

THEATRE SANS FRONTIERES LIMITED

England & Wales · Charity number 1046461

Details

Status Registered

Legal form Charitable company

Company number [02578163](#)

Registered 1995-05-16

Register [View on the Charity Commission register](#)

Contact

Address 2a
Tanners Yard
Hexham
NE46 3NL

Phone 01434603114

Email admin@tsf.org.uk

Website www.tsf.org.uk

Activities

Objects: TO PROMOTE, MAINTAIN, IMPROVE AND ADVANCE THE EDUCATION OF THE PUBLIC IN THE UNDERSTANDING, PRACTICE AND APPRECIATION OF THE ARTS AND IN PARTICULAR BUT NOT SO AS TO LIMIT THE GENERALITY OF THE FOREGOING BY PROMOTING ARTISTIC ACTIVITIES.

Activities: National and international touring theatre company

Classification

- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, The General Public/mankind

Geography

- Netherlands
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,066	£76,989	-	-
2024-03-31	£63,348	£76,776	-	-
2023-03-31	£62,488	£84,420	-	-
2022-03-31	£130,688	£100,746	-	-
2021-03-31	£51,319	£46,839	-	-

Trustees

Name	Role	Appointed
Barbara Isabel Douglas		2022-07-23
Dr Stephen Agar		2025-01-27
Jennifer Margaret Murray Kinnear		2025-04-03
Peter John Woods		2025-11-07
SHARON HIGGINSON		2025-12-23

THEATRE SANS FRONTIERES LIMITED

England & Wales - Charity number 1046461

Accounts

Company number: 02578163

Charity Number: 1046461

Théâtre Sans Frontières Ltd

Report and financial statements
For the year ended 31 March 2025

Théâtre Sans Frontières
Reference and administrative information
for the year ended 31 March 2025

Company number 02578163

Charity number 1046461

Registered office and operational address 2a Tanners Yard, Hexham
Northumberland
NE46 3NL

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Barbara Douglas	Chair
Stephen Agar	(appointed 27/01/2025)
Christopher Black	(resigned 27/01/2025)
Penelope Grennan	(appointed 29/10/2024)
Rhiannon Griffiths	(resigned 29/10/2024)
Jennifer Kinnear	(appointed 03/04/2025)
Caroline Theobald	

Key management	Sarah Kemp	Artistic Director
personnel	John Cobb	Artistic Director

Bankers Barclays Bank Plc
Leicester, LE87 2BB

Independent examiner Jennifer Daniel FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester M4 6JG

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The primary purpose of the charity is to create an international theatre of excellence that celebrates world languages and cultures. The charity is committed to the promotion, maintenance, improvement and advancement of the education of the public in the understanding, practice and appreciation of the arts. Our objectives are:

- to create and tour plays that reflect the richness and diversity of world cultures
- to produce multilingual theatre that is innovative, engaging and imaginative
- to break the barriers of language through a style of theatre that is physical, visual and accessible to all
- to collaborate with artists and organisations from the UK and around the world to explore cultural difference and celebrate cultural exchange
- to support and inspire the life-long learning of languages.

The trustees review the aims, objectives and activities of the charity each year. In shaping the objectives for the year and in planning the activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Théâtre Sans Frontières (TSF) relies on grants, donations and the income from selling its productions to schools and theatre venues to cover its operating costs. In setting the level of performance fees, the trustees give careful consideration to the implications for the accessibility of the charity's productions to those on low incomes.

The strategies employed to achieve the charity's aims and objectives are to:

- stage and tour a number of plays each year, both in schools and in public venues, with particular emphasis on productions in foreign languages
- proactively seek artists from a range of ethnic and cultural backgrounds
- provide cultural and educational opportunities for a wide range of beneficiaries, from young school children to older people both in the UK and abroad
- be mindful, in making decisions about where to tour, of the particular need for the charity's work in areas of high social deprivation or rural isolation
- use digital technology to widen access to the charity's work and social media to deepen audience engagement
- provide children with what is often their only experience of live theatre and contact with professional artists
- support the modern language curriculum, schools working towards Artsmark and children doing Arts Award
- deliver participatory projects designed to develop skills and confidence in language and drama

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

- offer opportunities for a broad range of people to actively explore their own creativity
- support new and emerging artists and theatre companies by supplying equipment and personnel.

Putting these strategies into action, the charity has three major areas of activity which are:

- stage performances in theatres, arts centres, festivals and community venues in the UK and abroad
- touring into schools
- participatory work with children and adults.

Achievements and performance

- The charity's main activities and beneficiaries during the year are described below. All TSF's charitable activities were undertaken to further charitable purposes for the public benefit.
- Over the year, TSF worked with a total of 28 professional artists from the North East and further afield, as performers, directors, musicians, workshop leaders, designers and set and costume makers. This included 3 artists who were new to the company as well as performers and artists from France, Spain, Ukraine and The Netherlands.
- TSF has also benefitted from the support of volunteers over the year as outlined below. We are very grateful for their help.

Performances in theatres, arts centres and community venues

Site-specific theatre

Seeds of Hope

TSF continued with its four-part project ***Seeds of Hope***, a site specific, multi-arts programme of work, collaborating with Ukrainian and Tynedale artists to explore our common humanity, generate new conversations between people and sow seeds of hope for a more peaceful world. The multinational collective started working together in October 2022, sharing artistic and cultural practice, exchanging skills and experiences. Part one of the project, ***Departure***, had taken place at Ladycross nature reserve in March 2024. The following three parts ran between April and June 2024. These comprised:

Routes, a film camp for teenagers, led by Svitlana Pohasiy and Christo Wallers, at Queen's Hall Arts Centre. The students' films were then shown to the general public at the Forum Cinema, Hexham.

Lost & Found, an art exhibition at Queen's Hall Arts Centre, featuring work by Ukrainian artists Yuliia Achkasova, Yaryna Kvitka, Nataliia Petryc, Lucy Nychai and UK artists Tim Rubidge, Linda Kent, Jo Aris and Karen Melvin. On the opening day of the exhibition, poet Linda France and artist Jo Aris ran creative workshop activities with the general public to gather their responses to the exhibition. Linda France then created a poem, based on words collected from 39 members of the public who had seen the exhibition. The poem was used in the fourth part of the project ***Arrival***.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

Arrival was a site-specific performance that was performed twice in Hexham Abbey on 22nd June to a total audience of 140. The performances celebrated the life of Etheldreda, founder of the Abbey, and the Abbey's role as a place of safety and sanctuary throughout the ages. The performers included: Eleanor Cobb, John Cobb, Bridget Enever, Yasu Fernández, Sarah Kemp, Yaryna Kvitka, Karen Melvin, Nataliia Petryc, Tim Rubidge, Lya Vollering. The performance also featured a tree sculpture created by Fran García, Nataliia Petryc and Lya Vollering.

We were delighted to receive funding for **Seeds of Hope** from Passionists Grants Fund; Foyle Foundation; Northumberland County Council; Hexham Town Council; Tynedale Lions Club; Allen Valleys Help for Ukraine (Fawside). We are also very grateful for the support from all our partners on this amazing project: Burnlaw Centre; Queen's Hall Arts Centre; Forum Cinema; Hexham Abbey. The project fulfilled its aims of generating new perspectives, stimulating conversations, developing cultural understanding and achieving active creative engagement between artists and the community.

Audience responses to Arrival:

Totally overwhelming. Inexplicable and so memorable

So atmospheric. Wonderful acoustics for the haunting beautiful music

Very rich powerful imagery, full sound(ing) tapestry, timeless

Wonderful, profound & powerful

Lost for words! Thought provoking, poignant, moving. Thank you.

A great celebration of the continuity of the social fabric and the resilience, courage and determination of the human spirit

Conversations Around Cancer

In 2023 Sarah Kemp met Newcastle University researcher Jennifer Deane at a workshop at Northern Stage. Since then, they had met on various occasions to discuss how TSF might work with Jennifer to dramatise her findings from her work on people's experiences of Head and Neck Cancer. In August 2024, the charity Oracle Head & Neck Cancer UK, offered to fund a pilot Forum Theatre project to take place at the Afro Caribbean Centre in Leicester in February 2025. **Conversations Around Cancer**, involved TSF regular actor Becky Jameson and two actors new to the company, Wayne Nelson from Leicester and Marva Alexander from London. Tony Neilson, who had previously acted as a stage manager for TSF was facilitator and SM for the project, alongside Sarah Kemp who both acted and facilitated. North East performer Claire Webster Saaremetts was also involved in some of the initial devising of the work but had to drop out due to ill health. This was an interactive project, using Forum Theatre to raise awareness of Head and Neck Cancer symptoms and treatment, empowering audience members to better understand how to ask questions of health professionals. We ran a trial run-through for an invited audience of 25 people at Newcastle University before taking the project to Leicester where we performed to over 70 people. The project was very positively received, with the audience enthusiastically engaging in the scenes and interacting with the characters.

Audience comments:

Very informative, very well produced, enjoyed thoroughly

Fantastic and informative

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

Very informative and interactive. Love the fact of engaging the audience to know they can ask questions

Really engaging and thought provoking

Touring into Schools

Les Olympiques des Animaux celebrated the Olympic games in Paris. It was based on our previous Olympic shows (Rio and Japan) with a new design by Alison Ashton and some new scenes specifically for Paris, including a Parisian Rap song and a Paris fashion sequence. The show was aimed at 6 to 11 year-olds and performed in simple French with opportunities for children to sing songs and participate alongside the professional actors. The tour extended throughout Northumberland and also into Cambridgeshire, focusing in particular on areas of rural isolation or urban disadvantage, where access to arts and diversity is often least. It was supported by a grant from Arts Council England as well as the EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund at the Community Foundation North East. This meant we could offer free shows to Blyth schools. The performers included two recently graduated drama students Eleanor Cobb and French actor new to TSF, Fanny Le Pironnec, as well as TSF artistic director John Cobb. Sarah Kemp directed. There were 26 performances in total, benefiting 2953 children, 1343 of whom participated in workshops enabling them to devise Olympic displays and activities from their own ideas.

Comments from children:

The best bit was taking part, wearing costume, learning the songs, cheering for our favourite animal, the comedy. Humshaugh First School

I loved how interactive it was, how funny and how everyone could learn the songs. Hedworth Lane Primary School

You can hear how they pronounce the words so the next time you try to say a word in French you can think back to the play and say how they said it. Ellington Primary School

Comments from teachers:

Excellent - the children benefited from a cultural experience with exposure to French language. Added fun and humour. Marden Bridge Middle School

Thankyou for a wonderful entertaining session – Excellent, very clear & confidence raised. We only wish we'd had longer. Bede Academy Primary Blyth

Fantastic and engaging, expanded their vocabulary. They loved it. St Mary's C of E Primary School, Saffron Walden.

Community participatory projects

Older People's Drama

The older people's drama group in Hexham continued to meet regularly at Queen's Hall Arts Centre, with several new people attending over the year. In Spring 2024, the group started work on a new devised show, **Many Happy Returns!** The show was commissioned by Northumberland County Council to celebrate the centenary of the county Library

**Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025**

Service and funded by Arts Council England. The group did archival research to discover information and stories for the play, supported by county archivist Kate St Clair Gibson who also co-produced the show with TSF. Together with Sarah Kemp, the cast improvised and wrote the text for the play. Ken Patterson created an animated backdrop to each scene, Janet Longbottom composed music and wrote songs, and Alison Ashton assisted with design. In the cast were nine older people and one younger person. The show featured live music performed by two cast members, Bridget Enever (saxophone and violin) and Maxine Tomney (accordion), as well as songs sung by the cast. The play was directed by Sarah Kemp. John Cobb was stage manager and also made a cameo appearance in one of the scenes. The show toured to great acclaim to rural community venues in Bellingham, Allendale, Haltwhistle and Rothbury in November 2024, reaching an audience of 190 people, many of whom reported that it would encourage them to use the Library Service more. Svitlana Pohasiy's 20-minute film of the production was shown to much acclaim at the Northumberland Libraries conference in Spring 2025.

Participant /actor responses

I had a marvellous time. Working with a committed group of people is a joy, and the range of ability and experience was integrated in to a satisfying result. I think we all felt proud to be part of it and energised by the performances, and even more supportive of libraries!

For me drama is exciting, something I have always wanted to do since I was young and dabbled in. Now I am retired I can do more. And it stimulates me, gets me together with friends and explore new subjects and techniques. It is good for me physically too.

The drama group is the highlight of my week and I thoroughly enjoyed being involved in Many Happy Returns. Having moved to the area relatively recently and having retired just before that, it has been an excellent way to meet new people and feel involved in the community. It is great fun and brings a great deal of joy into my life.

Audience responses

Very informative and fun. Great to see the community come together to tell a community story.

Excellent evening, educational, fun and engaging.

Hugely enjoyable. Credit to all the actors / musicians. Cleverly written and informative. Thank you.

Very inspiring and informative. Great variety of delivery.

Brilliant production and brought back good memories. May libraries flourish!

Loved it! A beautiful, inspiring (informative) production. So clever - funny and moving.

Quite brilliant. Every minute absorbing and clever. A great evening!

Great show - most entertaining and enlightening.

Bravo!! Brilliant celebration of the 100 years. Loved the show.

Drama and Wellbeing project

We had been very pleased to be awarded Thriving Together, Health Inequalities funding to work in partnership with Northumberland Library Service to set up some drama and

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

wellbeing workshops in Bellingham in Autumn 2023. Despite it being challenging at the start to encourage people to come, we ended up with a small but very positive and enthusiastic group of mostly older people. Owing to a slight underspend, the group was able to continue into Spring 2025. The work was documented by Svitlana Pohasiy and turned into a three-minute film.

Participant comments:

I just wanted to say what a fantastic workshop we all enjoyed today. I can't imagine anyone not having a huge smile on their face throughout, if we can persuade them to step in and try. Really wonderful, thoroughly enjoyed it.

From the first session, I absolutely love it, receive so much benefit from it and the Wednesday morning is the highlight of our week. This course is so well structured and run and covers many of the issues and concerns in physical and mental wellbeing and not restricted only to the elderly! I would recommend that all health professionals are made aware of these courses with a view to patient recommendation as the short and long term benefits are immense.

Tenerife Workshops

Sarah Kemp and John Cobb were invited by their Spanish colleagues, Carlos Belda and Josefa Suárez, to run a five-day Neutral Mask theatre workshop for 22 participants attending Tenerife's annual amateur theatre festival, taking place in El Sauzal in December 2024. Participants ranged in age from 24 to 80. They were a fabulous, energetic and committed group to work with. Sarah was also a member of the five-person jury that judged the 10 plays being presented at the festival.

Whilst in Tenerife, Sarah and John also participated in a five-day skills-sharing workshop with 14 other international colleagues who had all trained with Monika Pagneux.

Volunteers

TSF has been very grateful for the help and support of volunteers over the year, in particular, all the performers in the **Many Happy Returns!** show and Shelagh James who helped with making props. Thanks also to Linda France and Jo Aris who helped stewarding for **Arrival** in Hexham Abbey, to Tony May for his assistance with lighting and to Jonathan Hill who has for many years expertly tested our portable electrical appliances.

Working with Ukrainian Artists

As mentioned above, TSF has continued to work with Ukrainian artists based in Tynedale throughout the year, in particular Svitlana Pohasiy who came originally in 2022 on an Erasmus for Young Entrepreneurs scheme. Svitlana has continued to document TSF's work.

We have also been working on the **Seeds of Hope** project with four other Tynedale based Ukrainian artists – Yaryna Kvitka, Nataliia Petryc, Yuliia Achkasova and Lucy Nychai who have brought a richness and diversity to TSF's work.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

TSF archive

We are delighted that Newcastle University has acknowledged the importance of TSF's work over more than 30 years by agreeing to hold an archive of our achievements. John Cobb has been working throughout the year to sort through and order the hard copy materials we have: programmes, scripts, photographs, marketing materials, funding history etc.

Publications

Sarah Kemp had an article on '*Older people's agency and empowerment through engagement in physical theatre*' published in a special edition of the *Theatre, Dance and Performance Training Journal* on 'Agency'. Sarah was invited to Greenwich University, London, in June 2024, to present her article at the launch of the journal's special edition.

Evaluation

After all TSF's performances and projects, age appropriate feedback questionnaires are used to ask about enjoyment, level of understanding, relevance, benefits of seeing the show and/or participating in the workshops, usefulness of educational materials, improvements in confidence and motivation. Comments are also invited via the company website and social media platforms. Sometimes groups are invited to give feedback via teachers and youth leaders. At the end of each project all this material is analysed; reviews from press and peers are collated; feedback is collected from the creative, technical and educational teams; the process and outcomes of the project are reflected on with all personnel involved; and action points for the development of future work are recorded.

Financial review

The charity's total income for the year was £74,066 (2024: £63,348). Over 95% of this income derived from charitable activities: grants totalling £56,932 (2024: £44,640) plus performance and similar fees £14,917 (2024: £14,744). 37% of the grant income was provided by Government and other sources of public funds (2024: 99%). Northumberland County Council continued to support TSF this year with an unrestricted Cultural Portfolio grant of £1,098 and the charity is particularly grateful to the Joicey Trust for an award of £1,500 towards core costs. Notes 4 and 10 to the financial statements provide further information on the source of grants.

TSF would also like to thank very warmly those individuals who donated £1,585 (2024: £3,508) towards the work of the charity.

The charity's expenditure totalled £76,989 (2024: £76,776) and therefore there was a deficit for the year of £2,923 (2024: deficit of £13,428). The decreased deficit is partly attributable to the reduction in staff costs to £nil (2024: £6,897). The overall result is significantly better than had been forecast and is satisfactory given the challenging economic environment in which charities in general and small performing arts organisations in particular continue to operate.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

The charity's total funds at 31 March 2025 were £41,754. Of this total, £6,577 was held as restricted funds, leaving £35,177 as unrestricted reserves (2024 unrestricted reserves £33,570).

Within the charity's unrestricted reserves are fixed assets of £890. The charity's free reserves after accounting for this are £34,287 which represents an increase of £2,239 over the previous year.

The charity's reserves policy set out below is to maintain at least three months of expenditure in reserves, which would equate to approximately £19k based on the charity's 2025 results. Hence, at 31 March 2025, unrestricted free reserves were approximately £15k above the baseline providing a significant buffer. In addition, the charity's forecast for the 2025/26 year projects a further reduction in core costs, indicating that the available reserves provide adequate cover.

Reserves policy

The trustees have resolved that reserves should be maintained to cover at least three months' operating expenditure. At 31 March 2025, this policy objective was met since unrestricted free reserves represented 5.3 months' operating expenditure (2024: 5.0 months).

Plans for the future

- We are working with:
 1. Our **Seeds of Hope** colleagues to produce a book that will document our work to date, and to create a new site-specific performance piece to be shown at the Burnlaw Centre near Allendale in September 2025
 2. Northumberland Library Service to retour **Many Happy Returns!** in October 2025
 3. Newcastle University to re-run the Head and Neck cancer project with community groups in the North East in 2025/26.
- We are continuing to seek funding to continue the drama and wellbeing group in Bellingham
- We will continue with the TSF archive
- We will explore possibilities for further touring of **Sherlock Holmes: The Speckled Band**.

Structure, governance and management

Company Status

The organisation is a charitable company limited by guarantee, incorporated on 30 January 1991 and registered as a charity on 16 May 1995.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by special resolutions dated 05 May 1995 and 07 December 2010.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2025 was 4 (2023: 4).

Board of Trustees

Théâtre Sans Frontières' governing body is its Board of trustees which currently comprises four people from a variety of backgrounds. The amended Memorandum & Articles of Association allow for a minimum of three and a maximum of twelve trustees. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee received any remuneration for his or her services as trustee during the year ended 31 March 2025.

New trustees are only recruited when trustees resign or when there is a perceived skills gap on the Board. At present, Théâtre Sans Frontières gives all new trustees an induction pack which includes:

- Terms of reference including legal obligations under charity and company law
- Charity Commission guidance on public benefit
- Person specification / Skills requirements
- Key company policies and procedures
- Any publicity from current shows

Organisation

The Board of trustees is responsible for the overall management and control of the charity and meets at least twice a year for full Board meetings plus the Annual General Meeting. The Board is supported by a Finance sub-committee which meets more regularly. The charity is run on a day-to-day basis by the two freelance joint artistic directors, Sarah Kemp and John Cobb. Part-time administration and finance staff are engaged on short freelance contracts and, in addition, the charity commissions work from self-employed actors, directors, designers, writers, composers, marketing personnel, fundraisers etc.

