

THE THEATRE IN PRISONS AND PROBATION CENTRE

England & Wales · Charity number 1052295

Details

Other names	THE T I P P CENTRE, THEATRE IN PRISONS AND PROBATION CENTRE, TIPP
Status	Registered
Legal form	Charitable company
Company number	03140988
Registered	1996-01-26
Register	View on the Charity Commission register

Contact

Address	University Of Manchester Oxford Road Manchester M13 9PL
Phone	01612753047
Email	admin@tipp.org.uk
Website	www.tipp.org.uk

Activities

Objects: THE ADVANCEMENT OF EDUCATION OF PRISONERS, EX-OFFENDERS, VULNERABLE PEOPLE AT RISK OF OFFENDING AND THOSE WORKING WITHIN THE JUSTICE SYSTEM, HEALTH SERVICES, EDUCATION AND VOLUNTARY SECTORS PRIMARILY BUT NOT EXCLUSIVELY THROUGH THE PARTICIPATORY ARTS; AND TO PROMOTE AND FACILITATE PURE AND APPLIED RESEARCH INTO THE IMPACTS OF THE ARTS OF THOSE WITHIN THE CRIMINAL JUSTICE SYSTEM OR AT RISK OF BEING SO AND TO PUBLISH ANY USEFUL RESULTS FOR THE PUBLIC BENEFIT WITH A VIEW TO AIDING REHABILITATION AND PREVENTING CRIMINAL ACTIVITY.

Activities: WE AIM TO PROVIDE PEOPLE WITH A MEANS TO GAIN MORE CONTROL OVER THEIR LIVES AND TO IMPROVE ITS QUALITY. TO ENABLE THIS WE USE THEATRE TECHNIQUES AND OTHER ART FORMS. PARTICIPATION IS AT THE CORE OF OUR WORK - OUR WORK HAS THREE MAIN AREAS OF FOCUS - PRACTICE WORKING WITHIN PRISON AND YOUNG OFFENDER INSTITUTION INMATES, PROBATION CLIENTS, AND YOUNG PEOPLE AT RISK,

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£246,730	£336,495	-	-
2024-03-31	£210,167	£237,593	£333,240	3
2023-03-31	£203,270	£247,646	-	-
2022-03-31	£160,982	£203,611	-	-
2021-03-31	£215,481	£114,517	-	-

Trustees

Name	Role	Appointed
ALISON JEFFERS		
Amirah Nadia Farag		2025-09-22
Amy Grace Cunningham		2018-08-24
Helen Clare Fuller		2024-04-09
Margaret Ann Struthers		2020-12-09
NICHOLAS PONSILLO		2023-07-04
Steven Mark Kenny		2024-12-09

Accounts

Company registration number: 3140988

Charity registration number: 1052295

The Theatre in Prisons and Probation Centre

known as

TiPP

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Menzies LLP
Chartered Accountants
One Express
1 George Leigh Street
Manchester
M4 5DL

The Theatre in Prisons and Probation Centre

known as TiPP

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The Theatre in Prisons and Probation Centre

known as TiPP

Reference and Administrative Details

Trustees	A M Cunningham H C Fuller, (Appointed 9 April 2024) A Jeffers, (Chair April to December 2024) S J Osmond, (resigned 9 April 2024) N Ponsillo F M Spence M A Struthers, (Chair from December 2024) A N Farag, (appointed 10 October 2025) S M Kenny, (appointed 10 October 2025)
Secretary	S Ruding PhD FRSA
Principal staff	S Ruding PhD FRSA
Charity Registration Number	1052295
Company Registration Number	3140988
Registered Office and Principal Place of Business	The charity is incorporated in England and Wales. The Martin Harris Centre University of Manchester Oxford Road Manchester M13 9PL
Independent Examiner	Menzies LLP Chartered Accountants One Express 1 George Leigh Street Manchester M4 5DL

The Theatre in Prisons and Probation Centre

known as TiPP

Chairs Report

I was honoured to take on the role of Chair of TiPP in 2024, picking up the baton from Dr Alison Jeffers, whose guidance helped the management team lay the foundations for TiPP's growth and success. I would like to extend my sincere thanks to Alison for her ongoing support of TiPP.

2024/25 was a landmark year for TiPP, with two major initiatives expanding our reach and impact. Rhythm and Renewal, funded by Youth Music, brought participatory music projects to young people across Greater Manchester and Merseyside, while Changing Stories, funded by NHS England, is now active in all fifteen North West prisons. These programmes showcase the power of the arts to inspire, engage, and transform lives.

Our work has grown rapidly, with adult engagement up 276% and new sessions in youth justice and probation hubs across the North West and Yorkshire. This growth would not have been possible without our dedicated core team, freelance creatives, and volunteers, whose creativity, commitment, and resilience have made this expansion possible. I want to personally thank each member of the team for their hard work and passion. I would also like to acknowledge their exceptional skills and talent which drive the transformative, sector leading practice of the organisation.

Public-facing projects like Moments in Transit have brought our work to new audiences, transforming spaces and sparking conversation, while our digital reach continues to grow internationally. Across all programmes, we remain committed to developing the skills of our artists and supporting emerging talent to deliver meaningful, socially engaged practice.

Our growth this year has been matched by an expansion of the core team. We welcomed new colleagues across key roles, strengthened our capacity to deliver ambitious programmes, and were delighted to see familiar faces return to TiPP, bringing experience, continuity, and renewed energy to the organisation. Their commitment, creativity, and teamwork have been central to our ability to meet increased demand and deliver high-quality projects across all settings.

Looking ahead to 2025, we will continue to expand our prison, youth justice, and community-based work, deliver new public art projects, and support our talented artists. With such a committed team, and strong partnerships I am confident that TiPP will continue to make a lasting impact across Greater Manchester and beyond.

Margaret Struthers
Chair of the Board

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The purposes of the charity are:

- to use participatory arts practices to advance the education of prisoners, ex-offenders, vulnerable people at risk of offending and those working within the justice system, health services, education and voluntary sectors
- to promote and facilitate pure and applied research into the impacts of the arts of those within the criminal justice system (or at risk of being so)
- to publish any useful results for the public benefit with a view to aiding rehabilitation and preventing criminal activity.

The charity also has the general aim of developing the participatory arts in criminal justice sector through training and investment in new and emerging creative arts practitioners and the provision of specialist consultancy and support services. We are dedicated to developing robust and effective models of practice that play a significant and demonstrable role in reducing (re) offending and rehabilitating people who have offended.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The vast majority of our programme work is delivered by experienced and well qualified staff. However, our commitment to talent development means that we commit to offering opportunities for new and emerging artists to volunteer on some of our projects in low risk settings. Volunteer arts workers are commonly attached to our more intensive, time bound programmes (for example, Probation Activity Hubs). Typically, volunteers will support and shadow project managers and / lead arts practitioners in a hybrid work placement / volunteer role, their role being to provide practical support in sessions with beneficiaries and undertake some basic administrative roles.

We see volunteering as a stepping-stone into a career in the applied arts, so whilst we welcome applications we treat have a rigorous and robust recruitment and vetting policy, which links with our approach to safeguarding. Safeguarding concerns dictate that volunteers are not left in sole supervision of beneficiary groups. As a part of this commitment to talent development, we offered supported learning and training opportunities to 18 volunteers with placements on a range of or online projects. The value of this training and support cannot be easily calculated; it is both an investment in our own future, and more broadly, in the participatory arts sector.

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

Achievements and performance

Major Grants

2024 saw the start of two major initiatives for the organisation: the launch of a new Youth Music-funded project, and an NHS England-funded programme in all fifteen North West prisons. Rhythm and Renewal, our Youth Music-funded music programme, will run through to 2027 and sees us delivering participatory music projects in youth justice settings across Greater Manchester and Merseyside.

Changing Stories began later in the year and involves working with people in prison who are under the supervision of substance misuse services. The programme will deliver more than 100 week-long residencies across the North West prison estate.

Contacts & Attendances

Children and young people

Sector	2023/24	2024/25
Community Youth Justice	724	539
Secure Settings	-	126
Pupil Referral Units	-	113
Total	724	778

Adults

Sector	2023/24	2024/25
Prison	1,025	2,140
Probation	-	1,714
Total	1,025	3,854

Training & Sector Support

Sector	2023/24	2024/25
Training	525	2,468
Events / Presentations (est.)	125	200
Consultancy / Support sessions	Not recorded	24

Public-Facing Work

Project	2023/24	2024/25
Moments in Transit (Deansgate Station)	Not recorded	660,000 (est.)

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

The attendances offer an insight into how our pattern of work has changed over the last two years. Adult engagement increased by 276%, driven by expansion into 15 prisons and 6 new Probation Activity Hubs and the start of the Changing Stories prison project. We anticipate further increases in 2025, as Changing Stories and the NW Probation Hub contract only began in earnest in September 2024, so this year's figures represent half-year delivery.

The growth in delivery required a corresponding increase in staffing. In 2024, our core team increased from three to six staff, supported by 52 freelance creatives and project managers, and 34 volunteers.

Web Metrics

Since early 2018, we have analysed our digital reach to better understand our audience. Our website is designed to give researchers, students, and other interested parties both an insight into our current work and an understanding of our history and approach. While most visitors come from the UK, the site continues to attract an international audience. The expansion of our prison work and the success of our public facing project, Moments in Transit, have both driven increased interest.

Website Metrics	2023/24	2022/23
Unique Visitors	3,400	8,400
Visits	4,100	8,700
Pageviews	8,600	10,000

Participatory Artists Skills Development

Skills development sits at the core of our practice, and we remain firmly committed to developing the capacities of current, new, and emerging artists. We offer training to all our artists, and our expertise is increasingly sought by other arts organisations in the region. Talent development is embedded in all our funded programmes and is a key feature of both our Youth Music activities and our Changing Stories delivery.

Most attendances on our training and support programmes are from new and emerging artists or practitioners seeking to deepen their understanding of our specialist fields.

Prison-Based Activities

In 2023, we piloted Changing Stories at HMP Preston, working with people in prison with histories of substance misuse. This pilot paved the way for a major NHS England bid, which was approved in autumn 2023.

Built around the idea that we all have stories that shape who we are, Changing Stories encourages participants to take ownership of these narratives, share them, and reshape them. The project began in earnest in summer 2024. It will see TiPP working regularly across all fifteen North West prisons and is funded until 2026. By March 2025, we had delivered 19 projects in twelve prisons.

The scale of the project required an increase in core staff capacity, leading to the creation of a new post. Shelley Wagon joined as Projects Director (Changing Stories) in November 2024.

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

Community Based Activities

Award-Winning Work

Our community-based work was recognised in 2024 when TiPP was awarded the prestigious Made in Manchester Award at the Manchester Cultural Awards.

Manchester Youth Justice Services

2024 marked the start of a new Youth Music funding period and the launch of a refreshed project, Rhythm and Renewal(R&R). The Youth Justice Producer role was filled by Benji Marrington-Reeve, formerly a TiPP trainee, volunteer, visiting artist, and lead artist, now a member of the core team.

The role brings together project management and artistic leadership, providing consistency across sessions and strengthening relationships with partner staff. The project now delivers four weekly sessions across Manchester and has expanded to Rochdale through a partnership with Rochdale Connections Trust. We continue to provide intensive activities for Barton Moss Secure Children's Home during school holidays and have developed new work with Marydale Secure Children's Home.

To raise the profile of TiPP and contribute to young people's sense of belonging, we have actively showcased their artwork. Moments in Transit - a permanent exhibition at Deansgate Station - was launched by the Mayor of Greater Manchester, Andy Burnham, in September 2024, with attendees including Deputy Mayor Kate Green and representatives from Transport for Greater Manchester, Northern Rail, Manchester City Council, and the Youth Justice Board. Chapters in Change at Manchester Central Library further expanded visibility, and Manchester Youth Justice offices now permanently display TiPP artwork.

There's a Morning Coming involved young people in Manchester creating a piece of reparation artwork. Working with one of our most versatile artists, participants created an original mosaic now on permanent display in Hide Out Youth Zone, Gorton.

Probation Activity Hubs

Probation Activity Hubs offer safe, supportive spaces for people on probation in Yorkshire, helping them move closer to education, training, employment, and desistance from offending. TiPP has been the participatory arts provider since 2021, delivering drama, music, visual arts, and media workshops in Sheffield and Leeds.

In 2024/25, following renewal of the Yorkshire Hub contracts, our reach extended to satellite hubs in Bradford, Wakefield, York, and Hull, with some limited prison work in three Yorkshire prisons. Demand for our work spread across the Pennines, and in September 2024 we began delivering sessions in the North West Hubs (Manchester, Blackpool, Blackburn, Preston, Warrington, and Liverpool). This combined contract runs until April 2027.

The scale of this expansion required a new post, and Kate Goodrich joined as Projects Director (Probation) in November 2024.

Teaching and Training

This year we delivered our annual University of Manchester prison training programme, culminating in six prison residencies as part of Changing Stories. We expanded our work with music students, launching a new MA module to complement the undergraduate offer. We have also built a strong team delivering simulation-based role-play training for the University of Manchester and Manchester Metropolitan University. Youth Music identified a growing need for safeguarding support among smaller organisations and independent artists. As a result, they commissioned us to provide training and consultancy, a partnership that will continue into 2026.

The Theatre in Prisons and Probation Centre

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Trustees' Report

Administrative Activities

Governance Review

Our approach to creative arts practice is underpinned by the mantra "limitation is stimulation", which runs through our operations and culture. We strive to empower staff to take initiative, develop ideas, and respond creatively to challenges. This year tested our resilience, and we believe we responded strongly - continuing delivery, adapting approaches, and emerging leaner and stronger.

Our Board of Trustees provided vital support, guidance, and stability while encouraging innovation and managed risk-taking.

A former Senior Manager at Arts Council England, following a review of our governance and business model, wrote:

- *"TiPP is an organisation which is 'fleet of foot' and has proven to be adaptive and flexible in responding to new work opportunities. This is reflected in the strong number of projects being delivered, excellent relationships and reputation with partners, and the relatively healthy financial position. Whilst small compared to many arts organisations, it has made excellent and prudent use of resources, ensuring strong attention to frontline delivery and participant benefit. TiPP has much to commend it as an exemplar in many aspects of policy and practice. The business plan is comprehensive and detailed, and the Board of Trustees is committed and knowledgeable."*

Financial review

Policy on reserves

The Trustees have reviewed the charity's requirement for free reserves (unrestricted funds not invested in fixed assets or designated for other purposes). Given the uncertain economic climate and reductions in public spending, the charity should hold three to six months' operating costs in reserve, equivalent to approximately £50k-£75k at current levels.

At year-end, total funds were £243,475, of which £49,500 were restricted and £74 held in fixed assets, leaving £193,975 in free reserves.

Investment policy and objectives

We hold two fee-free accounts with the Royal Bank of Scotland: one for day-to-day operating capital and an interest-bearing account for reserves.

The Theatre in Prisons and Probation Centre

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Trustees' Report

Plans for future periods

Prison Based Activities

Following a successful pilot in early 2024, NHS England approved long-term funding for Changing Stories, securing our delivery in all fifteen North West prisons until 2026. Each prison unit will receive four week-long residencies per year, totalling 60 weeks of delivery annually. Robust evaluation will underpin the programme, and we are working with commissioners and prison health partners on a business case for continuation funding beyond 2026. The scale of this project will require expansion of the core team, with recruitment planned for summer 2024.

In Yorkshire and Humberside, our prison work forms part of a new programme funded by the HMPPS Creating Future Opportunities Fund. Beginning in late 2024, this project supports men nearing release, facilitating continuity of engagement through Probation Activity Hubs. This contract runs to mid-2027 and we are currently negotiating a further extension of three years, to take us to 2030.

Community Based Activities

Rhythm & Renewal

Rhythm & Renewal continues our long-running Youth Music partnership, delivering creative music and art-making with young people across the Northwest. Weekly sessions take place in Youth Justice, ISS, and Turnaround hubs, alongside week-long residencies in secure children's homes. The project places renewed emphasis on broadening genres, technologies, and practices to reflect young people's evolving interests. Funding from Youth Music and Manchester Youth Justice Services secures delivery until late 2026.

Next Stop

Next Stop is a creative arts initiative supporting some of Greater Manchester's most underserved young people. Inspired by the Bee Network and Moments in Transit, it brings together youth justice, transport, and arts partners to deliver participatory programmes promoting wellbeing, self-expression, and community connection.

Funded by GMCA's Collaborate Fund, delivery will begin in 2025 across Wythenshawe, Deansgate, Stockport, Trafford, and Rochdale. Activities will include music, digital arts, visual arts, and storytelling, culminating in public art installations displayed across Bee Network transport hubs.

The project aims to enhance community pride, improve wellbeing, and reduce anti-social behaviour by transforming public spaces into youth-led, welcoming environments.

Applications for continued funding of Next Stop, alongside our broader Greater Manchester Youth Justice programme, will be submitted to Manchester City Council and the Greater Manchester Combined Authority in 2025, with the aim of securing the projects' sustainability through to 2029.

The Theatre in Prisons and Probation Centre

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Trustees' Report

Public Facing Work

The success of Moments in Transit has led regional transport hub providers to approach us with interest in developing similar projects. In the summer of 2025, we will collaborate with Marydale Secure Children's Home to create a piece of artwork for the new Lea Green station in St Helens. Over the next four years, we plan to continue working closely with transport providers, developing a project that will contribute to Manchester Histories' 2030 Rocket Festival, commemorating the 200th anniversary of the opening of the Manchester to Liverpool railway, the world's first inter-city railway.

Probation Activity Hubs

In 2024, the Growth Company's work in Yorkshire secured CFO funding for a further three years. Alongside Achieve/Career Connect, they also secured the Hub contract for the North West region. TiPP will continue delivering creative arts activity across both regions until at least mid-2027.

Talent Development, Teaching and Training

Talent development remains a priority, and we will continue delivering specialist training and support to arts and cultural organisations. From 2025 onwards, our expanded programme will be underpinned by a professional development pathway supporting new and emerging artists to deliver in a range of community and secure settings.

University Teaching and Training

TiPP has delivered the University of Manchester's prison theatre practice course since its inception in 1991. Now in its 34th year, the programme continues to grow, with larger cohorts than ever. This is complemented by undergraduate and newly expanded postgraduate provision in socially engaged music practice. We will also deliver a series of training events for students on the University's MA in Social Work and for undergraduate and postgraduate Social Care and Mental Health Nursing students at Manchester Metropolitan University.

Safeguarding Training

Since 2002, TiPP has provided specialist safeguarding support, training, and consultancy to arts and cultural organisations across the North West and beyond. Commissioned by Youth Music in 2023 to review policies and practices among their funded organisations, we have since delivered training courses and ongoing organisational support. This contract continues into 2026.

Strategic Work

The national and regional strategic work begun in 2020 will continue to develop through 2025. Our Director previously served on the Board of Clinks and co-chaired the National Criminal Justice Arts Alliance until 2023. This national presence strengthens TiPP's profile, networks, and long-term sustainability.

In spring 2025, our Director will collaborate with researchers from the University of Manchester's School of Law on a DCMS-commissioned rapid evidence review of the impact of arts and culture on youth crime. This report will underpin new arts-based initiatives across Greater Manchester from 2026 to 2029, creating further opportunities to reach young people across the region.

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 5 December 1995, as amended by special resolutions dated 14 March 1996 and 22 October 2012. The company was registered as a charity on 26 January 1996.

Members of the company

The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently 6 members of the company, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up.

Appointment of Directors and Trustees

The Directors, who are the Trustees, are appointed by the members in general meeting. At each AGM, one third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment.

Trustee recruitment, induction and training

The Directors, who are the Trustees, are collectively known as the Board. The Board consists of the Chair and at least one other trustee.

Board expansion and role development has been identified as central to the organisation's future prosperity and a Development Plan was initiated in 2016.

Trustees are recruited through statutory and voluntary agencies that we work with and through direct recommendation from other Trustees. Board members are introduced to the organisation and inducted by the Director and the Chair. Interested individuals are invited to attend the next meeting and co-opted at the next AGM, if appropriate to the needs of the organisation. Non-voting observers are allocated by our main funder, Arts Council England.

Board development and training forms an important part of our current Board Development plan. Skills gaps are identified by audits and appraisals; where gaps are identified, training is offered to the current Board before being sought in new members.

Organisational structure

The Board, which must not be less than three members, administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the Chief Executive, Simon Ruding, to whom the Trustees have delegated authority for operational matters including finance, employment and artistic development, within the overall strategy agreed by the Board.

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

Relationships with related parties

The University of Manchester

The University of Manchester continues to support TiPP by providing valuable office space – currently one room plus a storeroom, heating and lighting free of any charges. Some services – telephone rental, photocopying, room hire – remain open to TiPP although they are charged at a market rate.

Major risks and management of those risks

TiPP continues to require funding from the grant-making sector to ensure our on-going survival and development. In the past few years we have been successful at attracting these funds, but continued, on-going work is necessary to maintain this position. The engagement of specialist support and advice, coupled with an effective business strategy should, we hope, provide us with the resources to achieve this.

There are some indicators that the cycle of cuts and structural changes that have impacted on our statutory agency partners are coming to an end; the Ministry of Justice is beginning to reinvest in the prison service and prison education provision and the activities regime (in which we often play a part) are on the cusp of radical changes as a result of the lockdown. We remain an approved provider on the Prison Services Dynamic Purchasing System, permitting us to bid for small contracts of creative work in prison settings. Historically we have had some modest successes with this scheme and anticipate that opportunities will grow.

The changes occasioned by the reorganisation of the probation service were reversed and in 2021 the service was effectively re-nationalised (although with many aspects of its practice delivered by contractors). Whilst there remains considerable uncertainty, there are also potential opportunities for commissioned work and we are contracted arts providers to the Manchester Growth Company, who run the new Probation Activity Hubs in Yorkshire. As such we have to retain flexibility in our approach that will allow us to adapt - our track record is strong and we have been adept at shifting our programmes to suit changing political and social agendas over the last twenty years.

