

Company No:
05263552

Charity No:
1110646

THE MUSIC MIND SPIRIT TRUST

(a company limited by guarantee)

UNAUDITED REPORT OF THE DIRECTORS

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

30 APRIL 2022

THE MUSIC MIND SPIRIT TRUST

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THE MUSIC MIND SPIRIT TRUST

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 30 APRIL 2022

DIRECTORS:	D. Aldis Prof. P.R. Grob Prof. N. Osborne Dr. P. B. C. Fenwick Ambassador K.E. Norman L. Westland CBE H. P. Vivash M. Redfern
CHIEF EXECUTIVE:	Dr. J.C. Robertson
SECRETARY:	Dr. J.C. Robertson
REGISTERED OFFICE:	The Old Farmhouse Hermongers Lane Rudgwick West Sussex RH12 3AL
REGISTERED COMPANY NUMBER:	05263552
REGISTERED CHARITY NUMBER:	1110646
BANKERS:	Barclays Bank Plc
ACCOUNTANT:	Kreston Reeves LLP Chartered Accountants Springfield House Springfield Road Horsham West Sussex RH12 2RG

THE MUSIC MIND SPIRIT TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 APRIL 2022

The trustees, who are also directors for the purposes of company law, present their report with the financial statements of the company for the year ended 30 April 2022.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) (applicable in the UK and Republic of Ireland effective 1 January 2019).

STATUS

The company was incorporated on 19 October 2004 and commenced activities on the same date. It is governed by its memorandum and articles of association amended by special resolution on 5 February 2006.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of a charity whose objects are to promote or develop the arts and in particular the art or science of music.

DIRECTORS

The directors during the year under review were:

D. Alldis
Prof. P.R. Grob
Prof. N. Osborne
Dr. P. B. C. Fenwick
Ambassador K.E. Norman
L. Westland CBE
H. P. Vivash
M. Redfern

CHIEF EXECUTIVE

The Chief Executive during the year under review was:

Dr. J. C. Robertson

CHARITABLE OBJECTS

The objects of the charity are to promote or develop the arts and in particular the art or science of music and research into the same for the public benefit and publish the useful results of any such research and to educate the public in the arts and in particular the art or science of music, whether by promoting public lectures, seminars, workshops, concerts, recitals or otherwise. The charity promotes community cohesion and family values through inter-generational activities for a diverse societal mix, serving economically and socially disadvantaged areas and special needs schools. The charity is the inspiration of Dr. Chika Robertson.

ORGANISATIONAL STRUCTURE

A board of trustees has been assembled to administer the charity. In considering appointments to the board, the trustees try to achieve an appropriate mix and balance of skills. The trustees meet as necessary for the purpose of running the charity and taking all decisions based, where necessary, on advice given. The chief executive of the charity is Dr. Chika Robertson, who is deemed to be key management, is responsible for its day to day management and appointment of trustees, and is also a member.

THE MUSIC MIND SPIRIT TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) – continued FOR THE YEAR ENDED 30 APRIL 2022

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

The Charity is continuing to develop its operational structure and projects. Its current focus is on MMST's inclusive Young Artist Musical Ambassador (YAMA) Programme, in partnership with leading local, regional, national and international partners, including the Royal Academy of Music, the NHS and X-System. This high-caliber music mentorship and leadership programme nurtures outstanding talent, opens new career paths and promotes the benefits of music on health and wellbeing for all ages, particularly in care homes and other protected environments. Research is conducted using MMST's well-established 'SongTrees' methodology.

'SongTrees' is an inter-generational schools and communities music experience. Having been trialled successfully in economically and socially disadvantaged regions, special needs schools and in culturally diverse areas to instil a sense of community, it continues to facilitate cultural development for children and their families through its performance and educational work.

MMST is presenting the world premiere of its cross-disciplinary multi-media music and ecology project and will be leading 'The Green Man Initiative', an exciting new music/ecology programme for schools.

