22,052
Investment income	8	337	—	337	120
Other income	9	178	—	178	5,736
Total income		<u>77,642</u>	<u>70,532</u>	<u>148,174</u>	<u>278,200</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	7,371	—	7,371	5,889
Expenditure on charitable activities	11,12	118,752	79,887	198,639	262,521
Total expenditure		<u>126,123</u>	<u>79,887</u>	<u>206,010</u>	<u>268,410</u>
Net income/ (expenditure)		<u>(48,481)</u>	<u>(9,355)</u>	<u>(57,836)</u>	<u>9,790</u>
Transfers between funds		—	—	—	—
Net movement in funds		<u>(48,481)</u>	<u>(9,355)</u>	<u>(57,836)</u>	<u>9,790</u>
Reconciliation of funds					
Total funds brought forward		210,257	11,210	221,467	211,677
Total funds carried forward		<u>161,776</u>	<u>1,855</u>	<u>163,631</u>	<u>221,467</u>

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

The notes on pages 10 to 18 form part of these financial statements.

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Company Limited by Guarantee

Statement of Financial Position (continued)

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	18	4,241	4,016
Current assets			
Debtors	19	16,742	36,012
Cash at bank and in hand		170,969	217,544
		187,711	253,556
Creditors: amounts falling due within one year	20	28,321	36,105
Net current assets		159,390	217,451
Total assets less current liabilities		163,631	221,467
Net assets		163,631	221,467
Funds of the charity			
Restricted funds		1,855	11,210
Unrestricted funds		161,776	210,257
Total charity funds	23	163,631	221,467

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on
and are signed on behalf of the board by:



Prof D Symonds

Signed on 21/11/23 @ 16:40

Prof D Symonds
Trustee

Company number 3730138
Charity number 1086483

The notes on pages 10 to 18 form part of these financial statements.

soundLINCS

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is soundHOUSE, 18 St Martins Lane, Lincoln, LN2 1HY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The accounts have been prepared on the going concern basis. The trustees have considered the uncertainties in relation to the charity's future funding (as set out in the Trustees Report, pages 2-6) and are confident of the charity's ability to continue as a going concern.

Income tax

These accounts are prepared on the basis that as a charity, the activities of soundLINCS are exempt from income tax and corporation tax.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for specific purpose. Restricted funds are subjected to restrictions on their expenditure declared by the donor or when funds are raised for specific restricted purposes.

Incoming resources

Incoming resources from grants are credited to the Statement of Financial Activities in the year to which they relate. Projects and workshops income is accounted for as receivable by the charity. Deferred income is that to which the charity has not yet earned entitlement for receipt until the service has been provided. Such income is accounted for as a liability until the period in which the charity becomes entitled to the income.

3. Accounting policies *(continued)*

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. All expenditure has been classified under headings that aggregate all costs relating to that category. Expenses relating to one activity or cost category have been directly allocated. Other overheads have been apportioned on the basis of estimated time spent and resources utilised: Cost of raising donations and legacies - Chief Executive Officer 10%. Charitable activities - Chief Executive Officer 85%, administration 90% and all other staff costs 100%. Governance - Chief Executive Officer 5%, administration 10%.

Governance costs comprise all costs involved in the public accountability of the charity and its compliance with regulation and good practice.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
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Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value.

Defined contribution plans

Contributions are made to a workplace pension scheme for employees where required under the automatic enrolment legislation.

4. Limited by guarantee

The charity is a company limited by guarantee. If the company is wound up the members are each liable to contribute up to £1.

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Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
MUSIC:LINK subscriptions	1,580	1,580	1,938	1,938
Donations	1,958	1,958	2,412	2,412
	<u>3,538</u>	<u>3,538</u>	<u>4,350</u>	<u>4,350</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Projects and workshops income	44,203	—	44,203
Musical Whispers			
Postlethwaite Music Foundation	1,000	3,000	4,000
Lincoln Sings	—	1,992	1,992
UpBEAT!	528	65,540	66,068
	<u>45,731</u>	<u>70,532</u>	<u>116,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Projects and workshops income	17,727	—	17,727
soundPLAT4M	—	65,774	65,774
Arts Council England		5,005	5,005
Together Through Music	75,834	—	75,834
Future of the Past	—	10,920	10,920
Musical Whispers	—	39,000	39,000
New Tricks/New World	—	3,200	3,200
MEHEM Uprising!	—	1,732	1,732
UpBEAT!	—	26,750	26,750
	<u>93,561</u>	<u>152,381</u>	<u>245,942</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Premises rental	27,858	27,858	22,052	22,052

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Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	337	337	120	120

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gift Aid	80	80	—	—
Sundry income	98	98	—	—
Coronavirus Job Retention Scheme	—	—	5,736	5,736
	178	178	5,736	5,736

10. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies	7,371	7,371	5,889	5,889

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Projects and workshops	104,666	78,655	183,321
Support costs	14,086	1,232	15,318
	118,752	79,887	198,639

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Projects and workshops	93,532	150,548	244,080
Support costs	17,519	922	18,441
	111,051	151,470	262,521

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Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Projects and workshops	183,321	7,068	190,389	254,350
Governance costs	–	8,250	8,250	8,171
	<u>183,321</u>	<u>15,318</u>	<u>198,639</u>	<u>262,521</u>

13. Analysis of support costs

	Projects and workshops £	Total 2023 £	Total 2022 £
Staff costs	5,257	5,257	7,880
General office	1,811	1,811	1,820
Finance costs	–	–	–
Governance costs	8,250	8,250	8,171
Accountancy	–	–	570
	<u>15,318</u>	<u>15,318</u>	<u>18,441</u>

14. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>1414</u>	<u>1,339</u>

15. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,212	1,200
Other financial services	732	1,290
	<u>1,944</u>	<u>2,490</u>

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	94,605	110,299
Social security costs	5,094	6,631
Employer contributions to pension plans	2,156	2,488
	<u>101,855</u>	<u>119,418</u>

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Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

16. Staff costs (continued)

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Management	1	1
Project	1	1
Administrative	1	1
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £54,230 (2022: £53,710).

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity were received by any of the trustees during the year.

No expenses were paid to any of the trustees during the year (2022: Nil).

18. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022	47,206
Additions	1,639
At 31 March 2023	<u>48,845</u>
Depreciation	
At 1 April 2022	43,190
Charge for the year	1,414
At 31 March 2023	<u>44,604</u>
Carrying amount	
At 31 March 2023	<u>4,241</u>
At 31 March 2022	<u>4,016</u>

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Debtors

	2023	2022
	£	£
Trade debtors	7,851	28,081
Prepayments and accrued income	8,812	7,772
Other debtors	79	159
	<u>16,742</u>	<u>36,012</u>

20. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	12,920	16,205
Accruals and deferred income	9,673	15,033
Social security and other taxes	2,967	2,487
Deposits	2,598	2,217
Soaring Skywards	163	163
	<u>28,321</u>	<u>36,105</u>

21. Deferred income

	2023	2022
	£	£
At 1 April 2022	7,615	107,207
Amount released to income	(7,615)	(99,592)
Amount deferred in year	5,000	—
At 31 March 2023	<u>5,000</u>	<u>7,615</u>

Deferred income relates to funding received at 31 March 2023 from the National Lottery Community Fund for a project which had not been completed at that date, and so the proportion of funding held to complete the project has been carried forward.

22. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,156 (2022: £2,488).

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Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	210,257	77,642	(126,123)	—	161,776

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	201,443	125,819	(116,940)	(55)	201,257

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
LCC Lincoln Sings	4,000	1,992	(4,137)	—	1,855
UpBEAT!	5,950	65,540	(71,490)	—	—
Adults with complex needs	1,260	—	(1,260)	—	—
Postlethwaite Music Foundation	—	3,000	(3,000)	—	—
	<u>11,210</u>	<u>70,532</u>	<u>(79,887)</u>	<u>—</u>	<u>1,855</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
soundPLAT4M	—	65,774	(65,774)	—	—
Future of the Past	4,159	39,000	(43,159)	—	—
LCC Lincoln Sings	4,000	—	—	—	4,000
UpBEAT!	—	26,750	(20,800)	—	5,950
Adults with complex needs	1,260	—	—	—	1,260
National Lottery Community Fund	—	—	—	—	—
MEHEM Uprising!	825	1,732	(2,557)	—	—
Skegness Studio	—	5,005	(5,060)	55	—
Together Through Music	—	10,920	(10,920)	—	—
Musical Whispers	—	3,200	(3,200)	—	—
	<u>10,244</u>	<u>152,381</u>	<u>(151,470)</u>	<u>55</u>	<u>11,210</u>

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Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities (continued)

Year ended 31 March 2023

2023
£

2022
£

Restricted funds are treated as such because of conditions imposed by the external funding provider that means delivery of services under these funds is more restricted than the core service provided by the organisation.

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,241	–	4,241
Current assets	175,864	11,847	187,711
Creditors less than 1 year	(18,329)	(9,992)	(28,321)
Net assets	161,776	1,855	163,631

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,016	–	4,016
Current assets	226,466	27,090	253,556
Creditors less than 1 year	(20,225)	(15,880)	(36,105)
Net assets	210,257	11,210	221,467

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year		
1-2 years	6,900	6,900
	1,601	–

26. Related parties

There were no related party transactions during the year.