An ongoing risk that we constantly face is managing staff turnover and, as reported last year, in 2020 we lost one of our longest serving staff members, Rachel Scott. We took the decision to not immediately replace her, as her work was largely prison based delivery and in a wider context where prison-based arts activity is not being prioritised, and the future of prison regimes remained uncertain, it would have presented as a considerable financial risk; this has proven to be a prudent move, as our prison-based work has yet to recover fully. We will continue to act cautiously until we are sure of the outcome of contract negotiations with the NHS and The Growth Company. In the meantime, we will continue to manage projects on an ad hoc basis, drawing on our extensive pool of experienced project managers. This provides us the flexibility to respond to the demands of the workplace, with minimal risk.

The training of new core staff takes several months and considerable investment and currently, any prison-based work is easily delivered by our experienced freelance team. To reduce the risk of further staff loss, and as a part of succession planning we offer attractive employment packages and have worked to ensure that we can invest in our staff via high quality training (both in-house and via external training courses). We also have continued to invest in developing the skills of our freelance pool, providing on-going training and support for the workers.

The Theatre in Prisons and Probation Centre

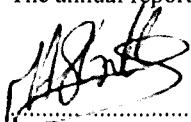
known as TiPP

Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 8th December 2025 and signed on its behalf by:



.....
M A Struthers
Trustee

The Theatre in Prisons and Probation Centre

known as TiPP

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of The Theatre in Prisons and Probation Centre for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

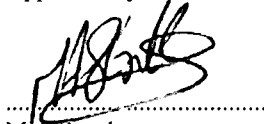
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that can 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 Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on 8th December 2025 and signed on its behalf by:



M A Struthers
Trustee

The Theatre in Prisons and Probation Centre

known as TiPP

Independent Examiner's Report to the trustees of The Theatre in Prisons and Probation Centre ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of The Theatre in Prisons and Probation Centre 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.


Helen Binns FCA
Menzies LLP
Chartered Accountants
One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 8.12.2025

The Theatre in Prisons and Probation Centre

known as TiPP

Statement of Financial Activities for the Year Ended 31 March 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	7,500	49,500	57,000	331,313
Charitable activities	4	188,342	-	188,342	210,149
Investment income	5	1,388	-	1,388	-
Total income		<u>197,230</u>	<u>49,500</u>	<u>246,730</u>	<u>541,462</u>
Expenditure on:					
Charitable activities	6	<u>(286,995)</u>	<u>(49,500)</u>	<u>(336,495)</u>	<u>(237,593)</u>
Total expenditure		<u>(286,995)</u>	<u>(49,500)</u>	<u>(336,495)</u>	<u>(237,593)</u>
Net (expenditure)/income		(89,765)	-	(89,765)	303,869
Transfers between funds		<u>(49,500)</u>	<u>49,500</u>	<u>-</u>	<u>-</u>
Net movement in funds		(139,265)	49,500	(89,765)	303,869
Reconciliation of funds					
Total funds brought forward		<u>333,240</u>	<u>-</u>	<u>333,240</u>	<u>29,371</u>
Total funds carried forward	16	<u><u>193,975</u></u>	<u><u>49,500</u></u>	<u><u>243,475</u></u>	<u><u>333,240</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

The notes on pages 17 to 27 form an integral part of these financial statements.

The Theatre in Prisons and Probation Centre

known as TiPP

(Registration number: 3140988)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,545	74
Current assets			
Debtors	13	74,620	273,074
Cash at bank and in hand	14	199,633	80,701
		274,253	353,775
Creditors: Amounts falling due within one year	15	(32,323)	(20,609)
Net current assets		241,930	333,166
Net assets		243,475	333,240
Funds of the charity:			
Restricted income funds			
Restricted funds	16	49,500	-
Unrestricted income funds			
Unrestricted funds		193,975	333,240
Total funds	16	243,475	333,240

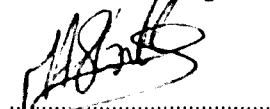
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 15 to 27 were approved by the Trustees, and authorised for issue on and signed on their behalf by:



M A Struthers
Trustee

The notes on pages 17 to 27 form an integral part of these financial statements.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Martin Harris Centre
University of Manchester
Oxford Road
Manchester
M13 9PL

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in 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.

Basis of preparation

The Theatre in Prisons and Probation Centre 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 notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment	25% Straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	-	-	-	18
Grants received;				
Revenue grants	-	49,500	49,500	323,795
Gifts in kind	7,500	-	7,500	7,500
	<u>7,500</u>	<u>49,500</u>	<u>57,000</u>	<u>331,313</u>

The Theatre in Prisons and Probation Centre

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Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fees	188,342	188,342	210,149

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,388	1,388	-

6 Expenditure on charitable activities

	Note	Total 2025 £	Total 2024 £
Staff costs		124,291	63,265
Fees		182,273	154,818
Travel and subsistence		1,352	462
Marketing		1,465	734
Insurance		3,851	3,645
Other costs		9,045	1,172
Allocated support costs	7	9,588	9,429
Governance costs	7	4,630	4,068
		336,495	237,593

Included in the expenditure above is £49,500 (2024: £Nil) relating to restricted funds.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Office accomodation	7,500	7,500	7,500
Office costs	2,088	2,088	1,929
	<u>9,588</u>	<u>9,588</u>	<u>9,429</u>

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	2,100	2,100	2,100
Other fees paid to examiners	2,530	2,530	1,968
	<u>4,630</u>	<u>4,630</u>	<u>4,068</u>

8 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	120,793	61,422
Pension costs	<u>3,498</u>	<u>1,843</u>
	<u><u>124,291</u></u>	<u><u>63,265</u></u>

The monthly average number of persons (including principal staff) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Charitable activities	4	2
Administration	<u>1</u>	<u>1</u>
	<u><u>5</u></u>	<u><u>3</u></u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £38,284 (2024 - £35,652).

10 Independent examiner's remuneration

	2025	2024
	£	£
Examination of the financial statements	<u>2,100</u>	<u>2,100</u>
Other fees to examiners		
All other services	<u><u>2,530</u></u>	<u><u>1,968</u></u>

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	6,068	6,068
Additions	<u>2,060</u>	<u>2,060</u>
At 31 March 2025	<u>8,128</u>	<u>8,128</u>
Depreciation		
At 1 April 2024	5,994	5,994
Charge for the year	<u>589</u>	<u>589</u>
At 31 March 2025	<u>6,583</u>	<u>6,583</u>
Net book value		
At 31 March 2025	<u><u>1,545</u></u>	<u><u>1,545</u></u>
At 31 March 2024	<u><u>74</u></u>	<u><u>74</u></u>

13 Debtors

	2025 £	2024 £
Trade debtors	33,070	273,074
Accrued income	<u>41,550</u>	<u>-</u>
	<u><u>74,620</u></u>	<u><u>273,074</u></u>

14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u><u>199,633</u></u>	<u><u>80,701</u></u>

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	757
Pension scheme creditor	755	598
Accruals	31,568	19,254
	<u>32,323</u>	<u>20,609</u>

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General funds	333,240	204,887	(294,652)	(49,500)	193,975
Restricted funds					
Youth Music	-	49,500	(49,500)	49,500	49,500
Total funds	<u>333,240</u>	<u>254,387</u>	<u>(344,152)</u>	<u>-</u>	<u>243,475</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General funds	23,371	541,462	(231,593)	-	333,240
Restricted					
Positive Steps	6,000	-	(6,000)	-	-
Total funds	<u>29,371</u>	<u>541,462</u>	<u>(237,593)</u>	<u>-</u>	<u>333,240</u>

The specific purposes for which the funds are to be applied are as follows:

The Youth Music funding is a grant for specific activities, linked to a multi-year grant from the national music funder, Youth Music. The project it funds is Rhythm & Renewal.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	1,545	-	1,545
Current assets	224,753	49,500	274,253
Current liabilities	<u>(32,323)</u>	<u>-</u>	<u>(32,323)</u>
Total net assets	<u><u>193,975</u></u>	<u><u>49,500</u></u>	<u><u>243,475</u></u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	74	-	74
Current assets	353,775	-	353,775
Current liabilities	<u>(20,609)</u>	<u>-</u>	<u>(20,609)</u>
Total net assets	<u><u>333,240</u></u>	<u><u>-</u></u>	<u><u>333,240</u></u>

18 Related party transactions

The University of Manchester continues to support TiPP by providing valuable office space - currently one room plus a storeroom, heating and lighting free of any charges. Some services - telephone rental, photocopying, room hire - remain open to TiPP although they are charged at a market rate.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	331,313	-	331,313
Charitable activities	4	210,149	-	210,149
Total income		541,462	-	541,462
Expenditure on:				
Charitable activities	6	(231,593)	(6,000)	(237,593)
Total expenditure		(231,593)	(6,000)	(237,593)
Net income/(expenditure)		309,869	(6,000)	303,869
Net movement in funds		309,869	(6,000)	303,869
Reconciliation of funds				
Total funds brought forward		23,371	6,000	29,371
Total funds carried forward	16	333,240	-	333,240

Accounts

Company registration number: 3140988

Charity registration number: 1052295

The Theatre in Prisons and Probation Centre

known as

TiPP

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Beever and Struthers
Chartered Accountants
One Express
1 George Leigh Street
Manchester
M4 5DL

The Theatre in Prisons and Probation Centre

known as TiPP

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The Theatre in Prisons and Probation Centre

known as TiPP

Reference and Administrative Details

Trustees	A M Cunningham M B Gale, (Resigned 18 April 2023) H C Fuller, (Appointed 9 April 2024) A Jeffers, (Chair) S J Osmond, (Resigned 27 November 2023) N Ponsillo, (Appointed 4 July 2023) F M Spence, (Appointed 4 July 2023) M A Struthers M Webster, (Resigned 27 November 2023)
Secretary	S Ruding PhD FRSA
Principal staff	S Ruding PhD FRSA
Charity Registration Number	1052295
Company Registration Number	3140988
Registered Office and Principal Place of Business	The charity is incorporated in England and Wales. The Martin Harris Centre University of Manchester Oxford Road Manchester M13 9PL
Independent Examiner	Beever and Struthers Chartered Accountants One Express 1 George Leigh Street Manchester M4 5DL

The Theatre in Prisons and Probation Centre

known as TiPP

Chairs Report

We look back on another successful year at TiPP. With several successful bids nearing the finishing line we look forward to expanding the team. With the continued expansion of our prison and probation work TiPP is close to returning to the levels of work that we haven't seen in more than a decade, and these new staff members will focus on specific projects taking some of the burden off Simon Ruding who continues his sterling work for the organisation. Rachel Graham has been joined by Benji Marrington-Reeve as our projects go from strength to strength on the music side of things. Julia Child continues to support some of the administrative and payroll tasks.

The year had many highlights, and I cannot overstate how wonderful it has been to see TiPP return to such high levels of activity; it means that we are touching the lives of so many more people in the justice system at a time when it is sorely needed. Despite this, on a personal level my highlight was attending the Greater Manchester Cultural Awards because we were nominated for the Made in Manchester Award. Despite not winning it was fantastic to see everyone enjoying themselves together and celebrating the work that TiPP does, and to having the work of the organisation acknowledged by the city's cultural sector.

As I step down from the position of Chair in 2024 I can reflect on the highs and lows of TiPP which faces the same challenges as all small arts organisations in the UK. I will stay on the Board with a brief to oversee the educational work that TiPP does and I'm confident that the organization will go from strength to strength over the next year when it'll be someone else's job to reflect on the development and growth of TiPP.

Thanks you to all my fellow Board members who continue to support the work of TiPP. Thank you to Simon, Rachel and Julia and to all the freelance artists who work so hard for the company. Thank you to all our funders and other supporters who make the work of TiPP possible.

Dr Alison Jeffers
Chair of the Board of TiPP

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The purposes of the charity are:

- to use participatory arts practices to advance the education of prisoners, ex-offenders, vulnerable people at risk of offending and those working within the justice system, health services, education and voluntary sectors
- to promote and facilitate pure and applied research into the impacts of the arts of those within the criminal justice system (or at risk of being so)
- to publish any useful results for the public benefit with a view to aiding rehabilitation and preventing criminal activity.

The charity also has the general aim of developing the participatory arts in criminal justice sector through training and investment in new and emerging creative arts practitioners and the provision of specialist consultancy and support services. We are dedicated to developing robust and effective models of practice that play a significant and demonstrable role in reducing (re) offending and rehabilitating people who have offended.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The vast majority of our programme work is delivered by experienced and well qualified staff. However, our commitment to talent development means that we commit to offering opportunities for new and emerging artists to volunteer on some of our projects in low risk settings. Volunteer arts workers are commonly attached to our more intensive, time bound programmes (for example, Probation Activity Hubs). Typically, volunteers will support and shadow project managers and / lead arts practitioners in a hybrid work placement / volunteer role, their role being to provide practical support in sessions with beneficiaries and undertake some basic administrative roles.

We see volunteering as a stepping-stone into a career in the applied arts, so whilst we welcome applications we treat have a rigorous and robust recruitment and vetting policy, which links with our approach to safeguarding. Safeguarding concerns dictate that volunteers are not left in sole supervision of beneficiary groups. As a part of this commitment to talent development, we offered supported learning and training opportunities to 18 volunteers with placements on a range of or online projects. The value of this training and support cannot be easily calculated; it is both an investment in our own future, and more broadly, in the participatory arts sector.

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

Achievements and performance

The 2023/24 year can best be described as being a pivot year, in that it saw us reviewing our position and undertaking planning and preparation ahead of 2024/25, which looks to be a year of significant change. It is a year that began with a series of disappointing grant and project outcomes and concluded with the award of a major new Youth Music grant, the renewal and expansion of our Probation Activity Hub programme and the award of a significant tranche of funding for a two year programme of prison based activity with men and women in recovery. And the adoption of a railway station.....

This focus on planning and regrouping didn't come at the expense of our existing programmes of activity, and as can be seen by the attendance figures, our sessional contact with adults in probation activity hubs has more than doubled in the space of year. Testimony to both our presence on the sites, and the impact of our artists; artists with real and tangible skills in engaging people and maintaining their interest over time. Despite a downbeat start to the year with the rejection of our Youth Music grant bid, the resilience of the organisation's staff saw us through and we maintained our levels of contact with young people in the justice system in Greater Manchester. Ultimately, the disappointment of the grant outcome acted as the bedrock for a major positive outcome later in the year which has secured our community based youth justice work for three years.

The figures and attendances speak to our impact on the ground, but we cannot conclude this section by failing to mention the recognition that our work with the young people of Manchester received by the cultural sector in 2023. After over a quarter of a century of quiet perseverance and hard work out of the limelight we were shortlisted finalists in the prestigious Manchester Cultural Awards in the most important category – Made in Manchester. While we may not have won, it was wonderful to be recognised as a cultural asset to our home town.

Major Grants

March 2023 saw the conclusion of our Youth Music funded Rock Up project, which has enabled us to develop an ever-closer working partnership with Manchester Youth Justice Service. It was anticipated that we would be able to attract Youth Music funding for a continuation of that project, but sadly our initial application was rejected. The feedback from Youth Music was invaluable and subsequently we resubmitted an amended application later in 2023, which was successful. The Rhythm and Renewal project started in March 2023 and will run through to the end of 2025 and will see us taking the project to other youth justice services across the Greater Manchester and Merseyside regions.

Contacts & Attendances	2023/24	2022/23
Children and young people	644	724
Adults	2,504	1,025
Training/Consultancy/Support	655	525
Events/Presentations (Estimate)	125	125

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

This work was delivered by the core team, supported by a team of 38 freelance creatives and project managers, supported by 21 volunteers.

The attendances offer an insight into how our practices have shifted and adapted over the two years. The significant shift worthy of note is the increase in adult contacts, which had been reduced to zero through the pandemic years and have now more than recovered to a level that has exceeded expectations. Largely this has been down to the incredible popularity of our work in the probation activity hubs, but we should also acknowledge that within these figures is evidence of how our prison activity has steadily grown. While it is yet to return to its pre-pandemic level, but we anticipate that the new initiatives starting in 2024 will see a further significant rise.

Web Metrics

Since early 2018 we have been undertaking an analysis of our reach, providing us with a picture of the audience reach of our digital media. Our site is designed to provide researchers, students and other interested parties both with an insight into our current work, and an understanding of our history and approach. Our metrics indicate that the majority of our visitors come from the United Kingdom but the site has continued to receive hits from a worldwide audience.

Website Metrics	2023/24	2022/23
Unique Visitors	5,400	3,400
Visits	6,100	4,100
Pageviews	8,600	8,600

Participatory Artists Skills Development

Skills development sits at the core of our practice and we remain firmly committed to developing the skills and capacities of current, new and emerging artists. We offer training to all of our artists and our expertise is very much in demand from other arts organisations in the region. Talent development is central to all our funded programmes, and is a key feature of our Youth Music programmes of activity. The vast majority of the attendances on our training and support programmes are new and emerging artists, or artists and creatives seeking to expand their understanding and knowledge of our specialised work.

Prison Based Activities

The year began with the conclusion of our HMP Preston pilot project, working with men in recovery from substance misuse. This pilot paved the way for a significant bid to NHS England, which was approved in the autumn of 2023. The full project, which is built upon the HMP Preston model, uses principles and approaches to practice developed in our 2019 Changing Stories project and offers participants the opportunity to take part in a programme of creative arts activity. The funding was secured in the dying days of the financial year and Changing Stories will run from summer 2024. It will see TiPP back regularly working in all fifteen of the NW region's prisons and is funded up to 2026. Later in 2023, our creative residency programme saw us return to five prisons in the region, working with the support of prison education contractor Novus to deliver short, intensive participatory theatre programmes.

The Theatre in Prisons and Probation Centre

known as TiPP

Trustees' Report

Community Based Activities

Manchester Youth Justice Services

Despite the rejection of our Youth Music funding bid our work with the service continued to grow and through the year we established projects in three of the service's offices, where we offer ongoing music tuition and engagement programmes designed to develop skills and interest in music production. The rejection of our initial bid spurred us on to develop the programme further, and Youth Music accepted our revised proposal in the autumn. The new project, which goes by the name of Rhythm & Renewal, will run for three years from 2023 to 2026 and will see an expansion of the programme into neighbouring boroughs of Greater Manchester as well as work in Secure Children's Homes in the NW region. The funding will see an expansion of our core staff team, as in early 2023 we started the process of recruiting a worker dedicated to the management of this new exciting programme.

Our work with the Youth Justice Service was recognised by the cultural sector in 2023 when TiPP was shortlisted for the Made in Manchester Award in the Manchester Cultural Awards.

Probation Activity Hubs

The Probation Activity Hubs in Yorkshire are managed by The Growth Company, with funding from the CFO office of HMPPS and the European Social Fund. Since autumn 2021 we have been delivering a range of creative arts sessions at the Probation Activity Hubs in Sheffield and Leeds. In 2023/24 our reach extended to satellite hubs in Bradford, Wakefield, York and Scarborough.

The Hubs are a safe and supportive space for people on probation in Yorkshire, and they aim to support rehabilitation and resettlement. The Hubs offer a range of tailored support, including one to one advice, guidance and group work, enabling individuals to move closer to the labour market, employment training and education. The service aims to equip people with the necessary skills needed to help them desist from offending and contribute to their local communities.

TiPP deliver weekly sessions in a range of art forms, including drama, music, visual art, and media. Workshop sessions develop creative arts skills, and the plan is to integrate art form approaches to create combined art outcomes.

In 2023 five pieces of work created by participants in Hub projects were in receipt of Koestler Awards. The Koestler Awards are an annual arts competition that recognises creative work by people in the criminal justice system and in the community.

The current CFO funding round draws to a close in 2024 but the Growth Company's contract has been renewed for a further three years and in even better news, TiPP will be working with Career Connect and Growth Company to provide creative arts services to the new Hubs opening in the NW region.

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Teaching and Training

This year saw us returning completely to the pre-pandemic routine, with our University of Manchester prison Theatre programme running through the autumn. The expansion of our training work with music students also saw the start of a new MA teaching programme complementing our undergraduate course. We have also established a strong team of practitioners delivering role play simulation based training for both the University of Manchester and Manchester Metropolitan University.

Youth Music have an online lunch time discussion and training program where TiPP delivered a couple of safeguarding presentations. Youth Music found that they are funding more smaller and newer organisations and independent artists and they are seeing a trend of a lack of knowledge and experience in safeguarding policies and practices. Consequently they have approached us to provide some training and consultancy for organisations that they are funding. They are drawing up the tender document for us to put a price to with a view to the work starting in September.

International Overdose Awareness Day Book

Over the summer we collaborated with small performance adventures and on the production of a book celebrating the five years of project paying respect to those who have lost their lives to overdose.

BeeWell Champions Project

Throughout the year TiPP worked with Curious Minds supporting the delivery of the BeeWell Champions Project, a schools based project focused on young people's mental health and well-being. This extensive programme saw TiPP working to develop a safeguarding framework for the project, then developing a delivering a safeguarding programme for year nine schoolchildren working on the project.

SSG Housing

This was a discrete but interesting project that has seen us developing a series of short performances that highlight the challenges of working in a hostel environment. The pieces formed a part of a broader staff training module delivered by SSG management.

Samaritans Training

Through the year we undertook several smaller training and support projects, but the one that pleased us the most was further work with Cork at the all-Ireland Samaritans Conference. This has formed the basis of an ongoing relationship and we will be returning to Cork in the future to help with local and regional training.

Administrative Activities

Governance Review

Our approach to creative arts practice is underpinned by the often-repeated mantra that limitation is stimulation, and this philosophy runs through all of our operations. It describes our company culture and encapsulates how we respond to challenges with a determination to find solutions, whatever the circumstances. A resilient business has to be underpinned by a resilient culture and we have worked hard to generate a culture that empowers everyone we employ to take decisions, develop ideas and suggest new directions. This financial year tested our commitment to this resolve, and we believe we responded well, continuing to offer services; adapting and changing our approach in response to the times. If anything, we have emerged leaner and fitter.

