

COMPANY REGISTRATION NUMBER: 3730138
CHARITY REGISTRATION NUMBER: 1086483

SoundLincs
Company Limited by Guarantee
Unaudited Financial Statements
For the year ended
31 March 2025

MUMBY HEPPENSTALL

Chartered accountants
Wellingore Hall
Wellingore
Lincoln
LN5 0HX

SoundLines

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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SoundLincs

Company Limited by Guarantee

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

Year ended 31 March 2025

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 2025.

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

Prof D Symonds (Chair/Treasurer)
Mr P Garvey (resigned 21 October 2024)
Dr T Jeffrey
Mrs S Blair-Manning
Dr R Dean
Mr P Clarke (resigned 21 October 2024)
Ms S Grundy (appointed 15 April 2024)
Mr C G A Thomson (appointed 21 October 2024)
Mr A Dawson (appointed 21 October 2024)

Independent examiner

Clare Heppenstall, MA, FCA
Wellingore Hall
Wellingore
Lincoln

Key management personnel

Ms N K Heyes, MBE – Chief Executive (resigned 9 October 2024)
Mr E P Mentzel (appointed 5 August 2024)

SoundLines

Company Limited by Guarantee

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

Year ended 31 March 2025

Structure, governance and management

SoundLines 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.

SoundLines 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 and a core staff of 5 (2024:3) full time equivalent employees as at 31 March 2025.

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, SoundLines, 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 SoundLines have had regard to the Charity Commission's guidance on public benefit and can confirm that all of the Company's work in 2024/25 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

The past year has been another remarkable chapter for SoundLines, showcasing our versatility and continued commitment to harnessing the power of music to bring comfort, support, and education to a wide range of audiences and organisations. We have seen continued growth in referrals, music workshops, inspiring stories, and life-changing moments—reflecting a rising demand for our services. This expansion has been supported by exciting new funding streams, dynamic partnerships, and the addition of talented new colleagues and volunteers. We also welcomed several new Music Facilitators, Board Members, and core staff to the SoundLines team.

In a significant moment for the organisation, our founding CEO, Nikki-Kate Heyes MBE, retired after 26 years of dedicated leadership. Nikki-Kate's vision and passion laid the foundation for SoundLines' innovative work across the region and beyond. We were proud to appoint Eddy Mentzel as her successor, bringing fresh energy and expertise to the role. Eddy has worked in music production and education for 24 years through his company, *AudioJunkie*, which has partnered with SoundLines for over two decades.

Over the past year, SoundLines has worked directly with many communities, making a tangible difference in the lives of children and young people, older adults, participants with SEND, and marginalised groups including those involved with the Justice Service. In total, we reached 7,676 (2024: 6,297) participants through the delivery of 885 (2024: 867) music sessions, delivered by a dedicated team of 26 (2024: 32) Music Facilitators.

This year marked a significant milestone as we rebranded and successfully launched our new logo and website, offering a refreshed and more accessible digital presence. The revamped platform enhances user experience, better reflects our mission, and supports wider engagement with our audiences. Our online reach continues to grow, with 26,318 page views and a total of 406,738 people reached through digital platforms.

In tandem with our external rebrand, we have also made key internal operational upgrades, including a comprehensive overhaul of our IT systems, databases, and project management tools. These improvements have streamlined our workflow, increased productivity, and ensured greater efficiency and security across all areas of our work.

SoundLincs

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

Year ended 31 March 2025

Our communication efforts remain a vital part of our work. *soundEMission*, our free monthly e-bulletin for professionals in music development and education across the East Midlands, continues to grow and evolve. Now reaching 15,077 (2024: 14,479) cumulative recipients, *soundEMission* was remodelled in early 2025 to include job listings, funding and training opportunities, creative sessions, and a curated "What's On" guide for live music events. Additionally, we've introduced premium listings, allowing organisations to promote their offerings while supporting SoundLincs' sustainability.

Project Highlights

Future of the Past

After a successful pilot, we completed the first year of *Future of the Past*, a project that breaks down barriers for young people to engage with heritage venues. The project empowers participants to reinterpret local history through creative outputs such as animation, music, theatre, visual arts, documentaries, and dance.

- In Horncastle, a sea shanty and tactile storytelling format explored the Endeavour's voyage.
- In Gainsborough, young people created a theatre production and animation based on the town's historical timeline, showcased at the Illuminate Festival.
- In Bourne, a documentary is being developed about Charles Worth, the town's famous fashion pioneer.

The project not only deepens historical understanding but also fosters skills and interest in heritage-based careers.

