

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
SALAMANDA TANDEM**

Hewitt Card Limited
Chartered Certified Accountants
70-72 Nottingham Road
Mansfield
Nottinghamshire
NG18 1BN

SALAMANDA TANDEM

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SALAMANDA TANDEM

REPORT OF THE TRUSTEES
for the year ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to advance the education of the public in all aspects of mixed media and performance art and the development of public appreciation of such art by the provision of performance, participation and training.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit and fee charging.

SALAMANDA TANDEM

REPORT OF THE TRUSTEES for the year ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Introduction

In the early Spring of 2022, the government announced, "Living with Covid", and the end of the Pandemic was in sight. For many vulnerable people, the end did not seem possible, as we awoke to see how disabled people and our elderly population had suffered disproportionately. Studios, shops, and businesses had shut down; commissioners had gone from their offices; and social healthcare teams had moved elsewhere. The infrastructure we had depended on for sustainability, was not where it had been before. The venues we'd been used to for their support in kind, or their flexible contract arrangements, had been hit very hard. Corporate business had taken over in places we'd previously worked with local authority workers. The working environment had just become much more competitive, and now we had online. In March 2022 the mandatory wearing of masks was lifted, but a pandemic does not end when government says that it does.

Society often does not notice, the moment-by-moment contributions of people, and neither does it ask. Salamanda Tandem has always aspired to tune into ground up intelligence, to find the principles to see how and where the seeds of improvement and transformation could come.

An important element of the work we did during the year, was to drive attitudinal change in the yoga teaching community, to educate and bring new voices to the front. Wellbeing, through yoga, is a huge and expanding area, and the physical and mental benefits of the practice can be transformational: but it is far from available to all.

In our design of the February 2023 yoga convention programme, we asked the question:

'Any body can do yoga: so why isn't it happening?'

We took the learning from our 3 decades of work in community art and dance, and applied it to this new situation. Thousands of yoga practitioners and teachers in the UK, are networked through memberships and associations: all these teachers look for students, but are looking in the wrong places and only attract the same. If they only knew how to teach inclusively the reach could be extra-ordinary. It's taken a few years to be in the position for Salamanda Tandem to be the catalyst for change in this particular environment, and to get high enough up the hierarchy to achieve it. I hope in the report there is a sense of this coming through.

In House Yoga Classes, Training and Workshops

At the end of April 2022, our live in house class programme became 'Hybrid' (in-person and online). Only the beginner's foundation class was offered in person only, in a small group for people's safety. Essentially each other student had the opportunity to come into the studio in person, or continue online. The studio was adapted, with a camera and screen that enabled those in studio not to be seen, and those online to see the teachers clearly. We took the decision to co-teach every class, with 2 teachers leading, to ensure that the quality of attention was there for those online and the ones in studio. As teachers and students, came back to study yoga, and find movement for health together. The energy generated in person sustained everyone.

" 180 general classes were held during the year.

" 5 classes a week, for all levels foundation to advanced: 12 weeks per term x 3:

" 4 Iyengar yoga teacher trainees were offered shadowing opportunities across the programme

" Including: 9 Training days for teacher trainees, at the Iyengar Yoga Institute of Birmingham.

Regular Thursday morning social events supported the community to get back together, and with the opportunity this contact gave us, Isabel's long term student over 8 years Deaf yogini Kavita, joined the teacher development programme at the studio. New ideas began to flourish, discussion and further widening of access.

North East Iyengar Yoga AGM,

Renewing contact with close colleagues, was important, and in July 2022 Isabel was invited as a senior teacher to lead a workshop for the North East Iyengar Yoga AGM, the organisation was founded by the teachers that first inspired us: Margaret and Gordon. Afterwards, Isabel was made an honorary member after 30 years since she first joined in July 2022.

IY (UK) Convention: Salamanda Tandem Convention Producers.