Our Board of Trustees played an important role in our survival, offering support, guidance and a stabilising influence whilst encouraging experimentation and a degree of risk taking. The words of a former Senior Manager at ACE who was tasked with a review of our governance and business model remains true today:

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- *"TiPP is an organisation which is 'fleet of foot' and has proven to be adaptive and flexible in responding to new work opportunities and continues to be so. This is reflected in the strong number of projects being delivered, excellent relationships and reputation with partners and the relatively healthy financial position. It is especially adept in its ability in securing commissioned work, contributing a high percentage of income to its turnover in relation to public grants.*

Whilst the size of the organisation and its related resources are relatively small by comparison to many other arts organisations, it has made excellent and prudent use of these, ensuring that there is the greatest attention to frontline delivery of programmes and the resultant direct benefit to participants, as opposed to administrative and other overheads.

TiPP has much to commend it as an 'exemplar' in many aspects of its policy and processes when compared to other similar organisations. The business plan is comprehensive and detailed, reflecting the breadth and extensive volume of work delivered and there is a committed and knowledgeable Board of Trustees."

Financial review

As the nature and size of our activity changed through the year, our financial position has remained stable and the concluding months of the year saw us receiving positive news from both the NHS England and Youth Music, securing our programme for the next two to three years.

Policy on reserves

We have reviewed the charity's requirement for free reserves (unrestricted funds not invested in fixed assets or designated for other purposes). Given the continuing uncertain economic climate and the cuts in public spending the charity's requirement for free reserves to provide working capital and a buffer against sudden changes in available funding should be between three- and six-months operating costs, which would equate to between c£25k and c£40k at current operating levels.

At the balance sheet date the total funds was £333,240 (2023: £29,371) of which £Nil (2023: £6,000) is held in restricted funds and £74 (2023: £358) is held in fixed assets leaving £333,166 (2023: £23,013) in free reserves.

Investment policy and objectives

We have two fee free bank accounts with the Royal Bank of Scotland, the first acts as our day to day source of running capital, the second holding our reserves. Whilst it is our aspiration keep available funds in interest-bearing accounts the wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

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Plans for future periods

Prison Based Activities

Through the early months of 2024 we undertook a pilot project in HMP Preston, working with men in recovery from drug and/or alcohol abuse. Whilst this project was curtailed due to funding changes, it paved the way for a more long-term relationship with the drug and alcohol service providers that work in the NW's fifteen prisons. This resulted in these organisation's making a business case to NHS England commissioners for funding to support a large-scale delivery programme. This funding was approved in early 2024 and has secured TiPP's presence in all the prisons through to 2026. The project is built on our Changing Stories model of intensive week long, combined arts residencies. Each prison unit will have four of these residency weeks a year, seeing TiPP delivering 60 weeks of activity in each of the funded years. Underpinned by a robust evaluation, Changing Stories will be our core model for the medium term and we are working with both NHS England commissioners and our prison health partners to develop the business case for continuation funding beyond 2026. The size and ambition of this project will see an necessitate an expansion of our existing core team and we will be recruiting in the summer of 2024.

In Yorkshire and Humberside, our prison-based work forms a part of a new programme of activity funded by the HMPPS Creating Future Opportunities Fund (which also funds much of our community probation work - see below). This programme will begin in late 2024 and will se us working with men close to the end of their sentence who, it is hoped, will go on the attend Probation Activity Hubs post release. This contract runs through to mid 2027.

Community Based Activities

Rhythm & Renewal

Rhythm & Renewal is the latest iteration of our Youth Music funded programme with youth justice services across the northwest, offering high quality and creative music and art making activities. It is a responsive and flexible programme that meets the needs and interests of the young people, supporting them in their own personal journeys and inspires them to access mainstream and creative provision opportunities.

The project is a set of weekly sessions with musicians and artists in residence at different Youth Justice, ISS and Turnaround hubs around Manchester, as well as week-long residencies for Youth Justice and at secure children's homes across the Northwest. These sessions have a renewed focus on expanding the genre's, technologies and practices of the young people's music making to better reflect their interests.

The combination of Youth Music funding and support from Manchester Youth Justice Services means that this project has secure funding until late 2026. As with Changing Stories, we will be looking to recruit a project coordinator in the spring of 2024.

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Probation Activity Hubs

TiPP are the primary provider of creative arts training and teaching in the Manchester Growth Foundation's Probation Activity Hubs in Sheffield and Leeds. These Hubs are managed by the Growth Company, and funded by the HMPPS Creating Future Opportunities Fund. In 2024 the Growth Company's work in Yorkshire secured CFO funding for a further three years; in addition, Growth Company worked with Career Connect to win the CFO contract for the NW region. This will see TiPP delivering creative arts activity in six new Hubs across the NW from the summer of 2024. Both of these new contracts will run to mid 2027, ensuring our sessional delivery with adults on probation for at least another three years.

Talent Development, Teaching and Training

Talent development will remain a prime focus for the organisation and we will be continuing to offer our specialist training and support services to arts and cultural organisations. The enhanced programme of activities that we will be delivering from summer 2024 onwards is underpinned by a professional development pathway, which will enable new and emerging artists and facilitators to deliver in a range of community and secure settings.

University Teaching and Training

In 1991 the University of Manchester's department of drama began teaching a course in prison theatre practice that has been delivered annually to the present day. Throughout all of the time, the course has been delivered by TiPP. The course has always proven to be popular and in this, the 33rd year of the programme, we will be working with a larger cohort than ever to meet the demand. This programme is also complemented by both undergraduate and (new for 2024) postgraduate teaching and training courses in socially engaged music practice

The year will also see us delivering a series of training events for students of the University's prestigious MA in Social Work and with undergraduate and postgraduates at Manchester Metropolitan University.

Safeguarding Training

Since 2002 TiPP have offered specialist safeguarding support, consultancy and training to arts and cultural settings across the North West region (and occasionally beyond).

In 2023 we were commissioned by Youth Music to work with organisations they fund to review policies and practices and since then, we have delivered a series of training courses and ongoing one to one organisational support. This contract will continue into 2024.

Strategic Work

The national strategic work which began in 2020 will continue to grow and develop through 2024, and as can be seen by the increased level of activity, it has been immensely productive. TiPP's Director is a Board member of Clinks, the national third sector in criminal justice charity, and he acted as co-Chair of the National Criminal Justice Arts Alliance until 2023. The profile and networking opportunities that this national work provides TiPP is an important investment in our long-term future.

Structure, governance and management

Nature of governing document

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 5 December 1995, as amended by special resolutions dated 14 March 1996 and 22 October 2012. The company was registered as a charity on 26 January 1996.

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Members of the company

The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently 6 members of the company, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up.

Appointment of Directors and Trustees

The Directors, who are the Trustees, are appointed by the members in general meeting. At each AGM, one third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment.

Trustee recruitment, induction and training

The Directors, who are the Trustees, are collectively known as the Board. The Board consists of the Chair and at least one other trustee.

Board expansion and role development has been identified as central to the organisation's future prosperity and a Development Plan was initiated in 2016.

Trustees are recruited through statutory and voluntary agencies that we work with and through direct recommendation from other Trustees. Board members are introduced to the organisation and inducted by the Director and the Chair. Interested individuals are invited to attend the next meeting and co-opted at the next AGM, if appropriate to the needs of the organisation. Non-voting observers are allocated by our main funder, Arts Council England.

Board development and training forms an important part of our current Board Development plan. Skills gaps are identified by audits and appraisals; where gaps are identified, training is offered to the current Board before being sought in new members.

Organisational structure

The Board, which must not be less than three members, administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the Chief Executive, Simon Ruding, to whom the Trustees have delegated authority for operational matters including finance, employment and artistic development, within the overall strategy agreed by the Board.

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Relationships with related parties

The University of Manchester

The University of Manchester continues to support TiPP by providing valuable office space – currently one room plus a storeroom, heating and lighting free of any charges. Some services – telephone rental, photocopying, room hire – remain open to TiPP although they are charged at a market rate.

Major risks and management of those risks

TiPP continues to require funding from the grant-making sector to ensure our on-going survival and development. In the past few years we have been successful at attracting these funds, but continued, on-going work is necessary to maintain this position. The engagement of specialist support and advice, coupled with an effective business strategy should, we hope, provide us with the resources to achieve this.

There are some indicators that the cycle of cuts and structural changes that have impacted on our statutory agency partners are coming to an end; the Ministry of Justice is beginning to reinvest in the prison service and prison education provision and the activities regime (in which we often play a part) are on the cusp of radical changes as a result of the lockdown. We remain an approved provider on the Prison Services Dynamic Purchasing System, permitting us to bid for small contracts of creative work in prison settings. Historically we have had some modest successes with this scheme and anticipate that opportunities will grow.

The changes occasioned by the reorganisation of the probation service were reversed and in 2021 the service was effectively re-nationalised (although with many aspects of its practice delivered by contractors). Whilst there remains considerable uncertainty, there are also potential opportunities for commissioned work and we are contracted arts providers to the Manchester Growth Company, who run the new Probation Activity Hubs in Yorkshire. As such we have to retain flexibility in our approach that will allow us to adapt - our track record is strong and we have been adept at shifting our programmes to suit changing political and social agendas over the last twenty years.

An ongoing risk that we constantly face is managing staff turnover and, as reported last year, in 2020 we lost one of our longest serving staff members, Rachel Scott. We took the decision to not immediately replace her, as her work was largely prison based delivery and in a wider context where prison-based arts activity is not being prioritised, and the future of prison regimes remained uncertain, it would have presented as a considerable financial risk; this has proven to be a prudent move, as our prison-based work has yet to recover fully. We will continue to act cautiously until we are sure of the outcome of contract negotiations with the NHS and The Growth Company. In the meantime, we will continue to manage projects on an ad hoc basis, drawing on our extensive pool of experienced project managers. This provides us the flexibility to respond to the demands of the workplace, with minimal risk.

The training of new core staff takes several months and considerable investment and currently, any prison-based work is easily delivered by our experienced freelance team. To reduce the risk of further staff loss, and as a part of succession planning we offer attractive employment packages and have worked to ensure that we can invest in our staff via high quality training (both in-house and via external training courses). We also have continued to invest in developing the skills of our freelance pool, providing on-going training and support for the workers.

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Trustees' Report

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 9-12-24 and signed on its behalf by:



.....
A Jeffers
Trustee

The Theatre in Prisons and Probation Centre

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Statement of Trustees' Responsibilities

The Trustees (who are also the directors of The Theatre in Prisons and Probation Centre for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

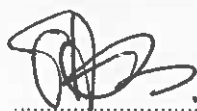
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that can 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 Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on 9-12-24 and signed on its behalf by:



A Jeffers
Trustee

The Theatre in Prisons and Probation Centre

known as TiPP

Independent Examiner's Report to the trustees of The Theatre in Prisons and Probation Centre ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of The Theatre in Prisons and Probation Centre 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.

Beaver and Struthers

Helen Binns FCA
Chartered Accountants
ICAEW

One Express
1 George Leigh Street
Manchester
M4 5DL

Date: 17/12/2024.....

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Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	331,313	-	331,313
Charitable activities	4	210,149	-	210,149
Total income		541,462	-	541,462
Expenditure on:				
Charitable activities	5	(231,593)	(6,000)	(237,593)
Total expenditure		(231,593)	(6,000)	(237,593)
Net income/(expenditure)		309,869	(6,000)	303,869
Net movement in funds		309,869	(6,000)	303,869
Reconciliation of funds				
Total funds brought forward		23,371	6,000	29,371
Total funds carried forward	15	333,240	-	333,240
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	10,120	-	10,120
Charitable activities	4	159,450	33,700	193,150
Total income		169,570	33,700	203,270
Expenditure on:				
Charitable activities	5	(211,191)	(36,455)	(247,646)
Total expenditure		(211,191)	(36,455)	(247,646)
Net expenditure		(41,621)	(2,755)	(44,376)
Net movement in funds		(41,621)	(2,755)	(44,376)
Reconciliation of funds				
Total funds brought forward		64,992	8,755	73,747
Total funds carried forward	15	23,371	6,000	29,371

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

The notes on pages 19 to 28 form an integral part of these financial statements.

The Theatre in Prisons and Probation Centre

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**(Registration number: 3140988)
Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	74	358
Current assets			
Debtors	12	273,074	25,447
Cash at bank and in hand	13	80,701	19,587
		<u>353,775</u>	<u>45,034</u>
Creditors: Amounts falling due within one year	14	<u>(20,609)</u>	<u>(16,021)</u>
Net current assets		<u>333,166</u>	<u>29,013</u>
Net assets		<u>333,240</u>	<u>29,371</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	15	-	6,000
Unrestricted income funds			
Unrestricted funds		<u>333,240</u>	<u>23,371</u>
Total funds	15	<u>333,240</u>	<u>29,371</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 16 to 28 were approved by the Trustees, and authorised for issue on 9-2-24 and signed on their behalf by:



A Jeffers
Trustee

The notes on pages 19 to 28 form an integral part of these financial statements.

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Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		303,869	(44,376)
Adjustments to cash flows from non-cash items			
Depreciation		383	-
		304,252	(44,376)
Working capital adjustments			
Increase in debtors	12	(247,627)	(5,907)
Increase in creditors	14	4,588	1,709
Net cash flows from operating activities		61,213	(48,574)
Cash flows from investing activities			
Purchase of tangible fixed assets	11	(99)	-
Net increase/(decrease) in cash and cash equivalents		61,114	(48,574)
Cash and cash equivalents at 1 April		19,587	68,161
Cash and cash equivalents at 31 March		80,701	19,587

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 28 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Martin Harris Centre
University of Manchester
Oxford Road
Manchester
M13 9PL

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in 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.

Basis of preparation

The Theatre in Prisons and Probation Centre 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 notes.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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Notes to the Financial Statements for the Year Ended 31 March 2024

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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Notes to the Financial Statements for the Year Ended 31 March 2024

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment	25% Straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2024

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	18	18	1,570
Grants received;			
Revenue grants	323,795	323,795	1,050
Gifts in kind	7,500	7,500	7,500
	<u>331,313</u>	<u>331,313</u>	<u>10,120</u>

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Project grants	-	-	33,700
Fees	210,149	210,149	159,450
	<u>210,149</u>	<u>210,149</u>	<u>193,150</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs		63,265	-	63,265	69,104
Fees		148,818	6,000	154,818	145,563
Direct project costs		-	-	-	12,277
Travel and subsistence		462	-	462	4,056
Marketing		734	-	734	693
Repairs and renewals		-	-	-	786
Insurance		3,645	-	3,645	3,441
Other costs		1,172	-	1,172	1,007
Allocated support costs	6	9,429	-	9,429	8,953
Governance costs	6	4,068	-	4,068	1,766
		<u>231,593</u>	<u>6,000</u>	<u>237,593</u>	<u>247,646</u>

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Office accommodation	7,500	7,500	7,500
Office costs	1,929	1,929	1,453
	<u>9,429</u>	<u>9,429</u>	<u>8,953</u>

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	2,100	2,100	680
Other fees paid to examiners	1,968	1,968	1,086
	<u>4,068</u>	<u>4,068</u>	<u>1,766</u>

7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	61,422	62,466
Social security costs	-	5,319
Pension costs	1,843	1,319
	<u>63,265</u>	<u>69,104</u>

The monthly average number of persons (including principal staff) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Charitable activities	2	2
Administration	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £31,955 (2023 - £44,840).

9 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	<u>2,100</u>	<u>680</u>
Other fees to examiners		
All other services	<u>1,968</u>	<u>1,086</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	5,969	5,969
Additions	99	99
At 31 March 2024	6,068	6,068
Depreciation		
At 1 April 2023	5,611	5,611
Charge for the year	383	383
At 31 March 2024	5,994	5,994
Net book value		
At 31 March 2024	74	74
At 31 March 2023	358	358

12 Debtors

	2024 £	2023 £
Trade debtors	273,074	25,447

13 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	80,701	19,587

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	757	2,622
Pension scheme creditor	598	320
Accruals	19,254	13,079
	20,609	16,021

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2024

15 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General funds	23,371	541,462	(231,593)	333,240
Restricted funds				
Positive Steps	6,000	-	(6,000)	-
Total funds	<u>29,371</u>	<u>541,462</u>	<u>(237,593)</u>	<u>333,240</u>
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General funds	64,992	169,570	(211,191)	23,371
Restricted				
Youth Music	2,755	33,700	(36,455)	-
Positive Steps	6,000	-	-	6,000
Total restricted funds	<u>8,755</u>	<u>33,700</u>	<u>(36,455)</u>	<u>6,000</u>
Total funds	<u>73,747</u>	<u>203,270</u>	<u>(247,646)</u>	<u>29,371</u>

The Theatre in Prisons and Probation Centre

known as TiPP

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	74	74
Current assets	353,775	353,775
Current liabilities	(20,609)	(20,609)
Total net assets	333,240	333,240

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	358	-	358
Current assets	39,034	6,000	45,034
Current liabilities	(16,021)	-	(16,021)
Total net assets	23,371	6,000	29,371

17 Analysis of net funds

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	19,587	61,114	80,701
Net debt	19,587	61,114	80,701

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	68,161	(48,574)	19,587
Net debt	68,161	(48,574)	19,587

18 Related party transactions

The University of Manchester continues to support TiPP by providing valuable office space - currently one room plus a storeroom, heating and lighting free of any charges. Some services - telephone rental, photocopying, room hire - remain open to TiPP although they are charged at a market rate.

Accounts



THE THEATRE IN PRISONS AND PROBATION CENTRE
(a company limited by guarantee)

Trading as: TiPP

**ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR

THE YEAR ENDED MARCH 31 2023

**THE THEATRE IN PRISONS AND PROBATION CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2023**

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**THE THEATRE IN PRISONS AND PROBATION CENTRE
CHAIR'S STATEMENT
FOR THE YEAR ENDED MARCH 31 2023**

The arts workers at TiPP have completed another successful year and it looks as though the work has really turned a corner after the trials of Covid and lockdown. Simon Ruding and Rachel Graham have worked hard to maximise TiPP's potential to make valuable contributions across a range of art forms in a wide variety of criminal justice settings. Lots of work has gone into making bids for new projects, developing existing projects and creating new relationships in a wide range of sectors.

The work will be described in more detail elsewhere in the report but briefly here:

- work continues in the region's prisons and we have plans to develop a regional strategic framework of delivery in 2024.
- TiPP continues to offer training and education in a wide range of settings including Higher Education
- The consolidation of our music work with Manchester Youth Justice Service, recognised in the city by TiPP being shortlisted for a Manchester Culture Award
- The work with the Probation Activity Hubs in West Yorkshire continues to develop and expand, with new centres in Bradford, Hull, York and Scarborough. The consolidation of this work has resulted in us playing a key role in the development of the service, with real hope that we can extend our community based work into the NW region in 2024.

We continue to look at how to highlight aspects of the work that are incredibly valuable but perhaps not so publicly recognised which would include the huge amount of work and effort that goes into mentoring, training and supporting new artists. We will look at how to raise the profile of this kind of work and discuss how to make it more valued.

Thanks you to all my fellow Board members who continue to support the work of TiPP. Thank you to Simon, Rachel and Julia and to all the freelance artists who work so hard for the company. Thank you to all our funders and other supporters who make the work of TiPP possible.

Dr Alison Jeffers
Chair of the Board of TiPP

**THE THEATRE IN PRISONS AND PROBATION CENTRE
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2023**

DIRECTORS

A G Cunningham
M B Gale
A Jeffers (Chair)
S J Osmond
M A Struthers
M Webster

COMPANY SECRETARY

S Ruding PhD FRSA

PRINCIPAL STAFF

S Ruding PhD FRSA
R Graham
J Child

Administrator

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS**

The Martin Harris Centre
University of Manchester
Oxford Road
Manchester M13 9PL

**INDEPENDENT EXAMINER
ACCOUNTANTS**

Stacy Mason FCCA
HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley – Chartered Accountants
The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

BANKERS

Royal Bank of Scotland

INTRODUCTION

The trustees present their annual report together with the financial statements of The Theatre In Prisons and Probation for the year ended March 31 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OUR PURPOSES AND ACTIVITIES

The purposes of the Charity are:

- to use participatory arts practices to advance the education of prisoners, ex-offenders, vulnerable people at risk of offending and those working within the justice system, health services, education and voluntary sectors
- to promote and facilitate pure and applied research into the impacts of the arts on people within the criminal justice system (or at risk of being so)
- to publish any useful results for the public benefit with a view to aiding rehabilitation and preventing criminal activity

The Charity also has the general aim of developing the participatory arts in criminal justice sector through training and investment in new and emerging creative arts practitioners and the provision of specialist consultancy and support services. We are dedicated to developing robust and effective models of practice that play a significant and demonstrable role in reducing (re)offending and rehabilitating people who have offended.

In shaping all of our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. TiPP relies on grants and the income from fees and charges to cover its operating costs.

Many of the services that we offer are highly successful at engaging individuals that are marginalised and disconnected from mainstream society; by delivering the services we offer we believe that we are providing a significant service to the wider public, breaking patterns of behaviour that may lead to offending and providing legitimate means for people to re-enter mainstream education, access training or pursue a personal interest in the arts. The true extent of our reach and engagement is consistently under-represented as we have no way of successfully measuring the numbers of people that impacted indirectly as a result of our training, support and consultancy services.

Our goal is to shift beneficiaries' self-narrative towards a positive, socially engaged and responsible story. As our projects often take place under the auspices of criminal justice agencies, beneficiaries will view engagement with us within a particular frame and as such participation in TiPP projects may have a stigma attached. We understand that if we are to remain true to our goal we have to signpost beneficiaries to mainstream arts and educational provision as quickly as possible. We achieve this by maintaining close links with cultural organisations in the region, employing local artists who are well networked and can signpost additional pathways and, where safeguarding concerns are a priority, offering one to one support and informal mentoring.

The beneficiaries of our projects and programmes can be loosely categorised into two groups, which mirror the taxonomy of the justice system: children and young people (under eighteen years of age) and adults (eighteen years and over). To these two groups we add a third - the agency staff, students and artists who benefit from our professional development and consultancy programmes.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2023**

ACHIEVEMENTS AND PERFORMANCE

The COVID pandemic continued to cast a long shadow well in to the financial year, impacting considerably upon our prison-based activities, where prison staff shortages and the occasional outbreak resulted being in cancelled, curtailed and postponed projects. By the end of the summer, this had stabilised somewhat and work patterns had almost returned to the pattern we knew pre-pandemic. By contrast, the work we have been delivering in youth justice and probation, which had barely paused during the pandemic, has continued to grow and develop.