MMST provides high-quality musical, medical and scientific research while delivering engaging concerts, workshops, lectures and other events for the public benefit, including the NHS, demonstrating the significant impact that music can make on our health, wellness and recovery. Working with internationally renowned experts, it is demonstrating with ground-breaking medical evidence the significant impact music can make on our health, wellness and recovery through its innovative studies into music & epilepsy and music & memory.

Further details of the charity's interests and activities can be found at its website:
www.musicmindspirittrust.com.

FINANCIAL REVIEW

A statement of financial activities is shown on page 6. The net income for the period amounted to £1,697 (2021: net expenditure of £4,383).

The charity's activities to date have been funded by grants and donations from, amongst others, The Wates Foundation, Lewis Golden, R.G. & E.H. Hill, Bernard Carr, Sean & Claire Kennedy, Albert & Jane Leung, Anthony Pinching, Geoff & Fiona Squire, Prof Michael Trimble, Arts Council England, Big Lottery Fund, NHS, South East Arts and Health Partnership, South East Coast SHA, Arts & Business, Culture & Sport, EU-Brussels, Esmee Fairbairn, Royal Academy of Music, as well as from substantial amounts of time donated by Dr. Chika Robertson and several other volunteers including Dominic Alldis, Robert Ashcroft, Calista Georget, Paul Grob, Lyudmila Nurse, Nigel Osborne, Martin and Kirsten Redfern, Mark Ross Clark, Stewart Prosser, Mary Shek, Larry Westland and Hayden Vivash. The trustees wish to record their gratitude for all the support provided. The Trust has provided events for organisations and venues including Arts Council England, Art & Mind, Ashridge, BBC, Cranleigh/Monmouth/Wellington College Schools, Colet House, 'Cultural Olympiad, European Cultural Parliament, Fair Saturday Foundation, Green Templeton College Oxford University, Kuumba Youth Music, Chichester/Lambeth/Surrey/West Sussex Music Services, Music Masters and Mistresses Association, National Garden Scheme, Music Mark, North Music Trust, Petworth Festival, Recovery College NHS, Rubin Museum, School of Economic Science, Scientific Medical Network, Sing-Up, The Study Society, Tapestry, Wellcome Trust and Westminster Synagogue. Funding has also come from additional training activities.

PUBLIC BENEFIT REPORTING

The trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objects and activities of the charity.

THE MUSIC MIND SPIRIT TRUST

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT) – continued FOR THE YEAR ENDED 30 APRIL 2022

RESERVES

The company has total reserves of £22,016 at 30 April 2022 (2021: £20,319), of which £1,653 (2021: £2,165) are restricted funds and £20,363 (2021: £18,154) are unrestricted funds. The trustees ensure that the charity has sufficient funds in hand to meet all its known liabilities for the current financial year.

The reserves that we have set aside provide financial stability and the means for the development of our principal activities. We intend to continue to maintain our reserves and use them in the following manner:

- 1) Developing MMST's Musical Mentorship Programme, particularly through its Young Artist Musical Ambassadors (YAMA) programme, focusing on inclusivity.
- 2) Equipping musicians to work in protected environments within the community, such as in care homes and schools, including special needs schools.
- 3) Providing and promoting high-quality musical, medical and scientific research (particularly into music & epilepsy and music & memory) and delivering engaging concerts, workshops, lectures and other events for the public benefit, demonstrating the benefits of music and the arts on health, wellness and recovery.

GOVERNANCE AND INTERNAL CONTROL

Details of the way the charity is governed are set out under organisational structure. Trustee board meetings review the controls operating around the organisation.

RISKS

The board has identified that the major risk facing the charity at present is accessing sufficient funding for essential core costs on an on-going basis. Once this risk has been reduced, it is intended to undertake a formal risk review process. In the meantime the board continues to monitor risks at each board meeting together with any action taken to mitigate them.