Iyengar Yoga UK In Person Convention with Margaret Austin: May 28th -30th 2022

SALAMANDA TANDEM

REPORT OF THE TRUSTEES for the year ended 31 March 2023

This 3-day event was the first large scale in person event after the pandemic, and was held at Harrogate convention centre. Catherine and Isabel built a new website, and all the marketing materials. 250 people attended the event in person. Though numbers had fallen by half since before the Pandemic, this was a community of independent yoga teachers largely working in isolation, so it was an achievement to bring the community together and show in practice how 'in person' interaction could not be replaced by online. With a team of some 38 volunteers from the North East of England to welcome everyone, including our board member Geoffrey who has volunteered on these events every year since 2014. 12 of our students attended too.

This was our 4th large scale event at HCC, and as usual, we worked very closely with in house and outside contractors to develop the AV, producing high quality visual projections, audio, and film. One of the issues was access for Deaf people, as no loop system or other was installed in the hall at HCC. We worked with Kavita to learn about the obstacles she faced, and how to change the future.

One of the convention innovations this year, was a stunning spacious area for anyone who needed more support, our colleague Cuth took particular care of this area, and worked with joiner James who built the wooden props by hand, and other disabled people and senior teachers showed how to use this remarkable equipment, designed by BKS Iyengar and developed in Pune India to facilitate access for all.

With a lively marketplace, exhibition, and gatherings of special interest groups, a photo booth, and live performance, plus an beautiful outdoor choreographed practice with 150 people, led by Isabel in the stunning Bog field, in Valley Gardens by special permission of Harrogate Council, where we had access to a wide level access green, and the source of the ancient Harrogate Springs.

It was one of the most wonderful experiences of our time, to come back in person together, to study side by side, in a huge hall together, with one of the world's best teachers.

Iyengar Yoga UK Online Convention with Jaki Nett Feb 3rd - 5th 2023

"Any Body Can Do Yoga"

This 3 day online convention, hosted Jaki Nett. Jaki was the first Black American Senior Iyengar Yoga Teacher. Jaki and Isabel met online throughout the autumn, to devise a fascinating 3-day programme. 383 people attended the event, which was broadcast from Salamanda Tandem's studio. While Isabel hosted the event, Geoffrey and Catherine sorted out the technical aspects and the complexity of zoom. A further 400 attended a free open beginners class, and keynote discussion between Jaki and Isabel given after that class for all on Friday evening.

As part of this event we further developed our Virtual Yoga Hall, and the potential of the zoom platform, to include members of the Equity group, practicing virtually side by side. We used the ticket platform Eventbrite again, to support the flow of ticket sales and information, and the event also generated income for Iyengar Yoga (UK), as a voluntary association.

IY (UK) Equality for Equity Seminar: February 4th 2023

"Any Body Can Do Yoga: So why isn't it happening?"

This sister event was programmed by Isabel alongside the online convention, and worked closely with a group of equity, diversity and inclusion advocates from the Iyengar yoga community. It took many months of work to design and programme, which was offered free to the 2000 members on Saturday evening 4th February 2023 online. It featured 7 talks given by contributors: Margaret, Tina, Sue, Clare, Lucy, Helen and Jaki. All people with lived or professional experience of discrimination, and built upon 2.5 years of work, to develop greater understanding.

The event also featured a Q&A, where a powerful debate took place about 'Skill in Action'. Drawing on Indian philosophy, as in the Bhagavad Gita, yoga is defined as 'Skill in Action'. We adjust our conduct to align with Yama and our behaviour according to Niyama. We learn how to adjust the body during asana practise, adjust the breath with pranayama and the senses through pratyahara. We use this discernment to find equanimity when faced with dualities. 'Skill in Action' is a most important teaching concept underpinning equal opportunities and inclusion.

Teachers, trainees and experienced practitioners attended the event from all over the world, which was broadcast from Salamanda Tandem's studio.

Equity, Research and Development

During the year, Isabel completed her training to be an assessor, mentor and trainer of Iyengar yoga teachers, and joined the leading Assessor and Teacher Training Committee of IY (UK) in autumn of 2022. Working with a small group of senior colleagues to lead on Professional Development: the PD group. She also joined the Equity committee at the same time, to bring the 2 stands together.

