

REGISTERED COMPANY NUMBER: 08093898 (England and Wales)
REGISTERED CHARITY NUMBER: 1189913

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020
FOR
TONIC MUSIC FOR MENTAL HEALTH LTD**

TONIC MUSIC FOR MENTAL HEALTH LTD

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FOR THE YEAR ENDED 30 JUNE 2020**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2020. The trustees have adopted the provisions of 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).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of Tonic Music for Mental Health as set out in our Memorandum of Association are:

- 1) The relief of mental illness, in particular but not exclusively by providing opportunities to participate in music and the arts
- 2) The advancement of education of people with mental illness in music and the arts

Tonic Music for Mental Health's vision has set out what we want to achieve for the organisation:

We strive for a world where people suffering from mental illness are no longer marginalised - an inclusive and just world, where people suffering from mental illness have the hope, support and respect they deserve.

We strive for a future where those facing adversity through mental illness feel safe and supported - a future where we have the services needed to achieve good mental health and emotional wellbeing for all.

We see an opportunity to achieve this.

By providing non-clinical community environments in which people can find purpose and a sense of belonging, we can support people in their recovery from mental illness.

By normalising the participation of people suffering from mental illness, we can break the stigma and create a kind and inclusive society.

By promoting mental wellbeing through music and the arts, we can give people the hope, support and respect they deserve.

Our mission is:

Our mission is to raise mental health awareness, challenge stigma and promote mental wellbeing through music and the arts.

Our values are:

1. We believe that participation in music and the arts can promote and sustain the mental wellbeing of everyone involved.
2. We believe in standing up for the rights of people suffering from mental illness, who deserve hope, support and respect.
3. We believe in a recovery-based approach to mental healthcare. People's lives should be about more than just survival.
4. We believe that finding purpose and a sense of belonging can be an effective tonic for mental illness.
5. We believe that the stigma, discrimination and marginalisation of people suffering from mental illness is an injustice that needs to be put right.
6. We believe that discussion, education and inclusion are a means to reducing stigma and breaking down barriers.
7. We believe that participation in music and the creative arts can support people in their recovery from mental illness, and empower them to become the best versions of themselves. Creative therapies have long been known to aid in recovery.
8. We believe that the practice of waiting for people to reach crisis, and then treating them at great expense - as the public sector model currently does - is failing some of the most vulnerable people in our society. Tonic aims to prevent crisis in the first place, by lifting people up before they hit rock bottom. Early intervention saves lives.
9. We believe in health equality. There should be equality between physical and mental healthcare.
10. We believe in the importance of trust, which is built through the transparency and integrity of our organisation.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are a provider of creative mental health services, and during 2019-2020 provided support across 6 main groups of services and activities:

Activities

Main Features

Creative Workshops, Courses and 1-1 Tuition

A programme of weekly creative workshops, groups and individual 1-1 tuition including guitar, bass, vocals, songwriting, creative writing, art, Tonic socials and an Early Intervention in Psychosis (EIP) peer support group delivered in partnership with Solent NHS Trust. Pilot music course delivered at Somerset NHS Trust, Ash Ward.

Tonic Ska Choir & Tonic Punk Choir

A weekly Ska Choir that provides rehearsals and regular opportunities to perform live at gigs, festivals and events across the UK and record EPs. Weekly Punk Choir.

Outreach & Education

Regular Tonic stands providing information, advice, support and signposting at music gigs, festivals, events across the UK. Talks on panels, radio, interviews.

Tonic Live

Tonic Music Gigs in Portsmouth, London and Southampton with performances by renowned and local artists.

Volunteering Opportunities

Providing a range of volunteering opportunities from one-off events through to week-long opportunities as part of a bigger team of 50 at Boomtown Festival.

Donation of Instruments & Event Ticket

We support people to produce music by providing access to recording sessions. We also donate instruments to those in need. We give free event tickets to Tonic users and provide the support needed to help those isolated by mental illness to attend events and connect with their community.