Related parties and relationships with other organisations

The charity is not affiliated with any other organisation.

Risk management

The charity has continued to monitor the risks to which it is exposed. Financial sustainability is the main financial risk for the charity. A key element in the management of financial risk is the continued close monitoring of available liquid funds. Careful budgeting and management reporting against those budgets continues to ensure that no irreversible commitments are made to projects before adequate funding has been obtained. Unrestricted reserves are closely monitored since provision for core costs while funds are being raised for projects, or final funding instalments awaited, remains a major challenge. Attention has also been focused on non-financial risks arising from fire, health and safety, cyber security and performing rights. These risks are managed by robust

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

policies and procedures, ensuring testing and accreditation is up to date, and risk assessment of all charitable activities.

Statement of responsibilities of the Board of trustees

The Board of trustees (who are also directors of Théâtre Sans Frontières Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of trustees is required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

The Board of trustees is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees and signed on their behalf by

..... Barbara Douglas (Chair)

Date: 08/10/2025

Independent examiner's report to the trustees of Théâtre Sans Frontières

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 13 to 30.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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.

Jennifer Daniel FCCA DChA

Slade & Cooper Limited
Beehive Mill,
Jersey Street
Manchester, M4 6JG

Date: 28/11/2025

Théâtre Sans Frontières Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations	3	1,585	-	1,585	3,508
Charitable activities:	4	16,015	55,834	71,849	59,384
Investments	5	632	-	632	456
Total income		18,232	55,834	74,066	63,348
Expenditure on:					
Charitable activities:	6	16,625	60,364	76,989	76,776
Total expenditure		16,625	60,364	76,989	76,776
Net income / (expenditure) for the year	7	1,607	(4,530)	(2,923)	(13,428)
Transfer between funds		-	-	-	-
Net movement in funds for the year		1,607	(4,530)	(2,923)	(13,428)
Reconciliation of funds					
Total funds brought forward		33,570	11,107	44,677	58,105
Total funds carried forward		35,177	6,577	41,754	44,677

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Théâtre Sans Frontières Limited
Company number 02578163
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	12	890	1,522
Total fixed assets		890	1,522
Current assets			
Debtors	13	8,416	9,899
Cash at bank and in hand		36,137	40,743
Total current assets		44,553	50,642
Liabilities			
Creditors: amounts falling due in less than one year	14	(3,689)	(7,487)
Net current assets		40,864	43,155
Total assets less current liabilities		41,754	44,677
The funds of the charity:			
Restricted income funds	15	6,577	11,107
Unrestricted income funds	16	35,177	33,570
Total charity funds		41,754	44,677

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006.

The notes on pages 16 to 30 form part of these accounts.

Approved by the trustees on 08/10/2025 and signed on their behalf by:

Barbara Douglas

Stephen Agar

Théâtre Sans Frontières Limited
Statement of Cash Flows
for the year ended 31 March 2025

	Note	2025 £	2024 £
Cash provided by / (used in) operating activities	18	(5,238)	(3,216)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		632	456
Purchase of tangible fixed assets		-	(1,029)
Cash provided by / (used in) investing activities		632	(573)
Increase/(decrease) in cash and cash equivalents in the year		(4,606)	(3,789)
Cash and cash equivalents at the beginning of the year		40,743	44,532
Cash and cash equivalents at the end of the year		36,137	40,743

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025

The charity is a private company limited by guarantee, incorporated and registered in England and Wales. The registered office is 2a Tanners Yard, Hexham, Northumberland NE46 3NL.

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Théâtre Sans Frontières Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charitable company will continue in operational existence for the foreseeable future. At the year end TSF held net current assets of £40,864 and its unrestricted free reserves exceeded the amount required by the charity's reserves policy. The charity's forecast indicates that although the charity's reserves will be reduced during the current year it will be able to continue as a going concern for at least the next twelve months. As usual, the charity will require some additional external funding if it is to continue over the longer term.

c Judgments and estimates

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its independent examination fees and costs linked to the strategic management of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
Motor vehicle	25%

i Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

j Debtors

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.

k Cash at bank and in hand

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

l Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

m Pensions

The charity uses a qualifying defined contribution workplace pension scheme to meet its duties as an employer. The charge in the financial statements is equal to the amount of the charity's contributions payable in the year.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations	1,585	-	1,585	3,508
Total by fund 31 March 2025	1,585	-	1,585	
Total by fund 31 March 2024	2,605	903		3,508

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Grants				
Arts Council England Project Grant (2)	-	-	-	19,797
Arts Council England Project Grant (3)	-	-	-	9,955
Arts Council England Project Grant (4)	-	11,014	11,014	-
Community Foundation (EDF ER Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	-	9,000	9,000	-
Fawside	-	600	600	-
Foyle Foundation	-	4,000	4,000	-
Hexham Town Council	-	1,500	1,500	-
Joicey Trust	-	1,500	1,500	-
Lions Club of Tynedale	-	-	-	500
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	-	-	1,000
Northumberland County Council Cultural Development	-	-	-	2,500
Northumberland County Council Cultural Portfolio	1,098	-	1,098	1,098
Northumberland County Council Heritage and Libraries	-	7,500	7,500	-
Northumberland County Council Thriving Together Northumberland	-	-	-	9,790
Oracle Head & Neck Cancer UK	-	15,020	15,020	-
Passionists	-	5,700	5,700	-
Total grants	1,098	55,834	56,932	44,640
Fees and other income	14,917	-	14,917	14,744
Total by fund 31 March 2025	16,015	55,834	71,849	59,384

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

Income from charitable activities - *previous reporting period*

	Unrestricted £	Restricted £	Total 2024 £
Grants			
Arts Council England Project Grant (1)	-	-	-
Arts Council England Project Grant (2)	-	19,797	19,797
Arts Council England Project Grant (3)	-	9,955	9,955
Lions Club of Tynedale	-	500	500
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	1,000	1,000
Northumberland County Council Cultural Development	-	2,500	2,500
Northumberland County Council Cultural Portfolio	1,098	-	1,098
Northumberland County Council Thriving Together Northumberland	-	9,790	9,790
Total grants	1,098	43,542	44,640
Fees and other income	14,744	-	14,744
Total by fund 31 March 2024	15,842	43,542	59,384

5 Investment income

	2025 £	2024 £
Income from bank deposits	632	456

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Staff costs	-	6,897
Premises costs	1,380	1,984
Administrative costs	8,516	7,916
Project development costs	5,645	11,876
Project costs	59,626	46,336
Depreciation	632	632
Governance costs - Accountancy and independent examination	1,190	1,135
	76,989	76,776
	2025 £	2024 £
Restricted expenditure	60,364	47,409
Unrestricted expenditure	16,625	29,367
	76,989	76,776

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	632	632
Independent examiner's remuneration - accountancy fees	890	850
Independent examiner's remuneration - Independent examiner's fee	300	285

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	-	4,197
Redundancy and termination costs	-	2,700
	-	6,897

No employee had employee benefits in excess of £60,000 (2024: nil).

The average number of staff employed during the period was nil (2024: nil).

The key management personnel of the charity comprise the trustees and the joint Artistic Directors. The total remuneration of the key management personnel of the charity was £24,266 (2024: £24,904).

9 Trustee remuneration and expenses, and related party transactions

Neither the Board of trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: nil).

None of the trustees received travel and subsistence expenses during the year totalling £nil (2024: none, £nil).

Aggregate donations from related parties were £Nil (2024: £nil).

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Arts Council England Project Grant (2)	-	19,797
Arts Council England Project Grant (3)	-	9,955
Arts Council England Project Grant (4)	11,014	-
Hexham Town Council	1,500	-
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	1,000
Northumberland County Council Cultural Development	-	2,500
Northumberland County Council Cultural Portfolio	1,098	1,098
Northumberland County Council Heritage and Libraries	7,500	-
Northumberland County Council Thriving Together Northumberland	-	9,790
	21,112	44,140

There were no unfulfilled conditions and contingencies attached to these grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Fixed assets: tangible assets

Cost	Equipment £	Vehicles £	Total £
At 1 April 2024	44,146	19,206	63,352
Additions	-	-	-
Disposals	(4,031)	-	(4,031)
At 31 March 2025	40,115	19,206	59,321
Depreciation			
At 1 April 2024	42,624	19,206	61,830
Charge for the year	632	-	632
Disposals	(4,031)	-	(4,031)
At 31 March 2025	39,225	19,206	58,431
Net book value			
At 31 March 2025	890	-	890
At 31 March 2024	1,522	-	1,522

13 Debtors

	2025 £	2024 £
Other debtors	6,650	5,721
Prepayments and accrued income	1,766	4,178
	8,416	9,899

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	232	2,339
Other creditors and accruals	3,415	5,137
Taxation	42	11
	3,689	7,487

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Arts Council England National Lottery Project Grant (4)	-	11,014	(11,014)	-	-
Children and the Arts	2,355	-	(404)	-	1,951
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	-	9,000	(9,000)	-	-
Creative UK	718	-	(180)	-	538
Fawside	-	600	(600)	-	-
Foyle Foundation	-	4,000	(1,708)	-	2,292
Hexham Town Council	-	1,500	(1,500)	-	-
Joicey Trust	-	1,500	(1,500)	-	-
Northumberland County Council Communities Together (Ukraine Sanctuary)	500	-	(500)	-	-
Northumberland County Council Cultural Development	1,829	-	(1,829)	-	-
Northumberland County Council Heritage and Libraries	-	7,500	(7,500)	-	-
Northumberland County Council Thriving Together Northumberland	5,705	-	(5,705)	-	-
Oracle Head & Neck Cancer UK	-	15,020	(13,224)	-	1,796
Passionists	-	5,700	(5,700)	-	-
Restricted donations	-	-	-	-	-
Total	11,107	55,834	(60,364)	-	6,577

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arts Council England National Lottery Project Grant (4)	Les Olympiques des Animaux - Paris 2024
Children and the Arts	A 'Start' arts participation project for children with little previous arts experience
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	Les Olympiques des Animaux - Paris 2024
Creative UK	Development of new company website
Fawside	Towards Seeds of Hope
Foyle Foundation	Towards Seeds of Hope
Hexham Town Council	Towards Seeds of Hope
Joicey Trust	Towards core costs
Northumberland County Council Communities Together (Ukraine Sanctuary)	Towards Seeds of Hope
Northumberland County Council Cultural Development	Towards Seeds of Hope
Northumberland County Council Heritage and Libraries	For the adult drama group to create and perform Many Happy Returns! celebrating the centenary of the Northumberland Library Service
Northumberland County Council Thriving Together Northumberland	To run a drama and wellbeing project designed to alleviate health inequalities
Oracle Head & Neck Cancer UK	To provide workshop performances that reflect the experiences of patients, families & friends and medical staff involved in head and neck cancer
Passionists	Towards Seeds of Hope
Restricted donations	Adult drama group and Ukrainian film camps

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movements in restricted funds continued

<i>Previous reporting period</i>	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Arts Council England National Lottery Project Grant (2)	-	19,797	(19,797)	-	-
Arts Council England National Lottery Project Grant (3)	-	9,955	(9,955)	-	-
Children and the Arts	2,355	-	-	-	2,355
Community Foundation (Bellingham Fund)	1,105	-	(1,105)	-	-
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	2,565	-	(2,565)	-	-
Community Foundation (Ted Weekes Fund)	2,865	-	(2,865)	-	-
Creative UK	3,295	-	(2,577)	-	718
Hadrian Trust	1,000	-	(1,000)	-	-
Lions Club of Tynedale	886	500	(1,386)	-	-
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	1,000	(500)	-	500
Northumberland County Council Cultural Development	-	2,500	(671)	-	1,829
Thriving Together Fund	-	9,790	(4,085)	-	5,705
Restricted donations	-	903	(903)	-	-
Total	14,071	44,445	(47,409)	-	11,107

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

16 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	33,570	18,232	(16,625)	-	35,177
	<u>33,570</u>	<u>18,232</u>	<u>(16,625)</u>	<u>-</u>	<u>35,177</u>
Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	44,034	18,903	(29,367)	-	33,570
	<u>44,034</u>	<u>18,903</u>	<u>(29,367)</u>	<u>-</u>	<u>33,570</u>

17 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2025 £
Tangible fixed assets	890	-	890
Fixed asset investments	-	-	-
Net current assets	34,287	6,577	40,864
	<u>35,177</u>	<u>6,577</u>	<u>41,754</u>
Previous reporting period	General fund £	Restricted funds £	Total 2024 £
Tangible fixed assets	1,522	-	1,522
Net current assets	32,048	11,107	43,155
	<u>33,570</u>	<u>11,107</u>	<u>44,677</u>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income / (expenditure) for the year	(2,923)	(13,428)
Adjustments for:		
Depreciation charge	632	632
Interest	(632)	(456)
Decrease/(increase) in debtors	1,483	9,684
Increase/(decrease) in creditors	(3,798)	352
Net cash provided by / (used in) operating activities	(5,238)	(3,216)

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

19 Prior year Statement of Financial Activities (including Income and Expenditure account)

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Income from:				
Donations	2,605	903	3,508	2,502
Charitable activities:	15,842	43,542	59,384	59,918
Investments	456	-	456	68
Total income	18,903	44,445	63,348	62,488
Expenditure on:				
Charitable activities:	29,367	47,409	76,776	84,420
Total expenditure	29,367	47,409	76,776	84,420
Net income/(expenditure) for the year	(10,464)	(2,964)	(13,428)	(21,932)
Transfer between funds	-	-	-	-
Net movement in funds for the year	(10,464)	(2,964)	(13,428)	(21,932)
Reconciliation of funds				
Total funds brought forward	44,034	14,071	58,105	80,037
Total funds carried forward	33,570	11,107	44,677	58,105

*The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.*

THEATRE SANS FRONTIERES LIMITED

England & Wales - Charity number 1046461

Accounts

Company number: 02578163

Charity Number: 1046461

Théâtre Sans Frontières Ltd

Report and financial statements
For the year ended 31 March 2025

Théâtre Sans Frontières
Reference and administrative information
for the year ended 31 March 2025

Company number 02578163

Charity number 1046461

Registered office and operational address 2a Tanners Yard, Hexham
Northumberland
NE46 3NL

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Barbara Douglas	Chair
Stephen Agar	(appointed 27/01/2025)
Christopher Black	(resigned 27/01/2025)
Penelope Grennan	(appointed 29/10/2024)
Rhiannon Griffiths	(resigned 29/10/2024)
Jennifer Kinnear	(appointed 03/04/2025)
Caroline Theobald	

Key management	Sarah Kemp	Artistic Director
personnel	John Cobb	Artistic Director

Bankers Barclays Bank Plc
Leicester, LE87 2BB

Independent examiner Jennifer Daniel FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester M4 6JG

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The primary purpose of the charity is to create an international theatre of excellence that celebrates world languages and cultures. The charity is committed to the promotion, maintenance, improvement and advancement of the education of the public in the understanding, practice and appreciation of the arts. Our objectives are:

- to create and tour plays that reflect the richness and diversity of world cultures
- to produce multilingual theatre that is innovative, engaging and imaginative
- to break the barriers of language through a style of theatre that is physical, visual and accessible to all
- to collaborate with artists and organisations from the UK and around the world to explore cultural difference and celebrate cultural exchange
- to support and inspire the life-long learning of languages.

The trustees review the aims, objectives and activities of the charity each year. In shaping the objectives for the year and in planning the activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Théâtre Sans Frontières (TSF) relies on grants, donations and the income from selling its productions to schools and theatre venues to cover its operating costs. In setting the level of performance fees, the trustees give careful consideration to the implications for the accessibility of the charity's productions to those on low incomes.

The strategies employed to achieve the charity's aims and objectives are to:

- stage and tour a number of plays each year, both in schools and in public venues, with particular emphasis on productions in foreign languages
- proactively seek artists from a range of ethnic and cultural backgrounds
- provide cultural and educational opportunities for a wide range of beneficiaries, from young school children to older people both in the UK and abroad
- be mindful, in making decisions about where to tour, of the particular need for the charity's work in areas of high social deprivation or rural isolation
- use digital technology to widen access to the charity's work and social media to deepen audience engagement
- provide children with what is often their only experience of live theatre and contact with professional artists
- support the modern language curriculum, schools working towards Artsmark and children doing Arts Award
- deliver participatory projects designed to develop skills and confidence in language and drama

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

- offer opportunities for a broad range of people to actively explore their own creativity
- support new and emerging artists and theatre companies by supplying equipment and personnel.

Putting these strategies into action, the charity has three major areas of activity which are:

- stage performances in theatres, arts centres, festivals and community venues in the UK and abroad
- touring into schools
- participatory work with children and adults.

Achievements and performance

- The charity's main activities and beneficiaries during the year are described below. All TSF's charitable activities were undertaken to further charitable purposes for the public benefit.
- Over the year, TSF worked with a total of 28 professional artists from the North East and further afield, as performers, directors, musicians, workshop leaders, designers and set and costume makers. This included 3 artists who were new to the company as well as performers and artists from France, Spain, Ukraine and The Netherlands.
- TSF has also benefitted from the support of volunteers over the year as outlined below. We are very grateful for their help.

Performances in theatres, arts centres and community venues

Site-specific theatre

Seeds of Hope

TSF continued with its four-part project ***Seeds of Hope***, a site specific, multi-arts programme of work, collaborating with Ukrainian and Tynedale artists to explore our common humanity, generate new conversations between people and sow seeds of hope for a more peaceful world. The multinational collective started working together in October 2022, sharing artistic and cultural practice, exchanging skills and experiences. Part one of the project, ***Departure***, had taken place at Ladycross nature reserve in March 2024. The following three parts ran between April and June 2024. These comprised:

Routes, a film camp for teenagers, led by Svitlana Pohasiy and Christo Wallers, at Queen's Hall Arts Centre. The students' films were then shown to the general public at the Forum Cinema, Hexham.

Lost & Found, an art exhibition at Queen's Hall Arts Centre, featuring work by Ukrainian artists Yuliia Achkasova, Yaryna Kvitka, Nataliia Petryc, Lucy Nychai and UK artists Tim Rubidge, Linda Kent, Jo Aris and Karen Melvin. On the opening day of the exhibition, poet Linda France and artist Jo Aris ran creative workshop activities with the general public to gather their responses to the exhibition. Linda France then created a poem, based on words collected from 39 members of the public who had seen the exhibition. The poem was used in the fourth part of the project ***Arrival***.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

Arrival was a site-specific performance that was performed twice in Hexham Abbey on 22nd June to a total audience of 140. The performances celebrated the life of Etheldreda, founder of the Abbey, and the Abbey's role as a place of safety and sanctuary throughout the ages. The performers included: Eleanor Cobb, John Cobb, Bridget Enever, Yasu Fernández, Sarah Kemp, Yaryna Kvitka, Karen Melvin, Nataliia Petryc, Tim Rubidge, Lya Vollering. The performance also featured a tree sculpture created by Fran García, Nataliia Petryc and Lya Vollering.

We were delighted to receive funding for **Seeds of Hope** from Passionists Grants Fund; Foyle Foundation; Northumberland County Council; Hexham Town Council; Tynedale Lions Club; Allen Valleys Help for Ukraine (Fawside). We are also very grateful for the support from all our partners on this amazing project: Burnlaw Centre; Queen's Hall Arts Centre; Forum Cinema; Hexham Abbey. The project fulfilled its aims of generating new perspectives, stimulating conversations, developing cultural understanding and achieving active creative engagement between artists and the community.

Audience responses to Arrival:

Totally overwhelming. Inexplicable and so memorable

So atmospheric. Wonderful acoustics for the haunting beautiful music

Very rich powerful imagery, full sound(ing) tapestry, timeless

Wonderful, profound & powerful

Lost for words! Thought provoking, poignant, moving. Thank you.

A great celebration of the continuity of the social fabric and the resilience, courage and determination of the human spirit

Conversations Around Cancer

In 2023 Sarah Kemp met Newcastle University researcher Jennifer Deane at a workshop at Northern Stage. Since then, they had met on various occasions to discuss how TSF might work with Jennifer to dramatise her findings from her work on people's experiences of Head and Neck Cancer. In August 2024, the charity Oracle Head & Neck Cancer UK, offered to fund a pilot Forum Theatre project to take place at the Afro Caribbean Centre in Leicester in February 2025. **Conversations Around Cancer**, involved TSF regular actor Becky Jameson and two actors new to the company, Wayne Nelson from Leicester and Marva Alexander from London. Tony Neilson, who had previously acted as a stage manager for TSF was facilitator and SM for the project, alongside Sarah Kemp who both acted and facilitated. North East performer Claire Webster Saaremetts was also involved in some of the initial devising of the work but had to drop out due to ill health. This was an interactive project, using Forum Theatre to raise awareness of Head and Neck Cancer symptoms and treatment, empowering audience members to better understand how to ask questions of health professionals. We ran a trial run-through for an invited audience of 25 people at Newcastle University before taking the project to Leicester where we performed to over 70 people. The project was very positively received, with the audience enthusiastically engaging in the scenes and interacting with the characters.