Major Grants

In November, we were disappointed with the news that our application to become an Arts Council England National Portfolio Organisation was rejected. TiPP had been an NPO for many years, and we had invested considerable time in putting together what we believed (and was assessed to be) a strong and robust application. As ever, the regional competition for funds was identified as the main reason for the application's failure. TiPP's Director, Simon Ruding, was serving as Chair of the National Criminal Justice Arts Alliance (itself an NPO) when the news was announced, and as a result had a clear view of the national picture. While it is no comfort, we were not alone in our disappointment, and despite the arts in criminal justice sector being flattered by considerable Arts Council attention, the majority of the sectors' applicants were also rejected.

Throughout the year we continued to benefit from Youth Music funding, (awarded in 2021) which has supported our youth justice music provision over the past few years and has enabled us to develop an ever-closer working partnership with Manchester Youth Justice Service, and extended the reach of the project beyond Greater Manchester and into Merseyside and Cheshire.

Attendances

	2022/23	2021/22
Children & Young People	724	545
Adults	1025	447
Training/Consultancy/Support	525	692
Events / Presentations (estimate)	125	150
Arts Awards:		
Discover	26	28
Explore	26	28
Bronze	34	32
Silver	1	0

This work was delivered by the core team, supported by a team of 31 freelance creatives and project managers, supported by 19 volunteers.

The attendances offer a rough guide to how our practices have shifted and adapted over the two years. The most significant shift worthy of note is the increase in adult contacts; while prison work remained hugely challenging for the majority of the year, in the third quarter we began a project in HMP Preston and we have maintained and grown our work with The Growth Company, delivering creative arts sessions in the Yorkshire Probation Activity Hubs. The attendances at these sessions have continued to grow throughout the year and can be seen in the figures.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2023

Web Metrics

Since early 2018 we have been undertaking an analysis of our reach, providing us with a picture of the audience reach of our digital media. Our site is designed to provide researchers, students and other interested parties both with an insight into our current work, and an understanding of our history and approach. Our metrics indicate that the majority of our visitors come from the United Kingdom and the United States, but the site has continued to received hits from a worldwide audience.

	Website Metrics	
	2022/23	2021/22
Unique Visitors	3,400	3,100
Visits	4,100	3,700
Pageviews	8,600	8,200

Participatory Artists Skills Development

Skills development sits at the core of our practice and we remain firmly committed to developing the skills and capacities of current, new and emerging artists. We offer training to all of our artists and our expertise is very much in demand from other arts organisations in the region. Talent development is central to all our funded programmes, and is a key feature of our Youth Music programme of activity. The vast majority of the 692 attendances on our training and support programmes are new and emerging artists, or artists and creatives seeking to expand their understanding and knowledge of our specialised work.

Prison Based Activities

Despite the governmental declaration that the pandemic was over, the impact of COVID continued to be felt within the prison sector a long way in to 2022. Many prison staff left the service during the pandemic, exacerbating an already significant recruitment and retention crisis that had its routes in the government's austerity years. Since early 2021 it was evident that many prisons were operating with a reduced number of trained officers; any staff illnesses have therefore impacted on operational capability. Through the spring and summer of 2022, planned prison projects would be cancelled, postponed or curtailed as a result. While this situation was much improved by the autumn, and we were able to m=run five prison residencies, it still remained, and remains, precarious.

In the final quarter of the year we began a long-term project in HMP Preston, working in the drug reduction unit. This was immensely successful and in 2024 are planning a programme of week-long residencies in the NW region's prisons on the back of this programme.

Community Based Activities

Summer Arts Colleges

Summer Arts Colleges which in 2022 comprised of intensive one-week music projects with Manchester Youth Justice Service and Cheshire East, Chester West, Halton & Warrington Youth Justice Services. A total of 20 young people had contact with the project with a core group of 5 in Warrington and 6 in Manchester fully engaging and getting a total of 17 Arts Awards between them. Sadly, as a part of their new strategy Arts Council England have decided to withdraw funding from this immensely successful national programme, so this handful of projects will be the final Arts Colleges funded by ACE and Unitas (their funding partner) for the foreseeable future.

Rock Up

Funded by Youth Music, Rock Up works with young people aged between twelve and eighteen through a range of youth justice partners including youth justice services across Greater Manchester, Cheshire and Merseyside. Funding for the project was awarded in March 2021, just before the start of the financial year, and has been matched with funds from The Philip Barker Centre in the University of Chester. The current iteration of the project has TiPP musicians based in residence at Manchester Youth Justice Services, delivering weekly sessions to young people; these sessions are matched funded by funds from the Service itself, enabling us to double the capacity of the programme. In addition, the Youth Music funding allowed us to deliver four, week long music residencies in the Greater Manchester, Cheshire and Merseyside region. The project will run to March 2023, when we will be seeking funding from Youth Music to substantially expand the project.

Film Making

Over the years, we have made several films with, by and for third sector agencies, including a training film for Epilepsy Action concerned with raising awareness of epilepsy in prison. At the start of the year, we undertook a similar project developing a series of short films that feature in a training programme for Advanced Mental Health Practitioners. These films looked at the role that translators play when a person who doesn't have English as their first language is being detained under the mental health act.

Increasingly, film and film making is forming a part of our repertoire, not least because of the constant demand for new images and material for our digital media platforms, and as a result we have developed partnerships with a team of experienced film makers and editors, who we hope will travel the road with us over the next few years.

Probation Activity Hubs

The Probation Activity Hubs in Yorkshire are managed by The Growth Company, with funding from HMPPS and the European Social Fund via the Co-Financing Office. Since autumn 2021 we have been delivering a range of creative arts sessions at the Probation Activity Hubs in Sheffield and Leeds. Several satellite Hubs have now been established and throughout the year we delivered sessions in York, Doncaster, and Wakefield and will be expanding to Hull, Scarborough and Bradford in 2023.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2023

The Hubs are a safe and supportive space for people on probation in Yorkshire, and they aim to support rehabilitation and resettlement. The Hubs offer a range of tailored support, including one to one advice, guidance and group work, enabling individuals to move closer to the labour market, employment training and education. The service aims to equip people with the necessary skills needed to help them desist from offending and contribute to their local communities.

TiPP deliver weekly sessions in a range of art forms, including drama, music, visual art, and media. Workshop sessions develop creative arts skills, and the plan is to integrate art form approaches to create combined art outcomes, much like you can see in this video below. Visual art, music, and media practisers worked together to design the mural, record a time-lapse film, and compose and perform the music.

Several pieces of work from the sites were entered for Koestler awards and in 2022 our participants/projects won awards for radio production, visual art, needlecraft and music.

The work in Sheffield and Leeds has enabled us to develop a new team of creatives, working across the Yorkshire region. This is a particularly exciting development, as it provides us with opportunities to develop a wide range of projects in the Yorkshire and Humberside region over the next few years. The projects in the Hubs have a strong visual arts and crafts core programme, which has further expanded our creative arts offer and will form a part of our development plans, which have seen us delivering projects in several Approved Premises and PIPES (Psychologically Informed Planned Environments) in Merseyside and Yorkshire.

In addition, we began a couple of small projects in the Manchester Hub in November 2022, and have proven so successful that the commissioner, Interventions Alliance, have retained our services throughout 2023.

Teaching and Training

Our long-term relationship with the University of Manchester saw us delivering on several of their undergraduate and postgraduate programmes. Our Prison Theatre course was running at the start of the financial year in the university's second semester of the 2021/22 academic year, attracting over twenty students. The course returned to its pre-pandemic schedule in the autumn of 2022, again, attracting in excess of twenty students. At the same time, we returned to teaching in the University's Music Department; the course was exceptionally popular, and attracted over thirty students.

Outside of our participatory arts teaching, we have maintained our contacts with the Social Work course at the University of Manchester and Manchester Metropolitan University and throughout the year we delivered training and simulation-based activities for their respective social work students.

International Overdose Awareness Day Film

Over the summer we collaborated with small performance adventures and on the production of a film made in seven cities as an act of remembrance and respect for those who have lost their lives to overdose.

Strategic Work

In 2020 TiPP's Director, Simon Ruding, was asked to Co-Chair the National Criminal Justice Arts Alliance, alongside Anna Hermann of Clean Break. He also joined the Board of the national third sector in criminal justice representative body, Clinks. Simon also became the arts sector representative on the RR3 Single Issue Group, established to facilitate conversations between the third sector and the Ministry of Justice and HMPPS. TiPP's presence on the national stage has significantly raised the organisation's profile, and has enabled us to remain abreast of all the planned changes in the justice system.

Administrative Activities

Governance Review

Our approach to creative arts practice is underpinned by the often-repeated mantra that limitation is stimulation, and this philosophy runs through all of our operations. It describes our company culture and encapsulates how we respond to challenges with a determination to find solutions, whatever the circumstances. A resilient business has to be underpinned by a resilient culture and we have worked hard to generate a culture that empowers everyone we employ to take decisions, develop ideas and suggest new directions. This financial year tested our commitment to this resolve, and we believe we responded well, continuing to offer services; adapting and changing our approach in response to the times. If anything, we have emerged leaner and fitter.

Our Board of Trustees played an important role in our survival, offering support, guidance and a stabilising influence whilst encouraging experimentation and a degree of risk taking. The words of a former Senior Manager at ACE who was tasked with a review of our governance and business model remains true today:

"TiPP is an organisation which is 'fleet of foot' and has proven to be adaptive and flexible in responding to new work opportunities and continues to be so. This is reflected in the strong number of projects being delivered, excellent relationships and reputation with partners and the relatively healthy financial position. It is especially adept in its ability in securing commissioned work, contributing a high percentage of income to its turnover in relation to public grants.

Whilst the size of the organisation and its related resources are relatively small by comparison to many other arts organisations, it has made excellent and prudent use of these, ensuring that there is the greatest attention to frontline delivery of programmes and the resultant direct benefit to participants, as opposed to administrative and other overheads.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2023**

TiPP has much to commend it as an 'exemplar' in many aspects of its policy and processes when compared to other similar organisations. The business plan is comprehensive and detailed, reflecting the breadth and extensive volume of work delivered and there is a committed and knowledgeable Board of Trustees."

We remain alert to the changes caused by shifts in government policy and funding agendas. This demands constant vigilance, an imaginative alertness, and a willingness to respond quickly and positively to opportunities. What can clearly be seen in our financial report is how the sources of our funding have begun to diversify, opening up new opportunities for us and improving financial resilience.

Contribution of volunteers

The vast majority of our programme work is delivered by experienced and well qualified staff. However, our commitment to talent development means that we commit to offering opportunities for new and emerging artists to volunteer on some of our projects in low risk settings. Volunteer arts workers are commonly attached to our more intensive, time bound programmes (for example, a three-week Summer Arts College). Typically, volunteers will support and shadow project managers and / lead arts practitioners in a hybrid work placement / volunteer role, their role being to provide practical support in sessions with beneficiaries and undertake some basic administrative roles.

We see volunteering as a stepping-stone into a career in the applied arts, so whilst we welcome applications we treat have a rigorous and robust recruitment and vetting policy, which links with our approach to safeguarding. Safeguarding concerns dictate that volunteers are not left in sole supervision of beneficiary groups. As a part of this commitment to talent development, we offered supported learning and training opportunities to 18 volunteers with placements on a range of or online projects. The value of this training and support cannot be easily calculated; it is both an investment in our own future, and more broadly, in the participatory arts sector.

FINANCIAL REVIEW

Overview

As the nature and size of our activity changed through the year, our financial position has remained stable.

Risk management

TiPP continues to require funding from the grant-making sector to ensure our on-going survival and development. In the past few years we have been successful at attracting these funds, but continued, on-going work is necessary to maintain this position. The engagement of specialist support and advice, coupled with an effective business strategy should, we hope, provide us with the resources to achieve this.

There are some indicators that the cycle of cuts and structural changes that have impacted on our statutory agency partners are coming to an end; the Ministry of Justice is beginning to reinvest in the prison service and prison education provision and the activities regime (in which we often play a part) are on the cusp of radical changes as a result of the lockdown. We remain an approved provider on the Prison Services Dynamic Purchasing System, permitting us to bid for small contracts of creative work in prison settings. Historically we have had some modest successes with this scheme and anticipate that opportunities will grow.

The changes occasioned by the reorganisation of the probation service were reversed and in 2021 the service was effectively re-nationalised (although with many aspects of its practice delivered by contractors). Whilst there remains considerable uncertainty, there are also potential opportunities for commissioned work and we are contracted arts providers to the Manchester Growth Company, who run the new Probation Activity Hubs in Yorkshire. As such we have to retain flexibility in our approach that will allow us to adapt - our track record is strong and we have been adept at shifting our programmes to suit changing political and social agendas over the last twenty years.

The training of new core staff takes several months and considerable investment and currently, any prison-based work is easily delivered by our experienced freelance team. To reduce the risk of further staff loss, and as a part of succession planning we offer attractive employment packages and have worked to ensure that we can invest in our staff via high quality training (both in-house and via external training courses). We also have continued to invest in developing the skills of our freelance pool, providing on-going training and support for the workers.

Investment policy and review

We have two fee free bank accounts with the Royal Bank of Scotland, the first acts as our day to day source of running capital, the second holding our reserves. Whilst it is our aspiration keep available funds in interest-bearing accounts the wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

Reserves

We have reviewed the charity's requirement for free reserves (unrestricted funds not invested in fixed assets or designated for other purposes). Given the continuing uncertain economic climate and the cuts in public spending the charity's requirement for free reserves to provide working capital and a buffer against sudden changes in available funding should be between three- and six-months operating costs, which would equate to between c£20k and c£35k at current operating levels. At March 31 2023 the free reserves were £23,371.

FUTURE PLANS

Prison Based Activities

While our attention has been squarely on our community based projects for the past three years, 2023/24 will see us begin to extend our strategic relationships with key stakeholders in prison provision, returning to work within secure environments via partnerships with education, health and resettlement providers. This will see us working in PIPES, and alongside drug and substance misuse service providers delivering creative arts provision as either one-off sessions, or as part of a longer term residency programmes. We will continue to cautious with this expansion, as we are limited by our staff team numbers, but should plans play out as we hope, by the summer of 2024 we will have a much more substantial prison delivery team and be working in several institutions on a longer term basis. In large part, this work will be funded through a combination of NHS grant funding and funds via the HMPPS Co-Finance Office programme.

Community Based Activities

Rock Up

Youth Music has funded a continuation of the Rock Up project through to mid 2023, and sees us working closely with Manchester Youth Justice Service, developing a musician in residence model for youth justice and increasing the capacity of our music team. Once the current tranche of Youth Music funding is concluded, Manchester Youth Justice Services will be funding the project. Later in 2023/24 we will be restructuring Rock Up and establishing a new, Youth Music funded programme for 2024-2027.

Probation Activity Hubs

TiPP are the primary provider of creative arts training and teaching in the Growth Foundation's Probation Activity Hubs in Sheffield and Leeds. Contract delivery began in summer 2021 and concludes in 2024, and we are lead provider to the commissioners in their bid for an expanded service, due to start in August 2024. We are hopeful that this new bid will see an extension of the programme into Greater Manchester and Merseyside in 2024.

Talent Development, Teaching and Training

Talent development will remain a prime focus for the organisation and we will be continuing to offer our specialist training and support services to arts and cultural organisations.

University Teaching and Training

In 1991 the University of Manchester's department of drama began teaching a course in prison theatre practice that has been delivered annually to the present day. Throughout all of the time, the course has been delivered by TiPP. The course has always proven to be popular and as we move into the thirty second year of the programme, we will be working with a larger cohort than ever to meet the demand. We will also be delivering on the undergraduate music programme at UoM, with a view to extending the reach of our teaching in music to the new postgraduate programme in 2023/24.

The year will also see us delivering a series of training events for students of the University's prestigious MA in Social Work and with undergraduate and postgraduates at Manchester Metropolitan University.

Safeguarding Training

Since 2002 TiPP have offered specialist safeguarding support, consultancy and training to arts and cultural settings across the North West region (and occasionally beyond).

In 2023 we will be acting as lead trainer and consultant to all of Youth Music's grant funded organisations, which significantly increases our reputational reach.

Strategic Work

The national strategic work which began in 2020 will continue to grow and develop through 2023. TiPP's Director is now a Board member of Clinks, the national third sector in criminal justice charity, and having completed his term as co-Chair of the National Criminal Justice Arts Alliance, he remains a key steering group member. The profile and networking opportunities that this national work provides TiPP is an important investment in our long-term future.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated December 5 1995, as amended by special resolutions dated March 14 1996 and October 22 2012. It is registered as a charity with the Charity Commission.

Members of the company

The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently 6 members of the company, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up.

Appointment of Directors and Trustees

The Directors, who are the Trustees, are appointed by the members in general meeting. At each AGM, one third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment.

Trustee recruitment, induction and training

The Directors, who are the Trustees, are collectively known as the Board. The Board consists of the Chair and at least one other trustee.

Board expansion and role development has been identified as central to the organisation's future prosperity and a Development Plan was initiated in 2016.

Trustees are recruited through statutory and voluntary agencies that we work with and through direct recommendation from other Trustees. Board members are introduced to the organisation and inducted by the Director and the Chair. Interested individuals are invited to attend the next meeting and co-opted at the next AGM, if appropriate to the needs of the organisation. Non-voting observers are allocated by our main funder, Arts Council England.

Board development and training forms an important part of our current Board Development plan. Skills gaps are identified by audits and appraisals; where gaps are identified, training is offered to the current Board before being sought in new members.

Organisation

The Board, which must not be less than three members, administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the Chief Executive, Simon Ruting, to whom the Trustees have delegated authority for operational matters including finance, employment and artistic development, within the overall strategy agreed by the Board.

Related parties

The University of Manchester continues to support TiPP by providing valuable office space – currently one room plus a storeroom, heating and lighting free of any charges. Some services – telephone rental, photocopying, room hire – remain open to TiPP although they are charged at a market rate.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of the Charity 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 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 trustees are responsible for keeping adequate 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.

SMALL COMPANY PROVISIONS AND APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board of Trustees and signed on its behalf by:



Alison Jeffers - Director

14-12-23

Date:

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE THEATRE IN PRISONS AND PROBATION CENTRE
FOR THE YEAR ENDED MARCH 31 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2023 which are set out on pages 13 to 22.

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.

Stacy Mason FCCA

For and on behalf of:
HGA Accountants & Financial Consultants Ltd
t/a **Chittenden Horley** - Chartered Accountants

The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

Date:



THE THEATRE IN PRISONS AND PROBATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources from generated funds:					
Donations	2	10,120	-	10,120	18,858
Charitable activities	3	159,450	33,700	193,150	142,124
TOTAL INCOME		169,570	33,700	203,270	160,982
EXPENDITURE					
Expenditure on charitable activities	4	211,191	36,455	247,646	203,611
TOTAL EXPENDITURE		211,191	36,455	247,646	203,611
NET MOVEMENT IN FUNDS	6	(41,621)	(2,755)	(44,376)	(42,629)
TOTAL FUNDS BROUGHT FORWARD	11	64,992	8,755	73,747	116,376
TOTAL FUNDS CARRIED FORWARD	11	23,371	6,000	29,371	73,747

The notes on pages 16 to 22 form part of these financial statements.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
BALANCE SHEET
AS AT MARCH 31 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	8		358		358
CURRENT ASSETS					
Debtors	9	25,447		19,540	
Cash at Bank and in Hand		<u>19,587</u>		<u>68,161</u>	
		45,034		87,701	
CREDITORS					
Amounts falling due in one year	10	<u>16,021</u>		<u>14,312</u>	
NET CURRENT ASSETS			<u>29,013</u>		<u>73,389</u>
NET ASSETS			<u>29,371</u>		<u>73,747</u>
FUNDS					
Unrestricted	11		23,371		64,992
Restricted	11		<u>6,000</u>		<u>8,755</u>
TOTAL FUNDS			<u>29,371</u>		<u>73,747</u>

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

For the year ending March 31 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 16 to 22 form part of these financial statements.

Approved by the Board and authorised for issue on:

And signed on their behalf by:



Alison Jeffers - Director

Company registration number 3140988

**THE THEATRE IN PRISONS AND PROBATION CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31 2023**

		2023	2022
	notes	£	£
Cash used in operating activities	16	(48,574)	(53,702)
Cashflows from investing activities			
Cash provided by/(used in) investing activities		-	-
Cashflows from financing activities			
Cash used in financing activities		-	-
Increase/(decrease) in cash & cash equivalents in the year		(48,574)	(53,702)
Cash and cash equivalents brought forward		68,161	121,863
Cash and cash equivalents carried forward		19,587	68,161
Cash and cash equivalents consist of:			
Cash at bank and in hand		19,587	68,161
		19,587	68,161

There was no net debt in either year.

The notes on pages 16 to 22 form part of these financial statements.

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, the functional currency of the charity.

Going Concern

The charity has successfully recovered its position during the year, eliminated the deficit on unrestricted funds and exceeded its free reserves target. In light of this and the budgets and forecasts for 21/22 and beyond, the Directors have concluded that the accounts are properly prepared on the going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the Charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Donated facilities are recognised on receipt at the value that the charity would be willing to pay to obtain facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised as expenditure in the period of the receipt.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

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 the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.

Charitable activities costs of undertaking the work of charity.

The Charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT were charged.

Allocation of support costs

Support costs are those functions which assist the work of the Charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs and professional fees. The basis of allocations is set out in note 5.

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis as set out below.

Depreciation rates are as follows:

Equipment	25% straight line
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Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

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.

Financial instruments

The Charity has only basic financial instruments which are initially recorded at cost, and with the exception of investments (as set out above) subsequently measured at their settlement value.