Tonic have been based at 119 Highland Road, Portsmouth for the past three years. We rent a small corner shop and basement studio from a private landlord. We are located in a predominantly residential area with a small parade of independent shops. We are based approximately a two-minute walk from the busy and popular Albert Road. The total space of the shop and studio is 50 square meters.

Tonic Music for Mental Health works in Portsmouth, the South Coast, Somerset and London. Our support is focused on using creativity to support mental health recovery. We offer support to those in greatest need who access secondary mental health services and in-patient care, and support to people with mild to moderate depression and anxiety.

We work in places where people are at their most vulnerable, including in-patient units and work with marginalised communities.

Trustees monitor the performance of our creative programmes. Dr John Barnes has started his evaluation of our work to measure its impact working alongside the Tonic team and Trustees. The evaluation will be measured alongside our vision and strategic aims.

We have a strong presence on social media across Facebook, Twitter and Instagram. Our YouTube channel is fast gaining momentum since our increase of uploaded video content from our Tonic Ska Choir and promotional videos.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020**

We provide creative opportunities for people with mental health problems. We run many free workshops and groups, including vocals, guitar, bass, art & craft, creative writing and performance anxiety. We also run two choirs - the Tonic Ska Choir and Tonic Punk Choir. Pre Covid-19, the ska choir performed at gigs, festivals, rallies and events. All of these free services provided a safe environment for people experiencing mental health problems to express themselves creatively.

The facilitators that provide our services are professionally trained artists and musicians. This includes classically trained vocalists and university educated session musicians. They cater for mixed ability groups, as well as facilitating structured courses for those who want to develop their skills further.

Tonic services are principally designed for people experiencing mental health problems. We provide creative support for people using mental health services, as well as people without a formal diagnosis who self-refer to our service.

A year in numbers:

Each week Tonic Music for Mental Health provides over 20 hours of free creative workshops, courses and 1-1 tuition and rehearsals.

Over the course of the year, this amounts to over 600 hours of free creative support and learning.

This constitutes in excess of 2,160 free places on our workshops, courses, 1-1 tuition, reviews and rehearsals every year.

In addition, we provide the equivalent of 3,400 free places in our Ska Choir every year.

Tonic supports around 150 people each week from our music workshops and choirs alone.

In addition, we support people who access our shop who seek mental health advice, support and signposting. We offer people 1-1 support for 1-2 hour sessions when they ask for additional support.

We have a total of 180 people registered with us.

From June - December 2018 when we started our music workshops, 54 people registered with us.

During 2019, a further 68 people registered with us.

From January - March 12th 2020 (when we closed due to Covid-19) a further 58 people registered with us.

Increase for our service is demanding and we are unable to meet the increased need due to limited funds, resources, staffing and space restrictions within our shop.

We provided a series of six community music workshops within a NHS Hospital setting for adults experiencing severe and enduring mental illness.

Our Vocal group were given the opportunity to rehearse in professional rehearsal studios, Casemates, Portsmouth.

We were invited to be a panellist on a music and mental health industry discussion organised by Independent Venue Week (IVW) at 229 Club, London.

We have participated in research led by the MARCH Network.

We have started our own research to evaluate our services with Dr John Barnes.

We have had Tonic information stands at over 12 events.

We have had Tonic stands at over 22 festivals and music gigs.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020**

Eight organisations have raised funds for Tonic including: Charity Fight Nation, Victorious Festival, NCS, Specialized, Portsmouth Cathedral Lent Appeal, Co-Op, Southsea Alternative Choir, Portsmouth Property Association.

Built our current website, wrote content and post weekly blogs, many from our participants who share how Tonic has helped their recovery.

Our Tonic Ska Choir (formed April 2019) performed fourteen times during 2019 and twice during 2020 until all further 2020 live music gigs were cancelled due to Covid-19. In excess of 12 booked gigs were cancelled for the remainder of 2020.

Tonic Ska Choir live performances included; Wedgewood Rooms, Solent NHS Trust Research Conference, Charity Fight Nation, Victorious Festival, Fratton Road Family Festival, St Margaret's Church, The Last Tree film preview, Specialized - The Big One, Acapulco Bar, Fora & Soho Radio & My Place Soho, St Mary's Hospital - NHS Staff & Patient Carole Service, Supporting Orange Street at The Gaiety Bar, Kingstreet Tavern and The Festival Sessions at Jaggs.