Audience comments:

Very informative, very well produced, enjoyed thoroughly

Fantastic and informative

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

Very informative and interactive. Love the fact of engaging the audience to know they can ask questions

Really engaging and thought provoking

Touring into Schools

Les Olympiques des Animaux celebrated the Olympic games in Paris. It was based on our previous Olympic shows (Rio and Japan) with a new design by Alison Ashton and some new scenes specifically for Paris, including a Parisian Rap song and a Paris fashion sequence. The show was aimed at 6 to 11 year-olds and performed in simple French with opportunities for children to sing songs and participate alongside the professional actors. The tour extended throughout Northumberland and also into Cambridgeshire, focusing in particular on areas of rural isolation or urban disadvantage, where access to arts and diversity is often least. It was supported by a grant from Arts Council England as well as the EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund at the Community Foundation North East. This meant we could offer free shows to Blyth schools. The performers included two recently graduated drama students Eleanor Cobb and French actor new to TSF, Fanny Le Pironnec, as well as TSF artistic director John Cobb. Sarah Kemp directed. There were 26 performances in total, benefiting 2953 children, 1343 of whom participated in workshops enabling them to devise Olympic displays and activities from their own ideas.

Comments from children:

The best bit was taking part, wearing costume, learning the songs, cheering for our favourite animal, the comedy. Humshaugh First School

I loved how interactive it was, how funny and how everyone could learn the songs. Hedworth Lane Primary School

You can hear how they pronounce the words so the next time you try to say a word in French you can think back to the play and say how they said it. Ellington Primary School

Comments from teachers:

Excellent - the children benefited from a cultural experience with exposure to French language. Added fun and humour. Marden Bridge Middle School

Thankyou for a wonderful entertaining session – Excellent, very clear & confidence raised. We only wish we'd had longer. Bede Academy Primary Blyth

Fantastic and engaging, expanded their vocabulary. They loved it. St Mary's C of E Primary School, Saffron Walden.

Community participatory projects

Older People's Drama

The older people's drama group in Hexham continued to meet regularly at Queen's Hall Arts Centre, with several new people attending over the year. In Spring 2024, the group started work on a new devised show, **Many Happy Returns!** The show was commissioned by Northumberland County Council to celebrate the centenary of the county Library

**Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025**

Service and funded by Arts Council England. The group did archival research to discover information and stories for the play, supported by county archivist Kate St Clair Gibson who also co-produced the show with TSF. Together with Sarah Kemp, the cast improvised and wrote the text for the play. Ken Patterson created an animated backdrop to each scene, Janet Longbottom composed music and wrote songs, and Alison Ashton assisted with design. In the cast were nine older people and one younger person. The show featured live music performed by two cast members, Bridget Enever (saxophone and violin) and Maxine Tomney (accordion), as well as songs sung by the cast. The play was directed by Sarah Kemp. John Cobb was stage manager and also made a cameo appearance in one of the scenes. The show toured to great acclaim to rural community venues in Bellingham, Allendale, Haltwhistle and Rothbury in November 2024, reaching an audience of 190 people, many of whom reported that it would encourage them to use the Library Service more. Svitlana Pohasiy's 20-minute film of the production was shown to much acclaim at the Northumberland Libraries conference in Spring 2025.

Participant /actor responses

I had a marvellous time. Working with a committed group of people is a joy, and the range of ability and experience was integrated in to a satisfying result. I think we all felt proud to be part of it and energised by the performances, and even more supportive of libraries!

For me drama is exciting, something I have always wanted to do since I was young and dabbled in. Now I am retired I can do more. And it stimulates me, gets me together with friends and explore new subjects and techniques. It is good for me physically too.

The drama group is the highlight of my week and I thoroughly enjoyed being involved in Many Happy Returns. Having moved to the area relatively recently and having retired just before that, it has been an excellent way to meet new people and feel involved in the community. It is great fun and brings a great deal of joy into my life.

Audience responses

Very informative and fun. Great to see the community come together to tell a community story.

Excellent evening, educational, fun and engaging.

Hugely enjoyable. Credit to all the actors / musicians. Cleverly written and informative. Thank you.

Very inspiring and informative. Great variety of delivery.

Brilliant production and brought back good memories. May libraries flourish!

Loved it! A beautiful, inspiring (informative) production. So clever - funny and moving.

Quite brilliant. Every minute absorbing and clever. A great evening!

Great show - most entertaining and enlightening.

Bravo!! Brilliant celebration of the 100 years. Loved the show.

Drama and Wellbeing project

We had been very pleased to be awarded Thriving Together, Health Inequalities funding to work in partnership with Northumberland Library Service to set up some drama and

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

wellbeing workshops in Bellingham in Autumn 2023. Despite it being challenging at the start to encourage people to come, we ended up with a small but very positive and enthusiastic group of mostly older people. Owing to a slight underspend, the group was able to continue into Spring 2025. The work was documented by Svitlana Pohasiy and turned into a three-minute film.

Participant comments:

I just wanted to say what a fantastic workshop we all enjoyed today. I can't imagine anyone not having a huge smile on their face throughout, if we can persuade them to step in and try. Really wonderful, thoroughly enjoyed it.

From the first session, I absolutely love it, receive so much benefit from it and the Wednesday morning is the highlight of our week. This course is so well structured and run and covers many of the issues and concerns in physical and mental wellbeing and not restricted only to the elderly! I would recommend that all health professionals are made aware of these courses with a view to patient recommendation as the short and long term benefits are immense.

Tenerife Workshops

Sarah Kemp and John Cobb were invited by their Spanish colleagues, Carlos Belda and Josefa Suárez, to run a five-day Neutral Mask theatre workshop for 22 participants attending Tenerife's annual amateur theatre festival, taking place in El Sauzal in December 2024. Participants ranged in age from 24 to 80. They were a fabulous, energetic and committed group to work with. Sarah was also a member of the five-person jury that judged the 10 plays being presented at the festival.

Whilst in Tenerife, Sarah and John also participated in a five-day skills-sharing workshop with 14 other international colleagues who had all trained with Monika Pagneux.

Volunteers

TSF has been very grateful for the help and support of volunteers over the year, in particular, all the performers in the **Many Happy Returns!** show and Shelagh James who helped with making props. Thanks also to Linda France and Jo Aris who helped stewarding for **Arrival** in Hexham Abbey, to Tony May for his assistance with lighting and to Jonathan Hill who has for many years expertly tested our portable electrical appliances.

Working with Ukrainian Artists

As mentioned above, TSF has continued to work with Ukrainian artists based in Tynedale throughout the year, in particular Svitlana Pohasiy who came originally in 2022 on an Erasmus for Young Entrepreneurs scheme. Svitlana has continued to document TSF's work.

We have also been working on the **Seeds of Hope** project with four other Tynedale based Ukrainian artists – Yaryna Kvitka, Nataliia Petryc, Yuliia Achkasova and Lucy Nychai who have brought a richness and diversity to TSF's work.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

TSF archive

We are delighted that Newcastle University has acknowledged the importance of TSF's work over more than 30 years by agreeing to hold an archive of our achievements. John Cobb has been working throughout the year to sort through and order the hard copy materials we have: programmes, scripts, photographs, marketing materials, funding history etc.

Publications

Sarah Kemp had an article on '*Older people's agency and empowerment through engagement in physical theatre*' published in a special edition of the *Theatre, Dance and Performance Training Journal* on 'Agency'. Sarah was invited to Greenwich University, London, in June 2024, to present her article at the launch of the journal's special edition.

Evaluation

After all TSF's performances and projects, age appropriate feedback questionnaires are used to ask about enjoyment, level of understanding, relevance, benefits of seeing the show and/or participating in the workshops, usefulness of educational materials, improvements in confidence and motivation. Comments are also invited via the company website and social media platforms. Sometimes groups are invited to give feedback via teachers and youth leaders. At the end of each project all this material is analysed; reviews from press and peers are collated; feedback is collected from the creative, technical and educational teams; the process and outcomes of the project are reflected on with all personnel involved; and action points for the development of future work are recorded.

Financial review

The charity's total income for the year was £74,066 (2024: £63,348). Over 95% of this income derived from charitable activities: grants totalling £56,932 (2024: £44,640) plus performance and similar fees £14,917 (2024: £14,744). 37% of the grant income was provided by Government and other sources of public funds (2024: 99%). Northumberland County Council continued to support TSF this year with an unrestricted Cultural Portfolio grant of £1,098 and the charity is particularly grateful to the Joicey Trust for an award of £1,500 towards core costs. Notes 4 and 10 to the financial statements provide further information on the source of grants.

TSF would also like to thank very warmly those individuals who donated £1,585 (2024: £3,508) towards the work of the charity.

The charity's expenditure totalled £76,989 (2024: £76,776) and therefore there was a deficit for the year of £2,923 (2024: deficit of £13,428). The decreased deficit is partly attributable to the reduction in staff costs to £nil (2024: £6,897). The overall result is significantly better than had been forecast and is satisfactory given the challenging economic environment in which charities in general and small performing arts organisations in particular continue to operate.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

The charity's total funds at 31 March 2025 were £41,754. Of this total, £6,577 was held as restricted funds, leaving £35,177 as unrestricted reserves (2024 unrestricted reserves £33,570).

Within the charity's unrestricted reserves are fixed assets of £890. The charity's free reserves after accounting for this are £34,287 which represents an increase of £2,239 over the previous year.

The charity's reserves policy set out below is to maintain at least three months of expenditure in reserves, which would equate to approximately £19k based on the charity's 2025 results. Hence, at 31 March 2025, unrestricted free reserves were approximately £15k above the baseline providing a significant buffer. In addition, the charity's forecast for the 2025/26 year projects a further reduction in core costs, indicating that the available reserves provide adequate cover.

Reserves policy

The trustees have resolved that reserves should be maintained to cover at least three months' operating expenditure. At 31 March 2025, this policy objective was met since unrestricted free reserves represented 5.3 months' operating expenditure (2024: 5.0 months).

Plans for the future

- We are working with:
 1. Our **Seeds of Hope** colleagues to produce a book that will document our work to date, and to create a new site-specific performance piece to be shown at the Burnlaw Centre near Allendale in September 2025
 2. Northumberland Library Service to retour **Many Happy Returns!** in October 2025
 3. Newcastle University to re-run the Head and Neck cancer project with community groups in the North East in 2025/26.
- We are continuing to seek funding to continue the drama and wellbeing group in Bellingham
- We will continue with the TSF archive
- We will explore possibilities for further touring of **Sherlock Holmes: The Speckled Band**.

Structure, governance and management

Company Status

The organisation is a charitable company limited by guarantee, incorporated on 30 January 1991 and registered as a charity on 16 May 1995.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by special resolutions dated 05 May 1995 and 07 December 2010.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2025 was 4 (2023: 4).

Board of Trustees

Théâtre Sans Frontières' governing body is its Board of trustees which currently comprises four people from a variety of backgrounds. The amended Memorandum & Articles of Association allow for a minimum of three and a maximum of twelve trustees. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee received any remuneration for his or her services as trustee during the year ended 31 March 2025.

New trustees are only recruited when trustees resign or when there is a perceived skills gap on the Board. At present, Théâtre Sans Frontières gives all new trustees an induction pack which includes:

- Terms of reference including legal obligations under charity and company law
- Charity Commission guidance on public benefit
- Person specification / Skills requirements
- Key company policies and procedures
- Any publicity from current shows

Organisation

The Board of trustees is responsible for the overall management and control of the charity and meets at least twice a year for full Board meetings plus the Annual General Meeting. The Board is supported by a Finance sub-committee which meets more regularly. The charity is run on a day-to-day basis by the two freelance joint artistic directors, Sarah Kemp and John Cobb. Part-time administration and finance staff are engaged on short freelance contracts and, in addition, the charity commissions work from self-employed actors, directors, designers, writers, composers, marketing personnel, fundraisers etc.

Related parties and relationships with other organisations

The charity is not affiliated with any other organisation.

Risk management

The charity has continued to monitor the risks to which it is exposed. Financial sustainability is the main financial risk for the charity. A key element in the management of financial risk is the continued close monitoring of available liquid funds. Careful budgeting and management reporting against those budgets continues to ensure that no irreversible commitments are made to projects before adequate funding has been obtained. Unrestricted reserves are closely monitored since provision for core costs while funds are being raised for projects, or final funding instalments awaited, remains a major challenge. Attention has also been focused on non-financial risks arising from fire, health and safety, cyber security and performing rights. These risks are managed by robust

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

policies and procedures, ensuring testing and accreditation is up to date, and risk assessment of all charitable activities.

Statement of responsibilities of the Board of trustees

The Board of trustees (who are also directors of Théâtre Sans Frontières Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of trustees is required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

The Board of trustees is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees and signed on their behalf by

..... Barbara Douglas (Chair)

Date: 08/10/2025

Independent examiner's report to the trustees of Théâtre Sans Frontières

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 13 to 30.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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.

Jennifer Daniel FCCA DChA

Slade & Cooper Limited
Beehive Mill,
Jersey Street
Manchester, M4 6JG

Date: 28/11/2025

Théâtre Sans Frontières Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations	3	1,585	-	1,585	3,508
Charitable activities:	4	16,015	55,834	71,849	59,384
Investments	5	632	-	632	456
Total income		18,232	55,834	74,066	63,348
Expenditure on:					
Charitable activities:	6	16,625	60,364	76,989	76,776
Total expenditure		16,625	60,364	76,989	76,776
Net income / (expenditure) for the year	7	1,607	(4,530)	(2,923)	(13,428)
Transfer between funds		-	-	-	-
Net movement in funds for the year		1,607	(4,530)	(2,923)	(13,428)
Reconciliation of funds					
Total funds brought forward		33,570	11,107	44,677	58,105
Total funds carried forward		35,177	6,577	41,754	44,677

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Théâtre Sans Frontières Limited
Company number 02578163
Balance sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	12	890	1,522
Total fixed assets		890	1,522
Current assets			
Debtors	13	8,416	9,899
Cash at bank and in hand		36,137	40,743
Total current assets		44,553	50,642
Liabilities			
Creditors: amounts falling due in less than one year	14	(3,689)	(7,487)
Net current assets		40,864	43,155
Total assets less current liabilities		41,754	44,677
The funds of the charity:			
Restricted income funds	15	6,577	11,107
Unrestricted income funds	16	35,177	33,570
Total charity funds		41,754	44,677

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006.

The notes on pages 16 to 30 form part of these accounts.

Approved by the trustees on 08/10/2025 and signed on their behalf by:

Barbara Douglas

Stephen Agar

Théâtre Sans Frontières Limited
Statement of Cash Flows
for the year ended 31 March 2025

	Note	2025 £	2024 £
Cash provided by / (used in) operating activities	18	(5,238)	(3,216)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		632	456
Purchase of tangible fixed assets		-	(1,029)
Cash provided by / (used in) investing activities		632	(573)
Increase/(decrease) in cash and cash equivalents in the year		(4,606)	(3,789)
Cash and cash equivalents at the beginning of the year		40,743	44,532
Cash and cash equivalents at the end of the year		36,137	40,743

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025

The charity is a private company limited by guarantee, incorporated and registered in England and Wales. The registered office is 2a Tanners Yard, Hexham, Northumberland NE46 3NL.

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Théâtre Sans Frontières Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charitable company will continue in operational existence for the foreseeable future. At the year end TSF held net current assets of £40,864 and its unrestricted free reserves exceeded the amount required by the charity's reserves policy. The charity's forecast indicates that although the charity's reserves will be reduced during the current year it will be able to continue as a going concern for at least the next twelve months. As usual, the charity will require some additional external funding if it is to continue over the longer term.

c Judgments and estimates

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its independent examination fees and costs linked to the strategic management of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
Motor vehicle	25%

i Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

j Debtors

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.

k Cash at bank and in hand

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

l Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

m Pensions

The charity uses a qualifying defined contribution workplace pension scheme to meet its duties as an employer. The charge in the financial statements is equal to the amount of the charity's contributions payable in the year.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Donations	1,585	-	1,585	3,508
Total by fund 31 March 2025	1,585	-	1,585	
Total by fund 31 March 2024	2,605	903		3,508

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Grants				
Arts Council England Project Grant (2)	-	-	-	19,797
Arts Council England Project Grant (3)	-	-	-	9,955
Arts Council England Project Grant (4)	-	11,014	11,014	-
Community Foundation (EDF ER Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	-	9,000	9,000	-
Fawside	-	600	600	-
Foyle Foundation	-	4,000	4,000	-
Hexham Town Council	-	1,500	1,500	-
Joicey Trust	-	1,500	1,500	-
Lions Club of Tynedale	-	-	-	500
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	-	-	1,000
Northumberland County Council Cultural Development	-	-	-	2,500
Northumberland County Council Cultural Portfolio	1,098	-	1,098	1,098
Northumberland County Council Heritage and Libraries	-	7,500	7,500	-
Northumberland County Council Thriving Together Northumberland	-	-	-	9,790
Oracle Head & Neck Cancer UK	-	15,020	15,020	-
Passionists	-	5,700	5,700	-
Total grants	1,098	55,834	56,932	44,640
Fees and other income	14,917	-	14,917	14,744
Total by fund 31 March 2025	16,015	55,834	71,849	59,384

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

Income from charitable activities - *previous reporting period*

	Unrestricted £	Restricted £	Total 2024 £
Grants			
Arts Council England Project Grant (1)	-	-	-
Arts Council England Project Grant (2)	-	19,797	19,797
Arts Council England Project Grant (3)	-	9,955	9,955
Lions Club of Tynedale	-	500	500
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	1,000	1,000
Northumberland County Council Cultural Development	-	2,500	2,500
Northumberland County Council Cultural Portfolio	1,098	-	1,098
Northumberland County Council Thriving Together Northumberland	-	9,790	9,790
Total grants	1,098	43,542	44,640
Fees and other income	14,744	-	14,744
Total by fund 31 March 2024	15,842	43,542	59,384

5 Investment income

	2025 £	2024 £
Income from bank deposits	632	456

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

6 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Staff costs	-	6,897
Premises costs	1,380	1,984
Administrative costs	8,516	7,916
Project development costs	5,645	11,876
Project costs	59,626	46,336
Depreciation	632	632
Governance costs - Accountancy and independent examination	1,190	1,135
	76,989	76,776
	2025 £	2024 £
Restricted expenditure	60,364	47,409
Unrestricted expenditure	16,625	29,367
	76,989	76,776

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	632	632
Independent examiner's remuneration - accountancy fees	890	850
Independent examiner's remuneration - Independent examiner's fee	300	285

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	-	4,197
Redundancy and termination costs	-	2,700
	-	6,897

No employee had employee benefits in excess of £60,000 (2024: nil).

The average number of staff employed during the period was nil (2024: nil).

The key management personnel of the charity comprise the trustees and the joint Artistic Directors. The total remuneration of the key management personnel of the charity was £24,266 (2024: £24,904).

9 Trustee remuneration and expenses, and related party transactions

Neither the Board of trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2024: nil).

None of the trustees received travel and subsistence expenses during the year totalling £nil (2024: none, £nil).

Aggregate donations from related parties were £Nil (2024: £nil).

