

**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 2022  
for  
Sound Foundation Community Care

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

Sound Foundation Community Care

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for the Year Ended 30 September 2022

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# **TRUSTEE ANNUAL REPORT**

Sound Foundation Community Care

Trustee Annual Report and Financial Statement

1<sup>st</sup> October 2021 - 30<sup>th</sup> September 2022

## **CONTENTS:**

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

## REFERENCE AND ADMINISTRATION DETAILS:

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





SOUND FOUNDATION COMMUNITY CARE (SFCC) is a Charitable Trust incorporated on 21<sup>st</sup> 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 eighth annual report incorporating the directors' report and audited financial statements of the Charity for the period ended 30th September 2022.

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-ordination involves 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 cost changes in the UK and with financial due diligence and prudence.

## **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 1<sup>st</sup> October 2021 to 30<sup>th</sup> September 2022 there were no changes in trustees.

### ***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.

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 6 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. Such local activities increase the 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 (care homes) 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 2021 to 30 September 2022**

Date or event/grant	No	Activity/Grant Details	Purpose of activity or grant	Public Benefit	Location of event or Location of Grant	Grant or Event Application / Date Received	Approved Y/N & Date Approved	Review Report/Outcome & Date Received	Notes
On going	1	Staff and Patient Visiting Volunteering Project	Supporting staff and patients in 2 NHS hospitals	1, 3, 6	Wiltshire Hospital	No – Ongoing activity	Yes	Yes November 2022	Activity onsite restarted after pause from March 2020 until 2022 due to Covid and a new ward being built.  Volunteers maintained contact with hospital throughout and started back in Autumn 2022.  One volunteer offered hand massages to staff when hospital re-opened in Spring 2022 after being closed to visitors for COVID and this has





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On going	3	Regular Volunteering	Volunteer-support at HGH	1, 3, 6	Oxfordshire Hospital	No – ongoing activity	Yes	Yes November 2022	continued since then.
On Going	4	Regular Volunteering Weekly sessions	Volunteer-support at KHH	1, 3, 6	Oxfordshire Hospice	No – ongoing activity	Yes	Yes November 2022	Volunteering returned after the COVID pandemic from March 2021, and this continues. Volunteering continues monthly at weekends.
September 2022	5	Grant for Tea and coffee trolley for staff, with related equipment  To provide tea/coffee to teams who are not always able to take breaks with a tea trolleys.  Hampers as a gift for staff Two hampers to give to staff as prizes for participating in the NHS staff survey  Wellbeing room for staff  Things for the staff wellbeing room:  Staff Wellbeing	Grant	1	SE England Healthcare NHS Trust	Yes	Yes, September 2022	Yes September 2022	Funds transferred to NHS trust in September 2022 with them purchasing the items directly.



Day:	To hire two smoothie making exercise bikes for hospital staff on wellbeing day.
	To run 2-hour menopause sessions for 150 people.
	To hire two blood pressure machines for one week.

### Summary of Room Hire from October 2021 to September 2022

Date	No	Hirer	Reason for Hire	Public Benefit
Oct 2021	1	Sound Healing Trainer	Workshop on therapeutic benefits of sound and voice	1,2,5
Oct 2021	2	Sound Healing Trainer	Workshop on therapeutic benefits of sound and voice	1,2,5
Oct 2021	3	Herbal Medicine Practitioner	Wellbeing workshop	1,4,5
Oct 2021	4	Sound Coach	Workshop on therapeutic benefits of sound and voice	1,2,5
Oct 2021	5	Sound Healing Trainer	Workshop on therapeutic benefits of sound and voice	1,2,5
Various	6	Athletics and Physiotherapy	Physical Wellbeing Session Room Hire	1,4,5
Nov 2021	7	Private Function	Birthday Celebration	
Nov 2021	8	Private Function	Birthday party	
Various	9	Health and Wellbeing	Physical Wellbeing Session Room Hire	1,2,5
Dec 2021	10	Sound Healing Trainer	Workshop on therapeutic benefits of sound and voice	1,2,5



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Dec 2021	11	Sound Healing Trainer	Workshop on therapeutic benefits of sound and voice	1,2,5
Jan 2022	12	Retreat Group	Wellbeing workshop	1,5
Various	13	Athletics and Physiotherapy	Physical Wellbeing Session Room Hire	1,4,5
Jul 2022	14	Environmental Group	Business meeting	1,5
Various	15	Health and Wellbeing	Physical Wellbeing Session Room Hire	1,2,5
July 2022	16	Private Function	Birthday Celebration	1,5
Various	17	Health and Wellbeing	Physical Wellbeing Session Room Hire	1,2,5
Sep 2022	18	Life Welling Company	Business meeting	1,2,5
Sep 2022	19	Life Welling Company	Business meeting	1,2,5
Sep 2022	20	Life Welling Company	Business meeting	1,2,5
Sep 2022	21	Life Welling Company	Business meeting	1,2,5
Sep 2022	22	Life Welling Company	Business meeting	1,2,5
Sep 2022	23	Fitness Coach	Exercise, Health & Wellbeing presentation	1,2,5
Sep 2022	24	Education Group	3 days international conference	5
Sep 2022	25	Education Group	3 days international conference	5
Sep 2022	26	Education Group	3 days international conference	5

#### **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 30<sup>th</sup> September 2022.

The income for the year was £119,619. This included donated services and facilities that amounted to £8,218.