Upbeat: Mental Health and Wellbeing through Music

Our *Upbeat* programme continues to thrive, providing referral-based music sessions that reached 1,036 participants this year, including those with autism and dementia. In partnership with NHS teams, social prescribers, occupational therapists and mental health services, *Upbeat* has expanded geographically and in scope.

- Participants report 100% satisfaction, with all saying they enjoyed the sessions and would recommend them.
- 78% felt the sessions provided a safe space to connect and talk.
- 100% noted benefits including learning new skills, feeling listened to, reduced loneliness, and increased activity.

We've supported health workers through lectures, training, and outreach at universities, directly demonstrating music's therapeutic impact.

Lincolnshire Sings

On 12th October 2024, *Lincolnshire Sings* returned with a vibrant day of mass harmony singing at The Epic Centre, Lincolnshire Showground. With 190 singers participating, the event featured workshops by Christina Clark, Liz McIntosh, and Zeph Churchill. Participants described the event as "uplifting, inspiring, and therapeutic," with 84% reporting improved mood and wellbeing.

SoundLincs Conference 2024

Held on 6th September at the Lincolnshire Wildlife Trust's Whisby Education Centre, this year's Conference focused on Mental Health. We were honoured to welcome Kate Hull Rodgers—comedian, mental health advocate, and co-founder of Stepping Stones Theatre—who shared personal stories and insights into laughter therapy and resilience. Activities like sound therapy and pond dipping provided delegates with restorative, nature-based experiences.

Financial review

SoundLincs aims to diversify its income base through funding applications for new projects whilst building on its core base of working with children and young people in challenging circumstances. The results for this year show a significant increase in income and a small deficit of £4,322 compared to a deficit of £57,836 the previous

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

Year ended 31 March 2025

year.

Focus continues 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 has requested that the level of reserves is increased so as to cover four months operating costs by 31 March 2026, with a further increase so as to cover six months operating costs over the next few years. The Board is satisfied that the current level of unrestricted funds is sufficient to meet the policy based on the current level of projected operating expenditure, but they expect the expenditure to increase in the future.

Unrestricted reserves at 31 March 2025 £67,062 (2024: £110,879).

Restricted reserves at 31 March 2025 £61,103 (2023: £48,430).

There were no designated funds at 31 March 2025 or 2024.

Plans for future periods

We are excited to announce new funding to further develop our mental health and wellbeing projects into 2025–2026.

SoundLines Connect

Connect is a new initiative supporting individuals transitioning from acute and rehabilitation wards back into the community—a critical window identified in the Lincolnshire Suicide Prevention Strategy. The project targets those at risk of suicide, including individuals facing severe mental illness or dual diagnoses such as trauma or substance use. Through creative music interventions, *Connect* fosters recovery, confidence, and community reintegration.

Music provides an inclusive platform for emotional healing, communication, and skill-building. Evidence consistently shows that music can alleviate stress, anxiety, and depression while improving memory, social connection, and physical dexterity.

Inside Voices

Building on our longstanding work in secure settings, we are launching our *Inside Voices* programme at HMP Lincoln, HMP North Sea Camp, HMP Ranby, and HMP Peterborough, as well as developing support groups for recently released individuals.

Participants from HMP Ranby described our previous sessions as “terrific, educational, and inclusive,” emphasising the importance of expression and creativity in custody. The workshops have led to improved wellbeing, teamwork, peer support, and communication, as well as increased interest in music and the arts.

By working with prisons, probation services, Lincolnshire Action Trust, and Development Plus, *Inside Voices* offers a positive alternative to offending behaviours. Our dual model—support inside and outside prison—aims to reduce reoffending, foster resilience, and promote social reintegration through the power of music.

FAB! Celebration for Children in Care

SoundLines will partner with Lincolnshire County Council's Children's Services Participation Team to deliver the 14th *FAB!*, an annual celebration to celebrate the achievements of Children in Care. The event theme to once again be chosen by the young people.

RESPONSIBILITIES OF THE TRUSTEES

The trustees (who are also the directors of SoundLines 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

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

Year ended 31 March 2025

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:



A handwritten signature in black ink, appearing to read 'D Symonds'.

Signed on 31/07/25 @ 12:53

Prof D Symonds
Trustee

SoundLincs

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of SoundLincs

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of SoundLincs ('the charity') for the year ended 31 March 2025.

