

REGISTERED COMPANY NUMBER: 09400037 (England and Wales)
REGISTERED CHARITY NUMBER: 1160449

Report of the Trustees and
Audited Financial Statements for the Year Ended 30 September 2021
for
Sound Foundation Community Care

Maxwells
Chartered Accountants
and Statutory Auditor
4 King Square
Bridgwater
Somerset
TA6 3YF

Sound Foundation Community Care

Contents of the Financial Statements
for the Year Ended 30 September 2021

	Page
Report of the Trustees	1 to 16
Report of the Independent Auditors	17 to 19
Statement of Financial Activities	20
Balance Sheet	21 to 22
Notes to the Financial Statements	23 to 29
Detailed Statement of Financial Activities	30 to 31

TRUSTEE ANNUAL REPORT

Sound Foundation Community Care

Trustee Annual Report and Financial Statement

1st October 2020 - 30th September 2021

CONTENTS:

- LEGAL AND ADMINISTRATIVE INFORMATION
- REPORT OF THE TRUSTEE MANAGEMENT COMMITTEE
 - STATEMENT OF FINANCIAL ACTIVITIES

REFERENCE AND ADMINISTRATION DETAILS:

Charity Name	Sound Foundation Community Care	
Charity Number	1160449	
Company Number	09400037	
Registered Office	Sound Training Centre Bull's Quarries Road, Tytherington, Frome, Somerset, BA11 5BW	
Trustees / Directors	Ms. Monica Gillooly	Chair
	Ms. Sara Williams	Resigned 27 th Jan 2021
	Ms. Dragana Brown	
	Dr. Jane Keep	
	Mr. Stephen Anderson	Treasurer
	Mrs. Amita Khurana	Appointed 28 th Feb 2021
Auditors	Maxwells Auditors 4 King Square, Bridgwater, Somerset, TA6 3YF	
Bankers	Co-operative Bank, Skelmersdale, WN8 6WT	
Solicitors	Russell-Cooke LLP 2 Putney Hill, Putney, London, SW15 6AB	

SOUND FOUNDATION COMMUNITY CARE (SFCC) is a Charitable Trust incorporated on 21st January 2015 as a company limited by guarantee with company number 09400037 and registered as a charity with charity number 1160449.

The Board of Trustees is pleased to present its seventh annual report incorporating the directors' report and audited financial statements of the Charity for the period ended 30th September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's governing instruments, the Charities Act 2011, the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. OUR COMMITMENT TO COMMUNITY AND PUBLIC BENEFIT

SFCC supports a diverse range of community health, education, and social care initiatives to people of all ages. In line with the Charity's stated objectives, we aim to deliver all of our services in close partnership with the communities we serve.

Based on the Trustee membership and a voluntary team, the charity provides events and services in a range of community settings in the Frome area from our community conference centre in Tytherington, Somerset. We have worked to consolidate and expand our volunteer work around the country, as part of our commitment to serve the wider community with a steadily building national focus. Our Charitable Activity Co-Ordinator volunteer works alongside the trustees, other volunteers, and communities to continuously expand our charitable activity across the UK.

During this reporting period Trustees have adjusted and managed the Charity running and activities considering the on-going lockdowns and activities restrictions due to COVID-19.

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

2.1 Organisation and Structure

SFCC is a company limited by guarantee and run by a Board of 5 Trustees, governed by Articles of Association.

2.2 Recruitment and appointment of Trustees

Per the SFCC governing document, the board may appoint trustees at any time at a meeting or in writing, refer governing document Articles of Association 25.1.

During the period 1st October 2020 to 30th September 2021 there were the following changes in trustees:

Sara Williams resigned as a Trustee on 27th Jan 2021.

Amita Khurana was appointed as a Trustee on 28th Feb 2021.

2.3 Standards of Trustee Management of the Charity

All Trustees are equally responsible for the general control, management and strategic direction of the Charity, with activities founded on a Trustee Code of Conduct. They communicate on a regular basis throughout the year, holding formal Trustee meetings, the minutes of which are distributed to all Trustees. None of the Trustees receive any financial remuneration for their time.