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

2 DONATIONS

Revenue Grants:

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
HMRC - CJRS	1,050	-	1,050	9,720	-	9,720
ACE Emergency Funding	-	-	-	-	-	-
ACE Cultural Recovery Fund	-	-	-	-	527	527
Donations	1,570	-	1,570	1,111	-	1,111
Donations - in kind support	7,500	-	7,500	7,500	-	7,500
	<u>10,120</u>	<u>-</u>	<u>10,120</u>	<u>18,331</u>	<u>527</u>	<u>18,858</u>

3 INCOME FROM CHARITABLE ACTIVITIES

Project grants

ACE - Grants for the Arts	-	-	-	-	-	-
Youth Music	-	33,700	33,700	-	-	-
John Thaw Foundation	-	-	-	-	-	-
Positive Steps	-	-	-	-	-	-
	<u>-</u>	<u>33,700</u>	<u>33,700</u>	<u>-</u>	<u>-</u>	<u>-</u>

Fees

Fees	159,450	-	159,450	142,124	-	142,124
	<u>159,450</u>	<u>-</u>	<u>159,450</u>	<u>142,124</u>	<u>-</u>	<u>142,124</u>

Total

	<u>159,450</u>	<u>33,700</u>	<u>193,150</u>	<u>142,124</u>	<u>-</u>	<u>142,124</u>
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4 CHARITABLE EXPENDITURE

Staff costs	62,639	-	62,639	58,431	-	58,431
Fees	145,563	-	145,563	99,645	-	99,645
Direct project costs	12,277	-	12,277	18,627	-	18,627
Travel and subsistence	4,056	-	4,056	2,419	-	2,419
Marketing	693	-	693	379	-	379
Repairs and renewals	786	-	786	-	-	-
Insurance	3,441	-	3,441	3,303	-	3,303
Other costs	1,007	-	1,007	949	-	949
Support costs	17,185	-	17,185	19,858	-	19,858
Charged to restricted funds	(36,455)	36,455	-	(57,123)	57,123	-
	<u>211,191</u>	<u>36,455</u>	<u>247,646</u>	<u>146,488</u>	<u>57,123</u>	<u>203,611</u>

5 SUPPORT & GOVERNANCE COSTS

	2023			2022		
	Other support			Other support		
	Governance	Costs	Total	Governance	Costs	Total
<i>Support costs</i>	£	£	£	£	£	£
Staff costs	-	6,466	6,466	-	6,466	6,466
Professional fees	1,766	-	1,766	4,601	-	4,601
In kind - office accommodation	-	7,500	7,500	-	7,500	7,500
Office costs & other costs	-	1,453	1,453	-	1,291	1,291
Total support costs	1,766	15,419	17,185	4,601	15,257	19,858

Costs that can be wholly attributed to either support or governance are allocated directly to those functions, and other costs allocated either on the basis of the estimation of time spent (staff costs) or consumption of resources (office costs).

6 NET INCOMING RESOURCES AFTER TRANSFERS

	2023	2022
	£	£
This is stated after charging/(crediting):		
Accountant/Independent examiner's fees		
Report	680	660
Accountancy	1,056	1,056
Depreciation charged on fixed assets	0	-
Directors' remuneration & trustees' expenses	-	-

7 STAFF INFORMATION

a Staff costs

Salaries and wages	62,466	58,259
Employers' pension contributions	1,319	1,319
Employer's NI contributions	5,319	5,319
	69,105	64,897

No employees earned more than £60,000 pa in either year

b Key management personal

The key management personal comprise the trustees and principle staff as set out on page 1. The trustees do not receive any remuneration for their services.

Employment benefits principle staff	44,840	44,840
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c Average number of employees

The average number of employees was as follows:-

	2023	2022
	Average number	Average number
Charitable	2	2

8 TANGIBLE FIXED ASSETS

	Equipment	Total
Cost	£	£
As at April 1 2022	5,969	5,969
As at March 31 2023	5,969	5,969
Depreciation		
As at April 1 2022	5,611	5,611
As at March 31 2023	5,611	5,611
Net Book Value		
As at March 31 2023	358	358
As at March 31 2022	358	358

	2023	2022
	£	£
9 DEBTORS		
Income receivable	25,447	19,540
Prepayments & other debtors	-	-
	<u>25,447</u>	<u>19,540</u>

10 CREDITORS falling due within one year

Pension contributions	320	320
Accruals	13,079	10,749
income in advance	-	400
Other taxation and social security	2,622	2,843
	<u>16,021</u>	<u>14,312</u>

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

11 STATEMENT OF FUNDS

	2021/22				b/f and c/f 31/03/2022	2022/23			
	01/04/2021 £	Income £	Expenditure £	Transfers £		Income £	Expenditure £	Transfers £	31/03/2023 £
Unrestricted Funds:									
General fund	51,025	160,455	(146,488)	-	64,992	169,570	(211,191)	-	23,371
	51,025	160,455	(146,488)	-	64,992	169,570	(211,191)	-	23,371
Restricted Funds:									
ACE Cultural Recovery Fund	13,226	527	(13,753)	-	-	-	-	-	-
ACE - Grants for the Arts	-	-	-	-	-	-	-	-	-
Youth Music	42,125	-	(43,370)	4,000	2,755	33,700	(36,455)	-	-
Action Together	-	-	-	-	-	-	-	-	-
John Thaw Foundation	-	-	-	-	-	-	-	-	-
Oldham MBC	-	-	-	-	-	-	-	-	-
Positive Steps	10,000	-	-	(4,000)	6,000	-	-	-	6,000
	65,351	527	(57,123)	-	8,755	33,700	(36,455)	-	6,000
Total funds	116,376	160,982	(203,611)	-	73,747	203,270	(247,646)	-	29,371

12 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2023 are represented by:-

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	358	-	358
Net current assets	23,013	6,000	29,013
	<u>23,371</u>	<u>6,000</u>	<u>29,371</u>

Fund balances at March 31 2022 are represented by:-

Tangible fixed assets	358	-	358
Net current assets	64,634	8,755	73,389
	<u>64,992</u>	<u>8,755</u>	<u>73,747</u>

13 CONSTITUTION

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

14 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

15 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2021 £Nil).

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

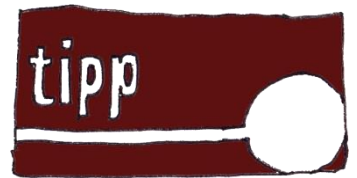
	2023 £	2022 £
Net income/(expenditure)	(44,376)	(42,629)
Decrease/(increase) in debtors	(5,907)	(1,772)
Increase/(decrease) in creditors	1,709	(9,301)
Net cash generated from/(used in) operating activities	<u>(48,574)</u>	<u>(53,702)</u>

The following page does not form part of the statutory accounts.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31 2023**

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
INCOME				
HMRC - CJRS grant	1,050	-	1,050	9,720
ACE Covid grants	-	-	-	527
Donations	1,570	-	1,570	1,111
In kind support	7,500	-	7,500	7,500
Fees	159,450	-	159,450	142,124
Project grants	-	33,700	33,700	-
	<u>169,570</u>	<u>33,700</u>	<u>203,270</u>	<u>160,982</u>
DIRECT COSTS				
Fees and other costs	158,847	-	158,847	119,221
Staff salary costs	62,639	-	62,639	58,431
Charged against restricted funds	(36,455)	36,455	-	-
	<u>185,030</u>	<u>36,455</u>	<u>221,485</u>	<u>177,652</u>
OVERHEADS				
Staff salary costs	6,466	-	6,466	6,466
Insurance	3,441	-	3,441	3,303
In kind support - office accommodation	7,500	-	7,500	7,500
Office costs	1,453	-	1,453	1,291
Repairs and renewals	786	-	786	-
General travel & subsistence	4,056	-	4,056	2,419
Professional fees	1,766	-	1,766	4,601
Marketing	693	-	693	379
	<u>26,160</u>	<u>-</u>	<u>26,160</u>	<u>25,959</u>
TOTAL EXPENDITURE	<u>211,191</u>	<u>36,455</u>	<u>247,646</u>	<u>203,611</u>
NET INCOMING/(OUTGOING) RESOURCES	(41,621)	(2,755)	(44,376)	(42,629)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOMING/(OUTGOING) RESOURCES AFTER TRANSFERS	(41,621)	(2,755)	(44,376)	(42,629)
FUND BALANCES BROUGHT FORWARD	64,992	8,755	73,747	116,376
FUND BALANCES CARRIED FORWARD	<u>23,371</u>	<u>6,000</u>	<u>29,371</u>	<u>73,747</u>

Accounts



THE THEATRE IN PRISONS AND PROBATION CENTRE
(a company limited by guarantee)

Trading as: TiPP

**ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR

THE YEAR ENDED MARCH 31 2022

**THE THEATRE IN PRISONS AND PROBATION CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2022**

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**THE THEATRE IN PRISONS AND PROBATION CENTRE
CHAIR'S STATEMENT
FOR THE YEAR ENDED MARCH 31 2022**

Last year we peeked out from behind the Covid curtain to see what might be possible in a post-pandemic world. I should note the ambivalence of being 'post-pandemic' in reality but it's clear that things have changed and small arts organisations need to move forward and to plan. TiPP's tentative moves into that world have been very positive as we continue to build on the excellent work that the team has carried out in the last year.

Rachel Graham and Simon Ruding have moved back into the TiPP office while our administrator Julia Child largely still works from home as she was doing before the pandemic. The core team of freelance artists work closely with Simon and Rachel and the work this year has been hugely successful. This will be described in more detail elsewhere in the report but briefly here:

- work continues in the region's prisons. Whilst big institutions like this have inevitably taken longer to get back to something like normal, there is some encouraging evidence of prisons once again, opening up to the important work that TiPP does within this aspect of the criminal justice system.
- TiPP continues to offer training and education in a wide range of settings including Higher Education
- The expansion of work with Manchester Youth Justice and new relationships being built in Cheshire and Lancashire
- The work with the probation services in West Yorkshire continues to develop and expand
- We await the outcome of our bid to the Arts Council for NPO funding
- The company has completed some short film projects with various agencies

As we look ahead there are several challenges on the horizon but also opportunities. We would like to prioritise developing the Board of Trustees and the possibility of putting other support structures in place. We'd like to continue to improve our profile through the use of social media but also look at how to highlight aspects of the work that are perhaps under-valued. In particular this would include recognising and valuing the huge amount of work and effort that goes into mentoring, training and supporting new artists. Connected with this, TiPP has recently taken on the organisation of ArtsChain for the next year, a network of socially engaged and community artists who meet on a regular basis to develop each other's work and to campaign for recognition for community arts.

Thanks you to all my fellow Board members who continue to support the work of TiPP. Thank you to Simon, Rachel and Julia and to all the free-lance artists who work so hard for the company. Thank you to all our funders and other supporters who make the work of TiPP possible.

Dr Alison Jeffers
Chair of the Board of TiPP

**THE THEATRE IN PRISONS AND PROBATION CENTRE
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2022**

DIRECTORS	A G Cunningham M B Gale A Jeffers (Chair) S J Osmond J H Steven M A Struthers M Webster	(resigned 2/12/21) (appointed 2/12/21)
COMPANY SECRETARY	S Ruding	
PRINCIPAL STAFF	S Ruding R Graham J Child	Administrator
REGISTERD OFFICE AND PRINCIPAL PLACE OF BUSINESS	The Martin Harris Centre University of Manchester Oxford Road Manchester M13 9PL	
INDEPENDENT EXAMINER ACCOUNTANTS	Peter Smith BA FCA DChA HGA Accountants & Financial Consultants Ltd t/a Chittenden Horley – Chartered Accountants The Wesley Centre Royce Road, Hulme Manchester M15 5BP	
BANKERS	Royal Bank of Scotland University of Manchester Oxford Road Manchester	

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022**

INTRODUCTION

The trustees present their annual report together with the financial statements of The Theatre In Prisons and Probation for the year ended March 31 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OUR PURPOSES AND ACTIVITIES

The purposes of the Charity are:

- to use participatory arts practices to advance the education of prisoners, ex-offenders, vulnerable people at risk of offending and those working within the justice system, health services, education and voluntary sectors
- to promote and facilitate pure and applied research into the impacts of the arts on people within the criminal justice system (or at risk of being so)
- to publish any useful results for the public benefit with a view to aiding rehabilitation and preventing criminal activity

The Charity also has the general aim of developing the participatory arts in criminal justice sector through training and investment in new and emerging creative arts practitioners and the provision of specialist consultancy and support services. We are dedicated to developing robust and effective models of practice that play a significant and demonstrable role in reducing (re)offending and rehabilitating people who have offended.

In shaping all of our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. TiPP relies on grants and the income from fees and charges to cover its operating costs.

Many of the services that we offer are highly successful at engaging individuals that are marginalised and disconnected from mainstream society; by delivering the services we offer we believe that we are providing a significant service to the wider public, breaking patterns of behaviour that may lead to offending and providing legitimate means for people to re-enter mainstream education, access training or pursue a personal interest in the arts. The true extent of our reach and engagement is consistently under-represented as we have no way of successfully measuring the numbers of people that impacted indirectly as a result of our training, support and consultancy services.

Our goal is to shift beneficiaries' self-narrative towards a positive, socially engaged and responsible story. As our projects often take place under the auspices of criminal justice agencies, beneficiaries will view engagement with us within a particular frame and as such participation in TiPP projects may have a stigma attached. We understand that if we are to remain true to our goal we have to signpost beneficiaries to mainstream arts and educational provision as quickly as possible. We achieve this by maintaining close links with cultural organisations in the region, employing local artists who are well networked and can signpost additional pathways and, where safeguarding concerns are a priority, offering one to one support and informal mentoring.

The beneficiaries of our projects and programmes can be loosely categorised into two groups, which mirror the taxonomy of the justice system: children and young people (under eighteen years of age) and adults (eighteen years and over). To these two groups we add a third - the agency staff, students and artists who benefit from our professional development and consultancy programmes.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2022

ACHIEVEMENTS AND PERFORMANCE

The Covid 19 pandemic continued to cast its shadow over the arts and criminal justice sectors throughout the entirety of the 2021/22 financial year, and with the wisdom conferred by hindsight it is easy to see that we were a little naïve in anticipating a swift return to pre-pandemic levels of practice. The year was punctuated with periods of full and partial lockdowns, and activity memorable because it happened despite strict regulations on social distancing, lateral flow testing and mask wearing. The first and last of these being a not easy fit with the practices of a participatory arts organisation. The constant changes in legislation and local directives meant that our plans had to be flexible, and we could take nothing for granted; in common with many smaller scale third sector organisations, our size enabled us to respond quickly, adroitly and with creative enthusiasm to these challenges.

As the year progressed the world stabilised and by March 2022 concluded, it was possible to see the “new normal” that had been much discussed in 2020. This new normal is not without its challenges: prisons remain stubbornly understaffed and under resourced, and staff illness and turnover in many of our partner and commissioning agencies has been high. Often our artists can be the most experienced practitioners in the room and our expertise has been increasingly called upon as consultants, trainers and deliverers of high-quality creative arts practice. It is this narrative that forms the core of this report.

Major Grants

As was reported in our last report, in late 2020 we were successful in attracting a Covid Recovery Fund grant from Arts Council England and the DCMS. This enabled us to make much needed investment in our freelance artist, many of whom had been finding the lockdown challenging. The grant period was meant to cover the period through to the end of March 2021, but the additional winter lockdown periods impacted on the timescale, and Arts Council England gave us permission to extend the grant period to the end of June 2021, for which we remain highly grateful. Eight creative practitioners were commissioned to develop a series of projects, and/or to maintain and manage existing projects that were paused due to the lockdown. This investment was critical to the long-term survival and success of TiPP, maintaining our reputation with the highly skilled freelance participatory arts workforce providing contracted work through what turned out to be the final six months of the lockdown.

In March 2021 Youth Music awarded us two years' funding for the Rock Up project, which has enabled us to develop an ever-closer working partnership with Manchester Youth Justice Service, and has extended the reach of the project beyond Greater Manchester and into Merseyside and Cheshire.

Contacts & Attendances

	2021/22	2020/21
Children & Young People	545	686
Adults	447	0
Training/Consultancy/Support	692	778
Events / Presentations (estimate)	150	120
Arts Awards:		
Discover	28	34
Explore	28	34
Bronze	32	38
Silver	0	1

This work was delivered by the core team, supported by a team of 24 freelance creatives and project managers, supported by 18 volunteers.

The attendances offer a rough guide to how our practices have shifted and adapted over the two years. In 2020/21, nearly all our work was delivered online, which gave us a greater ability to connect with young people under the supervision of Justice Services. In 2021, all of our work was delivered face to face, reducing the number of contact attendances, in favour of quality of contact. The other significant shift worthy of note is the increase in adult contacts, which had been reduced to zero through the pandemic year; while prison work remained hugely challenging to realise in 2021, in the third quarter we began a highly successful relationship with The Growth Company, delivering creative arts sessions in the Yorkshire Probation Activity Hubs in Sheffield and Leeds. The attendances at these sessions have continued to grow throughout the year.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2022

Web Metrics

Since early 2018 we have been undertaking an analysis of our reach, providing us with a picture of the audience reach of our digital media. Our site is designed to provide researchers, students and other interested parties both with an insight into our current work, and an understanding of our history and approach. Our metrics indicate that the majority of our visitors come from the United Kingdom and the United States, but the site has continued to received hits from a worldwide audience.

	Website Metrics	
	2020/21	2020/21
Unique Visitors	3,100	3,300
Visits	3,700	4,200
Pageviews	8,200	9,100

Participatory Artists Skills Development

Skills development sits at the core of our practice and we remain firmly committed to developing the skills and capacities of current, new and emerging artists. We offer training to all of our artists and our expertise is very much in demand from other arts organisations in the region. Talent development is central to all our funded programmes, and is a key feature of our Arts Council England and Youth Music programmes of activity. The vast majority of the 692 attendances on our training and support programmes are new and emerging artists, or artists and creatives seeking to expand their understanding and knowledge of our specialised work.

Prison Based Activities

We ceased delivering prison-based activity a couple of weeks ahead of the March 2020 lockdown, and while we have maintained our relationships with key prisons throughout the last two years, in common with many arts organisations we were unable to resume regular delivery. Prisons went in to lockdown early, and came out of lockdown much later than the wider community, and are now facing considerable operational challenges occasioned by staff absences, poor morale and high levels of staff attrition which have further restricted access. As a result, and only as a result of considerable investment on our behalf, we only managed to deliver six days face to face work in prisons by the autumn of 2021. The investment in time was considerable, and with the development of our probation programme, we reluctantly made the decision to direct our attention towards probation-based activities for the remainder of 2021/22.

We remain resolutely committed to returning to higher levels of delivery, and in 2022 are planning a programme of week-long residencies in the NW region's prisons.

The pandemic had a significant impact on the general, day-to-day operation of prisons, with men and women remaining locked in their cells for extended periods. The prison service is undertaking a root and branch review of prison activities, which may result in a change in which institutions engage with organisations like ours, presenting new opportunities.

Community Based Activities

Summer Arts Colleges

While significant restrictions on mask wearing and social distancing remained in place, we were nonetheless able to deliver a Unitas funded three-week long Summer Arts College with Manchester Youth Justice Services in August 2021. One side effect of the pandemic was that many cultural venues were dark over the summer, and as a result we were lucky enough to be able to base the project in Manchester's prestigious Royal Exchange Theatre; an added bonus for the young people involved. The three week programme saw the young people develop photography, music and design skills, and culminate in a small celebratory event in the height of the summer's heatwave.

Rock Up

Funded by Youth Music, Rock Up works with young people aged between twelve and eighteen through a range of youth justice partners including youth justice services across Greater Manchester, Cheshire and Merseyside. Funding for the project was awarded in March 2021, just before the start of the financial year, and has been matched with funds from The Philip Barker Centre in the University of Chester. The current iteration of the project has TiPP musicians based in residence at Manchester Youth Justice Services, delivering weekly sessions to young people; these sessions are matched funded by funds from the Service itself, enabling us to double the capacity of the programme. In addition, the Youth Music funding permits us to deliver four, week long music residencies in the Greater Manchester, Cheshire and Merseyside region. In 2021 we delivered these weeks in Manchester, and in Wigan, with members of the Roma community. The project will run to March 2023, when we will be seeking funding from Youth Music to substantially expand the project.

Film Making

Over the years, we have made several films with, by and for third sector agencies, including a training film for Epilepsy Action concerned with raising awareness of epilepsy in prison. In 2021 the charity Recoop, which works with older prisoners, approached us to make a film about working with older prisoners. As prisons were still largely in lockdown, we proposed making use of a life-sized cell that had formed the centrepiece of the creative arts charity Rideout's *Go To Jail* project. In 2016 we worked with Rideout to bring the project to Bury, in Greater Manchester, and knew it would be ideal. As a result, in the last days of May 2021, when lockdown and social distancing requirements required a high level of diligence on our behalf, we spent a week with nine actors recording a series of films that now feature prominently in Recoop's national training programme.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2022

Towards the end of the year, we undertook a similar project developing a series of short films that feature in a training programme for Advanced Mental Health Practitioners. These films looked at the role that translators play when a person who doesn't have English as their first language is being detained under the mental health act.

Increasingly, film and film making is forming a part of our repertoire, not least because of the constant demand for new images and material for our digital media platforms, and as a result we have developed partnerships with a team of experienced film makers and editors, who we hope will travel the road with us over the next few years.

Probation Activity Hubs

The Probation Activity Hubs in Yorkshire are managed by The Growth Company, with funding from HMPPS and the European Social Fund. Since autumn 2021 we have been delivering a range of creative arts sessions at the Probation Activity Hubs in Sheffield and Leeds.

The Hubs are a safe and supportive space for people on probation in Yorkshire, and they aim to support rehabilitation and resettlement. The Hubs offer a range of tailored support, including one to one advice, guidance and group work, enabling individuals to move closer to the labour market, employment training and education. The service aims to equip people with the necessary skills needed to help them desist from offending and contribute to their local communities.