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REPORT OF THE TRUSTEES for the year ended 31 March 2023

Co-writing policy, developing education materials, informing the organisation about the implications of the UK Equality act 2010, in terms of reasonable adjustment and making sure disabled people are heard: opened the door, for the first disability action group in yoga: "Don't speak about us without us"

The first formal meeting of that group took place in April 2022 online, then in May 2022 Cuth, Kavita and Isabel co-led an in person discussion and seminar at the May convention at Harrogate Convention Centre on disability awareness. Further emails, and conversations revealed the urgency of the groups work.

Deaf Awareness Workshop with Kavita Chana

In 2022 October Salamanda Tandem commissioned Kavita to deliver a Deaf awareness workshop, which was done both in person and online, and broadcast from our studio. The workshop seminar which involved a 90 minute presentation from Kavita then a 90 minute discussion and questions, was utterly fascinating. Kavita having been a social worker for people with sensory disability, a yoga practitioner for 20 years, a Hindu, a yoga teacher and BSL signer, she had so much insight and education to offer us. The presentation was published as a resource for teacher trainees and for Salamanda Tandem.

Plans Laid Down for Future Initiatives

Through long-term students who are also the parents of disabled children, 2 new initiatives were born. A teenage class for visually impaired young people, and workshops for Deaf adults. Which all came to fruition in the summer of 2023.

Professional Development and Exchange of Learning Day

In November 2022, the first Iyengar yoga Professional Development: "Exchange of Learning" was held at our studio, and 14 teachers came to study, from Newcastle, Wales, Derby, Nottinghamshire, Lincolnshire and Cheshire.

In the autumn / spring of 2022/23, the PD group developed a new 1 day national programme to be delivered in around 35 locations across the country and Ireland, called 'The Art of Adjustment'. For the first time in the history of these PD days, part of the day was dedicated to Equity and Diversity discussion. Drawing on Salamanda Tandem's practice and our Arts Work With People project with Leeds University (PCI), the voice of Disabled people, and EDI colleagues, Isabel wrote the supporting documentation, so that the 1-day programme, could be informed by best practice.

Isabel travelled to Birmingham to work in the therapy class, supporting disabled people with debilitating impairments, as part of the wonderful work at Birmingham Iyengar Yoga Institute. This was a very special opportunity, to apply some of the learning gained in India, through study with Motkar, a yoga therapist and expert on the therapeutic aspects of Iyengar yoga. Isabel studied yoga therapy with him, for 3 months in 2015, 2017, then in January 2020 immediately before the Pandemic started. This work had been disrupted, because it requires closer contact, and careful adjustment to support the students. Online does not work.

Artistic Projects: Soundart and Music Performance

Shared Lives and the Sound Walk Into Wellbeing Nottinghamshire County Council:

21st June 2022: Canalside Heritage Centre, Beeston. Socially engaged performance events

What a special day, the bringing together of different aspects of our work:

- The yoga community
- The sound art community
- Seldom heard carers
- The local community where we live
- Learning disabled people
- Care professionals we have known for 20 years
- Commissioners and advocates with values we share
- The assistive and empowering technology that creates access
- The history and research ST artists, our board, and Blind people did to develop the radio headphone system: White Cane, Quarry-losion, Touchstone, Soundwalk into Wellbeing

Thus 2 very special outdoor events took place. Salamanda Tandem had been originally been commissioned by Canalside Heritage Centre, as part of their Social Prescribing project, in 2021 with money from the Thriving Communities Fund. Also, commissioned by Nottinghamshire County Council, to create a series of Soundwalk and arts work with people training programme.

It took some dedication and care from all involved to build and sustain the relationships needed to make contact, build up the interest, confidence and energy again after so much isolation. The work had begun the planning stages back in 2019. It had in essence been 3 years to make the scale of what we dreamed of happen.

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It was truly wonderful to be re-connected to carers, and to a number of learning disabled people, our board, and a small group of our students who are also carers, took part.

It was a bright, hot sunny day, the performance evolved from a walking sound, meditation: 'right foot land' 'left foot land', 'we feel the texture underneath'... as the group were led along the paths by a learning disabled man, who said it was the yellow brick road. The music brought a new elements of research, as we made shapes with our bodies as though the river Trent landscape was being formed, from ice, to flooded planes, sand, and grit, sliding through the land. We all wandered, the paths of Canalside, looked out over the river, breathed in the air, with radio headphones enjoying musical and movement interaction.