The Trustees are required to familiarise themselves with the scope of their individual responsibilities under the Charities Act and to conduct their dealings with the Charity in line with best practice advice contained therein as well as the SFCC's Policies.

The Trustees operate with diligence, integrity and transparency and recognise their responsibilities for the way in which they manage conflicts of interest and comply with all the obligations and public benefit requirements of the Charity Commission, and as such, all trustees are asked to sign a Trustee Code of Conduct declaration.

The Trustees have agreed and will continue to review and assess, on an on-going basis, the following additional governance standards for SFCC, now implemented:

Service Principles

1. SFCC will shape its services in response to the needs of our 6 Key Interest Groups (see 3.2)
2. SFCC will work continuously to improve the quality of services
3. SFCC will work to ensure shared activity with communities and to enhance potential for the implementation of our charitable activities and grants

2.4 Risk management

As part of its due process, the Trustees have managed the financial and operating risks of the Charity as a continuous improvement process, to include the review and update of the risk register. The Trustees have identified and recorded a range of risks and continued to maintain close relationships with external professional advisers. With the on-going lockdowns and restrictions due to COVID-19 the Charity and its Trustees have ensured on-going compliance with government restrictions, continual communication and support with all users and volunteers as required and on-going financial review and support as needed.

The Charity's Sound Training Centre in Tytherington continues to be used for charitable activities largely in support of the local, regional and national community. Use of the building has been restricted with lockdowns, because of COVID-19.

The Trustees manage the Charity's income in the most prudent way. We retain some reserves and have built up a fund to cover approximately 9 months running expenses and an allowance for maintenance works. During this reporting period the focus has been reducing any un-necessary costs and ensuring all financial outlays are streamlined.

Overall the Charity maintains adequate cash balances and is debt free. All commitments involve detailed scrutiny, and the Trustees apply a rigorous approach to the Reserves Policy and cash management.

2.5 Insurance

The Charity's insurance is reviewed annually and meets in full all requirements and recommendations under the insurance companies "risk improvements" arrangements. The Charity has public liability insurance cover in place and all insurances

appropriate to its planned activities.

3. OBJECTIVES AND ACTIVITIES

3.1 Summary of Purpose

The objects of the Charity are for public benefit and are set out in the Charity's Articles of Association:

- (i) to promote and protect the good health both mental and physical of the public by educating them in the therapeutic benefits of music and sound in any way that the Trustees see fit
- (ii) to promote and protect the good health both mental and physical of the public through the advancement of their education in sound health and well-being
- (iii) to further such other exclusively charitable purposes according to the law of England and Wales as the Trustees in their absolute discretion from time to time determine.

The Charity works to fulfil its objects and commitments to public benefit through six key interest groups:

3.2 Our Six Key Interest Groups

1. Health and Well-being
2. Sound Healing
3. Aged Care
4. Youth
5. Education
6. Groups experiencing Social and/or Economic Disadvantage

Our grant making policy continues to ensure that grants are directed towards needs that are identified within these six key interest groups. The grant policy remains an essential aspect of the Charity's good governance in the way in which the Board assesses and approves applications for grants from the community.

3.3 Our five Key Objectives

SFCC's objectives are designed to reflect our community aim, our emphasis on community care and our commitment to meeting and exceeding our public benefit requirements:

- 1. Promote the use of the Sound Training Centre for charitable benefit for and by the local and wider community in accordance with the Charity's charitable objects*
- 2. Raise donations to be held in the Charity for the purpose of grants and support for charitable activities*
- 3. Grant support to community activities at the Sound Training Centre in accordance with the Charity's charitable objects*
- 4. Sponsor sound healing and community care events in and for the local community*
- 5. Manage the Sound Training Centre to ensure its on-going sustainability in maintaining the Charity's charitable activities, in accordance with the Charity Commission's guidance*

The Trustees will continue to review the objectives and activities on an annual basis to ensure they continue to reflect the aims of SFCC.