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Arts Council England Project Grant (2)	-	19,797
Arts Council England Project Grant (3)	-	9,955
Arts Council England Project Grant (4)	11,014	-
Hexham Town Council	1,500	-
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	1,000
Northumberland County Council Cultural Development	-	2,500
Northumberland County Council Cultural Portfolio	1,098	1,098
Northumberland County Council Heritage and Libraries	7,500	-
Northumberland County Council Thriving Together Northumberland	-	9,790
	21,112	44,140

There were no unfulfilled conditions and contingencies attached to these grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Fixed assets: tangible assets

Cost	Equipment £	Vehicles £	Total £
At 1 April 2024	44,146	19,206	63,352
Additions	-	-	-
Disposals	(4,031)	-	(4,031)
At 31 March 2025	40,115	19,206	59,321
Depreciation			
At 1 April 2024	42,624	19,206	61,830
Charge for the year	632	-	632
Disposals	(4,031)	-	(4,031)
At 31 March 2025	39,225	19,206	58,431
Net book value			
At 31 March 2025	890	-	890
At 31 March 2024	1,522	-	1,522

13 Debtors

	2025 £	2024 £
Other debtors	6,650	5,721
Prepayments and accrued income	1,766	4,178
	8,416	9,899

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	232	2,339
Other creditors and accruals	3,415	5,137
Taxation	42	11
	3,689	7,487

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Arts Council England National Lottery Project Grant (4)	-	11,014	(11,014)	-	-
Children and the Arts	2,355	-	(404)	-	1,951
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	-	9,000	(9,000)	-	-
Creative UK	718	-	(180)	-	538
Fawside	-	600	(600)	-	-
Foyle Foundation	-	4,000	(1,708)	-	2,292
Hexham Town Council	-	1,500	(1,500)	-	-
Joicey Trust	-	1,500	(1,500)	-	-
Northumberland County Council Communities Together (Ukraine Sanctuary)	500	-	(500)	-	-
Northumberland County Council Cultural Development	1,829	-	(1,829)	-	-
Northumberland County Council Heritage and Libraries	-	7,500	(7,500)	-	-
Northumberland County Council Thriving Together Northumberland	5,705	-	(5,705)	-	-
Oracle Head & Neck Cancer UK	-	15,020	(13,224)	-	1,796
Passionists	-	5,700	(5,700)	-	-
Restricted donations	-	-	-	-	-
Total	11,107	55,834	(60,364)	-	6,577

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arts Council England National Lottery Project Grant (4)	Les Olympiques des Animaux - Paris 2024
Children and the Arts	A 'Start' arts participation project for children with little previous arts experience
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	Les Olympiques des Animaux - Paris 2024
Creative UK	Development of new company website
Fawside	Towards Seeds of Hope
Foyle Foundation	Towards Seeds of Hope
Hexham Town Council	Towards Seeds of Hope
Joicey Trust	Towards core costs
Northumberland County Council Communities Together (Ukraine Sanctuary)	Towards Seeds of Hope
Northumberland County Council Cultural Development	Towards Seeds of Hope
Northumberland County Council Heritage and Libraries	For the adult drama group to create and perform Many Happy Returns! celebrating the centenary of the Northumberland Library Service
Northumberland County Council Thriving Together Northumberland	To run a drama and wellbeing project designed to alleviate health inequalities
Oracle Head & Neck Cancer UK	To provide workshop performances that reflect the experiences of patients, families & friends and medical staff involved in head and neck cancer
Passionists	Towards Seeds of Hope
Restricted donations	Adult drama group and Ukrainian film camps

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movements in restricted funds continued

Previous reporting period	<i>Balance at 1 April 2023</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Balance at 31 March 2024</i> £
Arts Council England National Lottery Project Grant (2)	-	19,797	(19,797)	-	-
Arts Council England National Lottery Project Grant (3)	-	9,955	(9,955)	-	-
Children and the Arts	2,355	-	-	-	2,355
Community Foundation (Bellingham Fund)	1,105	-	(1,105)	-	-
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	2,565	-	(2,565)	-	-
Community Foundation (Ted Weekes Fund)	2,865	-	(2,865)	-	-
Creative UK	3,295	-	(2,577)	-	718
Hadrian Trust	1,000	-	(1,000)	-	-
Lions Club of Tynedale	886	500	(1,386)	-	-
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	1,000	(500)	-	500
Northumberland County Council Cultural Development	-	2,500	(671)	-	1,829
Thriving Together Fund	-	9,790	(4,085)	-	5,705
Restricted donations	-	903	(903)	-	-
Total	14,071	44,445	(47,409)	-	11,107

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

16 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	33,570	18,232	(16,625)	-	35,177
	<u>33,570</u>	<u>18,232</u>	<u>(16,625)</u>	<u>-</u>	<u>35,177</u>
Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	44,034	18,903	(29,367)	-	33,570
	<u>44,034</u>	<u>18,903</u>	<u>(29,367)</u>	<u>-</u>	<u>33,570</u>

17 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2025 £
Tangible fixed assets	890	-	890
Fixed asset investments	-	-	-
Net current assets	34,287	6,577	40,864
	<u>35,177</u>	<u>6,577</u>	<u>41,754</u>
Previous reporting period	General fund £	Restricted funds £	Total 2024 £
Tangible fixed assets	1,522	-	1,522
Net current assets	32,048	11,107	43,155
	<u>33,570</u>	<u>11,107</u>	<u>44,677</u>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income / (expenditure) for the year	(2,923)	(13,428)
Adjustments for:		
Depreciation charge	632	632
Interest	(632)	(456)
Decrease/(increase) in debtors	1,483	9,684
Increase/(decrease) in creditors	(3,798)	352
Net cash provided by / (used in) operating activities	(5,238)	(3,216)

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

19 Prior year Statement of Financial Activities (including Income and Expenditure account)

	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2024 £</i>	<i>Total funds 2023 £</i>
Income from:				
Donations	2,605	903	3,508	2,502
Charitable activities:	15,842	43,542	59,384	59,918
Investments	456	-	456	68
Total income	18,903	44,445	63,348	62,488
Expenditure on:				
Charitable activities:	29,367	47,409	76,776	84,420
Total expenditure	29,367	47,409	76,776	84,420
Net income/(expenditure) for the year	(10,464)	(2,964)	(13,428)	(21,932)
Transfer between funds	-	-	-	-
Net movement in funds for the year	(10,464)	(2,964)	(13,428)	(21,932)
Reconciliation of funds				
Total funds brought forward	44,034	14,071	58,105	80,037
Total funds carried forward	33,570	11,107	44,677	58,105

*The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.*

THEATRE SANS FRONTIERES LIMITED

England & Wales - Charity number 1046461

Accounts

Company number: 02578163

Charity Number: 1046461

Théâtre Sans Frontières Ltd

Report and financial statements
For the year ended 31 March 2023

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

Company number 02578163

Charity number 1046461

Registered office and operational address 2a Tanners Yard, Hexham
Northumberland
NE46 3NL

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Pascale Konyon Chair (resigned 29/06/2023)
Christopher Black
Barbara Douglas (appointed 23/07/2022)
(appointed Chair 29/06/2023)
Rhiannon Griffiths
Caroline Theobald

Key management personnel Sarah Kemp Artistic Director
John Cobb Artistic Director

Bankers Barclays Bank Plc
Tynedale Group, Priestpottle, Hexham, Northumberland, NE46 1PE

Independent examiner Jennifer Daniel FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester M4 6JG

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

The trustees present their report and the unaudited financial statements for the year ended 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The primary purpose of the charity is to create an international theatre of excellence that celebrates world languages and cultures. The charity is committed to the promotion, maintenance, improvement and advancement of the education of the public in the understanding, practice and appreciation of the arts. Our objectives are:

- to create and tour plays that reflect the richness and diversity of world cultures
- to produce multilingual theatre that is innovative, engaging and imaginative
- to break the barriers of language through a style of theatre that is physical, visual and accessible to all
- to collaborate with artists and organisations from the UK and around the world to explore cultural difference and celebrate cultural exchange
- to support and inspire the life-long learning of languages.

The trustees review the aims, objectives and activities of the charity each year. In shaping the objectives for the year and in planning the activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Théâtre Sans Frontières (TSF) relies on grants, donations and the income from selling its productions to schools and theatre venues to cover its operating costs. In setting the level of performance fees, the trustees give careful consideration to the implications for the accessibility of the charity's productions to those on low incomes.

The strategies employed to achieve the charity's aims and objectives are to:

- stage and tour a number of plays each year, both in schools and in public venues, with particular emphasis on productions in foreign languages
- proactively seek artists from a range of ethnic and cultural backgrounds
- provide cultural and educational opportunities for a wide range of beneficiaries, from young school children to older people both in the UK and abroad
- be mindful, in making decisions about where to tour, of the particular need for the charity's work in areas of high social deprivation or rural isolation
- use digital technology to widen access to the charity's work and social media to deepen audience engagement
- provide children with what is often their only experience of live theatre and contact with professional artists
- support the modern language curriculum, schools working towards Artsmark and children doing Arts Award
- deliver participatory projects designed to develop skills and confidence in language and drama to language teachers and pupils, adult learners and also non-specialist teaching staff

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

- offer opportunities for a broad range of people to actively explore their own creativity
- support new and emerging artists and theatre companies by supplying equipment and personnel.

Putting these strategies into action, the charity has three major areas of activity which are:

- stage performances in theatres, arts centres, festivals and community venues in the UK and abroad
- touring into schools
- participatory work with children and adults.

Achievements and performance

- The charity's main activities and beneficiaries during the year are described below. All TSF's charitable activities were undertaken to further charitable purposes for the public benefit.
- Over the year, TSF worked with a total of 21 professional artists from the North East and further afield as performers, directors, musicians, workshop leaders, designers and set and costume makers. This included 5 artists who were new to the company, as well as performers and artists from Canada, Romania, Ukraine, Poland and the Netherlands.

Performances in theatres, arts centres and community venues

Sherlock Holmes: The Speckled Band

The Speckled Band was developed from a preliminary exploration of the classic Conan Doyle story with a group of actors and musicians in July 2018, when a work in progress was very positively received by Year 8 pupils from St Joseph's Middle School, Hexham. The full scale production in March 2022, TSF's first live production for the general public since Covid-19, was supported by an Arts Council England project grant and whilst it was aimed primarily at young people aged 11 to 14, school groups and families, it also attracted and enthused audiences of all ages. A further Arts Council grant enabled TSF to re-stage and tour the show again in January 2023. The performances were with the original cast but a new technician/stage manager successfully re-lit the show, thereby enhancing the visual experience for audiences in a variety of different venues. Performances were sold out, reaching over 300 people, in the four North East venues visited: Customs House, South Shields; Bellingham Town Hall; Bardon Mill and Henshaw Village Hall; Star and Shadow Cinema, Newcastle. The tour was again accompanied by workshops for students and children in South Shields, Wark, Bellingham and Hexham. Following the UK performances, TSF was invited to take the show to Tenerife in the Canary Islands as part of their season of foreign language theatre. There were four performances on the island, two in El Sauzal (including to 400 school students); one in the capital Santa Cruz and one in Adeje. The show was performed in English with Spanish surtitles.

Audience comments included:

Bardon Mill – *"ABSOLUTELY BRILLIANT! Thank you so much."*
"Amazing, entertaining, sound effects great."

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

"Quality production, well acted. Creative use of scenery makes it ideal for a village hall."

"Very talented cast. Most enjoyable."

"Fabulous – such fun."

Bellingham - *"Creative, entertaining fun. Good acting, innovative props. Good pace, excellent storytelling."*

"Exuberant, talented people. Such an original set and how you moved people around and incorporated music."

"Very good fun, creative, good entertainment, great venue, loved the live music too."

"Excellent and polished performance. Very clever set changes. Loved the integrated musicality."

"Brilliant Brilliant Brilliant!"

"Very enjoyable – captivating, unique, amusing."

"Absolutely brilliant telling of this story – unique and engaging - creative set and the music was excellent – a very talented company."

Adeje - *"Thank you for your amazing production here in Adeje – the audience loved it, loved being able to go to the theatre in English, and I really hope we see you and your troupe again next year."*

Touring into Schools

The Golden Conch Shell

Following on from the making of the shadow puppetry animation ***The Golden Conch Shell*** during lockdown in 2020, TSF received Arts Council England funding to start developing a live version of the story. In preparation for this, in April 2022, TSF's artistic directors showed the original film to groups of children at Wark, Bellingham and Kielder Primary schools, afterwards discussing the content with them and their teachers, as well as ideas for further development. TSF then worked for two weeks with Patricia Bergeron from Théâtre À l'Envers, Canada, Zannie Fraser from Luminous Tales, Norwich, and two performers new to the company from London and Essex. This process led to the creation of a new live 'work in progress' version of the show using actors, puppets, shadow puppetry and music, and including development of the characters and narrative based on the children, teachers and creative team's ideas. TSF took this 'work in progress' back to the three schools and performed it for the children, following up the performance with a discussion about what worked well and what could be developed further in the future.

Ti-Jean et La Chèvre

This was a re-tour of a production TSF had made originally in 2018, with two new performers from Northumberland and Romania. The show was performed in simple French for primary school children and told three short stories from Mali, Quebec and Cambodia. There were 26 performances in schools across the North East and Cambridgeshire, including 13 schools in Northumberland. Overall, nearly 2,500 children benefitted from TSF's work. With funding from community wind farm developments and the Wellesley Trust, the company was able to offer free performances to eight Northumberland schools in South East and West Northumberland that TSF had not visited before. Covid-19 had a minor impact on the tour with one of the performers being infected with the virus in the final week and some of her performances being taken over by the director.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

Children's comments:

"It was absolutely amazing. Cannot wait to see your next performance."

"I was a monkey and I threw fruit which I really enjoyed."

"You see the actions and understand what they're saying more."

"I love the actors' sense of humour."

Teachers' comments:

"All children came away excited from the show. They all enjoyed their afternoon."

"Some pupils have never been to a theatre, so this is an opportunity to have that experience. I hope that it might spark an interest in theatre and the arts generally."

"They use puppetry and music, which makes the show more of an all-round arts experience."

"The introduction to traditional tales from other countries and in another language was beneficial. The songs got all engaged and they were encouraged to join in."

"They were all very actively engaged and encouraged to participate throughout. The use of story telling was a superb hook!"

Participatory projects

Start programme

TSF finally completed the **Start** programme which had begun in 2018 and been held up due to Covid-19. The **Start** programme, originally funded by Children and the Arts and thereafter by Culture Bridge North East, sought to encourage greater participation in the arts by children with little, or no, previous arts experience. Sarah Kemp worked with teachers and children from Kielder Primary School on a drama in education 'Mantle of the Expert' project exploring differences in children's lives between Victorian times and the 21st century. The staff and children worked phenomenally hard to create a design and exhibits for a 'new exhibition' on Victorian childhood, involving art, drama and creative writing. It was the teacher's first experience of using drama in this way.

"Just wanted to thank you and your colleagues for last week. It was lovely to work with you, and I hope we can work together in the future."

Older People's Drama

The older people's drama group in Hexham met regularly throughout the year, first at the Torch Centre and then later at Queen's Hall Arts. Participants continued to develop their drama skills and also created a new devised show **Make Do and Mend**, based on stories of their relatives' lives in the 1950s, particularly the lives of women. The development work had been started the previous year, in parallel with Dutch director Loes Hegger and her group in Amsterdam. In May 2022 the Dutch group came to Hexham for a cultural exchange weekend that included a joint workshop at Queen's Hall, participation in a ceilidh and visits to Hadrian's Wall and the Baltic Art Gallery. They also performed their show to a full audience in the studio at Queen's Hall. The Hexham group completed making their show in November 2022 and it was then performed in Haltwhistle, Bellingham and on the main stage at Queen's Hall, Hexham, to a total of 160 people. The group comprised 13 older women aged 58-78.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

Audience comments:

Haltwhistle - *"Fabulous – amusing, well done!"*

"Well-staged, well-directed, committed cast. Music was excellent. It was so evocative of my childhood and parents. Thank you."

"Absolutely brilliant, thank you so much. A super performance and very moving."

Bellingham - *"A lovely afternoon's entertainment and thank you for bringing it out to Bellingham."*

"Loved it and made it all the more poignant that it was all based on stories of the cast."

"Very enjoyable and entertaining. Loved the links with actual family history."

Hexham - *"Loved it – well done all."*

"Very moving indeed."

"Lovely refreshing show – well presented and put together."

"Hugely enjoyable – lovely range of characters and mix of humour and more serious issues."

Participant comments:

"Emotionally it meant a great deal to portray my grandad and share his achievements with a wide audience."

"An opportunity to challenge myself mentally, physically and emotionally, to create something meaningful in collaboration with others."

"I like being known as someone who isn't just retired but still has something to offer creatively."

"I loved being part of the group. It was great to be working together to achieve something that felt important and personal to us all."

As well as the work in Hexham, TSF also ran a drama session for Newcastle's ImAGE festival for older people, organised by the Elders Council.

Gateway into the Community Theatre Production

TSF worked during Autumn 2022 on a theatre collaboration with staff and performers at Gateway into the Community's drama group for people with learning disabilities. Directed by Sarah Kemp, the group devised a new production called **Queen Camilla's Lost Her Fella** based loosely on King Charles and Queen Camilla coming to the throne. A funny, lively and entertaining show with colourful set and costumes and catchy music, it was performed over two evenings just before Christmas at the Gateway centre to parents and friends. The production was funded through the National Lottery Awards for All, Jubilee Fund.

Working with Ukrainian Artists

In April 2022, Ukrainian film-maker Svitlana Pohasiy joined TSF on a three month Erasmus For Young Entrepreneurs programme. Owing to the war, she continued to stay in Hexham and worked on various projects with the company including: documenting the company's development work on **The Golden Conch Shell**; filming/photographing parts of the Dutch

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

weekend, the older people's drama group and the **Ti-Jean et La Chèvre** tour; producing artwork for publicity for **Make Do and Mend** and working on the design of a new website for TSF. TSF has also been actively involved with a group of Ukrainian artists living in Tynedale, using creative methods to explore our common humanity, with the aim of eventually producing a new Tynedale/Ukraine arts project and production.

Evaluation

After all TSF's performances and projects, age appropriate feedback questionnaires are used to ask about enjoyment, level of understanding, relevance, benefits of seeing the show and/or participating in the workshops, usefulness of educational materials, improvements in confidence and motivation. Arts Education consultant Bev Briggs, of The Forge in Durham, advised TSF on an appropriate evaluation framework for **The Speckled Band** workshops. Comments are also invited via the company website and social media platforms. Sometimes groups are invited to give feedback via teachers and youth leaders. At the end of each project all this material is analysed; reviews from press and peers are collated; feedback is collected from the creative, technical and educational teams; the process and outcomes of the project are reflected on with all personnel involved; and action points for the development of future work are recorded.

Financial review

The charity's recorded income for the year was £62,488 (2022: £130,688). This year on year decrease of £68,200 was primarily due to two effects: the loss of Covid grants from last year which have not been fully replaced with fee income or other grants; and a reversal of an accounting adjustment made last year of £29,456 representing income that was recognised in the previous year's accounts under charity accounting rules even though the expenditure has been incurred in this year's accounts. Grants still represent the majority of receivable income this year, totalling £32,656 of which £18,171 are grants from Government and similar sources. Note 4 to the financial statements provides further information on the source of grants.

It was pleasing to see the recovery of income generated from performance and similar fees, up from £10,891 in the previous year to £27,262 this year. Two years ago, this income was just £618.

TSF would also like to thank very warmly those individuals who donated £2,502 (2022: £2,569) towards the work of the charity.

The charity's expenditure totalled £84,420 (2022: £100,746).

The charity made a deficit for the year of £21,932 (2022: £29,942 surplus). This deficit arises from the timing difference between the recognition of £29,456 of income within last year's accounts and the related expenditure which has been recognised in this year's accounts. Without this timing difference the charity would have shown a surplus of £7,524.

The charity's total funds at 31 March 2023 were £58,105. Of this total, £14,071 was held as restricted funds, leaving £44,034 as unrestricted reserves (2022 unrestricted reserves £42,662). Within the charity's unrestricted reserves are fixed assets of £1,125. The charity's free reserves after accounting for this are £42,909. The charity's reserves policy set out below is to maintain at least three months of expenditure in reserves, which would

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

equate to approximately £21,000 based on the charity's 2023 results. Hence, at 31 March 2023 the charity's current reserves are £21,909 above the baseline set by the reserves policy. The charity's forecasts for the 2023/24 year indicate that this excess is likely to be fully utilised in the current year.

Reserves policy

The trustees have resolved that reserves should be maintained to cover at least three months' operating expenditure. At 31 March 2023, this policy objective was met.

Plans for the future

Since the year end, TSF has:

- re-staged and re-toured the popular ***Les Aventures de Lapin*** show for primary schools
- continued to work with Tynedale based Ukrainian artists on a joint collaborative project along with other local UK artists
- launched its new website, created by Svitlana Pohasiy
- had initial discussions with Newcastle University about creating an archive of the company's work
- hosted a Ukrainian visual artist/producer, Liudmyla Nychai, through the Erasmus for Young Entrepreneurs Scheme, funded by the EU.