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

31 July 2025

SoundLines

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,205	–	1,205	3,718
Charitable activities	6	81,890	262,837	344,727	241,560
Other trading activities	7	25,689	–	25,689	27,802
Investment income	8	1,435	–	1,435	1,123
Other income	9	18	–	18	183
Total income		<u>110,237</u>	<u>262,837</u>	<u>373,074</u>	<u>274,386</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	11,238	–	11,238	6,242
Expenditure on charitable activities	11,12	142,816	250,164	329,980	272,466
Total expenditure		<u>154,054</u>	<u>250,164</u>	<u>404,218</u>	<u>278,708</u>
Net income/ (expenditure)		<u>(43,817)</u>	<u>12,673</u>	<u>(31,144)</u>	<u>(4,322)</u>
Transfers between funds		–	–	–	–
Net movement in funds		<u>(43,817)</u>	<u>12,673</u>	<u>(31,144)</u>	<u>(4,322)</u>
Reconciliation of funds					
Total funds brought forward		<u>110,879</u>	<u>48,430</u>	<u>159,309</u>	<u>163,631</u>
Total funds carried forward		<u>67,062</u>	<u>61,103</u>	<u>128,165</u>	<u>159,309</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 9 to 17 form part of these financial statements.

SoundLincs

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	18	4,628	3,094
Current assets			
Debtors	19	15,664	88,931
Cash at bank and in hand		201,629	135,945
		<u>217,293</u>	<u>224,876</u>
Creditors: amounts falling due within one year	20	93,756	68,661
Net current assets		<u>123,537</u>	<u>156,215</u>
Total assets less current liabilities		<u>128,165</u>	<u>159,309</u>
Net assets		<u>128,165</u>	<u>159,309</u>
Funds of the charity			
Restricted funds		61,103	48,430
Unrestricted funds		67,062	110,879
Total charity funds	23	<u>128,165</u>	<u>159,309</u>

For the year ending 31 March 2025 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 31/07/25 @ 12:53

Prof D Symonds
Trustee

Company number 3730138
Charity number 1086483

The notes on pages 9 to 17 form part of these financial statements.

SoundLincs

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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. The financial statements are prepared in sterling, which is the functional currency of the entity. SoundLincs is a public benefit entity as defined by FRS 102.

Going concern

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

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.

SoundLines

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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 25% (2024: 10%). Charitable activities - Chief Executive Officer 70% (2024: 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.

SoundLincs

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
MUSIC:LINK subscriptions	785	785	1,580	1,580
Donations	420	420	1,958	1,958
	<u>1,205</u>	<u>1,205</u>	<u>3,538</u>	<u>3,538</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Projects and workshops income	67,708	9,289	76,997
Grants:			
Other grants	14,182	–	14,182
HMP Ranby	–	10,000	10,000
Future of the Past	–	134,397	134,397
Bourne Community Radio	–	20,000	20,000
UpBEAT!	–	79,500	79,500
Lincoln Sings	–	4,535	4,535
Postlethwaite Music Foundation	–	3,000	3,000
SoundLincs conference	–	2,116	2,116
	<u>81,890</u>	<u>262,837</u>	<u>344,727</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Projects and workshops income	11,764	51,221	62,985
Newark and Sherwood District Council -OpenSounds	–	40,000	40,000
Lincolnshire County Council- Springwell Outreach	–	14,000	14,000
Lincolnshire County Council – Bourne Community Radio	–	10,000	10,000
UpBEAT!	–	111,575	111,575
Postlethwaite Music Foundation	–	3,000	3,000
	<u>11,764</u>	<u>229,796</u>	<u>241,560</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Premises rental	25,689	25,689	27,802	27,802

SoundLincs

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	<u>1,435</u>	<u>1,435</u>	<u>1,123</u>	<u>1,123</u>

9. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Gift Aid	18	18	183	183
Sundry income	—	—	—	—
	<u>18</u>	<u>18</u>	<u>183</u>	<u>183</u>

10. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Costs of raising donations and legacies	<u>11,238</u>	<u>11,238</u>	<u>6,242</u>	<u>6,242</u>

11. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Projects and workshops expenditure	136,768	—	136,768
HMP Ranby	—	10,000	10,000
Future of the Past	—	113,508	113,508
Bourne Community Radio	—	20,000	20,000
UpBEAT!	—	95,151	95,151
Lincoln Sings	—	6,390	6,390
Postlethwaite Music Foundation	—	3,000	3,000
SoundLincs conference	—	2,115	2,115
Support costs	6,048	—	6,048
	<u>142,816</u>	<u>250,164</u>	<u>392,980</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Projects and workshops expenditure	73,889	—	73,889
Newark and Sherwood District Council -OpenSounds	—	40,000	40,000
Lincolnshire County Council- Springwell Outreach	—	14,000	14,000
Lincolnshire CountyCouncil – Bourne Community Radio	—	10,000	10,000
UpBEAT!	—	116,221	116,221
Postlethwaite Music Foundation	—	3,000	3,000
Support costs	15,356	—	15,356
	<u>89,245</u>	<u>183,221</u>	<u>272,466</u>