The Tonic Ska Choir recorded their first three-track EP at Mayfield Studios seven months after forming. A film was made of the day and used for the song "Sweet Sensation".

The Tonic Ska Choir have been filmed, recorded, interviewed and photographed numerous times with many of their videos being viewed over 30,000 times within the first week.

Participants of The Tonic Ska Choir and Vocal Group have given speeches at over five festivals, events, gigs, conferences and radio on behalf of Tonic to share their experiences of experiencing mental health and how our groups have helped in their recovery journeys.

Our vocal group performed at Victorious Festival.

We produced a promotional video to showcase our creative workshop programme.

Invited to have Tonic information stands on The Specials 2019 UK Tour.

Attended numerous festivals, gigs and events with our Tonic stand, engaging hundreds of music fans who shared their personal experiences of mental health issues with us.

Contracted to organise a team of 50 volunteers at Boomtown Festival over a period of seven-days.

Worked with Portsmouth City Council to offer a four-month work placement to a long-term unemployed person. We offered a paid work opportunity once placement ended.

On 16th March 2020 we took the decision to close our shop and studio due to Covid-19. We have since moved our face-to-face service remotely to provide; initial WhatsApp support groups to maintain engagement, kept active on social media to provide regular posts, provided mental health and wellbeing support to those in need and signposting where we could not help directly, workshops via zoom, created a series of 'lockdown' videos of our Tonic Ska Choir, created a series of wellbeing videos, weekly blog posts of our participants and friends of Tonic.

Tonic Music for Mental Health closed for four separate review and training weeks throughout the 2019-2020 period.

How have we done?

Feedback from workshop participants

Workshop feedback form. Questions were rated 1-10 (1 being not satisfied and 10 being really satisfied). The rating for questions were as follows:

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020

Overall how happy were you with the session?

47.8% scored 10
43.5% scored 9
4.3% scored 8
4.3% scored 7

Did the session meet your expectations?

47.8% scored 10
39.1% scored 9
8.7% scored 8
4.3% scored 7

Did you learn something new?

34.8% scored 10
56.5% scored 9
4.3% scored 8
4.3% scored 7

Will you be able to use what you have learnt to help improve / manage your mental wellbeing?

30.4% scored 10
30.4% scored 9
30.4% scored 8
8.7% scored 7

How engaging was/were the facilitator(s)?

56.5% scored 10
39.1% scored 9
4.3% scored 8

Would you recommend this workshop/course/choir to others?

60.9% scored 10
34.8% scored 9
4.3% scored 8

Written Feedback

Knowledgeable and friendly support.

Great to have a new way of learning song lyrics - incredible how quickly we learned the notes and timings of a song we were not familiar with. And great to have a week without theory - the theory was in my head and I was applying it as we sang all session.

I love that when Jade introduces some difficult theory/practice, she makes it clear that we won't get it right straight away, that it's a process and we need to keep doing it for a while before we start getting it right - a supportive, encouraging way to teach. And no matter how hard the session, we always find things to laugh about .

Knowledgeable and supportive workshop.

Superb session, brought together lots of strands Jade had been developing over previous weeks - some real light bulb moments, and a huge confidence builder to be encouraged to ditch the original version and do our own.

Wish it could go on longer, Jason is so easy to get on with and the way he plays the bass guitar, if I was half as good I would be really jealous. Big thank you.

I have a tribunal case to attend tomorrow regarding my dismissal from work for having depression, so having this hour to fully immerse myself in something I enjoy has given me a welcome break from the stress of it.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020**

Jason is an outstanding coach. He really engages with his audience and brings people along at the pace they learn best. What I see a lot is his patience with people and empathy towards how they show up at the workshops. His passion for bass guitar and mastery of his subject enable him to teach the theory and get people playing at the same time so they learn the skills and build enthusiasm for the course. Keep it up Jason!