TiPP deliver weekly sessions in a range of art forms, including drama, music, visual art, and media. Workshop sessions develop creative arts skills, and the plan is to integrate art form approaches to create combined art outcomes, much like you can see in this video below. Visual art, music, and media practisers worked together to design the mural, record a time-lapse film, and compose and perform the music.

The work in Sheffield and Leeds has enabled us to develop a new team of creatives, working across the Yorkshire region. This is a particularly exciting development, as it provides us with opportunities to develop a wide range of projects in the Yorkshire and Humberside region over the next few years. The projects in the Hubs have a strong visual arts and crafts core programme, which has further expanded our creative arts offer and will form a part of our development plans, which have already seen us delivering projects in several Approved Premises and PIPES (Psychologically Informed Planned Environments) in Merseyside and Yorkshire.

Teaching and Training

In March 2021, our Theatre in Prisons course for the University of Manchester was one of the first courses to return to the campus after close to a year of remote learning. Twenty-one students took part in socially distanced participatory theatre practice, located in the University of Manchester Student Unions main debating hall. Despite all the restrictions, the students were able to complete the course, and while they didn't get to visit a prison, they did develop a short performance piece and devised a series of detailed workshop programmes. A real testimony to their resilience.

The course was run again in the second semester of the 2021/22 academic year, again, attracting over twenty students (who were less constricted by social distancing measures). At the same time, we returned to teaching in the University's Music Department; the course was exceptionally popular, particularly because it hadn't been taught in 2020/21, and attracted over thirty students.

Outside of our participatory arts teaching, we have maintained our contacts with the Social Work course at the University of Manchester and Manchester Metropolitan University and throughout the year we delivered training and simulation-based activities for their respective social work students. Throughout the lockdown year, these sessions had been delivered online, but in May 2021 we moved them back on to the campus, despite social distancing challenges.

In May 2021, an additional commission came our way via our working relationship with the Philip Barker Centre for Creative Learning at the University of Chester, where we were brought in to deliver a practical training course for final year nursing students. We were tasked with developing a model that could raise their awareness of the role of the Coroner's Court in investigating deaths in hospital, and as a result, we devised a hybrid simulation/performance training model which took the students through the process of attending a court.

International Overdose Awareness Day Film

Over the summer we collaborated with small performance adventures and on the production of a film made in seven cities as an act of remembrance and respect for those who have lost their lives to overdose.

International Reach

In 2021, TiPP were invited by the British Council to contribute to the development of a new prison theatre training initiative in Tunisia. Working remotely, we provided a series of online workshop and discussion sessions, with a plan to deliver more face-to-face work in the future. Sadly, the programme was never completed as Tunisia faced a period of disturbances and upheaval following several months of lockdowns. We remain hopeful that the project will be resurrected at some point in the future.

Strategic Work

In 2020 TiPP's Director, Simon Ruding, was asked to Co-Chair the National Criminal Justice Arts Alliance, alongside Anna Hermann of Clean Break. He also joined the Board of the national third sector in criminal justice representative body, Clinks. Simon also became the arts sector representative on the RR3 Single Issue Group, established to facilitate conversations between the third sector and the Ministry of Justice and HMPPS. TiPP's presence on the national stage has significantly raised the organisation's profile, and has enabled us to remain abreast of all the planned changes in the justice system. It has also placed us firmly back in the eyeline of Arts Council England, ahead of what is going to be an important year for future funding.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2022

Administrative Activities

Governance Review

Our approach to creative arts practice is underpinned by the often-repeated mantra that limitation is stimulation, and this philosophy runs through all of our operations. It describes our company culture and encapsulates how we respond to challenges with a determination to find solutions, whatever the circumstances. A resilient business has to be underpinned by a resilient culture and we have worked hard to generate a culture that empowers everyone we employ to take decisions, develop ideas and suggest new directions. This financial year tested our commitment to this resolve, and we believe we responded well, continuing to offer services; adapting and changing our approach in response to the times. If anything, we have emerged leaner and fitter.

Our Board of Trustees played an important role in our survival, offering support, guidance and a stabilising influence whilst encouraging experimentation and a degree of risk taking. The words of a former Senior Manager at ACE who was tasked with a review of our governance and business model remains true today:

"TiPP is an organisation which is 'fleet of foot' and has proven to be adaptive and flexible in responding to new work opportunities and continues to be so. This is reflected in the strong number of projects being delivered, excellent relationships and reputation with partners and the relatively healthy financial position. It is especially adept in its ability in securing commissioned work, contributing a high percentage of income to its turnover in relation to public grants.

Whilst the size of the organisation and its related resources are relatively small by comparison to many other arts organisations, it has made excellent and prudent use of these, ensuring that there is the greatest attention to frontline delivery of programmes and the resultant direct benefit to participants, as opposed to administrative and other overheads.

TiPP has much to commend it as an 'exemplar' in many aspects of its policy and processes when compared to other similar organisations. The business plan is comprehensive and detailed, reflecting the breadth and extensive volume of work delivered and there is a committed and knowledgeable Board of Trustees."

We remain alert to the changes caused by shifts in government policy and funding agendas. This demands constant vigilance, an imaginative alertness, and a willingness to respond quickly and positively to opportunities. What can clearly be seen in our financial report is how we the sources of our funding have begun to diversify, opening up new opportunities for us and improving financial resilience.

Contribution of volunteers

The vast majority of our programme work is delivered by experienced and well qualified staff. However, our commitment to talent development means that we commit to offering opportunities for new and emerging artists to volunteer on some of our projects in low risk settings. Volunteer arts workers are commonly attached to our more intensive, time bound programmes (for example, a three-week Summer Arts College). Typically, volunteers will support and shadow project managers and / lead arts practitioners in a hybrid work placement / volunteer role, their role being to provide practical support in sessions with beneficiaries and undertake some basic administrative roles.

We see volunteering as a stepping-stone into a career in the applied arts, so whilst we welcome applications we treat have a rigorous and robust recruitment and vetting policy, which links with our approach to safeguarding. Safeguarding concerns dictate that volunteers are not left in sole supervision of beneficiary groups. As a part of this commitment to talent development, we offered supported learning and training opportunities to 18 volunteers with placements on a range of or online projects. The value of this training and support cannot be easily calculated; it is both an investment in our own future, and more broadly, in the participatory arts sector.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022**

FINANCIAL REVIEW

Overview

As the nature and size of our activity changed through the year, our financial position has remained stable.

Having taken full advantage of the financial rescue and support packages that were available to us through the pandemic and our careful and cautious return to project working and training meant that we concluded the year in a way that we could never have anticipated in the midst of the pandemic year, and we remain in a healthy position, ready to face the challenges of the post-pandemic world with a strong bank balance and an unrestricted reserve that has continued to grow and was £64,992 at the end of the year.

Risk management

TiPP continues to require funding from the grant-making sector to ensure our on-going survival and development. In the past few years we have been successful at attracting these funds, but continued, on-going work is necessary to maintain this position. The engagement of specialist support and advice, coupled with an effective business strategy should, we hope, provide us with the resources to achieve this.

There are some indicators that the cycle of cuts and structural changes that have impacted on our statutory agency partners are coming to an end; the Ministry of Justice is beginning to reinvest in the prison service and prison education provision and the activities regime (in which we often play a part) are on the cusp of radical changes as a result of the lockdown. We remain an approved provider on the Prison Services Dynamic Purchasing System, permitting us to bid for small contracts of creative work in prison settings. Historically we have had some modest successes with this scheme and anticipate that opportunities will grow.

The changes occasioned by the reorganisation of the probation service were reversed and in 2021 the service was effectively re-nationalised (although with many aspects of its practice delivered by contractors). Whilst there remains considerable uncertainty, there are also potential opportunities for commissioned work and we are contracted arts providers to the Manchester Growth Company, who run the new Probation Activity Hubs in Yorkshire. As such we have to retain flexibility in our approach that will allow us to adapt - our track record is strong and we have been adept at shifting our programmes to suit changing political and social agendas over the last twenty years.

An ongoing risk that we constantly face is managing staff turnover and, as reported last year, in 2020 we lost one of our longest serving staff members, Rachel Scott. We took the decision to not immediately replace her, as her work was largely prison based delivery and in a wider context where prison-based arts activity is not being prioritised, and the future of prison regimes remained uncertain, it would have presented as a considerable financial risk; this has proven to be a prudent move, as our prison-based work has yet to recover fully. We will continue to act cautiously until we are sure of the outcome of our most recent Arts Council England National Portfolio Organisation bid, and will only act to replace her once we are sure that the demand has increased. In the meantime, we will continue to manage projects on an ad hoc basis, drawing on our extensive pool of experienced project managers. This provides us the flexibility to respond to the demands of the workplace, with minimal risk.

The training of new core staff takes several months and considerable investment and currently, any prison-based work is easily delivered by our experienced freelance team. To reduce the risk of further staff loss, and as a part of succession planning we offer attractive employment packages and have worked to ensure that we can invest in our staff via high quality training (both in-house and via external training courses). We also have continued to invest in developing the skills of our freelance pool, providing on-going training and support for the workers.

Investment policy and review

We have two fee free bank accounts with the Royal Bank of Scotland, the first acts as our day to day source of running capital, the second holding our reserves. Whilst it is our aspiration keep available funds in interest-bearing accounts the wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

Reserves

We have reviewed the charity's requirement for free reserves (unrestricted funds not invested in fixed assets or designated for other purposes). Given the continuing uncertain economic climate and the cuts in public spending the charity's requirement for free reserves to provide working capital and a buffer against sudden changes in available funding should be between three- and six-months operating costs, which would equate to between c£25k and c£40k at current operating levels. At March 31 2022 the free reserves were £64,634.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2022

FUTURE PLANS

Prison Based Activities

In common with many arts organisations in our sector, we have continued to face real challenges to our prison programme and projects. The prison service has announced a review and overhaul of how regimes are managed, and this seems likely to present us with opportunities and challenges in equal measure. We do not anticipate returning to the pre-Covid level of prison-based delivery until later in 2022, and are working closely with Novus, the main prison education provider in the NW) on a series of plans for the winter months. As a consequence, we have shifted our attention to our community justice programmes, with a view to rebuilding our prison programmes later in the year.

Community Based Activities

Rock Up

Youth Music has funded a continuation of the Rock Up project through to 2023, which sees us working closely with Manchester Youth Justice Service, developing a musician in residence model for youth justice and increasing the capacity of our music team. Manchester Youth Justice Services have invested in the project, which is also financially supported by the University of Chester's Philip Barker Centre.

Arts Colleges

Arts Council England has withdrawn funding for the Summer Arts College programme, making 2022 the final year of the ground-breaking project. We plan to be delivering a Summer Arts College for Manchester and Warrington Youth Justice Services in the summer of 2022, and while the centrally funded model has now come to an end, we will be taking our learning forwards and it will inform our music programming which is built around Rock Up.

Talent Development, Teaching and Training

Talent development will remain a prime focus for the organisation and we will be continuing to offer our specialist training and support services to arts and cultural organisations.

Film Work

We have been commissioned to develop two further training films in 2022. In the spring we will be developing a series of short films that feature in a training programme for Advanced Mental Health Practitioners. Commissioned by the University of Manchester, these films will explore the role that translators play when a person who doesn't have English as their first language is being detained under the mental health act. Later in the year we will be putting together a series of films for Unitas, which will form a part of their Prison Officer degree programme. While not core to our practice, films do draw upon an existing skill set of our participatory artist team, and looking forwards, we anticipate continuing to develop similar projects.

Probation Activity Hubs

TiPP are the primary provider of creative arts training and teaching in the Growth Foundation's Probation Activity Hubs in Sheffield and Leeds. Contract delivery began in summer 2021 and will last for two years, but we are already in conversation with the commissioners with a view to extending the programme for a further year.

University Teaching and Training

In 1991 the University of Manchester's department of drama began teaching a course in prison theatre practice that has been delivered annually to the present day. Throughout all of the time, the course has been delivered by TiPP. The course has always proven to be popular and in this, the thirtieth year of the programme, we will be working with a larger cohort than ever to meet the demand. While our participatory music programmes were suspended in 2020, they began again in earnest in February 2022.

The year will also see us delivering a series of training events for students of the University's prestigious MA in Social Work and with undergraduate and postgraduates at Manchester Metropolitan University.

Safeguarding Training

Since 2002 TiPP have offered specialist safeguarding support, consultancy and training to arts and cultural settings across the North West region (and occasionally beyond).

Amongst our clients are the Lowry, Bolton Octagon, Community Arts North West, Streetwise Opera and The Liverpool Everyman and Playhouse. In addition, we will continue to provide expert support and advice to the regional bridge organisation, Curious Minds. In 2021 we were commissioned by the Manchester and Salford Lads and Girls Clubs to review their policies and delivered a series of training courses through the summer and autumn of 2021 which has led to an ongoing relationship resulting in further work in 2022 and beyond.

International Work

We plan to continue to work with the British Council on the development of a working partnership with theatre practitioners in Tunisia.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2022

Strategic Work

The national strategic work which began in 2020 will continue to grow and develop through 2021. TiPP's Director is now a Board member of Clinks, the national third sector in criminal justice charity, and he is acting as co-Chair of the National Criminal Justice Arts Alliance. The profile and networking opportunities that this national work provides TiPP is an important investment in our long-term future.

Business Planning and NPO Application

TiPP undertook a comprehensive review of activities in late 2021, with a view to developing a business plan that looked forward to the next Arts Council England National Portfolio Organisation funding round, which will begin in 2023. This plan formed the basis of our NPO application, which was submitted in May 2022. We made an application of circa £100,000 pa for each of the three years, on the basis that, should we be unsuccessful, we can still realise aspects of our plan making use of the Arts Council Lottery Project Grants scheme. We have a good success record with this scheme, and while it will require annual applications for funding, it does come with a reduced administrative burden, making it a cost-effective route to take.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated December 5 1995, as amended by special resolutions dated March 14 1996 and October 22 2012. It is registered as a charity with the Charity Commission.

Members of the company

The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently 6 members of the company, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up.

Appointment of Directors and Trustees

The Directors, who are the Trustees, are appointed by the members in general meeting. At each AGM, one third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment.

Trustee recruitment, induction and training

The Directors, who are the Trustees, are collectively known as the Board. The Board consists of the Chair and at least one other trustee.

Board expansion and role development has been identified as central to the organisation's future prosperity and a Development Plan was initiated in 2016.

Trustees are recruited through statutory and voluntary agencies that we work with and through direct recommendation from other Trustees. Board members are introduced to the organisation and inducted by the Director and the Chair. Interested individuals are invited to attend the next meeting and co-opted at the next AGM, if appropriate to the needs of the organisation. Non-voting observers are allocated by our main funder, Arts Council England.

Board development and training forms an important part of our current Board Development plan. Skills gaps are identified by audits and appraisals; where gaps are identified, training is offered to the current Board before being sought in new members.

Organisation

The Board, which must not be less than three members, administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the Chief Executive, Simon Ruting, to whom the Trustees have delegated authority for operational matters including finance, employment and artistic development, within the overall strategy agreed by the Board.

Related parties

The University of Manchester continues to support TiPP by providing valuable office space – currently one room plus a storeroom, heating and lighting free of any charges. Some services – telephone rental, photocopying, room hire – remain open to TiPP although they are charged at a market rate.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2022**

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of the Charity 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 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 trustees are responsible for keeping adequate 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.

SMALL COMPANY PROVISIONS AND APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board of Trustees and signed on its behalf by:

Alison Jeffers

Alison Jeffers - Director

Date: 12/09/22

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE THEATRE IN PRISONS AND PROBATION CENTRE
FOR THE YEAR ENDED MARCH 31 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2022 which are set out on pages 13 to 22.

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.

Peter Smith

Peter Smith BA FCA DChA

For and on behalf of:
HGA Accountants & Financial Consultants Ltd
t/a **Chittenden Horley** - Chartered Accountants

The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

Date: 12/09/22



THE THEATRE IN PRISONS AND PROBATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming resources from generated funds:					
Donations	2	18,331	527	18,858	129,021
Charitable activities	3	142,124	-	142,124	86,460
TOTAL INCOME		<u>160,455</u>	<u>527</u>	<u>160,982</u>	<u>215,481</u>
EXPENDITURE					
Expenditure on charitable activities	4	146,488	57,123	203,611	114,517
TOTAL EXPENDITURE		<u>146,488</u>	<u>57,123</u>	<u>203,611</u>	<u>114,517</u>
NET MOVEMENT IN FUNDS	6	13,967	(56,596)	(42,629)	100,964
TOTAL FUNDS BROUGHT FORWARD	11	<u>51,025</u>	<u>65,351</u>	<u>116,376</u>	<u>15,412</u>
TOTAL FUNDS CARRIED FORWARD	11	<u>64,992</u>	<u>8,755</u>	<u>73,747</u>	<u>116,376</u>

The notes on pages 16 to 22 form part of these financial statements.

THE THEATRE IN PRISONS AND PROBATION CENTRE
BALANCE SHEET
AS AT MARCH 31 2022

	Notes	2022 £	2022 £	2021 £	2021 £
FIXED ASSETS					
Tangible Assets	8		358		358
CURRENT ASSETS					
Debtors	9	19,540		17,768	
Cash at Bank and in Hand		<u>68,161</u>		<u>121,863</u>	
		87,701		139,631	
CREDITORS					
Amounts falling due in one year	10	<u>14,312</u>		<u>23,613</u>	
NET CURRENT ASSETS			<u>73,389</u>		<u>116,018</u>
NET ASSETS			<u>73,747</u>		<u>116,376</u>
FUNDS					
Unrestricted	11		64,992		51,025
Restricted	11		<u>8,755</u>		<u>65,351</u>
TOTAL FUNDS			<u>73,747</u>		<u>116,376</u>

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

For the year ending March 31 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 16 to 22 form part of these financial statements.

Approved by the Board and authorised for issue on: 12/09/22

And signed on their behalf by:

Alison Jeffers

Alison Jeffers - Director

Company registration number 3140988

THE THEATRE IN PRISONS AND PROBATION CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31 2022

	notes	2022 £	2021 £
Cash used in operating activities	16	<u>(53,702)</u>	<u>107,550</u>
Cashflows from investing activities			
Cash provided by/(used in) investing activities		<u>-</u>	<u>-</u>
Cashflows from financing activities			
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash & cash equivalents in the year		(53,702)	107,550
Cash and cash equivalents brought forward		121,863	14,313
Cash and cash equivalents carried forward		<u><u>68,161</u></u>	<u><u>121,863</u></u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		68,161	121,863
		<u><u>68,161</u></u>	<u><u>121,863</u></u>

There was no net debt in either year.

The notes on pages 16 to 22 form part of these financial statements.

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, the functional currency of the charity.

Going Concern

The charity has successfully recovered its position during the year, eliminated the deficit on unrestricted funds and exceeded its free reserves target. In light of this and the budgets and forecasts for 21/22 and beyond, the Directors have concluded that the accounts are properly prepared on the going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the Charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Donated facilities are recognised on receipt at the value that the charity would be willing to pay to obtain facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised as expenditure in the period of the receipt.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

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 the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.

Charitable activities costs of undertaking the work of charity.

The Charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT were charged.

Allocation of support costs

Support costs are those functions which assist the work of the Charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs and professional fees. The basis of allocations is set out in note 5.

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis as set out below.

Depreciation rates are as follows:

Equipment	25% straight line
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Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

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.

Financial instruments

The Charity has only basic financial instruments which are initially recorded at cost, and with the exception of investments (as set out above) subsequently measured at their settlement value.

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

2022			2021		
Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
£	£	£	£	£	£

2 DONATIONS

Revenue Grants:

HMRC - CJRS	9,720	-	9,720	45,499	-	45,499
ACE Emergency Funding	-	-	-	29,622	-	29,622
ACE Cultural Recovery Fund	-	527	527	-	45,900	45,900
Donations	1,111	-	1,111	500	-	500
Donations - in kind support	7,500	-	7,500	7,500	-	7,500
	<u>18,331</u>	<u>527</u>	<u>18,858</u>	<u>83,121</u>	<u>45,900</u>	<u>129,021</u>

3 INCOME FROM CHARITABLE ACTIVITIES

Project grants

ACE - Grants for the Arts	-	-	-	-	2,337	2,337
Youth Music	-	-	-	-	47,113	47,113
John Thaw Foundation	-	-	-	-	2,000	2,000
Positive Steps	-	-	-	-	10,000	10,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,450</u>	<u>61,450</u>

Fees

Fees	142,124	-	142,124	25,010	-	25,010
	<u>142,124</u>	<u>-</u>	<u>142,124</u>	<u>25,010</u>	<u>-</u>	<u>25,010</u>

Total

	<u>142,124</u>	<u>-</u>	<u>142,124</u>	<u>25,010</u>	<u>61,450</u>	<u>86,460</u>
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4 CHARITABLE EXPENDITURE

Staff costs	58,431	-	58,431	60,257	-	60,257
Fees	99,645	-	99,645	23,910	-	23,910
Direct project costs	18,627	-	18,627	7,374	-	7,374
Travel and subsistence	2,419	-	2,419	703	-	703
Marketing	379	-	379	-	-	-
Repairs and renewals	-	-	-	104	-	104
Insurance	3,303	-	3,303	4,097	-	4,097
Other costs	949	-	949	1,015	-	1,015
Support costs	19,858	-	19,858	17,057	-	17,057
Charged to restricted funds	(57,123)	57,123	-	(60,249)	60,249	-
	<u>146,488</u>	<u>57,123</u>	<u>203,611</u>	<u>54,268</u>	<u>60,249</u>	<u>114,517</u>

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

5 SUPPORT & GOVERNANCE COSTS

	2022			2021		
	Governance	Other support Costs	Total	Governance	Other support Costs	Total
<i>Support costs</i>	£	£	£	£	£	£
Staff costs	-	6,466	6,466	-	6,017	6,017
Professional fees	4,601	-	4,601	1,994	-	1,994
In kind - office accommodation	-	7,500	7,500	-	7,500	7,500
Office costs & other costs	-	1,291	1,291	-	1,546	1,546
Total support costs	4,601	15,257	19,858	1,994	15,063	17,057

Costs that can be wholly attributed to either support or governance are allocated directly to those functions, and other costs are allocated either on the basis of the estimation of time spent (staff costs) or consumption of resources (office costs).