3.4 Our Strategies

The strategies operated by the Board of Trustees include:

- (i) Continuing to build relationships with the local community to ensure awareness levels about the benefits available from the sponsored use of the Charity's Sound Training and Community Conference Centre as well as widening potential opportunities for its use for paid hire.
- (ii) Fostering its further charitable work in the community to support sound education and health programmes as well as providing grants that have a marked and sustainable positive impact on the target group, and to ensure that these activities have longevity beyond the grant phase.

- (iii) Encouraging the support and active participation of volunteers, firstly in relation to organising, co-ordinating and hosting many of the charity's charitable activities and secondly in the cleaning and maintenance of the Sound Training Centre and grounds. These volunteers also assist in cleaning the building before and after every event, which means that the charity's running costs can be kept to a minimum.

4. ACTIVITIES AND ACHIEVEMENTS

4.1 How our activities deliver public benefit

The Board of Trustees has again continued its focus on and commitment to delivering public benefit, highlighted here in the following Review of Activities.

4.2 Review of Activities

The Charity continues to acknowledge the importance of the public attendance and purpose of use of the Sound Training Centre facilities, with adjustments based on government restrictions during Covid19.

The Charity has continued to satisfy those measures by which the activity of the Charity is held accountable, in line with the Charity's aim to achieve its objectives:

Promote the use of the Sound Training Centre for charitable benefit for and by the local and wider community in accordance with the Charity's charitable objects.

- The Charity continues to emphasize developing and fostering relationships with local charities, community groups, businesses, schools, health services and the local council.

Raise donations to be held in the Charity for the purpose of grants and support for charitable activity.

- The Trustees and volunteers continue to discuss the work of the charity with local and interested individuals and groups. Events such as the Charity's sponsorship of local Marathon assist with increasing the local exposure of the charity.

Grant support to community activities at the Sound Training Centre in accordance with the Charity's charitable objects.

- The Charity views relationships with the local community as very important in continuing to establish the Sound Training Centre as a Centre exclusively for public benefit.
- Grants have included support for both health care staff and recipients of health care.

The various sponsored events mentioned in the following section, which highlight the sponsorship of sound healing and community care events in and for the local community, encompassing one or more of our 6 key areas of public benefit.

Sponsor sound healing and community care events in and for the local community:

- SFCC has offered an interactive singing programme in various locations in the South West for well-being specifically for the elderly and those with dementia.
- SFCC has developed a befriending and patient visiting project which is now well established in local hospitals in the South West of England, Greater London, and the Midlands.
- SFCC has developed various Health and Well-being Projects. These are educational presentations in support of a healthier lifestyle. The presentations have included make-up and beauty care, and cooking with using herbs presentations.

Manage the Sound Training Centre to ensure its on-going sustainability in accordance with the Charity Commission's guidance on charitable activities.

- The Board of Trustees ensures that all contracts with tenants are completed with due integrity, such that any potential conflict of interest is handled in line with the agreed SFCC procedures.
- In setting the level of fees, charges and concessions, the Trustees give careful consideration to the accessibility of its activities for those on low incomes and other charitable groups.

Key to Public Benefit Areas - Our Six Key Interest Groups

1. *Health and Wellbeing;*
2. *Sound Healing;*
3. *Aged Care;*
4. *Youth;*
5. *Education;*
6. *Groups experiencing Social and/or Economic Disadvantage.*

Summary of Activities: 01 October 2020 to 30 September 2021

Date of Event / Grant	No	Activity / Grant Details	Purpose of Activity / Grant	Public Benefit	Location of Event / Grant	Notes
Monthly All Year	1	Interactive Singing Programme	Interactive singing with elderly and those receiving dementia care in 7 locations	1, 2, 3, 5, 6	Due to the COVID pandemic singing on site at the elderly care homes was not permitted. The Interactive singing team have worked together during this time to produce a CD with songs, posters, a website, and other materials so that residents of the homes can access the Interactive Singing remotely. This is still in development.	COVID pandemic paused the onsite Interactive Singing since March 2020 and that continues to be the case as of Sept 2021. A CD/Package and website for interactive singing is being developed for the elder care homes.
On going All Year (first half of year report)	2	Staff and Patient Visiting Volunteering Project	Supporting staff and patients in 2 NHS hospitals	1, 3, 6	South West & London Hospitals	Activities paused during lockdowns, with resumption based on agreement between each organisation and volunteers. Some volunteers have done alternate online activities including reviewing patient leaflets, and other administrative support. Others have restarted after lockdowns ended