Great tuition as always. Thanks Jason!

Thursday afternoons are the highlight of my week - even though it is still scary!

Goals and Expectations

88.9% Having fun
83.3% Meeting new people
83.3% confidence building
77.8% socialising
72.2% reducing social isolation
72.2% learning new skills
61.1% reducing loneliness
61.1% advancing new skills
44.4% working on projects with others
33.3% distraction from symptoms
33.3% performing live
22.2% recording / publishing opportunities
16.7% supporting another participant
5.6% specifically to manage my mental health

Do you have a formal mental health diagnosis?

88.9% Anxiety
83.3% Depression
27.8% PTSD
16.7% Bi-Polar Affective Disorder
11.1% Psychosis
11.1% Panic Disorder
11.1% OCD
5.6% Autism
5.6% Body Dysmorphia

FUTURE PLANS

Tonic is looking to expand its operations. The centrepiece of this expansion will be moving Tonic HQ to larger premises so we can grow the Tonic community. Our services will be increased to include greater support, such as one-to-one counselling, and we hope to offer further workshops and choirs, taking on more staff and volunteers in the process.

We aim to develop and launch a new programme, the 'Tonic Rider' to support the mental health of professional musicians, crew and venues within the music industry.

Tonic Music for Mental Health gained charity status on 12th June 2020 and as such, we are a very newly formed charity, despite operating as a not-for-profit organisation since 2012. We plan to use the next year developing our systems, governance and evaluation methods to strengthen our charity. We also plan to use our charity status to apply for grant funding towards our increasing core costs and to fund future work to support a significantly larger number of people experiencing mental health problems.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Tonic Music for Mental Health is a company limited by guarantee, as well as a registered charity. The organisation was created in 2012 and the charity was created on 12th June 2020.

The written constitution and governing document is the Memorandum and Articles of Association, which were created in 2020 when the organisation formed as a charity.

Recruitment and appointment of new trustees

Periodically the trustee board will complete a skills audit to seek to address identified skills gaps when appointing new trustees. Prospective trustees are interviewed by the Chair and the Chief Executive. Where it is agreed to proceed, they are invited to attend a meeting of the Trustee Board, sign a written consent to become a trustee and formally appointed as trustees and directors. On appointment as trustee, the trustee shall automatically become a member of the charity.

Advisory Board:

Dr John Barnes, Consultant Psychiatrist in Rehabilitation. Somerset Partnership NHS Trust (Sompar) working across community and hospital rehabilitation settings. He has been consultant to Ash Ward low secure rehabilitation service in Bridgwater since 2011. Dr Barnes has been an advisor to Tonic since January 2019, helping the team with planning and evaluation.

Patrons & Ambassadors:

We are honoured to have Terry Hall (The Specials), Barry Ashworth (Dub Pistols), and Kevin Cummins (Music Photographer) as our patrons; Lynval Golding (The Specials), Gary Crowley (BBC6 Music Broadcaster), Eddie Piller (Acid Jazz), Seanie Tee (Dub Pistols), Jeff Horton (100 Club) and Morgan Howell (SuperSizeArt).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Tonic Music for Mental Health is governed by a Trustee Board which meets every six-weeks, with sub-committees having specified areas of delegated authority; Governance, Safeguarding, Mental Health and Music.

The Trustees are also Directors of the company. The Trustees / Directors are ultimately responsible for all the operational activities and developments of the organisation. They have a particular responsibility for setting the strategic direction and agreeing and monitoring the impact of policies and practice. There are systems for Trustee appraisal and link Trustees for each service area. Terms of Reference for the Board and each Sub-Committee will be reviewed annually. The responsibilities of staff for day to day operations are set out in Tonic Music for Mental Health's Acting in Absence Procedures.

The Trustees / Directors will allocate an away day twice a year for their own training and development. Trustees will also take the opportunity to undertake other relevant conferences, training and networking events, reporting back learning gained to the Board as a whole.