Afterwards we were treated to chocolate cake and teas, in the weir room and talked about what we could all do. While Geoffrey stowed and packed all the technical equipment he had set up to make it all possible. It felt like the old days.

Crone and Robin Hood Cave At Creswell Crag

3 singers: Blue, Freya, and Isabel began meeting at our new studio just after it opened in 2017, right up until the Pandemic stopped play. Producing a range of incantations and other work, contributing their music to a podcast called Awakening The Witch, produced by Blue Firth. The three 'Crones' or so we have become, have attracted the interest of academics and producers interested in the burdening academic and social study of Witchcraft.

In June 2022, the 3 were commissioned to conduct an artistic experiment in sound to explore Robin Hood cave at Creswell Crag, which is the site where witches marks were found in 2019. These witches marks, or protective marks are highly significant, and mysterious. The site has attracted much speculation. Research is being undertaken by experts, which will take years to develop, but we were valued for our intuitive approaches. So in early 2022, our team were asked, to take 2 academic researchers/artists: Verity and Una into the cave to discover knowledge through voice and sound. In June 2022, we made the work, accompanied by Angharad Jones, who is the geological curator of the palaeontological collection is comprised of sub-fossils from the Late Pleistocene (the period from 125,000 to around 11,700 years ago), with some slightly younger material as well. These include the bones and teeth of a large range of mammal, bird, amphibian, fish and mollusc species.

Blue took hand crafted pots, and herbs and tea, Isabel took location recordings, the three conducted vocal experiments, and Isabel produced a sound track. The cave was, dark, and damp, and we went in with hardhats, as the ceilings were very low. It was more than a little frightening, as we went in deep, to encounter bats, and spiders sacs there. But the sound work we did, and the experiments we set up were very interesting, and so successful the work became a key source and influence for a sound installation and symposium, presented the following year.

The Sound At the End of The Tunnel: Wirksworth festival September 2022:

One of the most exciting moments of the year was The Sound At The End of the Tunnel. The project began with Salamanda Tandem's Dark January 2022, with a commission for young artists. The resulting 20-minute track was created in a unique, disused Tarmac quarry tunnel, and was posted on soundcloud. The 8 month lead up, and the event itself attracted a great deal of interest.

The event idea was ambitious, and the idea technically complex, as it built upon both White Cane, Quarry-os-sion and the Sound Walks into Wellbeing. With our board member Geoffrey setting up the complex cables, and the mixing desk, sourcing the power to run all day, with 3 live music performances entirely off grid. Making hot tea with a kelly kettle, out in the wild, with live classical guitar, sung voice, location sounds, spoken text, composed music, and live pedal processing. It was a wondrous day of performance, and all 3 shows sold out, audience never stopped coming even in between, and as the evening closed, we realised a change in perception had happened. This tunnel selected by Paddy had become a music venue, and was now upon the map.

We were first asked if Paddy would be happy with it as a fringe event, we just said 'no!' and so Wirksworth international festival put it in their main programme. Salamanda Tandem produced posters and postcards, which went far and wide. We rekindled contact with Sue, who when working at Nottingham County Council had originally commissioned Salamanda Tandem: Triptych in 1999. She understood the need for ground up leadership, and she and her colleagues provided the support from Wirksworth Town Hall, and the Festival, to work closely with Paddy, whose idea it was to bring the audiences up from town.

So they did, head up to the wild outer fringes of the quarry, the people flocked up the steep hills, and across the footpaths to tune in via wireless headphones to the Sound At The End of the Tunnel.

The Sound at The End of The Tunnel People: Guitarist: Paddy, Sound boy: Robbie, live processing and voice: Gwilym. Audio engineering and Power: Isabel and Geoffrey

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REPORT OF THE TRUSTEES for the year ended 31 March 2023

Salamanda Tandem Thanks

Thank you to the artists, musicians, advocates, and yoga practitioners, for the leadership of Deaf and Disabled people, to our students, teachers, curators, managers, and organisers, to the contributions of audience members, to embrace their creativity, to the fantastic outdoor locations: Harrogate Bog Field, Wirksworth Tunnel, Creswell Crags and Canalside Heritage Centre, and the cooperation of technical people and their solution based approaches. It all underpins what ever we do, and everywhere we go.