STATEMENT OF RESPONSIBILITIES OF DIRECTORS

Company law requires the directors 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 the year. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

On behalf of the Board:

.....
Prof. P.R. Grob
Director
Date:

Jan 20 2023

THE MUSIC MIND SPIRIT TRUST

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account) FOR THE YEAR ENDED 30 APRIL 2022

				Year to 30 April 2022	Year to 30 April 2021
	Notes	Unrestricted funds £	Restricted funds £	Total £	Total £
Income from:					
Donations					
SongTrees grants and awards		-	-	-	90
Other donations		12,500	-	12,500	-
Charitable activities					
Cumbria NHS		25,000	-	25,000	-
Investments		-	-	-	7
TOTAL INCOME		37,500	-	37,500	97
Expenditure on:					
Charitable activities					
Fees paid		30,488	-	30,488	1,445
Travelling		270	-	270	103
Meeting and concert costs		559	-	559	34
Office, utilities and administration		11	512	523	1,134
Equipment, instrument, maintenance		420	-	420	80
Marketing and promotion		424	-	424	54
Books and music		141	-	141	229
Depreciation		378	-	378	308
Accountancy fees		2,600	-	2,600	1,080
Other charges		-	-	-	13
TOTAL EXPENDITURE		35,291	512	35,803	4,480
Net income/(expenditure) and net movement in funds		2,209	(512)	1,697	(4,383)
Total funds brought forward		18,154	2,165	20,319	24,702
Total funds carried forward	Notes 7,8	20,363	1,653	22,016	20,319

All income and expenditure derive from continuing activities.

The Trust has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 12 form part of these financial statements.

BALANCE SHEET AS AT 30 APRIL 2022

	Notes	At 30 April 2022		At 30 April 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	4		1,096		874
Current assets					
Cash at bank		20,220		45,145	
Other debtors – Gift Aid		2,500		-	
		<u>22,720</u>		<u>45,145</u>	
Creditors: amounts falling due within one year					
Accruals and deferred income	5	1,800		25,700	
		<u>1,800</u>		<u>25,700</u>	
Net current assets			20,920		19,445
Net assets			<u><u>22,016</u></u>		<u><u>20,319</u></u>
Represented by:					
Restricted funds	7		1,653		2,165
Unrestricted funds - general	7		20,363		18,154
			<u><u>22,016</u></u>		<u><u>20,319</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements in accordance with Section 476 of this Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the financial statements.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies' regime and in accordance with the FRS 102.

Approved and authorised for issue by the board on _____ and signed on its behalf by:

.....
 Prof P.R. Grob
 Director

Jan 20 - 2023

The notes on pages 8 to 12 form part of these financial statements.

THE MUSIC MIND SPIRIT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

1. General information

The Music Mind Spirit Trust is a Company limited by guarantee incorporated in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities is disclosed in the Trustees' report starting on page 3.

2. Accounting policies

Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

The financial statements are presented in sterling which is the functional currency of the Trust and are rounded to the nearest £.

Fund accounting

The unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are those which are to be used in accordance with specific restrictions imposed by donors. The aim and use of each fund is set out in the notes to the financial statements.

Income

All income is accounted for when the charity has entitlement to the funds, there is sufficient certainty that receipt of the income is considered probable and the amount can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. This also includes fees paid for music lessons.

Income from investments is recognised when receivable and the amount can be measured reliably by the charity.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognized once there is a legal or contractual obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Taxation

The charity is eligible for exemption from taxation in respect of its income and gains.

THE MUSIC MIND SPIRIT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

2. Accounting policies (continued)

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided on all tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Computers and office equipment:	Straight line basis over 5 years
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Creditors

Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

3. Staff costs and trustees' expenses and remuneration

The charity did not employ any staff during the year (2021: Nil). No other trustee or any person connected with the trustees received any remuneration during the year and no expenses were paid to, or reimbursed to, the trustees during the year other than as disclosed in note 9.

4. Tangible fixed assets

	Computers and office equipment £
Cost	
At 1 May 2021	3,218
Additions	600
At 30 April 2022	3,818
Depreciation	
At 1 May 2021	2,344
Charge for the year	378
At 30 April 2022	2,722
Net book value	
At 30 April 2022	1,096
At 30 April 2021	874

THE MUSIC MIND SPIRIT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

5. Creditors: Amounts falling due within one year

	At 30 April 2022	At 30 April 2021
	£	£
Accruals	1,800	700
Deferred Income	-	25,000
	<u>1,800</u>	<u>25,070</u>

Deferred income in the prior period related to music services provided by the charity after the year end.