6 NET INCOMING RESOURCES AFTER TRANSFERS

	2022	2021
	£	£
This is stated after charging/(crediting):		
Accountant/Independent examiner's fees		
Report	680	660
Accountancy	1,056	940
Depreciation charged on fixed assets	-	-
Directors' remuneration & trustees' expenses	-	-

7 STAFF INFORMATION

a Staff costs

Salaries and wages	58,259	62,606
Employers' pension contributions	1,319	1,893
Employer's NI contributions	5,319	1,775
	64,897	66,274

No employees earned more than £60,000 pa in either year

b Key management personal

The key management personal comprise the trustees and principle staff as set out on page 1. The trustees do not receive any remuneration for their services.

Employment benefits principle staff	44,840	39,185
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c Average number of employees

The average number of employees was as follows:-

	2022 Average number	2021 Average number
Charitable	2	2
Administration	1	1
	3	3

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

8 TANGIBLE FIXED ASSETS

	Equipment	Total
Cost	£	£
As at April 1 2021	5,969	5,969
As at March 31 2022	5,969	5,969
Depreciation		
As at April 1 2021	5,611	5,611
As at March 31 2022	5,611	5,611
Net Book Value		
As at March 31 2022	358	358
As at March 31 2021	358	358

	2022	2021
	£	£
9 DEBTORS		
Income receivable	19,540	17,358
Prepayments & other debtors	-	410
	19,540	17,768

10 CREDITORS falling due within one year

Pension contributions	320	1,577
Accruals	10,749	1,636
income in advance	400	20,400
Other taxation and social security	2,843	-
	14,312	23,613

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

11 STATEMENT OF FUNDS

	2020/21				2021/22				b/f and c/f 31/03/2021 01/04/2021 £
	01/04/2020 £	Income £	Expenditure £	Transfers £	Income £	Expenditure £	Transfers £	31/03/2022 £	
Unrestricted Funds:									
General fund	(2,838)	108,131	(54,268)	-	160,455	(146,488)	-	64,992	
	(2,838)	108,131	(54,268)	-	160,455	(146,488)	-	64,992	
Restricted Funds:									
ACE Cultural Recovery Fund	-	45,900	(32,674)	-	527	(13,753)	-	-	13,226
ACE - Grants for the Arts	6,250	2,337	(8,587)	-	-	-	-	-	-
Youth Music	12,000	47,113	(16,988)	-	-	(43,370)	4,000	2,755	42,125
Action Together	-	-	-	-	-	-	-	-	-
John Thaw Foundation	-	2,000	(2,000)	-	-	-	-	-	-
Oldham MBC	-	-	-	-	-	-	-	-	-
Positive Steps	-	10,000	-	-	-	(4,000)	-	6,000	10,000
	18,250	107,350	(60,249)	-	527	(57,123)	-	8,755	65,351
Total funds	15,412	215,481	(114,517)	-	160,982	(203,611)	-	73,747	116,376

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

12 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2022 are represented by:-

	Unrestricted	Restricted	
	Funds	Funds	Total
	£	£	£
Tangible fixed assets	358	-	358
Net current assets	64,634	8,755	73,389
	<u>64,992</u>	<u>8,755</u>	<u>73,747</u>

Fund balances at March 31 2021 are represented by:-

Tangible fixed assets	358	-	358
Net current assets	50,667	65,351	116,018
	<u>51,025</u>	<u>65,351</u>	<u>116,376</u>

13 CONSTITUTION

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

14 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

15 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2021 £Nil).

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/(expenditure)	(42,629)	100,964
Decrease/(increase) in debtors	(1,772)	(2,885)
Increase/(decrease) in creditors	<u>(9,301)</u>	<u>9,471</u>
Net cash generated from/(used in) operating activities	<u>(53,702)</u>	<u>107,550</u>

The following page does not form part of the statutory accounts.

THE THEATRE IN PRISONS AND PROBATION CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31 2022

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
INCOME				
HMRC - CJRS grant	9,720	-	9,720	45,499
ACE Covid grants	-	527	527	75,522
Donations	1,111	-	1,111	500
In kind support	7,500	-	7,500	7,500
Fees	142,124	-	142,124	25,010
Project grants	-	-	-	61,450
	<u>160,455</u>	<u>527</u>	<u>160,982</u>	<u>215,481</u>
DIRECT COSTS				
Fees and other costs	119,221	-	119,221	32,299
Staff salary costs	58,431	-	58,431	60,257
Charged against restricted funds	(57,123)	57,123	-	-
	<u>120,529</u>	<u>57,123</u>	<u>177,652</u>	<u>92,556</u>
OVERHEADS				
Staff salary costs	6,466	-	6,466	6,017
Insurance	3,303	-	3,303	4,097
In kind support - office accommodation	7,500	-	7,500	7,500
Office costs	1,291	-	1,291	1,546
Repairs and renewals	-	-	-	104
General travel & subsistence	2,419	-	2,419	703
Professional fees	4,601	-	4,601	1,994
Marketing	379	-	379	-
	<u>25,959</u>	<u>-</u>	<u>25,959</u>	<u>21,961</u>
TOTAL EXPENDITURE	<u>146,488</u>	<u>57,123</u>	<u>203,611</u>	<u>114,517</u>
NET INCOMING/(OUTGOING) RESOURCES	13,967	(56,596)	(42,629)	100,964
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOMING/(OUTGOING) RESOURCES AFTER TRANSFERS	13,967	(56,596)	(42,629)	100,964
FUND BALANCES BROUGHT FORWARD	51,025	65,351	116,376	15,412
FUND BALANCES CARRIED FORWARD	<u>64,992</u>	<u>8,755</u>	<u>73,747</u>	<u>116,376</u>

Accounts



THE THEATRE IN PRISONS AND PROBATION CENTRE
(a company limited by guarantee)

Trading as: TiPP

**ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR

THE YEAR ENDED MARCH 31 2021

**THE THEATRE IN PRISONS AND PROBATION CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2021**

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**THE THEATRE IN PRISONS AND PROBATION CENTRE
CHAIR'S STATEMENT
FOR THE YEAR ENDED MARCH 31 2021**

Last year's report spoke of the growing concerns over the rise of rates of infection from Covid 19 but none of us could have quite foreseen the full impact of a global pandemic more widely, nor predicted the impact of this on a small arts organisation in the North West of England. The core team of TiPP are to be congratulated and thanked for, once again, putting the needs of the company to the fore.

We're all familiar with the various personal improvement schemes initiated by individuals during lockdown. Many of these have fallen by the wayside, evidenced by the high number of second-hand exercise bikes now available online. Nevertheless, some of the better habits may have stuck – valuing meeting people and conversation, taking more walks, keeping up the daily habit of riding a real bike (and perhaps reminiscing about the better days with empty roads). As with the personal, often conflictual, impacts of Covid on us all as individuals so this is mirrored by TiPP.

The core team took advantage of the Government furlough scheme and, for much of the first part of the national lock-down, kept the company alive but largely inactive in terms of public-facing work. However, hard work behind the scenes resulted in some successes with fund raising and refocusing the company's activities. We would like to thank Arts Council England and DCMS for their contribution to emergency funding. Extra funding has also been given by CRF and TiPP is very grateful for the ways in which this has enabled the company to not only continue but, in many ways and somewhat counter-intuitively, to thrive.

We were sorry to say goodbye to Rachel Scott who has been with the company for many years and who has made such a strong contribution to the work carried out. Good luck in the North East Rachel! We wish you well. We should also congratulate Dr Simon Ruding for gaining his Doctorate during the last year. Huge congratulations to you Simon! It was great to welcome back Rachel Graham from maternity leave even though she was working remotely for a lot of the time. We particularly enjoyed the Zoom meetings from the camper van on the driveway! Administrator Julia Child continues to provide valuable support for the business of the company on a part-time basis. Finally, we'd like to thank our amazing team of free-lance arts workers who have done such fantastic work over this period. Their work has been invaluable in keeping the company going and they have been so good at working out a whole new set of skills required to deliver online when this has been possible.

As we emerge into a brave new (post-Covid?) world, we look forward to taking the lessons that we have learned from this extraordinary period and using them to keep developing the company, the Board and all the unique and valuable work that is done under the name of TiPP.

To learn more visit new website www.tipp.org.uk, where you can sign up for our newsletter, follow us on Twitter @tippmcr and Facebook or call our office on 0161 275 3047.

If you would like to support our work, you can make a donation via CAF Donate.

Dr Alison Jeffers
Chair of the Board of TiPP

**THE THEATRE IN PRISONS AND PROBATION CENTRE
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2021**

DIRECTORS

A G Cunningham
M B Gale
A Jeffers (Chair)
S J Osmond
J H Steven
M Webster

COMPANY SECRETARY

S Ruding

PRINCIPAL STAFF

S Ruding

Director

J Child
R Graham
R Scott

Administrator
Projects Director
Projects Director

**REGISTERD OFFICE AND
PRINCIPAL PLACE OF BUSINESS**

Martin Harris Centre
University of Manchester
Oxford Road
Manchester M13 9PL

**INDEPENDENT EXAMINER
ACCOUNTANTS**

Peter Smith BA FCA DChA
HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley – Chartered Accountants
456 Chester Road
Old Trafford
Manchester M16 9HD

BANKERS

Royal Bank of Scotland
University of Manchester
Oxford Road
Manchester

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2021**

INTRODUCTION

The trustees present their annual report together with the financial statements of The Theatre In Prisons and Probation for the year ended March 31 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019)

OUR PURPOSES AND ACTIVITIES

The purposes of the Charity are:

- to use participatory arts practices to advance the education of prisoners, ex-offenders, vulnerable people at risk of offending and those working within the justice system, health services, education and voluntary sectors
- to promote and facilitate pure and applied research into the impacts of the arts on people within the criminal justice system (or at risk of being so)
- to publish any useful results for the public benefit with a view to aiding rehabilitation and preventing criminal activity

The Charity also has the general aim of developing the participatory arts in criminal justice sector through training and investment in new and emerging creative arts practitioners and the provision of specialist consultancy and support services. We are dedicated to developing robust and effective models of practice that play a significant and demonstrable role in reducing (re)offending and rehabilitating people who have offended.

In shaping all of our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. TiPP relies on grants and the income from fees and charges to cover its operating costs.

Many of the services that we offer are highly successful at engaging individuals that are marginalised and disconnected from mainstream society; by delivering the services we offer we believe that we are providing a significant service to the wider public, breaking patterns of behaviour that may lead to offending and providing legitimate means for people to re-enter mainstream education, access training or pursue a personal interest in the arts. The true extent of our reach and engagement is consistently under-represented as we have no way of successfully measuring the numbers of people that impacted indirectly as a result of our training, support and consultancy services.

Our goal is to shift beneficiaries' self-narrative towards a positive, socially engaged and responsible story. As our projects often take place under the auspices of criminal justice agencies, beneficiaries will view engagement with us within a particular frame and as such participation in TiPP projects may have a stigma attached. We understand that if we are to remain true to our goal we have to signpost beneficiaries to mainstream arts and educational provision as quickly as possible. We achieve this by maintaining close links with cultural organisations in the region, employing local artists who are well networked and can signpost additional pathways and, where safeguarding concerns are a priority, offering one to one support and informal mentoring.

The beneficiaries of our projects and programmes can be loosely categorised into two groups, which mirror the taxonomy of the justice system: children and young people (under eighteen years of age) and adults (eighteen years and over). To these two groups we add a third - the agency staff, students and artists who benefit from our professional development and consultancy programmes.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2021**

ACHIEVEMENTS AND PERFORMANCE

It is next to near impossible to find an organisation whose operations were not impacted in some way by the remarkable and unforeseen events of 2020, and TiPP is no exception. The pandemic impacted and our operation in many ways, and we emerged from the year a changed organisation; we are leaner, but healthier and imbued with a new sense of direction and purpose. Rather than simply litter this section with numbers and statistics, we will instead tell a little of the story of the year, the decisions we made, and the impact that had on what we achieved and how we performed. In common with many smaller scale arts organisations, our size enabled us to respond quickly, adroitly and with creative enthusiasm to the challenges of the year.

While the first UK national lockdown didn't begin until the second half of March 2020, many of the agencies and institutions that we work with began to close their doors in early February. The subsequent national lockdown dealt a body blow to all of our face-to-face in person practice, ending years of weekly prison based sessions almost overnight; for reasons discussed below these have yet to recover almost eighteen months later. This initial period of uncertainty led to us making full use of the UK Government's furlough scheme, essentially mothballing the company until the situation resolved itself. As the first lockdown continued we were fortunate enough to benefit from an Arts Council Emergency Response Fund grant, which stabilized the company finances and permitted us to look plan confidently for a post-lockdown world.

The reduction in our face-to-face delivery and the shift to online working and video conferencing resulted in us being able to take up opportunities to attend national meetings and presented opportunities for TiPP to become more involved in national, strategic initiatives which were set up in response to the pandemic. TiPP's Director, Simon Ruting, was asked to Co-Chair the National Criminal Justice Arts Alliance, alongside Anna Hermann of Clean Break. He also joined the Board of the national third sector in criminal justice representative body, Clinks. Simon also became the arts sector representative on the RR3 Single Issue Group, established to facilitate conversations between the third sector and the Ministry of Justice and HMPPS. TiPP's presence on the national stage has significantly raised the organisation's profile, and has enabled us to remain abreast of all the planned changes in the justice system. It has also placed us firmly back in the eyeline of Arts Council England, ahead of what is going to be an important year for future funding.

Later in 2020 we were successful in attracting a further Arts Council England grant courtesy of the Covid Recovery Fund. This enabled us to make much needed investment in our freelance artist, many of whom had been finding the lockdown challenging. Eight creative practitioners were commissioned to develop a series of projects, and/or to maintain and manage existing projects that were paused due to the lockdown. This investment was seen as critical to the long-term survival and success of TiPP by maintaining our reputation with the highly skilled freelance participatory arts workforce providing contracted work through what turned out to be the final six months of the lockdown. Several of the projects and partnerships that were initiated as a result of this funding have since been realised.

In early 2021, our relationship with Clinks and the National Criminal Justice Arts Alliance resulted in us being asked to run a small training bursary scheme for artists working in the criminal justice system. TiPP was commissioned to take the lead in running the Bursary Scheme, which ultimately resulted in funds being distributed to seventeen new and emerging artists from across England and Wales.

Perhaps unsurprisingly, then, our attendances and sessions have shown a marked drop over the preceding year, and the summary figure below are almost exclusively online engagements.

	2020/21
Children & Young People	686
Adults	0
Training/Consultancy/Support	778
Events / Presentations (estimate)	120
Arts Awards:	
Discover	34
Explore	34
Bronze	38
Silver	1

This work was delivered by the core team, supported by a team of 12 freelance creatives and project managers.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2021

Web Metrics

Since early 2018 we have been undertaking an analysis of our reach, providing us with a picture of the audience reach of our digital media. Our site is designed to provide researchers, students and other interested parties both with an insight into our current work, and an understanding of our history and approach. Our metrics indicate that the majority of our visitors come from the United Kingdom and the United States, but the site has continued to receive hits from a worldwide audience.

	Website Metrics	
	2020/21	2019/20
Unique Visitors	3,300	4,955
Visits	4,200	4,458
Pageviews	9,100	12,025

Participatory Artists Skills Development

Skills development sits at the core of our practice and we remain firmly committed to developing the skills and capacities of current, new and emerging artists. We offer training to all of our artists and our expertise is very much in demand from other arts organisations in the region.

Prison Based Activities

We ceased delivering prison based activity a couple of weeks ahead of the March 2020 lockdown, and while we have maintained our relationships with key prisons throughout the year, in common with many arts organisations we were unable to resume regular delivery. Prisons went in to lockdown early, and came out of lockdown much later than the wider community. When they began to return to normal operation, the prison service was dogged by high levels of staff illness, which restricted access further. Quite understandably, the service has been highly risk averse. The lockdown had a significant impact on the general, day-to-day operation of prisons, with men and women remaining locked in their cells for extended periods. The lockdown has occasioned a root and branch review of prison activities, which may result in a change in which institutions engage with organisations like ours, presenting new opportunities.

Taking Time

In the autumn of 2020, we took the decision to conclude our Arts Council England Lottery Project Grant funded project, Taking Time. The project had been running in six regional prisons and was in its final few months when the lockdown was announced in March of that year. We had naively hoped to pause the project, and resurrect it in the summer of 2020, but as our appreciation of the prison context increased and it became apparent that the project would likely need to be paused for several months further, we made the decision to conclude the project not with a prison based conference, but instead by commissioning an artist with lived experience to make a short film out of the recorded material from the project.

Community Based Activities

Summer Arts Colleges

The award of our Arts Council England Emergency Grant was made close to the introduction of the flexi-furlough scheme, which allowed us to invest time in developing a series of small, remotely delivered projects for youth justice agencies, and we began to work closely with Manchester Youth Justice Service on the development of a new Arts College model, financially supported by Unitas. This resulted in us delivering two Arts Colleges making use of digital technology and video conferencing.

Rock Up Youth Music

Funded by Youth Music, Rock Up works with young people aged between twelve and eighteen through a range of youth justice partners including youth justice services across Greater Manchester. Building on the success of our pilot programme in 2016, we took the next step in developing high quality, live musical experiences for some of Greater Manchester's most vulnerable young people. Intensive, high quality, participatory music projects are at the core of the project through which young people can learn both musical and personal skills and gain an Arts Award.

The learning from the two Arts Colleges influenced the delivery Rock Up programme, which was delivered remotely. This was the last of the Rock Up programmes in the 2019/20 round of Youth Music funding, and in March 2021 we were awarded a further two years' funding for the project, which will see us working much more closely with Manchester Youth Justice Service.

Teaching and Training

The brief lull in lockdown over the summer was ended abruptly in the autumn, with the arrival of local lockdowns, and then the return of the full national lockdown at the end of the year. In anticipation of a challenging autumn, our University of Manchester student training programme had been delayed until early in 2021, and ran between February and June. The first five weeks of the course were delivered online; in early March we were able to return to face-to-face, socially distanced delivery in University venues. Sadly, for the first time in thirty years we were unable to conclude the training with a visit to a prison, as the challenges of working inside have remained, and remain, acute.

We also continued to work remotely on participatory and community arts teaching programmes at Bolton University and Liverpool Edge Hill University.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2021

We were not alone in our move to online working, and across the participatory arts sector this prompted a new set of safeguarding anxieties and concerns, which led to invitations for us to develop and deliver specific online safety training programmes. And of course, because these courses were themselves delivered online, their reach was national. Curious Minds, the NW regional Bridge organisation deserve particular credit for identifying this need, and for the way in which they worked with us to both fund and facilitate some of the developmental research for this project.

Our special projects for social workers in training also successfully transitioned online, and despite all the logistical challenges, we were able to deliver simulation based training for students studying at the University of Manchester and Manchester Metropolitan University.

International Reach

Towards the end of the year, TiPP were invited by the British Council to contribute to the development of a new prison theatre training initiative in Tunisia. Working remotely, we have provided a series of online workshop and discussion sessions, with a plan to deliver more face-to-face work in 2022.

Administrative Activities

Governance Review

Our approach to creative arts practice is underpinned by the often-repeated mantra that limitation is stimulation, and this philosophy runs through all of our operations. It describes our company culture and encapsulates how we respond to challenges with a determination to find solutions, whatever the circumstances. A resilient business has to be underpinned by a resilient culture and we have worked hard to generate a culture that empowers everyone we employ to take decisions, develop ideas and suggest new directions. This financial year tested our commitment to this resolve, and we believe we responded well, continuing to offer services; adapting and changing our approach in response to the times. If anything, we have emerged leaner and fitter.

Our Board of Trustees played an important role in our survival, offering support, guidance and a stabilising influence whilst encouraging experimentation and a degree of risk taking. The words of a former Senior Manager at ACE who was tasked with a review of our governance and business model remains true today:

"TiPP is an organisation which is 'fleet of foot' and has proven to be adaptive and flexible in responding to new work opportunities and continues to be so. This is reflected in the strong number of projects being delivered, excellent relationships and reputation with partners and the relatively healthy financial position. It is especially adept in its ability in securing commissioned work, contributing a high percentage of income to its turnover in relation to public grants.

Whilst the size of the organisation and its related resources are relatively small by comparison to many other arts organisations, it has made excellent and prudent use of these, ensuring that there is the greatest attention to frontline delivery of programmes and the resultant direct benefit to participants, as opposed to administrative and other overheads.

TiPP has much to commend it as an 'exemplar' in many aspects of its policy and processes when compared to other similar organisations. The business plan is comprehensive and detailed, reflecting the breadth and extensive volume of work delivered and there is a committed and knowledgeable Board of Trustees."

We remain alert to the changes caused by shifts in government policy and funding agendas. This demands constant vigilance, an imaginative alertness, and a willingness to respond quickly and positively to opportunities. What can clearly be seen in our financial report is how we the sources of our funding have begun to diversify, opening up new opportunities for us and improving financial resilience.

Contribution of volunteers

The vast majority of our programme work is delivered by experienced and well qualified staff. However, our commitment to talent development means that we commit to offering opportunities for new and emerging artists to volunteer on some of our projects in low risk settings. Volunteer arts workers are commonly attached to our more intensive, time bound programmes (for example, a three-week Summer Arts College). Typically, volunteers will support and shadow project managers and / lead arts practitioners in a hybrid work placement / volunteer role, their role being to provide practical support in sessions with beneficiaries and undertake some basic administrative roles.

We see volunteering as a stepping-stone into a career in the applied arts, so whilst we welcome applications we treat have a rigorous and robust recruitment and vetting policy, which links with our approach to safeguarding. Safeguarding concerns dictate that volunteers are not left in sole supervision of beneficiary groups. As a part of this commitment to talent development, we offered supported learning and training opportunities to 8 volunteers with placements on a range of or online projects. The value of this training and support cannot be easily calculated; it is both an investment in our own future, and more broadly, in the participatory arts sector.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2021**

FINANCIAL REVIEW

Overview

As the nature and size of our activity changed through the year, our financial position improved. The final few months of the previous year had presented some considerable challenges to us as we faced the challenge of managing a poor cashflow and the closing down of several of our income streams as Covid-19 appeared in the horizon. At that stage, our goal was to maintain a stable, if compromised, position until the end of the crisis. At that point, we weren't to know that the pandemic and lockdowns would extend through the remainder of the calendar year and beyond, nor were we aware of the many rescue and support packages that would become open to us as the year progressed.