In the Autumn period and looking towards 2024 and thereafter, TSF will:

- re-stage and re-tour ***Make Do and Mend*** with the Adult Drama group, including taking the show to Amsterdam as part of a return visit to Loes Hegger and her group there
- start a new adult drama group in Bellingham supported by Health Inequalities funding through Thriving Together
- continue to develop the Ukraine arts collaboration
- continue conversations with Patricia Bergeron in Canada around possibilities for developing the Golden Conch Shell
- continue with plans for a TSF archive
- explore possibilities with Northumberland Libraries for a commissioned piece of drama celebrating the Libraries' centenary
- explore the possibility of a summer show for primary schools based on the Paris Olympics
- explore possibilities for further touring of ***Sherlock Holmes: The Speckled Band***.

Administration and Finance

Since the year end, the charity has restructured its administration and finance activities, so that these services are now either taken on by the Artistic Directors or purchased on an as-need basis.

Future funding

Both project and core grants remain fundraising priorities, to enable TSF to continue its creative work. TSF will continue with its project funded business model, delivering performances and participatory projects and touring into schools, theatres and

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

community venues. The company maintained an active profile throughout the Covid-19 pandemic but it remains reliant on external funding to support most of its artistic activities and core costs. The charity will continue to:

- fundraise for well-developed projects and for core costs, with an element of core cost recovery in individual project applications
- only authorise each project when sufficient funding has been obtained to avoid a disproportionately high draw down of the company's reserves
- work towards a sustainable level of earned income from performances and projects, while at the same time ensuring that those schools and individuals who most need the charity's work are not priced out.

Circumstances remain extremely challenging for the theatre industry as audience numbers have still not yet returned to pre-pandemic levels and are now threatened by the rise in the cost of living but TSF's multi-stranded approach and adaptability will enable the company to remain viable.

Structure, governance and management

Company Status

The organisation is a charitable company limited by guarantee, incorporated on 30 January 1991 and registered as a charity on 16 May 1995.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by special resolutions dated 05 May 1995 and 07 December 2010.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 5 (2022:5).

Board of Trustees

Théâtre Sans Frontières' governing body is its Board of trustees which currently comprises four people from a variety of backgrounds. The amended Memorandum & Articles of Association allow for a minimum of three and a maximum of twelve trustees. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee received any remuneration for his or her services as trustee during the year ended 31 March 2023.

New trustees are only recruited when trustees resign or when there is a perceived skills gap on the Board. At present, Théâtre Sans Frontières gives all new trustees an induction pack which includes:

- Terms of reference including legal obligations under charity and company law
- Charity Commission guidance on public benefit
- Person specification / Skills requirements
- Staff Handbook

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

- Company brochure
- Newsletters
- Any publicity from current shows

Organisation

The Board of trustees is responsible for the overall management and control of the charity and meets approximately four times a year for full Board meetings plus the Annual General Meeting. The Board is supported by a Finance and Personnel sub-committee which meets more regularly. The charity is run on a day-to-day basis by the two freelance joint artistic directors, Sarah Kemp and John Cobb. Part-time administration and finance staff are engaged on short freelance contracts and, in addition, the charity commissions work from self-employed actors, directors, designers, writers, composers, marketing personnel, fundraisers etc.

Related parties and relationships with other organisations

The charity is not affiliated with any other organisation.

Risk management

The charity has continued to monitor the risks to which it is exposed. Financial sustainability is the main financial risk for the charity. A key element in the management of financial risk is the continued close monitoring of available liquid funds. Careful budgeting and management reporting against those budgets continues to ensure that no irreversible commitments are made to projects before adequate funding has been obtained. Unrestricted reserves are closely monitored since provision for core costs while funds are being raised for projects, or final funding instalments awaited, remains a major challenge. Attention has also been focused on non-financial risks arising from fire, health and safety, cyber security and performing rights. These risks are managed by robust policies and procedures, ensuring testing and accreditation is up to date, and risk assessment of all charitable activities.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

Statement of responsibilities of the Board of trustees

The Board of trustees (who are also directors of Théâtre Sans Frontières Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of trustees is required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

The Board of trustees is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees and signed on their behalf by

Barbara Douglas (Chair)

Date: 13 November 2023

Independent examiner's report to the trustees of Théâtre Sans Frontières

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 13 to 29.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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.

Jennifer Daniel FCCA DChA

Slade & Cooper Limited
Beehive Mill,
Jersey Street
Manchester, M4 6JG

Date
24 November 2023

Théâtre Sans Frontières Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations	3	2,218	284	2,502	2,569
Charitable activities:	4	28,483	31,435	59,918	128,114
Investments	5	68	-	68	5
Total income		30,769	31,719	62,488	130,688
Expenditure on:					
Charitable activities:	6	29,397	55,023	84,420	100,746
Total expenditure		29,397	55,023	84,420	100,746
Net income / (expenditure) for the year	7	1,372	(23,304)	(21,932)	29,942
Transfer between funds		-	-	-	-
Net movement in funds for the year		1,372	(23,304)	(21,932)	29,942
Reconciliation of funds					
Total funds brought forward		42,662	37,375	80,037	50,095
Total funds carried forward		44,034	14,071	58,105	80,037

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Théâtre Sans Frontières Limited
Company number 02578163
Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	12	1,125	-
Total fixed assets		1,125	-
Current assets			
Debtors	13	19,583	46,618
Cash at bank and in hand		44,532	51,915
Total current assets		64,115	98,533
Liabilities			
Creditors: amounts falling due in less than one year	14	(7,135)	(18,496)
Net current assets		56,980	80,037
Total assets less current liabilities		58,105	80,037
The funds of the charity:			
Restricted income funds	15	14,071	37,375
Unrestricted income funds	16	44,034	42,662
Total charity funds		58,105	80,037

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006.

The notes on pages 16 to 29 form part of these accounts.

Approved by the trustees on 13/11/2023 and signed on their behalf by:

Barbara Douglas

Christopher Black

Théâtre Sans Frontières Limited
Statement of Cash Flows
for the year ended 31 March 2023

	Note	2023 £	2022 £
Cash provided by/ (used in) operating activities	18	(5,951)	2,781
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		68	5
Purchase of tangible fixed assets		(1,500)	-
Cash provided by/ (used in) investing activities		(1,432)	5
Increase/(decrease) in cash and cash equivalents in the year		(7,383)	2,786
Cash and cash equivalents at the beginning of the year		51,915	49,129
Cash and cash equivalents at the end of the year		44,532	51,915

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023

The charity is a private company limited by guarantee, incorporated and registered in England and Wales. The registered office is 2a Tanners Yard, Hexham, Northumberland NE46 3NL.

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Théâtre Sans Frontières Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charitable company will continue in operational existence for the foreseeable future. At the year end TSF held net current assets of £56,980 and its unrestricted free reserves exceeded the amount required by the charity's reserves policy. The charity's forecast indicates that the charity's reserves will be reduced during the current year and that it will require some additional external funding in order to continue in operational existence over the next 12 months. The charity has reduced its operating costs in the current year and the trustees therefore believe that the funding gap is achievable so that the charity will be able to continue in operation for the foreseeable future.

c Judgments and estimates

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its independent examination fees and costs linked to the strategic management of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
Motor vehicle	25%

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

i Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

j Debtors

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.

k Cash at bank and in hand

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

l Creditors

Creditors 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

m Pensions

The charity uses a qualifying defined contribution workplace pension scheme to meet its duties as an employer. The charge in the financial statements is equal to the amount of the charity's contributions payable in the year.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Donations	2,218	284	2,502	2,569
Total by fund 31 March 2023	2,218	284	2,502	
Total by fund 31 March 2022	2,175	394		2,569

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Grants				
Arts Council England Culture Recovery Grant Round 2	-	-	-	25,045
Arts Council England Culture Recovery Continuity Support	-	-	-	18,038
Arts Council England Project Grant (1)	-	-	-	1,270
Arts Council England Project Grant (2)	-	-	-	48,884
Arts Council England Project Grant (3)	-	9,450	9,450	-
Community Foundation (Bellingham Fund)	-	1,105	1,105	-
Community Foundation (Ted Weekes Fund)	-	2,865	2,865	-
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	-	-	-	4,675
Community Foundation (Wellesley Trust)	-	-	-	8,090
Creative UK	-	5,000	5,000	-
Hadrian Trust	-	1,000	1,000	-
Joicey Trust	-	3,000	3,000	-
Lions Club of Tynedale	-	1,000	1,000	-
Localgiving Magic Little Grant	-	-	-	500
National Lottery Community Fund	-	5,515	5,515	-
Northumberland County Council Covid-19 Additional Restrictions	-	-	-	9,500
Northumberland County Council Arts & Heritage	1,221	-	1,221	1,221
Northumberland County Council Communities Together	-	500	500	-
Northumberland County Council Cultural Development	-	2,000	2,000	-
Total grants	1,221	31,435	32,656	117,223
Fees and other income	27,262	-	27,262	10,891
Total by fund 31 March 2023	28,483	31,435	59,918	128,114

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

Income from charitable activities - *previous reporting period*

	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
Grants			
<i>Arts Council England Culture Recovery Grant Round 2</i>	-	25,045	25,045
<i>Arts Council England Culture Recovery Continuity Support</i>	-	18,038	18,038
<i>Arts Council England Project Grant (1)</i>	-	1,270	1,270
<i>Arts Council England Project Grant (2)</i>	-	48,884	48,884
<i>Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)</i>	-	4,675	4,675
<i>Community Foundation (Wellesley Trust)</i>	-	8,090	8,090
<i>Localgiving Magic Little Grant</i>	500	-	500
<i>Northumberland County Council Covid-19 Additional Restrictions</i>	9,500	-	9,500
<i>Northumberland County Council Arts & Heritage</i>	1,221	-	1,221
Total grants	11,221	106,002	117,223
<i>Fees and other income</i>	10,891	-	10,891
Total by fund 31 March 2022	22,112	106,002	128,114

5 Investment income

	<i>2023 £</i>	<i>2022 £</i>
Income from bank deposits	68	5

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

6 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Staff costs	10,888	9,982
Premises costs	2,940	2,940
Administrative costs	8,420	8,517
Project development costs	6,491	17,393
Project costs	54,226	60,614
Depreciation	375	-
Governance costs - Accountancy and independent examination	1,080	1,300
	84,420	100,746
	2023 £	2022 £
Restricted expenditure	55,023	94,736
Unrestricted expenditure	29,397	6,010
	84,420	100,746

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	375	-
Independent examiner's remuneration - accountancy fees	810	750
Independent examiner's remuneration - Independent examiner's fee	270	250
Independent examiner's remuneration - Grant certification fee	-	300

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	10,888	9,982
	10,888	9,982

No employee had employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 1 (2022: 1).

The key management personnel of the charity comprise the trustees and the joint Artistic Directors. The total remuneration of the key management personnel of the charity was £19,650 (2022: £19,676).

9 Trustee remuneration and expenses, and related party transactions

Neither the Board of trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

One of the trustees received travel and subsistence expenses during the year totalling £35 (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £80).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Pascale Konyn was paid £Nil (2022: £400) for tour booking services to the charity. The amount owed at the balance sheet date was £Nil (2022: £Nil).

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Arts Council England Culture Recovery Grant	-	25,045
Arts Council England Culture Recovery Continuity	-	18,038
Arts Council England Project Grant (1)	-	1,270
Arts Council England Project Grant (2)	-	48,884
Arts Council England Project Grant (3)	9,450	
Creative UK	5,000	
Northumberland County Council Arts & Heritage	1,221	1,221
Northumberland County Council Communities Together	500	
Northumberland County Council Covid-19 Additional Restrictions	-	9,500
Northumberland County Council Cultural Development	2,000	
	<u>18,171</u>	<u>103,958</u>

There were no unfulfilled conditions and contingencies attached to these grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

Cost	Equipment £	Vehicles £	Total £
At 1 April 2022	70,096	24,906	95,002
Additions	1,500	-	1,500
Disposals	(28,479)	(5,700)	(34,179)
	<u>43,117</u>	<u>19,206</u>	<u>62,323</u>
At 31 March 2023			
Depreciation			
At 1 April 2022	70,096	24,906	95,002
Charge for the year	375	-	375
Disposals	(28,479)	(5,700)	(34,179)
	<u>41,992</u>	<u>19,206</u>	<u>61,198</u>
At 31 March 2023			
Net book value			
At 31 March 2023	1,125	-	1,125
At 31 March 2022	-	-	-

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

13 Debtors

	2023 £	2022 £
Trade debtors	-	4,761
Other debtors	10,765	773
Prepayments and accrued income	8,818	41,084
	19,583	46,618

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,831	6,961
Other creditors and accruals	5,109	11,372
Taxation and social security costs	195	163
	7,135	18,496

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Arts Council England Culture Recovery Continuity Support	4,037	-	(4,037)	-	-
Arts Council England National Lottery Project Grant (2)	12,654	-	(12,654)	-	-
Arts Council England National Lottery Project Grant (3)	-	9,450	(9,450)	-	-
Children and the Arts	2,355	-	-	-	2,355
Community Foundation (Bellingham Fund)	-	1,105	-	-	1,105
(EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	2,565	-	-	-	2,565
Community Foundation (Ted Weekes Fund)	-	2,865	-	-	2,865
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	4,675	-	(4,675)	-	-
Community Foundation (Wellesley Trust)	8,090	-	(8,090)	-	-
Creative UK	-	5,000	(1,705)	-	3,295
Culture Bridge North East	1,134	-	(1,134)	-	-
National Lottery Community Fund	-	5,515	(5,515)	-	-
Hadrian Trust	-	1,000	-	-	1,000
Joicey Trust	-	3,000	(3,000)	-	-
Lions Club of Tynedale	-	1,000	(114)	-	886
Northumberland County Council Communities Together	-	500	(500)	-	-
Northumberland County Council Cultural Development	-	2,000	(2,000)	-	-
Restricted donations	1,865	284	(2,149)	-	-
Total	37,375	31,719	(55,023)	-	14,071

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arts Council England Culture Recovery Continuity Support	Core costs, freelance producer and marketer
Arts Council England National Lottery Project Grant (1)	Towards the Animal Olympics Tokyo 2020
Arts Council England National Lottery Project Grant (2)	'Sparkling Creativity' - Sherlock Holmes: The Speckled Band and the Golden Conch Shell R & D
Arts Council England National Lottery Project Grant (3)	Tour of Sherlock Holmes: The Speckled Band to the North East and Tenerife
Children and the Arts	A 'Start' arts participation project for children with little previous arts experience
Community Foundation (Bellingham Fund)	Towards Les Aventures de Lapin
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	Towards 'The Animal Olympics – Tokyo 2020'
Community Foundation (Ted Weekes Fund)	Towards Les Aventures de Lapin
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	Towards Ti-Jean and his Goat
Community Foundation (Wellesley Trust)	Towards Ti-Jean and his Goat
Creative UK	Development of new company website
Culture Bridge North East	A 'Start' arts participation project for children with little previous arts experience
National Lottery Community Fund	A collaborative production with Gateway into the Community, a charity supporting people with learning disabilities
Hadrian Trust	Towards the adult drama group, including performances of Make Do and Mend
Joicey Trust	Towards core costs
Lions Club of Tynedale	Towards the adult drama group, including performances of Make Do and Mend
Northumberland County Council Communities Together	Towards the adult drama group, including performances of Make Do and Mend
Northumberland County Council Cultural Development	Towards the adult drama group, including performances of Make Do and Mend
Restricted donations	Adult drama group and Ukrainian film camps

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Analysis of movements in restricted funds continued

<i>Previous reporting period</i>	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Arts Council England Culture Recovery Grant Round 2	-	25,045	(25,045)	-	-
Arts Council England Culture Recovery Continuity Support	-	18,038	(14,001)	-	4,037
Arts Council England National Lottery Project Grant (1)	9,526	1,270	(10,796)	-	-
Arts Council England National Lottery Project Grant (2)	-	48,884	(36,230)	-	12,654
Children and the Arts	2,355	-	-	-	2,355
Culture Bridge North East	3,587	-	(2,453)	-	1,134
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	3,630	-	(1,065)	-	2,565
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	-	4,675	-	-	4,675
Community Foundation (Wellesley Trust)	-	8,090	-	-	8,090
Hadrian Trust	1,000	-	(1,000)	-	-
Rothley Trust	1,000	-	(1,000)	-	-
Sylvia Waddilove Foundation	1,000	-	(1,000)	-	-
Vattenfall Ray Wind Farm Community Benefit Fund	1,832	-	(1,832)	-	-
Restricted donations	1,785	394	(314)	-	1,865
Total	9,526	106,396	(94,736)	-	37,375

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	42,662	30,769	(29,397)	-	44,034
	42,662	30,769	(29,397)	-	44,034
Previous reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	24,380	24,292	(6,010)	-	42,662
	24,380	24,292	(6,010)	-	42,662

17 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2023 £
Tangible fixed assets	1,125	-	1,125
Net current assets	42,909	14,071	56,980
	44,034	14,071	58,105
Previous reporting period	General fund £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	-	-
Net current assets	42,662	37,375	80,037
	42,662	37,375	80,037

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income / (expenditure) for the year	(21,932)	29,942
Adjustments for:		
Depreciation charge	375	-
Interest	(68)	(5)
Decrease/(increase) in debtors	27,035	(42,027)
Increase/(decrease) in creditors	(11,361)	14,871
Net cash provided by / (used in) operating activities	(5,951)	2,781

THEATRE SANS FRONTIERES LIMITED

England & Wales - Charity number 1046461

Accounts

Company number: 02578163

Charity Number: 1046461

Théâtre Sans Frontières Ltd

Report and financial statements
For the year ended 31 March 2022

**Independent examiner's report
to the trustees of
Théâtre Sans Frontières**

Company number 02578163

Charity number 1046461

Registered office and operational address 2a Tanners Yard, Hexham
Northumberland
NE46 3NL

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Jane Brantom	Chair (resigned 19/07/2021)
June Abbott	(resigned 19/07/2021)
Christopher Black	
Barbara Douglas	(appointed 23/07/2022)
Rhiannon Griffiths	
Robert Hull	(resigned 21/04/2021)
Pascale Konyon	(appointed Chair 19/07/2021)
Caroline Theobald	

Key management	Sarah Kemp	Artistic Director
personnel	John Cobb	Artistic Director

Bankers Barclays Bank Plc
Tynedale Group, Priestpopple, Hexham, Northumberland, NE46 1PE

Independent examiner Jennifer Daniel FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester M4 6JG

Independent examiner's report to the trustees of Théâtre Sans Frontières

The trustees present their report and the unaudited financial statements for the year ended 31 March 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The primary purpose of the charity is to create an international theatre of excellence that celebrates world languages and cultures. The charity is committed to the promotion, maintenance, improvement and advancement of the education of the public in the understanding, practice and appreciation of the arts. Our objectives are:

- to create and tour plays that reflect the richness and diversity of world cultures
- to produce multilingual theatre that is innovative, engaging and imaginative
- to break the barriers of language through a style of theatre that is physical, visual and accessible to all
- to collaborate with artists and organisations from the UK and around the world to explore cultural difference and celebrate cultural exchange
- to support and inspire the life-long learning of languages.

The trustees review the aims, objectives and activities of the charity each year. In shaping the objectives for the year and in planning the activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Théâtre Sans Frontières (TSF) relies on grants, donations and the income from selling its productions to schools and theatre venues to cover its operating costs. In setting the level of performance fees, the trustees give careful consideration to the implications for the accessibility of the charity's productions to those on low incomes.

The strategies employed to achieve the charity's aims and objectives are to:

- stage and tour a number of plays each year, both in schools and in public venues, with particular emphasis on productions in foreign languages
- proactively seek artists from a range of ethnic and cultural backgrounds
- provide cultural and educational opportunities for a wide range of beneficiaries, from young school children to older people both in the UK and abroad
- be mindful, in making decisions about where to tour, of the particular need for the charity's work in areas of high social deprivation or rural isolation
- use digital technology to widen access to the charity's work and social media to deepen audience engagement
- provide children with what is often their only experience of live theatre and contact with professional artists
- support the modern language curriculum, schools working towards Artsmark and children doing Arts Award
- deliver participatory projects designed to develop skills and confidence in language and drama to language teachers and pupils, adult learners and also non-specialist teaching staff
- offer opportunities for a broad range of people to actively explore their own creativity
- support new and emerging artists and theatre companies by supplying equipment and personnel.