						with Hand Massages.
On Going All Year	3	Regular Volunteering	Volunteer-support at General Hospital	1, 3, 6	General Hospital, Oxfordshire	Volunteering resumed after the lockdowns ended from March 2021 working with the Trauma and Orthopaedic ward and this continues.
On Going All Year	4	Weekly sessions	Volunteer-support at Local Hospice	1, 3, 6	Hospice, Oxfordshire	Volunteering continues monthly at weekends.
2020-2021	5	Hand and Arm Massage	Hand and arm massages for elderly who attend local District Elderly Day Centre	1, 3, 6	District Elderly Day Centre, Berkshire	Paused since lockdowns from March 2020 and has now ceased due to the pandemic.
1st August 2021	6	Make up and Beauty event online	To provide a free online event so that it could be attended by participants across UK	1, 5	Online event	
12th September	7	Cooking with Spices online event	To provide a free online event so that it could be attended by participants across UK	1, 5	Online event	
2020 – 2021	8	Support for isolated elderly people in the community	Contacting local elderly people, supporting them during the lockdowns	1, 3	Wiltshire local community outreach	

Summary of Room Hire from October 2020 to September 2021

Date	No	Hirer	Reason for Hire	Public Benefit
Oct 2020	1	Educational Organisation	Educational	5
Various	2	Athletics and Physiotherapy	Physical wellbeing	1,4,5
Various	3	Health and Well Being	Physical wellbeing	1,2,5
Sept 2021	4	Voice Coaching company	Voice Dialogue Coaching	1,2,5

Note: All room hire ceased during Covid Lockdown Restrictions and resumed when allowed adhering to strict Government guidelines.

4.3 Partnership Development and Performance Review

In developing and sponsoring community programmes and partnerships in the areas of Health, Education and Community the Charity have a feedback loop to review the success of our initiatives. Progress and outcomes of all our work and sponsorship commitments are reviewed at Trustee meetings.

5. FINANCIAL REVIEW

5.1 Summary

The Trustees are pleased to report the financial results for the Charity for the twelve months to 30th September 2021.

The income for the year was £123,042. This included donated services and facilities that amounted to £7,956.

Finance and governance costs have been closely monitored & controlled during the period. Excluding depreciation, the expenditure was £64,465, and the annual depreciation was £54,470, resulting in total costs of £118,935.

The result is that the Charity is showing a resource profit of £4,107 for the 12 months.

5.2 Reserves

As stated earlier, the Trustees take a prudent approach to the management of the finances and assessment of the Charity's financial obligations.

Using the experience of several years of operating the Sound Training Centre, with adjustments based on regular reviews, the Trustees have identified that the level of reserves should cover approximately 9 months operating expenses, excluding depreciation, and an allowance for maintenance works.

Total designated reserves on 30th September 2021 are £135,000 compared to £100,000 on 30th September 2020.

5.3 Principal Funding Sources

SFCC seeks funds from a range of sources to enable it to meet the needs presented by ongoing operational costs, as well as funds for its current and potential beneficiaries. Private donations from supporters, continue to be the principal source of our funding throughout this period. The Trustees have ensured on-going communication with all supporters during this period, with adjustments being made as required with donations.

While the Trustees continue in promoting the use of the Sound Training Centre facilities as an overall Charity objective, given Covid 19, focus has been on ensuring adherence to Government guidelines and restrictions in place. This has resulted in less hiring activities and Trustees have actively monitored expenses and supported on-going hirers during this period. All monies arising from hire of the conferencing facilities are directed back into existing and future charitable activities.

Other Donated Services and Facilities and Donations in Kind

SFCC is fortunate to have volunteers who give of their time freely, such that services that would normally have to be paid for are being given at no cost to the Charity.