We took full advantage of the financial rescue and support packages that were available to us. In the first instance, that saw us placing all but essential staff on furlough; later in the year we made use of the Arts Council England's Emergency Grant to buy time to develop new delivery plans, then used the ACE/DCMS Covid Recovery Fund to invest in our freelance team and develop new projects for the immediate and mid-term future, several of which drew in funds as the year concluded. The impact of these measures, and our careful and cautious return to project working and training meant that we concluded the year in a way that we could never have anticipated in the midst of our cashflow problems in March 2020, emerging healthier and ready to face the challenges of the post-pandemic world with a strong bank balance and an unrestricted reserve that has been rebuilt to £51,025.

Risk management

TiPP continues to require funding from the grant-making sector to ensure our on-going survival and development. In the past few years we have been successful at attracting these funds, but continued, on-going work is necessary to maintain this position. The engagement of specialist support and advice, coupled with an effective business strategy should, we hope, provide us with the resources to achieve this.

There are some indicators that the cycle of cuts and structural changes that have impacted on our statutory agency partners are coming to an end; the Ministry of Justice is beginning to reinvest in the prison service and prison education provision and the activities regime (in which we often play a part) are on the cusp of radical changes as a result of the lockdown. We remain an approved provider on the Prison Services Dynamic Purchasing System, permitting us to bid for small contracts of creative work in prison settings. Historically we have had some modest successes with this scheme and anticipate that opportunities will grow.

The changes occasioned by the reorganisation of the probation service were reversed and in 2021 the service was effectively re-nationalised (although with many aspects of its practice delivered by contractors). Whilst there remains considerable uncertainty, there are also potential opportunities for commissioned work and we are contracted arts providers to the Manchester Growth Company, who run the new Probation Activity Hubs in Yorkshire. As such we have to retain flexibility in our approach that will allow us to adapt - our track record is strong and we have been adept at shifting our programmes to suit changing political and social agendas over the last twenty years.

An ongoing risk that we constantly face is managing staff turnover and in 2020 we lost one of our longest serving staff members, Rachel Scott. Rachel relocated to the North East to be closer to her family through the pandemic and has chosen to stay in the area. We took the decision to not immediately replace her, as her work was largely prison based delivery and in a wider context where prison based arts activity is not being prioritised, and the future of prison regimes remained uncertain, it would have presented as a considerable financial risk; the training of new core staff takes several months and considerable investment and currently, any prison based work is easily delivered by our experienced freelance team. To reduce the risk of further staff loss, and as a part of succession planning we offer attractive employment packages and have worked to ensure that we can invest in our staff via high quality training (both in-house and via external training courses). We also have continued to invest in developing the skills of our freelance pool, providing on-going training and support for the workers.

Investment policy and review

We have two fee free bank accounts with the Royal Bank of Scotland, the first acts as our day to day source of running capital, the second holding our reserves. Whilst it is our aspiration keep available funds in interest-bearing accounts the wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

Reserves

We have reviewed the charity's requirement for free reserves (unrestricted funds not invested in fixed assets or designated for other purposes). Given the continuing uncertain economic climate and the cuts in public spending the charity's requirement for free reserves to provide working capital and a buffer against sudden changes in available funding should be between three- and six-months operating costs, which would equate to between c£25k and c£40k at current operating levels. At March 31st 2021 the free reserves were £50,667.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2021**

FUTURE PLANS

Prison Based Activities

In common with many arts organisations in our sector, we find ourselves uncertain as to the immediate future of prison-based working. The prison service has announced a review and overhaul of how regimes are managed, and this seems likely to present us with opportunities and challenges in equal measure. We do not anticipate returning to the pre-Covid level of prison-based delivery within the 2021/22 financial year. In part, that is because of this review, and in part, it is because of the long-term impact of the pandemic on prison operations and capacity. While we have several residency projects built into the year, it seems likely that these will occupy the final quarter of 2021/22. As a consequence, we have shifted our attention to our community justice programmes, with a view to rebuilding our prison programmes in 2022.

Community Based Activities

Rock Up

Youth Music has funded a continuation of the Rock Up project through to 2023, which sees us working closely with Manchester Youth Justice Service, developing a musician in residence model for youth justice and increasing the capacity of our music team. Manchester Youth Justice Services have invested in the project, which is also financially supported by the University of Chester's Philip Barker Centre.

Arts Colleges

The Arts Colleges continued to be delivered through the year of lockdowns, and we plan to be delivering a Summer Arts College for Manchester Youth Justice Services in Manchester over the summer of 2021.

Talent Development, Teaching and Training

Talent development will remain a prime focus for the organisation and we will be continuing to offer our specialist training and support services to arts and cultural organisations.

Recoop Training Film

Recoop are a national charity that work with older prisoners and they have sought out our expertise and support in the development of a training film for their staff and volunteers. The project was initially commissioned in 2020 and will be filmed and distributed in late spring 2021.

Probation Activity Hubs

TiPP are the primary provider of creative arts training and teaching in the Growth Foundation's Probation Activity Hubs in Sheffield and Leeds. Contract delivery begins in summer 2021 and will last for two years. We will be delivering visual arts, music, media and drama sessions in the settings.

Unitas Training Films

Unitas, the national training charity, have commissioned us to develop a series of training films for their BA Justice programme for prison staff. This work will begin in the final quarter of 2021/22 and conclude with the recording of a series of films that will be incorporated into their distance learning programmes.

University Teaching and Training

In 1991 the University of Manchester's department of drama began teaching a course in prison theatre practice that has been delivered annually to the present day. Throughout all of the time, the course has been delivered by TiPP. The course has always proven to be popular and in this, the thirtieth year of the programme, we will be working with a larger cohort than ever to meet the demand. While our participatory music programmes were suspended in 2020, they will begin again in earnest in February 2022.

The year will also see us delivering a series of training events for students of the University's prestigious MA in Social Work and with under graduate and postgraduates at Manchester Metropolitan University.

In addition, we have been commissioned to deliver a participatory theatre-based programme for final year nurses about to go into practice. The course uses participatory and narrative based methods to explore the operations of the Coroner's court. This work will also be evaluated by TiPP.

Safeguarding Training

Since 2002 TiPP have offered specialist safeguarding support, consultancy and training to arts and cultural settings across the North West region (and occasionally beyond).

Amongst our clients are the Lowry, Bolton Octagon, Community Arts North West, Streetwise Opera and The Liverpool Everyman and Playhouse. In addition, we will continue to provide expert support and advice to the regional bridge organisation, Curious Minds. In 2021 we have been commissioned by the Manchester and Salford Lads and Girls Clubs to review their policies and deliver a series of training courses through the summer and autumn.

International Work

We plan to continue to work with the British Council on the development of a working partnership with theatre practitioners in Tunisia.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2021

Strategic Work

The national strategic work which began in 2020 will continue to grow and develop through 2021. TiPP's Director is now a Board member of Clinks, the national third sector in criminal justice charity, and he is acting as co-Chair of the National Criminal Justice Arts Alliance. The profile and networking opportunities that this national work provides TiPP is an important investment in our long-term future.

Business Planning and Review

TiPP will undertake a comprehensive review of activities in late 2021, with a view to developing a business plan that looks forward to the next Arts Council England National Portfolio Organisation funding round in 2022. The plan will consider how TiPP may operate within the new landscape, and take advantage of the opportunities afforded to us by our current period of stability.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated December 5 1995, as amended by special resolutions dated March 14 1996 and October 22 2012. It is registered as a charity with the Charity Commission.

Members of the company

The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently 6 members of the company, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up.

Appointment of Directors and Trustees

The Directors, who are the Trustees, are appointed by the members in general meeting. At each AGM, one third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment.

Trustee recruitment, induction and training

The Directors, who are the Trustees, are collectively known as the Board. The Board consists of the Chair and at least one other trustee.

Board expansion and role development has been identified as central to the organisation's future prosperity and a Development Plan was initiated in 2016.

Trustees are recruited through statutory and voluntary agencies that we work with and through direct recommendation from other Trustees. Board members are introduced to the organisation and inducted by the Director and the Chair. Interested individuals are invited to attend the next meeting and co-opted at the next AGM, if appropriate to the needs of the organisation. Non-voting observers are allocated by our main funder, Arts Council England.

Board development and training forms an important part of our current Board Development plan. Skills gaps are identified by audits and appraisals; where gaps are identified, training is offered to the current Board before being sought in new members.

Organisation

The Board, which must not be less than three members, administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the Chief Executive, Simon Ruding, to whom the Trustees have delegated authority for operational matters including finance, employment and artistic development, within the overall strategy agreed by the Board.

Related parties

The University of Manchester continues to support TiPP by providing valuable office space – currently one room plus a storeroom, heating and lighting free of any charges. Some services – telephone rental, photocopying, room hire – remain open to TiPP although they are charged at a market rate.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2021**

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of the Charity 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 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 trustees are required to:

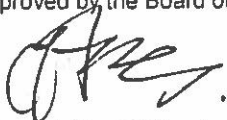
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, 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 trustees are responsible for keeping adequate 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.

SMALL COMPANY PROVISIONS AND APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board of Trustees and signed on its behalf by:



Alison Jeffers - Director

Date: 29.11.21

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE THEATRE IN PRISONS AND PROBATION CENTRE
FOR THE YEAR ENDED MARCH 31 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2021 which are set out on pages 12 to 21.

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.

Peter Smith

Peter Smith BA FCA DChA

For and on behalf of:
HGA Accountants & Financial Consultants Ltd
t/a **Chittenden Horley** - Chartered Accountants

456 Chester Road
Old Trafford
Manchester M16 9HD

Date: November 29 2021



THE THEATRE IN PRISONS AND PROBATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Incoming resources from generated funds:					
Donations	2	83,121	45,900	129,021	11,767
Charitable activities	3	25,010	61,450	86,460	178,354
TOTAL INCOME		108,131	107,350	215,481	190,121
EXPENDITURE					
Expenditure on charitable activities	4	54,268	60,249	114,517	206,472
TOTAL EXPENDITURE		54,268	60,249	114,517	206,472
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		53,863	47,101	100,964	(16,351)
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS	6	53,863	47,101	100,964	(16,351)
TOTAL FUNDS BROUGHT FORWARD	11	(2,838)	18,250	15,412	31,763
TOTAL FUNDS CARRIED FORWARD	11	51,025	65,351	116,376	15,412

The notes on pages 15 to 21 form part of these financial statements.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
BALANCE SHEET
AS AT MARCH 31 2021**

	Notes	2021 £	2021 £	2020 £	2020 £
FIXED ASSETS					
Tangible Assets	8		358		358
CURRENT ASSETS					
Debtors	9	17,768		14,883	
Cash at Bank and in Hand		<u>121,863</u>		<u>14,313</u>	
		139,631		29,196	
CREDITORS					
Amounts falling due in one year	10	<u>23,613</u>		<u>14,142</u>	
NET CURRENT ASSETS			<u>116,018</u>		<u>15,054</u>
NET ASSETS			<u>116,376</u>		<u>15,412</u>
FUNDS					
Unrestricted	11		51,025		(2,838)
Restricted	11		<u>65,351</u>		<u>18,250</u>
TOTAL FUNDS			<u>116,376</u>		<u>15,412</u>

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

For the year ending March 31 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 15 to 21 form part of these financial statements.

Approved by the Board and authorised for issue on: November 29 2021

And signed on their behalf by:

Allison Jeffers

Allison Jeffers - Director

Company registration number 3140988

**THE THEATRE IN PRISONS AND PROBATION CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31 2021**

	notes	2021 £	2020 £
Cash used in operating activities	16	<u>107,550</u>	<u>(7,507)</u>
Cashflows from investing activities			
Cash provided by/(used in) investing activities		<u>-</u>	<u>-</u>
Cashflows from financing activities			
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash & cash equivalents in the year		107,550	(7,507)
Cash and cash equivalents brought forward		14,313	21,820
Cash and cash equivalents carried forward		<u>121,863</u>	<u>14,313</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		121,863	14,313
		<u>121,863</u>	<u>14,313</u>

There was no net debt in either year.

The notes on pages 15 to 21 form part of these financial statements.

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historic cost convention, in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019), FRS102, and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, the functional currency of the charity.

Going Concern

The charity has successfully recovered its position during the year, eliminated the deficit on unrestricted funds and exceeded its free reserves target. In light of this and the budgets and forecasts for 21/22 and beyond, the Directors have concluded that the accounts are properly prepared on the going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the Charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Donated facilities are recognised on receipt at the value that the charity would be willing to pay to obtain facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised as expenditure in the period of the receipt.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

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 the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.

Charitable activities costs of undertaking the work of charity.

The Charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT where charged.

Allocation of support costs

Support costs are those functions which assist the work of the Charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs and professional fees. The basis of allocations is set out in note 5.

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis as set out below.

Depreciation rates are as follows:

Equipment 25% straight line

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

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.

Financial instruments

The Charity has only basic financial instruments which are initially recorded at cost, and with the exception of investments (as set out above) subsequently measured at their settlement value.

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Revenue Grants:						
HMRC - CJRS	45,499	-	45,499	2,672	-	2,672
ACE Emergency Funding	29,622	-	29,622	-	-	-
ACE Cultural Recovery Fund	-	45,900	45,900	-	-	-
Donations	500	-	500	1,595	-	1,595
Donations - in kind support	7,500	-	7,500	7,500	-	7,500
	<u>83,121</u>	<u>45,900</u>	<u>129,021</u>	<u>11,767</u>	<u>-</u>	<u>11,767</u>

3 INCOME FROM CHARITABLE ACTIVITIES

<i>Project grants</i>						
ACE - Grants for the Arts	-	2,337	2,337	-	45,532	45,532
Youth Music	-	47,113	47,113	-	15,866	15,866
Action Together	-	-	-	-	2,388	2,388
John Thaw Foundation	-	2,000	2,000	-	-	-
Positive Steps	-	10,000	10,000	-	4,138	4,138
	<u>-</u>	<u>61,450</u>	<u>61,450</u>	<u>-</u>	<u>72,724</u>	<u>72,724</u>
<i>Fees</i>						
Fees and set sales	25,010	-	25,010	105,630	-	105,630
	<u>25,010</u>	<u>-</u>	<u>25,010</u>	<u>105,630</u>	<u>-</u>	<u>105,630</u>
Total	<u>25,010</u>	<u>61,450</u>	<u>86,460</u>	<u>105,630</u>	<u>72,724</u>	<u>178,354</u>

4 CHARITABLE EXPENDITURE

Staff costs	60,257	-	60,257	71,068	-	71,068
Fees	23,910	-	23,910	99,872	-	99,872
Direct project costs	7,374	-	7,374	4,540	-	4,540
Travel and subsistence	703	-	703	3,018	-	3,018
Marketing	-	-	-	684	-	684
Repairs and renewals	104	-	104	52	-	52
Insurance	4,097	-	4,097	2,986	-	2,986
Other costs	1,015	-	1,015	13	-	13
Support costs	17,057	-	17,057	24,239	-	24,239
Charged to restricted funds	(60,249)	60,249	-	(78,025)	78,025	-
	<u>54,268</u>	<u>60,249</u>	<u>114,517</u>	<u>128,447</u>	<u>78,025</u>	<u>206,472</u>

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

5 SUPPORT & GOVERNANCE COSTS

	2021			2020		
	Governance	Other support Costs	Total	Governance	Other support Costs	Total
<i>Support costs</i>	£	£	£	£	£	£
Staff costs	-	6,017	6,017	-	7,945	7,945
Professional fees	1,994	-	1,994	4,822	-	4,822
In kind - office accommodation	-	7,500	7,500	-	7,500	7,500
Office costs & other costs	-	1,546	1,546	-	3,972	3,972
Total support costs	1,994	15,063	17,057	4,822	19,417	24,239

Costs that can be wholly attributed to either support or governance are allocated directly to those functions, and other costs are allocated either on the basis of the estimation of time spent (staff costs) or consumption of resources (office costs).

6 NET INCOMING RESOURCES AFTER TRANSFERS

	2021	2020
This is stated after charging/(crediting):	£	£
Accountant/Independent examiner's fees		
Report	660	650
Accountancy	940	838
Depreciation charged on fixed assets	-	-
Directors' remuneration & trustees' expenses	-	-

7 STAFF INFORMATION

a Staff costs

Salaries and wages	62,606	72,954
Employers' pension contributions	1,893	2,384
Employer's NI contributions	1,775	3,675
	66,274	79,013

No employees earned more than £60,000 pa in either year

b Key management personal

The key management personal comprise the trustees and principle staff as set out on page 1. The trustees do not receive any remuneration for their services.

Employment benefits principle staff	39,185	40,041
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c Average number of employees

The average number of employees was as follows:-

	2021 Average number	2020 Average number
Charitable	2	3
Administration	1	1
	3	4

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

8 TANGIBLE FIXED ASSETS

	Equipment	Total
Cost	£	£
As at April 1 2020	5,969	5,969
As at March 31 2021	<u>5,969</u>	<u>5,969</u>
Depreciation		
As at April 1 2020	5,611	5,611
Provided	-	-
As at March 31 2021	<u>5,611</u>	<u>5,611</u>
Net Book Value		
As at March 31 2021	<u>358</u>	<u>358</u>
As at March 31 2020	<u>358</u>	<u>358</u>

	2021	2020
	£	£
9 DEBTORS		
Income receivable	17,358	13,583
Prepayments & other debtors	<u>410</u>	<u>1,300</u>
	<u>17,768</u>	<u>14,883</u>

10 CREDITORS falling due within one year

Pension contributions	1,577	912
Accruals	1,636	2,600
Income in advance	20,400	10,400
Other taxation and social security	-	230
	<u>23,613</u>	<u>14,142</u>

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

11 STATEMENT OF FUNDS

	2019/20				2020/21			
	01/04/2019	Income	Expenditure	Transfers	Income	Expenditure	Transfers	31/03/2021
	£	£	£	£	£	£	£	£
Unrestricted Funds:								
General fund	8,212	117,397	(128,447)	-	108,131	(54,268)	-	51,025
	8,212	117,397	(128,447)	-	108,131	(54,268)	-	51,025
Restricted Funds:								
ACE Cultural Recovery Fund	-	-	-	-	45,900	(32,674)	-	13,226
ACE - Grants for the Arts	-	45,532	(39,282)	-	2,337	(8,587)	-	-
Youth Music	19,343	15,866	(23,209)	-	47,113	(16,988)	-	42,125
Action Together	4,208	2,388	(6,596)	-	-	-	-	-
John Thaw Foundation	-	-	-	-	2,000	(2,000)	-	-
Oldham MBC	-	4,800	(4,800)	-	-	-	-	-
Positive Steps	-	4,138	(4,138)	-	10,000	-	-	10,000
	23,551	72,724	(78,025)	-	107,350	(60,249)	-	65,351
Total funds	31,763	190,121	(206,472)	-	215,481	(114,517)	-	116,376

THE THEATRE IN PRISONS AND PROBATION CENTRE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2021

12 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2021 are represented by:-

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	358	-	358
Net current assets	50,667	65,351	116,018
	<u>51,025</u>	<u>65,351</u>	<u>116,376</u>

Fund balances at March 31 2020 are represented by:-

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	358	-	358
Net current assets	(3,196)	18,250	15,054
	<u>(2,838)</u>	<u>18,250</u>	<u>15,412</u>

13 CONSTITUTION

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

14 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

15 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2020 £Nil).

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure)	100,964	(16,351)
Add back depreciation	-	-
Decrease/(increase) in debtors	(2,885)	1,464
Increase/(decrease) in creditors	<u>9,471</u>	<u>7,380</u>
Net cash generated from/(used in) operating activities	<u>107,550</u>	<u>(7,507)</u>

The following page does not form part of the statutory accounts.

THE THEATRE IN PRISONS AND PROBATION CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31 2020

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
INCOME				
HMRC - CJRS grant	45,499	-	45,499	2,672
ACE Covid grants	29,622	45,900	75,522	-
Donations	500	-	500	1,595
In kind support	7,500	-	7,500	7,500
Fees	25,010	-	25,010	105,630
Project grants	-	61,450	61,450	72,724
	<u>108,131</u>	<u>107,350</u>	<u>215,481</u>	<u>190,121</u>
DIRECT COSTS				
Fees and other costs	32,299	-	32,299	104,425
Staff salary costs	60,257	-	60,257	71,068
Charged against restricted funds	(60,249)	60,249	-	-
	<u>32,307</u>	<u>60,249</u>	<u>92,556</u>	<u>175,493</u>
OVERHEADS				
Staff salary costs	6,017	-	6,017	7,945
Insurance	4,097	-	4,097	2,986
In kind support - office accommodation	7,500	-	7,500	7,500
Office costs	1,546	-	1,546	3,972
Repairs and renewals	104	-	104	52
General travel & subsistence	703	-	703	3,018
Professional fees	1,994	-	1,994	1,822
Marketing	-	-	-	684
Consultancy/development costs	-	-	-	3,000
	<u>21,961</u>	<u>-</u>	<u>21,961</u>	<u>30,979</u>
TOTAL EXPENDITURE	<u>54,268</u>	<u>60,249</u>	<u>114,517</u>	<u>206,472</u>
NET INCOMING/(OUTGOING) RESOURCES	53,863	47,101	100,964	(16,351)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOMING/(OUTGOING) RESOURCES AFTER TRANSFERS	53,863	47,101	100,964	(16,351)
FUND BALANCES BROUGHT FORWARD	(2,838)	18,250	15,412	31,763
FUND BALANCES CARRIED FORWARD	<u>51,025</u>	<u>65,351</u>	<u>116,376</u>	<u>15,412</u>