Costs have been closely monitored and controlled during the period. Excluding depreciation, the expenditure was £81,078, and the annual depreciation was £55,242, resulting in total costs of £136,320.

The result is the charity is showing a net income before depreciation of £38,541 and a net expenditure of £16,701 including depreciation.

#### **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 6 months operating expenses, excluding depreciation, and an allowance for maintenance works.

Total designated reserves on 30<sup>th</sup> September 2022 are £145,000 compared to £135,000 on 30<sup>th</sup> September 2021.

### ***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 £8,218 made up as to:

- Secretary and Treasurer: £1488 (120 hrs. per year @ £12.40 per hour)
- Bookkeeper: £1,984 (160 hrs. per year @ £12.40 per hour)
- Housekeeping and Cleaning Services: £2,418 (5 hrs. per week @ £9.30 per hour)
- Maintenance Services, including internal painting, cleaning gutters, biomass boiler, security, and window cleaning: £2,037
- Other, including materials and replacement items: £291

### ***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 operates within 10 organisations including hospitals, hospices, and days centres.

An on-going interactive singing programme operates across 3 care homes

The quality of the relationships built between SFCC volunteers, staff, patients, and carers has provided a foundation for the on-going success of these programmes. The relationships SFCC have built with our volunteers and volunteer organisations continue to stand the Charity in good stead and are continually attended to; with on-going check-ins with volunteers and updates provided by volunteers on their charitable activities. This will continue to be a key focus of the Charity.

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

The Charity will include 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



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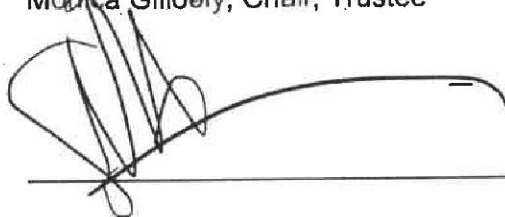
### AUDITORS

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

22<sup>nd</sup> June 2023  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Stephen Anderson, Treasurer, Trustee

22<sup>nd</sup> June 2023  
\_\_\_\_\_  
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 2022 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 2022 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.

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

**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](http://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: 26.6.23

Sound Foundation Community Care

Statement of Financial Activities  
for the Year Ended 30 September 2022

		<b>30.9.22</b>	<b>30.9.21</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies	2	97,824	114,433
Other trading activities	3	21,762	8,530
Investment income	4	33	79
<b>Total</b>		<b>119,619</b>	<b>123,042</b>
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Donations		4,548	7,169
Depreciation		55,242	54,469
Other	5	76,530	57,297
<b>Total</b>		<b>136,320</b>	<b>118,935</b>
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(16,701)</b>	<b>4,107</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		2,098,882	2,094,775
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>2,082,181</b>	<b>2,098,882</b>

The notes form part of these financial statements

Sound Foundation Community Care

Balance Sheet  
30 September 2022

	Notes	30.9.22 Unrestricted funds £	30.9.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	1,866,023	1,906,269
<b>CURRENT ASSETS</b>			
Debtors	10	13,456	20,850
Cash at bank		<u>215,385</u>	<u>179,242</u>
		228,841	200,092
<b>CREDITORS</b>			
Amounts falling due within one year	11	(12,683)	(7,479)
<b>NET CURRENT ASSETS</b>		<u>216,158</u>	<u>192,613</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,082,181</u>	<u>2,098,882</u>
<b>NET ASSETS</b>		<u>2,082,181</u>	<u>2,098,882</u>
<b>FUNDS</b>	12		
Unrestricted funds		<u>2,082,181</u>	<u>2,098,882</u>
<b>TOTAL FUNDS</b>		<u>2,082,181</u>	<u>2,098,882</u>

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

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.

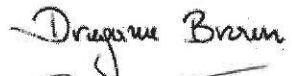
Sound Foundation Community Care

Balance Sheet - continued  
30 September 2022

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 on  
..... 26th June 2023 ..... and were signed on its behalf by:

  
.....  
Ms M Gillooly - Trustee

  
.....  
Ms D Brown - Trustee

## **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 the current cost of living increases 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.