The Trustees have estimated the total value of these donated services and facilities and donations in kind to be £7,956 made up as to:

- Secretary and Treasurer: £1440 (120 hrs. per year @ £12 per hour)
- Bookkeeper: £1,920 (160 hrs. per year @ £12 per hour)
- Housekeeping and Cleaning Services: £2,340 (5 hrs. per week @ £9 per hour)
- Maintenance Services, including internal painting, cleaning gutters, biomass boiler, security, and window cleaning: £1,964
- Other, including materials and replacement items: £292

5.4 Investment Policy and Objectives

The Charity retains cash in a deposit account for immediate access. It does not hold any long-term investments.

5.5 Restricted Funds

The Charity does not have any restricted funds.

6 PLANS FOR THE FUTURE

6.1 Strategic Direction

The SFCC will continue to work with the local and wider community by maintaining focus and delivery on our five key objectives (3.3) through our six key interest groups (3.2).

The Befriending and Patient Visiting volunteer programme, operated within 3 hospitals and 1 hospice, adjusted during this reporting period based on lockdown restrictions, with some moving to online support. The quality of the relationships built between SFCC volunteers, staff, patients, and carers has provided a foundation for this and further Visiting Projects had taken place before lockdown restrictions. The relationships we have built with our volunteers and volunteer organisations continue to stand the Charity in good stead during the activity restrictions this year; with some activities paused volunteers have been staying in touch with their volunteer workplaces and where at all possible have introduced on-line activities or provided offline admin support where applicable.

Additional activities undertaken by Charity volunteers have included local food delivery support for isolated / house-bound residents in the local areas, a needed support during the Covid restrictions and lockdowns.

The work of our Charitable Activity Co-Ordinator supports our Aged Care and Health and Wellbeing programmes, and they have continued to assist in the preparation and submission of grant applications and provide further on-site support as and when required.

The Charity has introduced further online activities and will continue to assess and review these based on current and future requirements.

The Charity will continue to offer grants for public benefits and continue to support communities both locally and nationally, including online programme activities.

7. TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees, who are also directors of Sound Foundation Community Care for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 of the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the Charity & enable them to ensure that the financial statements comply with the Companies Act 2006 & the Charities Act 2011 & the provisions of the Charity deed. They are responsible for safeguarding the assets of the Charity & taking reasonable steps for the prevention & detection of fraud & any other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware

AND

- The trustees have taken all steps needed to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

AUDITORS

The auditors, Maxwells, will be proposed for re-appointment at the forthcoming Annual General Meeting.

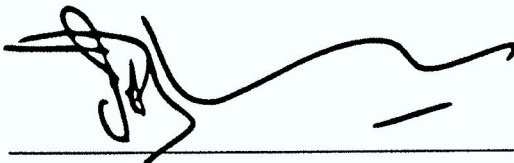
Approved by the Trustees on their behalf by:



Monica Gillooly, Chair, Trustee

12/06/2022

Date



Stephen Anderson, Treasurer, Trustee

12-06-22

Date

Report of the Independent Auditors to the Trustees of
Sound Foundation Community Care

Opinion

We have audited the financial statements of Sound Foundation Community Care (the 'charitable company') for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates, and considered the risk of acts by the charity that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to material misstatements in the financial statements, including, but not limited to, the Companies Act 2006, Charities Act 2011 and UK tax legislation. Our tests include agreeing the financial statement disclosures to underlying supporting documentation and enquires with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Sound Foundation Community Care

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Maxwells
Chartered Accountants
and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
4 King Square
Bridgwater
Somerset
TA6 3YF

Date: 24.6.22

Sound Foundation Community Care

Statement of Financial Activities
for the Year Ended 30 September 2021

		30.9.21	30.9.20
		Unrestricted	Total
		funds	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	114,433	114,941
Other trading activities	3	8,530	18,807
Investment income	4	79	152
Total		123,042	133,900
 EXPENDITURE ON			
Charitable activities			
Donations		7,169	998
Depreciation		54,469	54,672
Other	5	57,297	71,675
Total		118,935	127,345
 NET INCOME		4,107	6,555
 RECONCILIATION OF FUNDS			
Total funds brought forward		2,094,775	2,088,220
 TOTAL FUNDS CARRIED FORWARD		<u>2,098,882</u>	<u>2,094,775</u>