6. Share capital

The company is limited by guarantee, with each member being a guarantor in the sum of £1.

7. Funds movement – current year

	1 May 2021	Income	Expenditure	Transfers	30 April 2022
	£	£	£	£	£
Restricted funds:					
Wates Foundation Grant	2,165	-	(512)	-	1,653
Unrestricted funds:					
General funds	18,154	37,500	(35,291)	-	20,363
	<u>20,319</u>	<u>37,500</u>	<u>(35,803)</u>	<u>-</u>	<u>22,016</u>

Funds movement – prior year

	1 May 2020	Income	Expenditure	Transfers	30 April 2021
	£	£	£	£	£
Restricted funds:					
Wates Foundation Grant	2,703	-	(538)	-	2,165
Unrestricted funds:					
General funds	21,999	97	(3,942)	-	18,154
	<u>24,702</u>	<u>97</u>	<u>(4,480)</u>	<u>-</u>	<u>20,319</u>

The Wates Foundation Grant is restricted to expenditure on supporting office costs, particularly any website costs, disclosure and barring fees, or costs to cover work by the SongTrees Programme Manager to develop the SongTrees Programme.

THE MUSIC MIND SPIRIT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

8. Analysis of net assets between funds – current year

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	1,096	-	1,096
Cash at bank	18,567	1,653	20,220
Other debtors	2,500	-	2,500
Accruals	(1,800)	-	(1,800)
	20,363	1,653	22,016

Analysis of net assets between funds – prior year

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	874	-	874
Cash at bank	42,980	2,165	45,145
Accruals	(700)	-	(700)
Deferred Income	(25,000)	-	(25,000)
	18,154	2,165	20,319

9. Related party transactions

Dr. J. C. Robertson

Chief Executive of the Trust

Dr. J.C. Robertson owns and resides in the property from which the trust operates. No rent or utilities were charged to the charity by Dr. J.C. Robertson. During the year the charity paid fees of £5,000 (2021: £500) for media services to Calista Georget, a close family member of Dr. J. C. Robertson.

Prof. N. Osborne

Trustee

During the year the charity paid professional fees of £4,000 (2021: £nil) to Professor N. Osborne for work on the music and epilepsy project. During the year the charity also paid professional fees of £4,153 (2021: £nil) for work on the music and epilepsy project to Ruairaidh Osborne, a close family member of Professor N. Osborne.

THE MUSIC MIND SPIRIT TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2022

10. Statement of financial activities – comparative figures by type of fund

			Year to 30 April 2021
	Unrestricted funds £	Restricted funds £	Total £
Income from:			
Donations			
SongTrees grants and awards	90	-	90
Investments	7	-	7
TOTAL INCOME	97	-	97
Expenditure on:			
Charitable activities			
Fees paid	1,445	-	1,445
Travelling	103	-	103
Meeting and concert costs	34	-	34
Office, utilities and administration	596	538	1,134
Equipment, instrument, maintenance	80	-	80
Marketing and promotion	54	-	54
Books and music	229	-	229
Depreciation	308	-	308
Accountancy fees	1,080	-	1,080
Other charges	13	-	13
TOTAL EXPENDITURE	3,942	538	4,480
Net income/(expenditure) and net movement in funds	(3,845)	(538)	(4,383)
Reconciliation of funds			
Total funds brought forward	21,999	2,703	24,702
Total funds carried forward	Notes 7,8 18,154	2,165	20,319

THE MUSIC MIND SPIRIT TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 APRIL 2022

Independent Examiner's Report to the Trustees of The Music Mind Spirit Trust ("the company")

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 April 2022.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 company'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 that:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.

This report is made solely to the company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.



Graham Hunt BA FCA
Kreston Reeves LLP
Chartered Accountants

Date: 20 January 2023

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West Sussex
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