Tonic Music for Mental Health is committed to being a diverse and inclusive charity. We believe that a diverse board can make better decisions, improve the quality of governance and increase public trust. Board membership includes both male and female, a range of ages, lived experience of mental health issues and diverse backgrounds. We strive to represent as a board the communities we exist to serve.

New trustees will receive an induction which includes visits to projects to meet staff and participants and hear about Tonic Music for Mental Health's work. Trustees will participate fully in staff induction days. A trustee handbook covering the role and responsibilities of trustees including key organisational documents such as risk management, safeguarding, health and safety and fundraising policies is provided to each new trustee. This handbook is also available on a shared trustee drive. This handbook will be updated annually. Trustees sign a Code of Conduct on joining the board.

Administration

The day to day management of the organisation is delegated to the Chief Executive, Steph Langan.

The core team is made up of the Chief Executive, part-time Music Coordinator, part-time Music Director, part-time Copywriter, part-time fundraising and events coordinator and part-time choir facilitator.

The core team are supported by self-employed music facilitators.

We have 10 regular volunteers who provide ongoing and substantial voluntary work for Tonic Music for Mental Health throughout the year. In addition, we had approximately 100 further volunteers at one-off events and festivals over the course of the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08093898 (England and Wales)

Registered Charity number

1189913

Registered office

Station House
North Street
Havant
Hampshire
PO9 1QU

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2020

Trustees

A Wilkes
Ms A C E Amey
Ms V Barwood
Mrs L K Holland

Independent Examiner

P Underwood
FCCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Solicitors

Veale Wasbrough Vizards (VWV), 24 King William Street, London, EC4R 9AT

Bankers

Barclays Bank, 107 Commercial Road, Portsmouth, PO1 1BT

Approved by order of the board of trustees on 18 December 2020 and signed on its behalf by:

Mrs L K Holland - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TONIC MUSIC FOR MENTAL HEALTH LTD**

Independent examiner's report to the trustees of Tonic Music for Mental Health Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

P Underwood
FCCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

5 January 2021

TONIC MUSIC FOR MENTAL HEALTH LTD

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2020**

	Notes	2020 Unrestricted fund £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	59,624	32,626
Other trading activities	3	<u>29,615</u>	<u>30,771</u>
Total		<u>89,239</u>	<u>63,397</u>
 EXPENDITURE ON			
Raising funds	4	23,300	26,865
Charitable activities	5		
Charitable activities		43,522	46,970
Total		<u>66,822</u>	<u>73,835</u>
NET INCOME/(EXPENDITURE)		<u>22,417</u>	<u>(10,438)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		3,905	14,343
TOTAL FUNDS CARRIED FORWARD		<u><u>26,322</u></u>	<u><u>3,905</u></u>

The notes form part of these financial statements

TONIC MUSIC FOR MENTAL HEALTH LTD (REGISTERED NUMBER: 08093898)

**BALANCE SHEET
30 JUNE 2020**

	Notes	2020 Total funds £	2019 Total funds £
FIXED ASSETS			
Tangible assets	11	4,157	4,850
CURRENT ASSETS			
Stocks	12	2,000	1,500
Debtors	13	495	-
Cash at bank		<u>37,003</u>	<u>15,062</u>
		39,498	16,562
CREDITORS			
Amounts falling due within one year	14	(17,333)	(17,507)
NET CURRENT ASSETS		<u>22,165</u>	<u>(945)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		26,322	3,905
NET ASSETS FUNDS	15	<u>26,322</u>	<u>3,905</u>
Unrestricted funds		<u>26,322</u>	<u>3,905</u>
TOTAL FUNDS		<u>26,322</u>	<u>3,905</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2020 in accordance with Section 476 of the Companies Act 2006.

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.

**BALANCE SHEET - continued
30 JUNE 2020**

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 18 December 2020 and were signed on its behalf by:

L K Holland - Trustee

TONIC MUSIC FOR MENTAL HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

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

Tangible fixed assets are depreciated over their estimated useful lives as follows:

Furniture	10% straight line
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Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable and investments in stocks and shares. The measurement basis used for these instruments is detailed below.