The notes form part of these financial statements

Sound Foundation Community Care

Balance Sheet

30 September 2021

	Notes	30.9.21 Unrestricted funds £	30.9.20 Total funds £
FIXED ASSETS			
Tangible assets	9	1,906,269	1,960,738
CURRENT ASSETS			
Debtors	10	20,850	17,316
Cash at bank		<u>179,242</u>	<u>127,160</u>
		200,092	144,476
CREDITORS			
Amounts falling due within one year	11	(7,479)	(10,439)
		<u>192,613</u>	<u>134,037</u>
NET CURRENT ASSETS			
		2,098,882	2,094,775
TOTAL ASSETS LESS CURRENT LIABILITIES			
		2,098,882	<u>2,094,775</u>
NET ASSETS			
		2,098,882	<u>2,094,775</u>
FUNDS	12		
Unrestricted funds		<u>2,098,882</u>	<u>2,094,775</u>
TOTAL FUNDS		<u>2,098,882</u>	<u>2,094,775</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

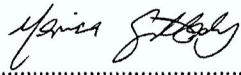
Sound Foundation Community Care

Balance Sheet - continued

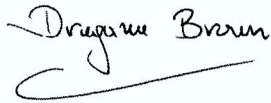
30 September 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on23.6.22..... and were signed on its behalf by:



.....
Ms M Gillooly - Trustee



.....
Ms D Brown - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Freehold property	- in accordance with the property
Fixtures and fittings	- at varying rates on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The trustees have carefully assessed the current impact and potential future consequences of COVID-19 on the business and have concluded that, based on how it has dealt with the situation to date and the nature of the charity, they do not create a material uncertainty that casts significant doubt upon its ability to continue as a going concern. Based on this and the continued close management of the centres expenses and regular reviews of management accounts and budgets. The trustees will continue to adopt the going concern basis in preparing the financial statements.

Estimates

In application of the charity's accounting policies, which are described previous, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

1. ACCOUNTING POLICIES - continued

Estimates - continued

Actual results may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

2. DONATIONS AND LEGACIES

	30.9.21	30.9.20
	£	£
Donations	86,780	71,112
Gift aid	19,697	15,730
Grants	-	19,459
Donated services and facilities	7,956	8,640
	<u>114,433</u>	<u>114,941</u>

Grants consisted of a renewable energy grant to the Charity to subsidise the heating costs.

3. OTHER TRADING ACTIVITIES

	30.9.21	30.9.20
	£	£
Catering facilities hire	1,500	550
Dormitories	-	3,075
Small room hire	1,804	4,771
Pool hire	4,292	8,583
Conference room hire	934	1,828
	<u>8,530</u>	<u>18,807</u>

4. INVESTMENT INCOME

	30.9.21	30.9.20
	£	£
Deposit account interest	<u>79</u>	<u>152</u>

5. OTHER

	30.9.21	30.9.20
	£	£
Support costs	49,027	57,623
Finance costs	30	76
Governance costs	8,240	13,976
	<u>57,297</u>	<u>71,675</u>

Included in governance costs is auditors remuneration totalling £3,250 (2020: £3,000) and auditors remuneration in relation to non-audit services totalling £1,450 (2020: £3,400).