SoundLincs

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Projects and workshops	377,826	6,048	383,874	263,430
Governance costs	—	9,106	9,106	9,036
	<u>377,826</u>	<u>15,154</u>	<u>392,980</u>	<u>272,466</u>

13. Analysis of support costs

	Projects and workshops	Total 2025	Total 2024
	£	£	£
Staff costs	4,078	4,078	4,755
General office	1,970	1,970	1,565
Governance costs	9,106	9,106	9,036
	<u>15,154</u>	<u>15,154</u>	<u>15,356</u>

14. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	1,543	1,032
(Profit)/loss on disposal of fixed assets	(443)	876
	<u>1,100</u>	<u>1,908</u>

15. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,224	1,224
Other financial services	744	738
	<u>1,968</u>	<u>1,962</u>

16. Staff costs

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

	2025	2024
	£	£
Wages and salaries	165,611	133,491
Social security costs	10,509	8,488
Employer contributions to pension plans	3,706	2,859
	<u>179,826</u>	<u>144,838</u>

SoundLines

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Staff costs *(continued)*

The average head count of employees during the year was 6 (2024: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Management	1	1
Project	3	2
Administrative	1	1
	<u>5</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: 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 £57,935 (2024: £56,942).

17. Trustee remuneration and expenses

No remuneration from employment with the charity was received by any of the trustees during the year.

No expenses were paid to any of the trustees during the year (2024: Nil).

18. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024	26,141
Additions	3,910
Disposals	(4,419)
At 31 March 2025	<u>25,632</u>
Depreciation	
At 1 April 2024	23,047
Charge for the year	1,543
On disposals	(3,586)
At 31 March 2025	<u>21,004</u>
Carrying amount	
At 31 March 2025	<u>4,628</u>
At 31 March 2024	<u>3,094</u>

SoundLines

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Debtors

	2025	2024
	£	£
Trade debtors	8,190	79,860
Prepayments and accrued income	7,374	8,810
Other debtors	100	261
	<u>15,664</u>	<u>88,931</u>

20. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	11,066	14,645
Accruals and deferred income	77,224	47,282
Social security and other taxes	3,503	3,573
Deposits	1,800	2,998
Soaring Skywards	163	163
	<u>93,756</u>	<u>68,661</u>

21. Deferred income

	2025	2024
	£	£
At 1 April 2024	41,870	5,000
Amount released to income	(32,108)	(5,000)
Amount deferred in year	<u>63,283</u>	<u>41,870</u>
At 31 March 2025	<u>73,045</u>	<u>41,870</u>

Deferred income relates to funding invoiced at 31 March 2025 for projects which had not been completed or not started 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 £3,706 (2024: £2,859).

SoundLines

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	110,879	110,237	(154,054)	—	67,062

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	161,776	44,590	(95,487)	—	110,879

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Future of the Past	—	137,297	(113,508)	—	23,789
HMP Ranby	—	10,000	(10,000)	—	—
Lincoln Sings	1,855	4,535	(6,390)	—	—
UpBEAT!	46,575	85,890	(95,151)	—	37,314
Bourne Community Radio	—	20,000	(20,000)	—	—
Postlethwaite Music	—	—	—	—	—
Foundation	—	3,000	(3,000)	—	—
SoundLines conference	—	2,115	(2,115)	—	—
	48,430	262,837	(250,164))	—	61,103

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
OpenSounds	—	40,000	(40,000)	—	—
LCC Springwell	—	14,000	(14,000)	—	—
LCC Lincoln Sings	1,855	—	—	—	1,855
UpBEAT!	—	162,796	(116,221)	—	46,575
LCC Bourne Community	—	—	—	—	—
Radio	—	10,000	(10,000)	—	—
Postlethwaite Music	—	—	—	—	—
Foundation	—	3,000	(3,000)	—	—
	1,855	229,796	(183,221))	—	48,430

SoundLines

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

23. Analysis of charitable funds *(continued)*

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 2025 £
Tangible fixed assets	4,628	–	4,628
Current assets	83,428	133,865	217,293
Creditors less than 1 year	(20,994)	(72,762)	(93,756)
Net assets	67,062	61,103	128,165

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	3,094	–	3,094
Current assets	128,354	96,522	224,876
Creditors less than 1 year	(20,569)	(48,092)	(68,661)
Net assets	110,879	48,430	159,309

25. Operating lease commitments

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

	2025 £	2024 £
Not later than 1 year		
1-5 years	5,836	7,836
	<u>2,574</u>	<u>3,510</u>

26. Related parties

One member of staff who left during the year is a domestic partner of one of the trustees. This trustee declares an interest at times of salary reviews and staffing matters. There were no other related party transactions during the year.