Sound Foundation Community Care

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

**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**

	30.9.22	30.9.21
	£	£
Donations	77,381	86,780
Gift aid	12,225	19,697
Donated services and facilities	<u>8,218</u>	<u>7,956</u>
	<u>97,824</u>	<u>114,433</u>

**3. OTHER TRADING ACTIVITIES**

	30.9.22	30.9.21
	£	£
Catering facilities hire	1,700	1,500
Dormitories	417	-
Small room hire	6,167	1,804
Pool hire	10,300	4,292
Conference room hire	<u>3,178</u>	<u>934</u>
	<u>21,762</u>	<u>8,530</u>

**4. INVESTMENT INCOME**

	30.9.22	30.9.21
	£	£
Deposit account interest	<u>33</u>	<u>79</u>

**5. OTHER**

	30.9.22	30.9.21
	£	£
Support costs	68,339	49,027
Finance costs	30	30
Governance costs	<u>8,161</u>	<u>8,240</u>
	<u>76,530</u>	<u>57,297</u>

Included in governance costs is auditors remuneration totalling £3,500 (2021: £3,250) and auditors remuneration in relation to non-audit services totalling £1,000 (2021: £1,000).

**6. NET INCOME/(EXPENDITURE)**

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

	30.9.22	30.9.21
	£	£
Depreciation - owned assets	<u>55,242</u>	<u>54,469</u>



**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	114,433
Other trading activities	8,530
Investment income	<u>79</u>
<b>Total</b>	<u>123,042</u>
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Donations	7,169
Depreciation	54,469
Other	<u>57,297</u>
<b>Total</b>	<u>118,935</u>
 <b>NET INCOME</b>	 4,107
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>2,094,775</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>2,098,882</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 October 2021	2,178,045	63,193	2,241,238
Additions	-	14,996	14,996
Disposals	-	(232)	(232)
At 30 September 2022	<u>2,178,045</u>	<u>77,957</u>	<u>2,256,002</u>
<b>DEPRECIATION</b>			
At 1 October 2021	281,532	53,437	334,969
Charge for year	44,195	11,047	55,242
Eliminated on disposal	-	(232)	(232)
At 30 September 2022	<u>325,727</u>	<u>64,252</u>	<u>389,979</u>
<b>NET BOOK VALUE</b>			
At 30 September 2022	<u>1,852,318</u>	<u>13,705</u>	<u>1,866,023</u>
At 30 September 2021	<u>1,896,513</u>	<u>9,756</u>	<u>1,906,269</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Trade debtors	545	295
Other debtors	9,557	17,545
Prepayments and accrued income	<u>3,354</u>	<u>3,010</u>
	<u>13,456</u>	<u>20,850</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Trade creditors	1,886	1,808
Accruals and deferred income	<u>10,797</u>	<u>5,671</u>
	<u>12,683</u>	<u>7,479</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

**12. MOVEMENT IN FUNDS**

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	1,963,882	(26,701)	1,937,181
Unforeseen operational expense fund	45,000	10,000	55,000
Unforeseen repairs and minor works fund	40,000	-	40,000
Sinking fund	50,000	-	50,000
<b>TOTAL FUNDS</b>	<b>2,098,882</b>	<b>(16,701)</b>	<b>2,082,181</b>

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

	Incoming Resources £	Resources expended £	Transfer between funds £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	119,619	(136,320)	(10,000)	(26,701)
Unforeseen operational expenses fund	-	-	10,000	10,000
Unforeseen repairs and minor works fund	-	-	-	-
Sinking fund	-	-	-	-
<b>TOTAL FUNDS</b>	<b>119,619</b>	<b>(136,320)</b>	<b>-</b>	<b>(16,701)</b>

**Comparatives for movement in funds**

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	1,994,775	(30,893)	1,963,882
Unforeseen operational expenses 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
<b>TOTAL FUNDS</b>	<b>2,094,775</b>	<b>4,107</b>	<b>2,098,882</b>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2022

**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 £
<b>Unrestricted funds</b>				
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
<b>TOTAL FUNDS</b>	<u>123,042</u>	<u>(118,935)</u>	<u>-</u>	<u>4,107</u>

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

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	1,994,775	(57,594)	1,937,181
Unforeseen operational expenses fund	30,000	25,000	55,000
Unforeseen repairs and minor works fund	30,000	10,000	40,000
Sinking fund	40,000	10,000	50,000
<b>TOTAL FUNDS</b>	<u>2,094,775</u>	<u>(12,594)</u>	<u>2,082,181</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 £
<b>Unrestricted funds</b>				
General fund	242,661	(255,255)	(45,000)	(57,594)
Unforeseen operational expenses fund	-	-	25,000	25,000
Unforeseen repairs and minor works fund	-	-	10,000	10,000
Sinking fund	-	-	10,000	10,000
<b>TOTAL FUNDS</b>	<u>242,661</u>	<u>(255,255)</u>	<u>-</u>	<u>(12,594)</u>

**13. RELATED PARTY DISCLOSURES**

Jane Keep was invoiced a total of £408 (2021: £42) for use of facilities at the Sound Training Centre. The amount paid including VAT was £490 (2021: £50).

Amita Khurana was invoiced a total of £1,358 (2021: £375) for use of facilities at the Sound Training Centre. The amount paid including VAT was £1,630 (2021: £450).

Donations from trustees and related parties, with no conditions attached totalled £480 (2021: £2,840).

**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.