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.9.21	30.9.20
	£	£
Depreciation - owned assets	<u>54,469</u>	<u>54,672</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	114,941
Other trading activities	18,807
Investment income	<u>152</u>
Total	133,900
 EXPENDITURE ON	
Charitable activities	
Donations	998
Depreciation	54,672
Other	<u>71,675</u>
Total	127,345
 NET INCOME	 6,555
 RECONCILIATION OF FUNDS	
Total funds brought forward	 2,088,220
 TOTAL FUNDS CARRIED FORWARD	 <u><u>2,094,775</u></u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 October 2020 and 30 September 2021	<u>2,178,045</u>	<u>63,193</u>	<u>2,241,238</u>
DEPRECIATION			
At 1 October 2020	237,338	43,162	280,500
Charge for year	<u>44,194</u>	<u>10,275</u>	<u>54,469</u>
At 30 September 2021	<u>281,532</u>	<u>53,437</u>	<u>334,969</u>
NET BOOK VALUE			
At 30 September 2021	<u>1,896,513</u>	<u>9,756</u>	<u>1,906,269</u>
At 30 September 2020	<u>1,940,707</u>	<u>20,031</u>	<u>1,960,738</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Trade debtors	295	-
Other debtors	17,545	14,227
Prepayments and accrued income	<u>3,010</u>	<u>3,089</u>
	<u>20,850</u>	<u>17,316</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.21 £	30.9.20 £
Trade creditors	1,808	2,839
Accruals and deferred income	<u>5,671</u>	<u>7,600</u>
	<u>7,479</u>	<u>10,439</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2021

12. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	1,994,775	(30,893)	1,963,882
Unforeseen operation expense fund	30,000	15,000	45,000
Unforeseen repairs and minor works fund	30,000	10,000	40,000
Sinking fund	40,000	10,000	50,000
TOTAL FUNDS	2,094,775	4,107	2,098,882

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

	Incoming Resources £	Resources expended £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	123,042	(118,935)	(35,000)	(30,893)
Unforeseen operational expenses fund	-	-	15,000	15,000
Unforeseen repairs and minor works fund	-	-	10,000	10,000
Sinking fund	-	-	10,000	10,000
TOTAL FUNDS	123,042	(118,935)	-	4,107

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
Unrestricted funds			
General fund	1,988,220	6,555	1,994,775
Unforeseen operation expenses fund	30,000	-	30,000
Unforeseen repairs and minor works fund	30,000	-	30,000
Sinking fund	40,000	-	40,000
TOTAL FUNDS	2,088,220	6,555	2,094,775

12. MOVEMENT IN FUNDS - continued

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

	Incoming Resources £	Resources expended £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	133,900	(127,345)	-	6,555
Unforeseen operational expenses fund	-	-	-	-
Unforeseen repairs and minor works fund	-	-	-	-
Sinking fund	-	-	-	-
TOTAL FUNDS	<u>133,900</u>	<u>(127,345)</u>	<u>-</u>	<u>6,555</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.19 £	Net movement in funds £	At 30.9.21 £
Unrestricted funds			
General fund	1,988,220	(24,338)	1,963,882
Unforeseen operational expense fund	30,000	15,000	45,000
Unforeseen repairs and minor works fund	30,000	10,000	40,000
Sinking fund	40,000	10,000	50,000
TOTAL FUNDS	<u>2,088,220</u>	<u>10,662</u>	<u>2,098,882</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources expended £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	256,942	(246,280)	(35,000)	(24,338)
Unforeseen operational expenses fund	-	-	15,000	15,000
Unforeseen repairs and minor works fund	-	-	10,000	10,000
Sinking fund	-	-	10,000	10,000
TOTAL FUNDS	<u>256,942</u>	<u>(246,280)</u>	<u>-</u>	<u>10,622</u>

13. RELATED PARTY DISCLOSURES

Jane Keep was invoiced a total of £42 (2020: £71) for use of facilities at the Sound Training Centre. The amount paid including VAT was £50 (2020: £85).

Amita Khurana was invoiced a total of £375 (2020: Nil) for use of facilities at the Sound Training Centre. The amount paid including VAT was £450 (2020: Nil).

Sara Williams a trustee until 27/01/21 was invoiced a total of nil (2020: £71) for use of facilities at the Sound Training Centre. The amount paid including VAT was nil (2020: £85).

Monica Gillooly was invoiced a total of nil (2020: £229) for use of facilities at the Sound Training Centre. The amount paid including VAT was nil (2020: £275)

Donations from trustees and related parties, with no conditions attached totalled £2480 (2020: £794).

14. ULTIMATE CONTROLLING PARTY

The Company was controlled throughout the period by the trustees of the charity.

15. LTD BY GUARANTEE

The Company is limited by Guarantee and has no Share Capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such amount as may be required not exceeding £1.