Independent examiner's report to the trustees of Théâtre Sans Frontières

Putting these strategies into action, the charity has three major areas of activity which are:

- stage performances in theatres, arts centres, festivals and community venues in the UK and abroad
- touring into schools
- participatory work with children and adults.

Achievements and performance

- The charity's main activities and beneficiaries during the year are described below. All TSF's charitable activities were undertaken to further charitable purposes for the public benefit.
- Over the year, TSF worked with a total of 25 professional artists from the North East and further afield as performers, directors, musicians, workshop leaders, designers and set and costume makers.
- The enduring impact of the Covid-19 pandemic on company activities is evidenced below. During the year, TSF flexibly adapted its activities in response to the changing government guidelines, as the possibility for artistic projects, including performances, workshops and face-to-face creative work with groups and audiences increased. Much time was also spent on planning and development of future work, supported in particular by the Arts Council England Culture Recovery Round 2 and Continuity Support Funds.

Performances in theatres, arts centres and community venues

Sherlock Holmes: The Speckled Band

The Speckled Band was developed from a preliminary exploration of the classic Conan Doyle story with a group of actors and musicians in July 2018, when a work in progress was very positively received by Year 8 pupils from St Joseph's Middle School, Hexham. The full scale production in March 2022, TSF's first live production for the general public since Covid-19, was supported by an Arts Council England project grant and originally aimed primarily at young people aged 11 to 14, school groups and families, but attracted and enthused audiences of all ages.

"It held my attention every minute and I am 84" Exchange Theatre, North Shields

"A unique re-enactment of the story" Market Theatre, Ledbury

A three week nationwide tour followed a short rehearsal period, during which the Victorian tale was given the TSF treatment with dramatic live music, a highly physical acting style and sophisticated video projections, with which the cast interacted, from dynamic North East video production company Von Fox Promotions. The show employed 12 artists, including: director John Cobb; four actors, three from the North East and one from Poland; designer; script writer; composer. The final week of rehearsals took place at Queen's Hall Arts Centre, Hexham where the show premiered to great acclaim on 8 March 2022, International Women's Day. In celebration, Northumberland County Council filmed interviews with three of the female members of the creative team about their experiences of working in the arts and in particular of being involved in this project.

"A beautiful production ... which sparkles from 'curtain up' to shocking denouement, performed with imagination and verve" David Whetstone of Cultured. North East

Independent examiner's report to the trustees of Théâtre Sans Frontières

TSF mounted 13 performances in all, to a total audience of 748. HexhamTV filmed extracts and interviews with cast and director, extending the reach of the piece.

The tour included theatres, village halls and libraries, the charity engaging with a number of venues for the first time: Warwick on Eden Village Hall; Headway Arts (a hub for learning disabled artists); Star & Shadow Cinema (Newcastle); Catstrand (Galloway, Scotland). Performances in partnership with Northumberland Libraries, in Berwick and Cramlington, consolidated connections with the library service at a time when many other venues were not yet open, post-pandemic. In Warwick on Eden Village Hall, the community's excitement at being able to watch professional theatre, together, for the first time in more than two years, brought home the significance of touring theatre rurally, and its relevance for local people, both socially and culturally.

"Excellent set, fabulous music, creative, energetic story" Cramlington Library

"Great comic timing" Middlesbrough Theatre

The tour was accompanied by drama workshops in four Cumbrian and Northumberland schools and with Headway Arts. The workshops enhanced young people's understanding and appreciation of the subject matter, dealing with issues of patriarchy and the role of women, colonialism and attitudes to immigrants and outsiders in Sherlock Holmes, using drama.

"I learnt that in Victorian times, men treated women very differently to they do now. We got to do what we thought the character would do which helped open my imagination"
Pupil, Cumwhinton Primary School

Touring into Schools

The Animal Olympics – Tokyo 2020

A new participatory show in simple French ***The Animal Olympics - Tokyo 2020***, for six to eleven year olds, had been scheduled for summer 2020 to tie in with the Tokyo 2020 Olympic Games. Funding was in place before the first Covid-19 lockdown, and all funders, schools and performers agreed to a postponement pending the restoration of more normal working conditions in schools and the wider community.

The Animal Olympics - Tokyo 2020 toured for four weeks in June and July 2021 to primary schools across Northumberland, the wider North East, Yorkshire and Cambridge. Throughout the tour, detailed arrangements changed on an almost daily basis to accommodate government guidelines and the dates for two schools had to be re-scheduled because of Covid-19 outbreaks. This put pressure on a very small team but fortunately it was eventually possible to celebrate the Tokyo Olympics with 1,769 pupils in 22 schools (25 performances).

There were often fewer children in the audience than on previous tours because of year group bubbles and small schools were unable to join performances at larger schools as originally planned. However, a grant from the Arts Council England Culture Recovery Fund enabled the filming of several scenes and all the songs, so that children from schools and year groups that had missed out could access key elements of the performance online. The Culture Recovery funding also provided for a doubling of the number of children's costumes, which were therefore Covid proof when the company performed two shows in a day.

Independent examiner's report to the trustees of Théâtre Sans Frontières

The production celebrated the values of the Olympic Games: excellence, friendship and respect, exploring themes around diversity, cultural difference and internationalism. Workshops prepared two groups of children in each school for participation in the performance alongside three professional actors, including a Paris-based Japanese actor, Akihiro Nishida. The show was a joyous and fun celebration of the Tokyo Olympics, with martial arts, live music, animation, songs and actions, boosting children's confidence, creativity, team skills and wellbeing. Every participating school had access to the Company's educational resource materials (songs, recordings, word games and drama activities).

"The children enjoyed participating and the chance to do something completely different (and freeing!) after a year of Covid restrictions."

"I think the children really benefited from participating in the show as they showed fantastic confidence and teamwork and they were able to speak in French to an audience."

"I liked the theme, music and people. I would like to see one of these plays again."

The Community Foundation Tyne & Wear and Northumberland, via Wind Farm Community Benefit Funds in the Bellingham and Blyth localities, enabled TSF to offer free performances to schools in these rurally isolated or urban disadvantaged areas. Teachers in Blyth said about the performance:

"It was amazing, this is the first fun that the children have had all year."

Participatory projects

Start programme

Year two of TSF's **Start** project, in collaboration with Queen's Hall Arts, should have concluded in July 2020 but was cut short when schools closed owing to Covid-19. While some activity resumed in Autumn 2020, with delivery adapted to accommodate the developing Covid-19 circumstances, most of the remaining work was delayed until April 2021.

The **Start** programme, originally funded by Children and the Arts and thereafter by Culture Bridge North East, sought to encourage greater participation in the arts by children with little, or no, previous arts experience. 230 pupils from Kielder, Bellingham, Greenhaugh, Wark and Newbrough Primary schools in the rurally isolated Tyne Valley benefited from sculpture, ceramics, dance and drama workshops in the Summer Term of 2021. Disadvantaged Year 7 Hexham Middle School pupils attended **Sherlock Holmes: The Speckled Band** in March 2022, and 6 disadvantaged students achieved Bronze Arts Awards, all as a result of the **Start** programme. No young person should ever be starved of cultural opportunities because their postcode determines their life chances and options.

French Revolution drama

TSF ran a series of drama workshops with 25 Year 8 students at Hexham Middle School to devise a play based on events in the French Revolution. The play was performed twice by the students to Year 5 pupils on 14 July to commemorate Bastille Day.

Independent examiner's report to the trustees of Théâtre Sans Frontières

Older People's Drama

The Arts Council England Culture Recovery Round 2 funding enabled TSF to run **masterclasses** with the older people's drama group (ages 59 to 87) in Spring/Summer 2021. These included two online sessions with radio drama expert Stefan Escreet from Cumbria and, as restrictions eased, a face to face, day-long workshop on physical theatre, gesture and text that took place in Hexham with renowned theatre director, Annabel Arden.

"Being given the opportunity to work with Stefan Escreet has been an incredibly rewarding and enjoyable creative experience. Learning and practising the techniques for radio plays has increased my confidence with my voice and opened up a whole new world of voice acting to me."

In December 2021, the older people's drama group enjoyed a dance masterclass conducted by expert choreographer Tim Rubidge, highly experienced in supporting older people to express themselves with movement.

"Inspiring, invigorating and full of ideas. An awareness of a sense of space between things, people, land forms, and around everyday objects is something we don't usually consider very deeply. Feeling "close" to nature and to other people is a positive direction in these times of climate crisis and Covid isolation."

In March 2022, Loes Hegger from Amsterdam conducted a day-long workshop, themed around movement in space. Meanwhile the group, fluctuating in size between 8 and 15, continued to be inspired by weekly drama sessions with Sarah Kemp, TSF's joint artistic director. Fundraising is ongoing to support the group going forward.

Evaluation

After all TSF's performances and projects, age appropriate feedback questionnaires are used to ask about enjoyment, level of understanding, relevance, benefits of seeing the show and/or participating in the workshops, usefulness of educational materials, improvements in confidence and motivation. Arts Education consultant Bev Briggs, of The Forge in Durham, advised TSF on an appropriate evaluation framework for **The Speckled Band** workshops. Comments are also invited via the company website and social media platforms. Sometimes groups are invited to give feedback via teachers and youth leaders. At the end of each project all this material is analysed; reviews from press and peers are collated; feedback is collected from the creative, technical and educational teams; the process and outcomes of the project are reflected on with all personnel involved; and action points for the development of future work are recorded.

Financial review

The charity's recorded income for the year was £130,688 (2021: £51,319). This year on year increase of £79,369 was due to two effects: the resurgence of activities within the charity following the previous year of Covid-19 lockdown; and an accounting adjustment of £29,456 representing income that must be recognised in this year's accounts under charity accounting rules even though the expenditure will be incurred in next year's accounts. Grants from government represented the majority of receivable income this year, totalling £103,958, with £93,237 of that total obtained via Arts Council England. Northumberland County Council continued to support TSF with an unrestricted Arts & Heritage grant of £1,221 and the charity received £9,500 in Northumberland County

Independent examiner's report to the trustees of Théâtre Sans Frontières

Council Covid-19 Additional Restrictions Business Support. Note 10 to the financial statements provides further information on the source of government grants.

Income generated from performance and similar fees recovered slightly, from £618 in the previous year to £10,891 this year, as Covid-19 restrictions eased.

TSF would also like to thank very warmly those individuals who donated £2,569 (2021: £4,075) towards the work of the charity.

The charity's expenditure totalled £100,746 (2021: £46,839). Almost all of this increase relates to project and project development activity. Further information on the projects undertaken by the charity and the continuing Covid-19 challenges experienced is set out in the Achievements and performance section above.

The charity made a surplus for the year of £29,942 (2021: £4,480). However, almost all of this surplus (£29,456) arises from the timing difference between the recognition of income within this year's accounts and the related expenditure which will be recognised in next year's accounts. Next year's financial statements will show a corresponding decrease in surplus.

The charity's total funds at 31 March 2022 were £80,037. Of this total, £37,375 was held as restricted funds, leaving £42,662 as unrestricted free reserves (2021 free reserves £24,380). The charity's reserves policy set out below is to maintain at least three months of expenditure in reserves, which would equate to approximately £25,000 based on the charity's 2022 results. Hence, at 31 March 2022 the charity's current reserves are £17,662 above the baseline set by the reserves policy. This stable position allows the charity's artistic directors and trustees to contemplate more significant or financially risky projects for the 2022/2023 year than would otherwise have been possible.

Reserves policy

The trustees have resolved that reserves should be maintained to cover at least three months' operating expenditure. At 31 March 2022, this policy objective was met.

Plans for the future

Since the year end, TSF has:

- April 2022 - developed the shadow puppetry film ***The Golden Conch Shell*** into a live version with Quebec partner Théâtre À l'Envers and Luminous Tales, Norwich
- June and July 2022 - retoured into primary and middle schools ***Ti-Jean et la Chèvre*** (Ti-Jean and his Goat), a show in simple French for ages 6-11, first created by TSF in May 2018
- collaborated on an ongoing basis with Dutch theatre director Loes Hegger's Adult Drama Group from Amsterdam which visited Hexham in May 2022 for a joint workshop with TSF's Older People's Drama Group and performed 'The Fifties' at Queen's Hall. Both groups explore stories of everyday life at the time of Queen Elizabeth's accession to the throne and the TSF group will work towards performing their own show ***Make Do and Mend*** to audiences at Queen's Hall and two Northumberland libraries, Haltwhistle and Bellingham, in December 2022

Independent examiner's report to the trustees of Théâtre Sans Frontières

- hosted a Ukrainian filmmaker, Svitlana Pohasiy, through the Erasmus for Young Entrepreneurs Scheme, funded by the EU.

In the Autumn period and looking towards 2023 and thereafter, TSF will:

- form a partnership with local charity Gateway into the Community, which supports people with learning disabilities, to create a community performance celebrating the new King Charles III
- plan for a short retour in January 2023 of ***Sherlock Holmes: The Speckled Band***, to UK venues and Tenerife
- adapt ***L'homme qui plantait les Arbres*** (The Man who Planted Trees) by Jean Giono into a production for primary pupils with an accompanying resource pack supporting environmentally friendly activities.
- create a major theatre show based on ***Clochemerle***, the satirical novel by Gabriel Chevallier, based in a 1920s small French town around a dispute about public toilets, raising awareness about water resources, politics and planning consents in a humorous way.

Administration and Fundraising

Administration, fundraising and marketing personnel are engaged on short fixed-term contracts, as and when the trustees consider the utilisation of reserves is appropriate or funding has been obtained.

Trustees review financial projections and follow the principles outlined under 'future funding' below. Fundraising for the arts has been severely impacted by Covid-19 but TSF has been able to access both Arts Council England Culture Recovery funding and government business support via Northumberland County Council Covid-19 Additional Restrictions Grants. These grants have covered core costs and have been crucial in allowing the charitable company to maintain a satisfactory level of unrestricted reserves while working towards full operation following the Covid-19 pandemic. Both project and core grants remain fundraising priorities, to enable TSF to continue its creative work.

Future funding

TSF will continue with its project funded business model, delivering performances and participatory projects and touring into schools, theatres and community venues. The company has maintained an active profile throughout the Covid-19 pandemic but it remains reliant on external funding to support most of its artistic activities and core costs. The charity will continue to

- fundraise for well-developed projects and for core costs, with an element of core cost recovery in individual project applications
- only authorise each project when sufficient funding has been obtained to avoid a disproportionately high draw down of the company's reserves
- work towards a sustainable level of earned income from performances and projects, while at the same time ensuring that those schools and individuals who most need the charity's work are not priced out.

Circumstances remain extremely challenging for the theatre industry as audience numbers have still not yet returned to pre-pandemic levels and are now threatened by the rise in the cost of living but TSF's multi-stranded approach and adaptability will enable the company to remain viable.

Independent examiner's report to the trustees of Théâtre Sans Frontières

Structure, governance and management

Company Status

The organisation is a charitable company limited by guarantee, incorporated on 30 January 1991 and registered as a charity on 16 May 1995.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by special resolutions dated 05 May 1995 and 07 December 2010.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was 5 (2021:7).

Board of Trustees

Théâtre Sans Frontières' governing body is its Board of trustees which currently comprises five people from a variety of backgrounds. The amended Memorandum & Articles of Association allow for a minimum of three and a maximum of twelve trustees. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee received any remuneration for his or her services as trustee during the year ended 31 March 2022.

New trustees are only recruited when trustees resign or when there is a perceived skills gap on the Board. At present, Théâtre Sans Frontières gives all new trustees an induction pack which includes:

- Terms of reference including legal obligations under charity and company law
- Charity Commission guidance on public benefit
- Person specification / Skills requirements
- Staff Handbook
- Company brochure
- Newsletters
- Any publicity from current shows

Organisation

The Board of trustees is responsible for the overall management and control of the charity and meets approximately four times a year for full Board meetings plus the Annual General Meeting. The Board is supported by a Finance and Personnel sub-committee which meets more regularly. The charity is run on a day-to-day basis by the two freelance joint artistic directors, Sarah Kemp and John Cobb. Part-time administration and finance staff are employed on short fixed-term contracts and, in addition, the charity commissions work from self-employed actors, directors, designers, writers, composers, marketing personnel, fundraisers etc.

Related parties and relationships with other organisations

The charity is not affiliated with any other organisation.

Independent examiner's report
to the trustees of
Théâtre Sans Frontières

Risk management

The charity has continued to monitor the risks to which it is exposed. Financial sustainability is the main financial risk for the charity. A key element in the management of financial risk is the continued close monitoring of available liquid funds. Careful budgeting and management reporting against those budgets continues to ensure that no irreversible commitments are made to projects before adequate funding has been obtained. Unrestricted reserves are closely monitored since provision for core costs while funds are being raised for projects, or final funding instalments awaited, remains a major challenge. Attention has also been focused on non-financial risks arising from fire, health and safety, cyber security and performing rights. These risks are managed by robust policies and procedures, ensuring testing and accreditation is up to date, and risk assessment of all charitable activities.

Independent examiner's report to the trustees of Théâtre Sans Frontières

Statement of responsibilities of the Board of trustees

The Board of trustees (who are also directors of Théâtre Sans Frontières Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of trustees is required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

The Board of trustees is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees and signed on their behalf by

DocuSigned by:
Pascale Konyn

.....88F532563EA04E9.....

Pascale Konyn (Chair)

Date 17 November 2022

**Independent examiner's report
to the trustees of
Théâtre Sans Frontières**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on pages 13 to 29.

Responsibilities and basis of report

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

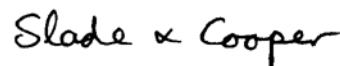
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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.



Jennifer Daniel FCCA DChA

Slade & Cooper Limited
Beehive Mill,
Jersey Street
Manchester, M4 6JG

Date 06/12/2022

Théâtre Sans Frontières Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations	3	2,175	394	2,569	4,075
Charitable activities:	4	22,112	106,002	128,114	47,220
Investments	5	5	-	5	24
Total income		24,292	106,396	130,688	51,319
Expenditure on:					
Charitable activities:	6	6,010	94,736	100,746	46,839
Total expenditure		6,010	94,736	100,746	46,839
Net income/(expenditure) for the year	7	18,282	11,660	29,942	4,480
Transfer between funds		-	-	-	-
Net movement in funds for the year		18,282	11,660	29,942	4,480
Reconciliation of funds					
Total funds brought forward		24,380	25,715	50,095	45,615
Total funds carried forward		42,662	37,375	80,037	50,095

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Théâtre Sans Frontières Limited
Company number 02578163
Balance sheet as at 31 March 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	12	-	-
Total fixed assets		-	-
Current assets			
Debtors	13	46,618	4,591
Cash at bank and in hand		51,915	49,129
Total current assets		98,533	53,720
Liabilities			
Creditors: amounts falling due in less than one year	14	(18,496)	(3,625)
Net current assets		80,037	50,095
Total assets less current liabilities		80,037	50,095
The funds of the charity:			
Restricted income funds	16	37,375	25,715
Unrestricted income funds	17	42,662	24,380
Total charity funds		80,037	50,095

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006.

The notes on pages 16 to 29 form part of these accounts.