Debtors and cash at bank

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

Creditors and provisions

TONIC MUSIC FOR MENTAL HEALTH LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020**

1. ACCOUNTING POLICIES - continued

Financial instruments

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	39,624	32,626
Grants	20,000	-
	<u>59,624</u>	<u>32,626</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Fundraising events	28,464	27,604
Merchandise sales	1,151	3,167
	<u>29,615</u>	<u>30,771</u>

4. RAISING FUNDS

Other trading activities

	2020	2019
	£	£
Purchases	9,725	7,517
Event acts and bands	13,575	19,348
	<u>23,300</u>	<u>26,865</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	<u>41,938</u>	<u>1,584</u>	<u>43,522</u>

TONIC MUSIC FOR MENTAL HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020

6. SUPPORT COSTS

	Governance costs
	£
Charitable activities	<u>1,584</u>

Support costs, included in the above, are as follows:

Governance costs

	2020 Charitable activities £	2019 Total activities £
Accountancy and legal fees	<u>1,584</u>	<u>1,502</u>

7. NET INCOME/(EXPENDITURE)

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

	2020 £	2019 £
Depreciation - owned assets	<u>693</u>	<u>693</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2020 nor for the year ended 30 June 2019.

Trustees' expenses

During the year no trustee (2019: no) were reimbursed out of pocket expenses totalling £nil (2019: £nil).

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Charitable staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

TONIC MUSIC FOR MENTAL HEALTH LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,626
Other trading activities	<u>30,771</u>
Total	<u>63,397</u>
 EXPENDITURE ON	
Raising funds	26,865
Charitable activities	
Charitable activities	46,970
Total	<u>73,835</u>
NET INCOME/(EXPENDITURE)	<u>(10,438)</u>
 RECONCILIATION OF FUNDS	
Total funds brought forward	14,343
TOTAL FUNDS CARRIED FORWARD	<u><u>3,905</u></u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 July 2019	6,929	400	7,329
Disposals	-	<u>(400)</u>	<u>(400)</u>
At 30 June 2020	<u>6,929</u>	-	<u>6,929</u>
DEPRECIATION			
At 1 July 2019	2,079	400	2,479
Charge for year	693	-	693
Eliminated on disposal	-	<u>(400)</u>	<u>(400)</u>
At 30 June 2020	<u>2,772</u>	-	<u>2,772</u>
NET BOOK VALUE			
At 30 June 2020	<u>4,157</u>	-	<u>4,157</u>
At 30 June 2019	<u>4,850</u>	-	<u>4,850</u>

TONIC MUSIC FOR MENTAL HEALTH LTD

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020**

12.	STOCKS	2020	2019
		£	£
	Stocks	<u>2,000</u>	<u>1,500</u>
13.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
		£	£
	Prepayments	<u>495</u>	<u>-</u>
14.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
		£	£
	Trade creditors	757	712
	Other creditors	<u>16,576</u>	<u>16,795</u>
		<u>17,333</u>	<u>17,507</u>

15.	MOVEMENT IN FUNDS		Net movement in funds		At 30.6.20
		At 1.7.19	£	£	£
	Unrestricted funds				
	General fund	3,905	22,417	26,322	
	TOTAL FUNDS	<u>3,905</u>	<u>22,417</u>	<u>26,322</u>	

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	89,239	(66,822)	22,417
TOTAL FUNDS	<u>89,239</u>	<u>(66,822)</u>	<u>22,417</u>

Comparatives for movement in funds

	At 1.7.18	Net movement in funds	At 30.6.19
	£	£	£
Unrestricted funds			
General fund	14,343	(10,438)	3,905
TOTAL FUNDS	<u>14,343</u>	<u>(10,438)</u>	<u>3,905</u>

TONIC MUSIC FOR MENTAL HEALTH LTD

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2020

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,397	(73,835)	(10,438)
TOTAL FUNDS	<u>63,397</u>	<u>(73,835)</u>	<u>(10,438)</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2020.

17. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

18. CHARITY REGISTRATION

On 12 June 2020 Tonic Music for Mental Health Ltd became a registered charity.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.