Approved by the trustees on 17/11/2022 and signed on their behalf by:

DocuSigned by:
Pascale Konyr
88E582568EA04E9
Pascale Konyr (Chair)

DocuSigned by:
Christopher Black
7F4637098CD24A8
Christopher Black

Théâtre Sans Frontières Limited
Statement of Cash Flows
for the year ended 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	19	2,781	7,250
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		5	24
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		5	24
Increase/(decrease) in cash and cash equivalents in the year		2,786	7,274
Cash and cash equivalents at the beginning of the year		49,129	41,855
Cash and cash equivalents at the end of the year		51,915	49,129

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Théâtre Sans Frontières Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charitable company will continue in operational existence for the foreseeable future. At the year end TSF had net current assets of £80,037 and its unrestricted free reserves exceeded the amount required by the charity's reserves policy. The charity's forecast shows that it will be able to continue as a going concern for at least the next twelve months. As usual, the charity will require some additional external funding if it is to continue over the longer term. The trustees are mindful of the range of challenges posed by the coronavirus pandemic and the current cost of living crisis, but they remain optimistic that the charity will be able to raise sufficient funds to continue in operation for the foreseeable future.

c Judgments and estimates

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its audit fees and costs linked to the strategic management of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
Motor vehicle	25%

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

j Debtors

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.

k Cash at bank and in hand

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

l Creditors and provisions

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.

m Pensions

The charity uses a qualifying defined contribution workplace pension scheme to meet its duties as an employer. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	2,175	394	2,569	4,075
Total by fund 31 March 2022	2,175	394	2,569	
Total by fund 31 March 2021	1,797	2,278		4,075

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Grants				
Arts Council England Covid-19 Emergency Response	-	-	-	21,645
Arts Council England Culture Recovery Grant Round 2	-	25,045	25,045	-
Arts Council England Culture Recovery Continuity Support	-	18,038	18,038	-
Arts Council England Project Grant (1)	-	1,270	1,270	-
Arts Council England Project Grant (2)	-	48,884	48,884	-
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	-	-	-	3,630
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	-	4,675	4,675	-
Community Foundation (Wellesley Trust)	-	8,090	8,090	-
Culture Bridge North East	-	-	-	1,250
DCMS Match Funding	-	-	-	445
Durham University	-	-	-	1,320
HMRC Job Retention Scheme	-	-	-	2,418
Localgiving Magic Little Grant	500	-	500	-
Northumberland County Council Covid- 19 Additional Restrictions	9,500	-	9,500	12,638
Northumberland County Council Arts & Heritage	1,221	-	1,221	1,256
Northumberland County Council Cultural Fund	-	-	-	2,000
Total grants	11,221	106,002	117,223	46,602
Fees and other income	10,891	-	10,891	618
Total by fund 31 March 2022	22,112	106,002	128,114	47,220

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

Income from charitable activities - previous reporting period

	Unrestricted £	Restricted £	Total 2021 £
Grants			
Arts Council England Covid-19 Emergency Response	-	21,645	21,645
Culture Bridge North East	-	1,250	1,250
DCMS Match Funding	-	445	445
Durham University	-	1,320	1,320
EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund	-	3,630	3,630
HMRC Job Retention Scheme	2,418	-	2,418
Northumberland County Council Covid- 19 Additional Restrictions	12,638	-	12,638
Northumberland County Council Arts & Heritage	1,256	-	1,256
Northumberland County Council Cultural Fund	-	2,000	2,000
Total grants	16,312	30,290	46,602
Fees and other income	618	-	618
Total by fund 31 March 2021	16,930	30,290	47,220

5 Investment income

	2022 £	2021 £
Income from bank deposits	5	24

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

6 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Staff costs	9,982	6,055
Premises costs	2,940	2,310
Administrative costs	8,517	6,232
Project development cost	17,393	10,751
Project costs	60,614	20,085
Depreciation	-	506
Governance costs - Accountancy and independent examination	1,300	900
	100,746	46,839
	2022 £	2021 £
Restricted expenditure	94,736	30,376
Unrestricted expenditure	6,010	16,463
	100,746	46,839

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	-	506
Independent examiner's remuneration - accountancy fees	750	700
Independent examiner's remuneration - Independent examiner's fee	250	200
Independent examiner's remuneration - Grant certification fee	300	-

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	9,982	6,055
	9,982	6,055

No employee had employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 1 (2021: 1).

The key management personnel of the charity comprise the trustees and the joint Artistic Directors. The total remuneration of the key management personnel of the charity was £19,676 (2021: £18,252).

9 Trustee remuneration and expenses, and related party transactions

Neither the Board of trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

None of the trustees received travel and subsistence expenses during the year (2021: £Nil).

Aggregate donations from related parties were £80 (2021: £320).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Pascale Konyn was paid £400 (2021: £Nil) for tour booking services to the charity. The amount owed at the balance sheet date was £Nil (2021: £Nil).

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Arts Council England Covid-19 Emergency Response Grant	-	21,645
Arts Council England Culture Recovery Grant	25,045	-
Arts Council England Culture Recovery Continuity	18,038	-
Arts Council England Project Grant (1)	1,270	-
Arts Council England Project Grant (2)	48,884	-
Culture Bridge North East	-	1,250
HMRC Job Retention Scheme	-	2,418
Northumberland County Council Arts & Heritage	1,221	1,256
Northumberland County Council Covid-19 Additional Restrictions	9,500	12,638
Northumberland County Council Cultural Fund	-	2,000
DCMS Match Funding	-	445
	<u>103,958</u>	<u>41,652</u>

There were no unfulfilled conditions and contingencies attached to these grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

Cost	Equipment £	Vehicles £	Total £
At 1 April 2021	70,096	24,906	95,002
Additions	-	-	-
Disposals	-	-	-
	<u>70,096</u>	<u>24,906</u>	<u>95,002</u>
At 31 March 2022	<u>70,096</u>	<u>24,906</u>	<u>95,002</u>
Depreciation			
At 1 April 2021	70,096	24,906	95,002
Charge for the year	-	-	-
Disposals	-	-	-
	<u>70,096</u>	<u>24,906</u>	<u>95,002</u>
At 31 March 2022	<u>70,096</u>	<u>24,906</u>	<u>95,002</u>
Net book value			
At 31 March 2022	-	-	-
At 31 March 2021	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

13 Debtors

	2022 £	2021 £
Trade debtors	4,761	-
Other debtors	773	1,963
Prepayments and accrued income	41,084	2,628
	46,618	4,591

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,961	46
Other creditors and accruals	11,372	2,326
Deferred income	-	1,221
Taxation and social security costs	163	32
	18,496	3,625

15 Deferred income

	2022 £	2021 £
Deferred grant brought forward	1,221	2,576
Grants received	-	1,221
Released to income from charitable activities	(1,221)	(2,576)
Deferred grants carried forward	-	1,221

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Arts Council England Culture Recovery Grant Round 2	-	25,045	(25,045)	-	-
Arts Council England Culture Recovery Continuity Support	-	18,038	(14,001)	-	4,037
Arts Council England National Lottery Project Grant (1)	9,526	1,270	(10,796)	-	-
Arts Council England National Lottery Project Grant (2)	-	48,884	(36,230)	-	12,654
Children and the Arts	2,355	-	-	-	2,355
Culture Bridge North East (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	3,630	-	(1,065)	-	2,565
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	-	4,675	-	-	4,675
Community Foundation (Wellesley Trust)	-	8,090	-	-	8,090
Hadrian Trust	1,000	-	(1,000)	-	-
Rothley Trust	1,000	-	(1,000)	-	-
Sylvia Waddilove Foundation	1,000	-	(1,000)	-	-
Vattenfall Ray Wind Farm Community Benefit Fund	1,832	-	(1,832)	-	-
Restricted donations	1,785	394	(314)	-	1,865
Total	25,715	106,396	(94,736)	-	37,375

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arts Council England Culture Recovery Grant Round 2	Core costs, Covid-proofing Animal Olympics Tokyo 2020, masterclasses for older adults, rebuilding reserves
Arts Council England Culture Recovery Continuity Support	Core costs, freelance producer and marketeer
Arts Council England National Lottery Project Grant (1)	Towards the Animal Olympics Tokyo 2020
Arts Council England National Lottery Project Grant (2)	Sparkling Creativity' - Sherlock Holmes: The Speckled Band and the Golden Conch Shell R & D
Children and the Arts	A 'Start' arts participation project for children with little previous arts experience
Culture Bridge North East	A 'Start' arts participation project for children with little previous arts experience
Community Foundation (Wellesley Trust)	Ti-Jean and his Goat
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	Ti-Jean and his Goat
(EDF Energy Blyth Offshore Demonstrator Wind Farm Community Hadrian Trust	Towards 'The Animal Olympics – Tokyo 2020'
Restricted donations	Towards 'The Animal Olympics - Tokyo 2020'
Rothley Trust	Towards 'The Animal Olympics - Tokyo 2020'
Sylvia Waddilove Foundation	Towards 'The Animal Olympics - Tokyo 2020'
Vattenfall Ray Wind Farm Community Benefit Fund	Towards 'The Animal Olympics - Tokyo 2020'

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Analysis of movements in restricted funds continued

<i>Previous reporting period</i>	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Arts Council England Covid-19 Emergency Response</i>	-	21,645	(21,645)	-	-
<i>Arts Council England Nation</i>	10,626	-	(1,100)	-	9,526
<i>Children and the Arts</i>	2,355	-	-	-	2,355
<i>Culture Bridge North East</i>	5,710	1,250	(3,373)	-	3,587
<i>DCMS Match Funding</i>	-	445	(445)	-	-
<i>Durham University</i>	-	1,320	(1,320)	-	-
<i>EDF Energy Blyth Offshore</i>	-	3,630	-	-	3,630
<i>Hadrian Trust</i>	1,000	-	-	-	1,000
<i>Northumberland County Council Cultural Fund</i>	-	2,000	(2,000)	-	-
<i>Rothley Trust</i>	1,000	-	-	-	1,000
<i>Sylvia Waddilove Foundation</i>	1,000	-	-	-	1,000
<i>Vattenfall Ray Wind Farm Community Benefit Fund</i>	1,832	-	-	-	1,832
<i>Restricted donations</i>		2,278	(493)	-	1,785
<i>Total</i>	18,691	32,568	(30,376)	-	25,715

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	24,380	24,292	(6,010)	-	42,662
	<u>24,380</u>	<u>24,292</u>	<u>(6,010)</u>	<u>-</u>	<u>42,662</u>
	<u><u>24,380</u></u>	<u><u>24,292</u></u>	<u><u>(6,010)</u></u>	<u><u>-</u></u>	<u><u>42,662</u></u>
Previous reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	22,092	18,751	(16,463)		24,380
	<u>22,092</u>	<u>18,751</u>	<u>(16,463)</u>	<u>-</u>	<u>24,380</u>
	<u><u>22,092</u></u>	<u><u>18,751</u></u>	<u><u>(16,463)</u></u>	<u><u>-</u></u>	<u><u>24,380</u></u>

18 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	-	-
Net current assets/(liabilities)	42,662	37,375	80,037
	<u>42,662</u>	<u>37,375</u>	<u>80,037</u>
Total	<u><u>42,662</u></u>	<u><u>37,375</u></u>	<u><u>80,037</u></u>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	29,942	4,480
Adjustments for:		
Depreciation charge	-	506
Interest	(5)	(24)
Decrease/(increase) in debtors	(42,027)	6,092
Increase/(decrease) in creditors	14,871	(3,804)
Net cash provided by/(used in) operating activities	2,781	7,250

THEATRE SANS FRONTIERES LIMITED

England & Wales - Charity number 1046461

Accounts

Company number: 02578163

Charity Number: 1046461

Théâtre Sans Frontières Ltd

Report and financial statements
For the year ended 31 March 2021

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Company number 02578163

Charity number 1046461

Registered office and operational address 2a Tanners Yard, Hexham
Northumberland
NE46 3NL

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Jane Brantom Chair (resigned 19/07/2021)

June Abbott (resigned 19/07/2021)

Christopher Black

Rhiannon Griffiths

Robert Hull (resigned 21/04/2021)

Pascale Konyn (appointed Chair 19/07/2021)

Caroline Theobald

Key management personnel Sarah Kemp Artistic Director
John Cobb Artistic Director

Bankers Barclays Bank Plc
Tynedale Group, Priestpopple, Hexham, Northumberland, NE46 1PE

Independent examiner Jennifer Daniel FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester M4 6JG

Théâtre Sans Frontières Trustees' annual report for the year ended 31 March 2021

The trustees present their report and the unaudited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The primary purpose of the charity is to create an international theatre of excellence that celebrates world languages and cultures. The charity is committed to the promotion, maintenance, improvement and advancement of the education of the public in the understanding, practice and appreciation of the arts. Our objectives are:

- to create and tour plays that reflect the richness and diversity of world cultures
- to produce multilingual theatre that is innovative, engaging and imaginative
- to break the barriers of language through a style of theatre that is physical, visual and accessible to all
- to collaborate with artists and organisations from the UK and around the world to explore cultural difference and celebrate cultural exchange
- to support and inspire the life-long learning of languages.

The trustees review the aims, objectives and activities of the charity each year. In shaping the objectives for the year and in planning the activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Théâtre Sans Frontières (TSF) relies on grants, donations and the income from selling its productions to schools and theatre venues to cover its operating costs. In setting the level of performance fees, the trustees give careful consideration to the implications for the accessibility of the charity's productions to those on low incomes.

The strategies employed to achieve the charity's aims and objectives are to:

- stage and tour a number of plays each year, both in schools and in public venues, with particular emphasis on productions in foreign languages
- proactively seek artists from a range of ethnic and cultural backgrounds
- provide cultural and educational opportunities for a wide range of beneficiaries, from young school children to older people both in the UK and abroad
- be mindful, in making decisions about where to tour, of the particular need for the charity's work in areas of high social deprivation or rural isolation
- use digital technology to widen access to the charity's work and social media to deepen audience engagement
- provide children with what is often their only experience of live theatre and contact with professional artists
- support the modern language curriculum, schools working towards Artsmark and children doing Arts Award
- deliver participatory projects designed to develop skills and confidence in language and drama to language teachers and pupils, adult learners and also non-specialist teaching staff
- offer opportunities for a broad range of people to actively explore their own creativity
- support new and emerging artists and theatre companies by supplying equipment and personnel.

Théâtre Sans Frontières

Trustees' annual report

for the year ended 31 March 2021

Putting these strategies into action, the charity has three major areas of activity which are:

- stage performances in theatres, arts centres and festivals in the UK and abroad
- touring into schools
- participatory work with children and adults.

Achievements and performance

- The charity's main activities and beneficiaries during the year are described below. All TSF's charitable activities were undertaken to further charitable purposes for the public benefit.
- Over the year, TSF worked with a total of 16 professional artists from the North East and further afield as performers, directors, musicians, workshop leaders, designers and set and costume makers.
- The planned artistic programme was changed overnight in March 2020 by the onslaught of Covid-19. The impact of the pandemic on Company activities has been serious and currently endures. However, while artistic projects including performances, workshops and any face-to-face creative work with groups or audiences have been limited, adherence to the government guidelines has encouraged TSF to become more flexible and adaptable. Much time was also spent on planning and development of future work.
- Progress with mitigating the ongoing impact of the pandemic is outlined later in 'Plans for the future'.

Touring into Schools

TSF had intended touring into schools. A new show ***The Animal Olympics - Tokyo 2020***, for six to eleven year olds, was scheduled for summer 2020 to tie in with the actual Tokyo 2020 Olympic Games. A National Lottery project grant from Arts Council England (ACE) and further funding from several trusts and foundations had been received and the Community Foundation Tyne & Wear and Northumberland, via Wind Farm Community Benefit Funds in the Bellingham and Blyth areas, enabled TSF to offer free performances to schools in these disadvantaged rural and urban locations. The interactive show and accompanying participatory workshops celebrate the values of the Olympic Games: excellence, friendship and respect, exploring themes around diversity, cultural difference and internationalism. Children were to have the opportunity to take part in two scenes in the play, performing alongside three professional actors, participation in the drama aiming to develop the children's self-confidence and team working.

All TSF's funders for ***The Animal Olympics - Tokyo 2020*** agreed to a re-scheduling of the tour to June/July 2021 when the Tokyo Olympics was now due to take place. The grant monies raised were retained by TSF as restricted funds pending the restoration of more normal working conditions in schools and the wider community. Even if the Olympic Games themselves had not gone ahead in 2021, the TSF show would stand alone, although it was possible that extra funds would be required to make adjustments for social distancing requirements. The 27 schools that originally booked 29 performances were contacted in March 2020 and all replied enthusiastically about hosting the show in 2021. Contact was renewed from October 2020 and a major increase in the usual administration time was spent on organising the tour and adjusting to each school's changing Covid requirements and protocols.

Théâtre Sans Frontières Trustees' annual report for the year ended 31 March 2021

Budgeting included £6,000 in earned income from the schools themselves but schools in the rurally isolated or urban disadvantaged areas of Bellingham and Blyth continued to be offered free performances with the support of the Wind Farm Community Benefit Funds. The performers originally contracted had all agreed to take part in the 2021 tour and every participating school would have access to the Company's educational resource materials (songs, recordings, word games and drama activities). Now, more than ever, after lockdown and social isolation, which impacted particularly severely on those already disadvantaged, young people would benefit from the stimulus of interactive drama, boosting their confidence, creativity, team skills and wellbeing.

"We feel that it is important that our children are offered a wide range of artistic and musical experiences in school as there is a high level of deprivation in our catchment area. The children are always amazed and delighted by the experience of live theatre and this is invaluable in developing their creative and imaginative skills. A visit from Théâtre Sans Frontières means that many of our children are able to enjoy the experience for a cost that is within our limited budget, and this may be their only chance to access live theatre."
Teacher, Thomas Bewick Campus Ashington

Participatory projects

iSilencio, silencio he dicho!

Workshops for Spanish language A-level students, based on the famous Spanish dramatist Federico García Lorca's play: ***La Casa de Bernarda Alba***, had been planned for schools in Darlington, Leeds and London in April 2020 but the project had to be abandoned owing to Covid-19. TSF's collaborators Durham University offered a small grant to partially compensate the artists who should have been involved in the project for loss of earnings and to cover some of TSF's costs that had already been incurred.

Start programme

All funding was in place for Year two of TSF's **Start** programme, in collaboration with Queen's Hall Arts, to continue visiting Tynedale schools from April to July 2020. Sadly cut short as schools closed, this activity resumed in Autumn 2020 with delivery adapted to accommodate the developing Covid-19 circumstances. The project included the continued support of 15 students from Hexham Middle School who were doing the Bronze Arts Award and 10 sculpture workshops with sculptor Richard Broderick. TSF remains committed to providing greater access to theatre and the arts for children who live in rurally deprived areas. No young person should ever be starved of cultural opportunities because their postcode determines their life chances and options.

Older People's Drama

TSF ran free online drama workshops with 14 older people from the North East during May and June 2020. These replaced face to face workshops that had been planned with the Adult Drama Group which had met pre-Covid in the Queens Hall, Hexham. The programme was run in conjunction with Dutch theatre director Loes Hegger, who was leading a parallel project in Amsterdam, and continued over winter 2020/21 with funding from the Northumberland Cultural Fund. The resulting 35 minute Zoom film – ***An Uncertain World*** is a playful and poignant response, by 10 older women, to living under lockdown, including tales of adventures and friendships, past and present. Poet Linda France, local video editor Ken Patterson and musician Janet Longbottom took part in the project, to great effect. Loes Hegger's sister Adult Drama Group in Amsterdam produced their own film ***Alive and***

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Kicking covering similar ground. **An Uncertain World** premiered online on 26 March 2021 and was watched on over 180 devices across the world.

Excerpts from **An Uncertain World** appeared in the the Dutch group's film and despite Covid restrictions, **Alive and Kicking** was nominated for an award for best innovative, creative and inspiring project this year, which led to increased publicity in Holland, including for the Hexham group. Zoom meetings under lockdown, involving the participants from both countries sharing stories and experiences past and present, made everyone feel less isolated. **An Uncertain World** also showcases the dynamism and continued creativity of older people, combatting against stereotypes.

"I realised that I actually could be more positive about older people - that it was rare to see so many older women on film."

"I loved all the creativity and art and music that oozed everywhere. Very joyful."

"Absolutely lovely film, so joyful."

"Excellent, I felt so proud of Hexham"

Covid-19 Emergency Response – May to October 2020

In April 2020, TSF successfully applied to the Arts Council England (ACE) Covid-19 Emergency Response Fund for organisations outside the National Portfolio. The Company was awarded £21,645 to support its activities over a six month period. This grant enabled TSF to compensate the artists due to perform in **The Animal Olympics - Tokyo 2020**, or run **Start** programme workshops in schools, for a proportion of their loss of earnings. Core expenditure on, for example, office and store rent, phone, insurance and website costs was also provided by the Emergency Response grant during the six-month period.

Digital Initiatives

The Covid-19 Emergency Response grant enabled the creation of a new online public facing project with international and UK partners, **The Golden Conch Shell**. The theme was the encouragement and support of young people looking to find their way in the contemporary world and the project developed into a shadow animation film devised online, during lockdown, in collaboration with Théâtre À l'Envers (Quebec) and Luminous Tales (Norwich). **The Golden Conch Shell** launched on 21 August 2020 through the Forum Cinema Hexham's online presence. By mid-October there had been over 900 viewings. This is an animated film, fabricated in Norwich by puppeteer Zannie Fraser and edited in Newcastle by Ken Patterson and is a mix of Andersen's Little Mermaid and the Mamiwata myths of West Africa. The film was also shown in Hexham Abbey to a live distanced audience on 29 August 2020, as part of Hexham's *Under the Sun* festival and has since been re-recorded in French and shown in the *Montreal International Film Festival for Children (FIFEM 2021)*. A Spanish version will be produced in the near future. The film is accompanied by a short demonstration and instruction on how to make shadow puppets.

"Magical and beautiful GREAT WORK! XXXXX Thankyou!!" Shelley

"I loved the puppets and the music....and how Billy and Serena both got their parents to pay them more attention through being determined and following their hearts." Una, 9 years

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

"Many thanks for sharing this enchanting film - loved the puppetry, the colours, story-telling, singing and dancing. Beautiful. Great to see that Covid is not stopping such great international collaboration in the artistic sphere." Online viewer

In addition, the ACE Emergency Response grant enabled TSF to make some archived work, for example ***Como Agua Para Chocolate***, available to audiences online. In March 2021 this work contributed to the *Express Yourself North East Festival of Languages*.

TSF's digital work over the year, in particular the new shadow puppetry film ***The Golden Conch Shell*** and the film made with older adults ***An Uncertain World***, has increased the Company's reach to wider audiences, young and old across the globe. So whilst TSF may not have toured physically, virtual touring has continued, embracing many new people.

Evaluation

After all TSF's performances and projects, age appropriate feedback questionnaires are used to ask about enjoyment, level of understanding, relevance, benefits of seeing the show and/or participating in the workshops, usefulness of educational materials, improvements in confidence and motivation. Comments are also invited via the Company website and social media platforms. Sometimes groups are invited to give feedback via teachers and youth leaders. At the end of each project all this material is analysed; reviews from press and peers are collated; feedback is collected from the creative, technical and educational teams; the process and outcomes of the project are reflected on with all personnel involved; and action points for the development of future work are recorded.

Financial review

The charity's income for the year was £51,319 (2020: £49,189). Within this income were significant Covid-related grants totalling £34,283 from the Arts Council England Covid-19 Emergency Response Funds and Northumberland County Council Covid-19 Additional Restrictions Business Support. Without these grants the charity would have been unable to cover its core costs and plan for the future. Northumberland County Council continued to support TSF with an unrestricted Arts & Heritage grant of £1,256. All grants are disclosed within Income from charitable activities (Notes 4 and 16).

TSF would also like to thank very warmly those individuals who donated £4,075 (2020: £3,595) towards the work of the charity.

The charity's expenditure totalled £46,839 (2020: £48,864). Further information on the projects undertaken by the charity and the Covid challenges experienced is set out in the Achievements and performance section above.

The charity made a small surplus for the year of £4,480 (2020: £325).

The charity's total funds at 31 March 2021 were £50,095. Of this total, £25,715 was held as restricted funds, leaving £24,380 as unrestricted free reserves (2020 free reserves £22,092). The charity's revised reserves policy set out below is to maintain at least three months of expenditure in reserves, which would equate to approximately £11,700 based on the charity's 2021 results. Hence, at 31 March 2021 the charity's current reserves are £12,680 above the baseline set by the reserves policy. This stable position has enabled the charity's artistic directors and trustees to contemplate more significant projects for the 2021/2022 year than would otherwise have been possible.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Reserves policy

The trustees have reviewed the reserves policy of the charity and determined that reserves should be maintained to cover at least three months' operating expenditure. At 31 March 2021, this policy objective was met.

Plans for the future

TSF proposes to continue with its three main areas of activity, where necessary modified to conform with ongoing Covid-related restrictions:

- touring into primary and middle schools ***The Animal Olympics – Tokyo 2020*** (June and July 2021)
- participatory work to complete year two of the ***Start*** programme in Tynedale schools
- ***Drama masterclasses*** with the Older Adults' Drama Group, on- and off-line
- developing ***The Golden Conch Shell*** into a full theatrical co-production with Quebec partner Théâtre À l'Envers and Luminous Tales (Norwich)
- creating a new larger scale touring production for ages 11–14 and families, ***Sherlock Holmes: The Speckled Band***, suitable for performance in schools, theatres and community venues
- retouring into schools ***Ti-Jean et la Chèvre*** (Ti-Jean and his Goat), a show in simple French for ages 6–11 (summer 2022)
- adapting ***L'homme qui plantait les Arbres*** (The Man who Planted Trees) by Jean Giono into a production for primary pupils with an accompanying resource pack supporting environmentally friendly activities.

Administration and Fundraising

Administration, fundraising and marketing personnel are engaged on short fixed-term contracts, as and when the trustees consider the utilisation of reserves is appropriate or funding has been obtained. From May 2020, TSF participated in the government's Coronavirus Job Retention Scheme and furloughed the only current employee. This was followed by several periods of flexible furlough.

Trustees will continue to review financial projections and alternative models for the company which reflect those financial projections and follow the principles outlined under 'future funding' below. Fundraising for the arts has been severely impacted by Covid-19 but TSF has been able to access both ACE Covid-19 Emergency Response funding and, post the year end, the Culture Recovery Fund. These sources, together with Government business support via Northumberland County Council Covid-19 Additional Restrictions Grants, have covered core costs and been crucial in allowing the charitable company to maintain its level of unrestricted reserves unchanged during the year and into 2022. Project grants are currently the immediate fundraising priority so that TSF can continue its creative work.

Future funding

TSF will continue with its project funded business model, delivering performances and touring work in so far as conditions permit. Online projects have allowed the company to maintain an active profile throughout the pandemic, although it remains reliant on

Théâtre Sans Frontières Trustees' annual report for the year ended 31 March 2021

external funding to support most of its artistic activities and core costs. The charity will continue to

- fundraise for well-developed projects and for core costs, with an element of core cost recovery in individual project applications
- only authorise each project when sufficient funding has been obtained to avoid a disproportionately high draw down of the company's reserves
- work towards a sustainable level of earned income from performances and projects, while at the same time ensuring that those schools and individuals who most need the charity's work are not priced out.

There can be no doubt that circumstances remain extremely challenging for the theatre industry but TSF's multi-stranded approach and adaptability will enable the Company to remain viable.

Structure, governance and management

Company Status

The organisation is a charitable company limited by guarantee, incorporated on 30 January 1991 and registered as a charity on 16 May 1995.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by special resolutions dated 05 May 1995 and 07 December 2010.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 7 (2020:7).

Board of Trustees

Théâtre Sans Frontières' governing body is its Board of trustees which currently comprises four people from a variety of backgrounds. Another two people have expressed an interest in joining the Board in the near future. The amended Memorandum & Articles of Association allow for a minimum of three and a maximum of twelve trustees. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee received any remuneration for his or her services as trustee during the year ended 31 March 2021.

New trustees are only recruited when trustees resign or when there is a perceived skills gap on the Board. At present, Théâtre Sans Frontières gives all new trustees an induction pack which includes:

- Terms of reference including legal obligations under charity and company law
- Charity Commission guidance on public benefit
- Person specification / Skills requirements
- Staff Handbook
- Company brochure
- Newsletters
- Any publicity from current shows

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Organisation

The Board of trustees is responsible for the overall management and control of the charity and meets approximately four times a year for full Board meetings plus the Annual General Meeting. The Board is supported by a Finance and Personnel sub-committee which meets more regularly. Between 23 March 2020 and 19 July 2021, all meetings were held by electronic means. The charity is run on a day-to-day basis by the two freelance joint artistic directors, Sarah Kemp and John Cobb. Part-time administration and finance staff are employed on short fixed-term contracts and, in addition, the charity commissions work from self-employed actors, directors, designers, writers, composers, marketing personnel, fundraisers etc.

Related parties and relationships with other organisations

The charitable company's wholly owned subsidiary, TSF Trading Limited, was dormant since its incorporation on 08 April 2015 and a voluntary strike off application was filed at Companies House on 27 February 2020. Voluntary strike off action, suspended by Companies House in response to Covid-19, was restarted on 10 September 2020 and the company TSF Trading Limited was dissolved on 29 September 2020. The charity Théâtre Sans Frontières Ltd is not affiliated with any other organisation.

Risk management

The charity has continued to monitor the risks to which it is exposed. Financial sustainability is the main financial risk for the charity. A key element in the management of financial risk is the continued close monitoring of available liquid funds. Careful budgeting and management reporting against those budgets continues to ensure that no irreversible commitments are made to projects before adequate funding has been obtained. Unrestricted reserves are closely monitored since provision for core costs while funds are being raised for projects remains a major challenge. Attention has also been focused on non-financial risks arising from fire, health and safety, cyber security and performing rights. These risks are managed by robust policies and procedures, ensuring testing and accreditation is up to date, and risk assessment of all charitable activities.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Statement of responsibilities of the Board of trustees

The Board of trustees (who are also directors of Théâtre Sans Frontières Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of trustees is required to:

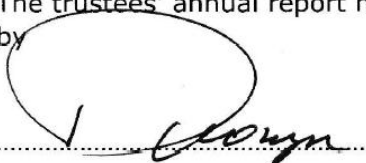
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

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

The Board of trustees is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees and signed on their behalf by

 Pascale Konyon (Chair)

9th November 2021

Independent examiner's report to the trustees of Théâtre Sans Frontières

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 12 to 28.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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.

Slade & Cooper

Jennifer Daniel FCCA DChA

Slade & Cooper Limited
Beehive Mill,
Jersey Street
Manchester, M4 6JG

Date 16th December 2021

Théâtre Sans Frontières Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	3	1,797	2,278	4,075	3,595
Charitable activities:	4	16,930	30,290	47,220	45,532
Investments	5	24	-	24	62
Total income		18,751	32,568	51,319	49,189
Expenditure on:					
Charitable activities:	6	16,463	30,376	46,839	48,864
Total expenditure		16,463	30,376	46,839	48,864
Net income/(expenditure) for the year	7	2,288	2,192	4,480	325
Transfer between funds		-	-	-	-
Net movement in funds for the year		2,288	2,192	4,480	325
Reconciliation of funds					
Total funds brought forward		22,092	23,523	45,615	45,290
Total funds carried forward		24,380	25,715	50,095	45,615

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Théâtre Sans Frontières Limited
Company number 02578163
Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	12	-	506
Total fixed assets		-	506
Current assets			
Debtors	13	4,591	10,683
Cash at bank and in hand		49,129	41,855
Total current assets		53,720	52,538
Liabilities			
Creditors: amounts falling due in less than one year	14	(3,625)	(7,429)
Net current assets		50,095	45,109
Total assets less current liabilities		50,095	45,615
The funds of the charity:			
Restricted income funds	16	25,715	23,523
Unrestricted income funds	17	24,380	22,092
Total charity funds		50,095	45,615

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006.

The notes on pages 15 to 28 form part of these accounts.

Approved by the trustees on 09/11/2021 and signed on their behalf by:

Pascale Konyn (Chair)


Christopher Black


Théâtre Sans Frontières Limited
Statement of Cash Flows
for the year ended 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	19	7,250	(1,762)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		24	62
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		24	62
Increase/(decrease) in cash and cash equivalents in the year		7,274	(1,700)
Cash and cash equivalents at the beginning of the year		41,855	43,555
Cash and cash equivalents at the end of the year		49,129	41,855

Notes to the accounts for the year ended 31 March 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Théâtre Sans Frontières Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charitable company will continue in operational existence for the foreseeable future. At the year end TSF had net current assets of £50,095 and its unrestricted free reserves the amount required by the charity's reserves policy. The charity's forecast shows that it will be able to continue as a going concern for at least the next twelve months. As usual, the charity will require some additional external funding if it is to continue over the longer term. The trustees are mindful that the current pandemic has reduced the funds available for charities but they remain optimistic that the charity will be able to raise sufficient funds to continue in operation for the foreseeable future.

c Judgments and estimates

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the accounts for the year ended 31 March 2021 (continued)

e Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its audit fees and costs linked to the strategic management of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Equipment	25%
Motor vehicle	25%

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

j Debtors

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.

k Cash at bank and in hand

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

l Creditors and provisions

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.

m Pensions

The charity uses a qualifying defined contribution workplace pension scheme to meet its duties as an employer. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations	1,797	2,278	4,075	3,595
Total by fund 31 March 2021	1,797	2,278	4,075	3,595
Total by fund 31 March 2020	3,595	-	3,595	

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Grants				
Arts Council England Covid-19 Emergency Response	-	21,645	21,645	-
Arts Council England National Lottery Project Grant	-	-	-	11,426
Catherine Cookson Trust	-	-	-	500
Children and the Arts	-	-	-	3,739
Culture Bridge North East	-	1,250	1,250	11,250
DCMS Match Funding	-	445	445	-
Durham University	-	1,320	1,320	-
EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund	-	3,630	3,630	-
Hadrian Trust	-	-	-	1,000
HMRC Job Retention Scheme	2,418	-	2,418	-
Joicey Trust	-	-	-	4,000
Northumberland County Council Covid- 19 Additional Restrictions	12,638	-	12,638	-
Northumberland County Council Arts & Heritage	1,256	-	1,256	1,256
Northumberland County Council Cultural Fund	-	2,000	2,000	2,000
Rothley Trust	-	-	-	1,000
Sylvia Waddilove Foundation	-	-	-	1,000
Vattenfall Ray Wind Farm Community Benefit Fund	-	-	-	1,832
Total grants	16,312	30,290	46,602	39,003
Fees and other income	618	-	618	6,529
Total by fund 31 March 2021	16,930	30,290	47,220	45,532

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

Income from charitable activities - previous reporting period

	Unrestricted £	Restricted £	Total 2020 £
Grants			
Northumberland County Council Arts & Heritage	1,256	-	1,256
Arts Council England National Lottery Project Grant	-	11,426	11,426
Catherine Cookson Trust	-	500	500
Culture Bridge North East	-	11,250	11,250
Hadrian Trust	-	1,000	1,000
Children and the Arts	-	3,739	3,739
Joicey Trust	-	4,000	4,000
Northumberland County Council Cultural Fund	-	2,000	2,000
Rothley Trust	-	1,000	1,000
Sylvia Waddilove Foundation	-	1,000	1,000
Vattenfall Ray Wind Farm Community Benefit Fund	-	1,832	1,832
Total grants	1,256	37,747	39,003
Fees and other income	6,529	-	6,529
Total by fund 31 March 2020	7,785	37,747	45,532

5 Investment income

	2021 £	2020 £
Income from bank deposits	24	62

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

6 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Staff costs	6,055	9,525
Premises costs	2,310	3,360
Administrative costs	6,232	8,913
Project development cost	10,751	15,138
Project costs	20,085	10,522
Depreciation	506	506
Governance costs - Accountancy and independent examination	900	900
	46,839	48,864
	2021 £	2020 £
Restricted expenditure	30,376	16,700
Unrestricted expenditure	16,463	32,164
	46,839	48,864

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	506	506
Independent examiner's remuneration - accountancy fees	700	700
Independent examiner's remuneration - Independent examiner's fee	200	200

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	6,055	9,525
	6,055	9,525

No employee had employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 1 (2020: 1).

The key management personnel of the charity comprise the trustees and the joint Artistic Directors. The total remuneration of the key management personnel of the charity was £18,252 (2020: £19,251).

9 Trustee remuneration and expenses, and related party transactions

Neither the Board of trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

None of the trustees received travel and subsistence expenses during the year (2020: £Nil).

Aggregate donations from related parties were £320 (2020: £240).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Arts Council England Covid-19 Emergency Response Grant	21,645	-
Arts Council England National Lottery Project Grant	-	11,426
Culture Bridge North East	1,250	11,250
HMRC Job Retention Scheme	2,418	-
Northumberland County Council Arts & Heritage	1,256	1,256
Northumberland County Council Covid-19 Additional Restrictions	12,638	-
Northumberland County Council Cultural Fund	2,000	2,000
DCMS Match Funding	445	-
	41,652	25,932

There were no unfulfilled conditions and contingencies attached to these grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

Cost	Equipment £	Vehicles £	Total £
At 1 April 2020	70,096	24,906	95,002
Additions	-	-	-
Disposals	-	-	-
At 31 March 2021	70,096	24,906	95,002
Depreciation			
At 1 April 2020	69,590	24,906	94,496
Charge for the year	506	-	506
Disposals	-	-	-
At 31 March 2021	70,096	24,906	95,002
Net book value			
At 31 March 2021	-	-	-
At 31 March 2020	506	-	506

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

13 Debtors

	2021 £	2020 £
Trade debtors	-	1,316
Other debtors	1,963	5,752
Prepayments and accrued income	2,628	3,615
	4,591	10,683

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	46	1,772
Other creditors and accruals	2,326	2,930
Deferred income	1,221	2,576
Taxation and social security costs	32	151
	3,625	7,429

15 Deferred income

	2021 £	2020 £
Deferred grant brought forward	2,576	-
Grants received	1,221	2,576
Released to income from charitable activities	(2,576)	-
	1,221	2,576

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	at 31 March 2021 £
Arts Council England Covid-19 Emergency Response	-	21,645	(21,645)	-	-
Arts Council England National Lottery Project Grant	10,626	-	(1,100)	-	9,526
Children and the Arts	2,355	-	-	-	2,355
Culture Bridge North East	5,710	1,250	(3,373)	-	3,587
DCMS Match Funding	-	445	(445)	-	-
Durham University	-	1,320	(1,320)	-	-
EDF Energy Blyth Offshore Demonstrator Wind Farm Fund	-	3,630	-	-	3,630
Hadrian Trust	1,000	-	-	-	1,000
Northumberland County Council Cultural Fund	-	2,000	(2,000)	-	-
Rothley Trust	1,000	-	-	-	1,000
Sylvia Waddilove Foundation	1,000	-	-	-	1,000
Vattenfall Ray Wind Farm Community Benefit Fund	1,832	-	-	-	1,832
Restricted donations		2,278	(493)		1,785
Total	23,523	32,568	(30,376)	-	25,715

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arts Council England National Lottery Project Grant	Towards 'The Animal Olympics - Tokyo 2020'
Arts Council England Covid-19 Emergency Response	Core costs, shadow animation film 'The Golden Conch Shell' and artists' compensation for loss of earnings
Children and the Arts	A 'Start' arts participation project for children with little previous arts experience
Culture Bridge North East	A 'Start' arts participation project for children with little previous arts experience
DCMS Match Funding	Towards 'An Uncertain World', a film made via Zoom in lockdown by the Adult Drama Group
Durham University	Towards work completed before lockdown on Spanish censorship project '¡Silencio, silencio he dicho!'
EDF Energy Blyth Offshore Demonstrator Wind Farm Fund	Towards 'The Animal Olympics - Tokyo 2020'
Hadrian Trust	Towards 'The Animal Olympics - Tokyo 2020'
Joicey Trust	Towards core costs
Northumberland County Council Cultural Fund	Towards 'An Uncertain World', a film made via Zoom in lockdown by the Adult Drama Group
Restricted donations	Towards the Adult Drama Group
Rothley Trust	Towards 'The Animal Olympics - Tokyo 2020'
Sylvia Waddilove Foundation	Towards 'The Animal Olympics - Tokyo 2020'
Vatterfall Ray Wind Farm Community Benefit Fund	Towards 'The Animal Olympics - Tokyo 2020'

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds continued

<i>Previous reporting period</i>	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£
<i>Arts Council England</i>	-	11,426	(800)	-	10,626
<i>Catherine Cookson Trust</i>	-	500	(500)	-	-
<i>Children and the Arts</i>	2,476	3,739	(3,860)	-	2,355
<i>Culture Bridge North East</i>	-	11,250	(5,540)	-	5,710
<i>Hadrian Trust</i>	-	1,000	-	-	1,000
<i>Joicey Trust</i>	-	4,000	(4,000)	-	-
<i>Northumberland County</i>	-	2,000	(2,000)	-	-
<i>Rothley Trust</i>	-	1,000	-	-	1,000
<i>Sylvia Waddilove Foundation</i>	-	1,000	-	-	1,000
<i>Vattenfall Ray Wind Farm Community Benefit Fund</i>	-	1,832	-	-	1,832
Total	2,476	37,747	(16,700)	-	23,523

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	22,092	18,751	(16,463)	-	24,380
	22,092	18,751	(16,463)	-	24,380
Previous reporting period	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
General fund	42,814	11,442	(32,164)		22,092
	42,814	11,442	(32,164)	-	22,092

18 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2021 £
Tangible fixed assets	-	-	-
Net current assets/(liabilities)	24,380	25,715	50,095
Total	24,380	25,715	50,095

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	4,480	325
Adjustments for:		
Depreciation charge	506	506
Interest	(24)	(62)
Decrease/(increase) in debtors	6,092	7,803
Increase/(decrease) in creditors	(3,804)	(10,334)
Net cash provided by/(used in) operating activities	7,250	(1,762)