The artistic programme we present, each and every year relies on the vital support of our Chair Lisa Holmes. Whose steadfast commitment to equality and diversity brought us together first in 1994. It will shortly be 30 years of working together, and in 2024 we must celebrate. As Salamanda Tandem is formed from the values and principles we share, an implicit understanding that lives on in the relationships we have. And in the difficult moments, we slow down enough to listen, so that the decisions we make, are not steamrolled by false ambition.

Thank you too, to our board members: Geoffrey Fielding, and Caroline Robinson, as we practice yoga together every week. Your friendship, commitment, involvement and steadfast support of Salamanda Tandem make the difference.

Salamanda Tandem has had to change again to thrive in 2022 - 2023, and we are grateful to all our partners, commissioners, artists, teachers, advocates and students alike for realising the work we share together.

FINANCIAL REVIEW

Financial position

The financial year showed a profit of £19,228. The balance on reserves at 31 March 2023 was £50,964.

Reserves policy

The policy upheld by the Board is for a reasonable and sustainable target level of free reserves of 6 months worth of the annual expenditure. This policy is reviewed by the board annually. Current free reserves stand at £49,660, approximately 29 months running costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Organisational structure

The board of Trustees, which can have up to 6 members, administers the charity. The board meets quarterly.

Induction and training of new trustees

New trustees undergo an orientation day to brief them of their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking via contracts with skilled subcontractors.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The board support risk assessment for Salamanda Tandem through:

- *An annual review of the risks which the charity may face.
- *The establishment of systems and procedures to mitigate those risks identified in the plan.
- *The implementation of procedures designed to minimise any potential impact on the charity should these risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03929215 (England and Wales)

Registered Charity number

1087598

SALAMANDA TANDEM
REPORT OF THE TRUSTEES
for the year ended 31 March 2023

Registered office

52 Albert Road
West Bridgford
Nottingham
Nottinghamshire
NG2 5GS

Trustees

Mr G Fielding Osteopath
Ms L Holmes Projects Manager
Ms C V A Robinson Retired

Company Secretary

Ms L Holmes

Independent Examiner

Hewitt Card Limited
Chartered Certified Accountants
70-72 Nottingham Road
Mansfield
Nottinghamshire
NG18 1BN

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

.....
Mr G Fielding - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SALAMANDA TANDEM

Independent examiner's report to the trustees of Salamanda Tandem ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

J Card

Hewitt Card Limited
Chartered Certified Accountants
70-72 Nottingham Road
Mansfield
Nottinghamshire
NG18 1BN

Date:

SALAMANDA TANDEM

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		23,512	-	23,512	-
Charitable activities					
Performance Arts		16,262	-	16,262	17,424
Total		39,774	-	39,774	17,424
EXPENDITURE ON					
Charitable activities					
Performance Arts		20,546	-	20,546	20,298
NET INCOME/(EXPENDITURE)		19,228	-	19,228	(2,874)
RECONCILIATION OF FUNDS					
Total funds brought forward		31,736	-	31,736	34,610
TOTAL FUNDS CARRIED FORWARD		50,964	-	50,964	31,736

The notes form part of these financial statements

SALAMANDA TANDEM

BALANCE SHEET 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	5	1,304	-	1,304	1,656
CURRENT ASSETS					
Debtors	6	7,500	-	7,500	-
Cash at bank and in hand		52,820	-	52,820	46,722
		<u>60,320</u>	<u>-</u>	<u>60,320</u>	<u>46,722</u>
CREDITORS					
Amounts falling due within one year	7	(10,660)	-	(10,660)	(16,642)
NET CURRENT ASSETS		<u>49,660</u>	<u>-</u>	<u>49,660</u>	<u>30,080</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>50,964</u>	<u>-</u>	<u>50,964</u>	<u>31,736</u>
NET ASSETS		<u>50,964</u>	<u>-</u>	<u>50,964</u>	<u>31,736</u>
FUNDS	8				
Unrestricted funds				50,964	31,736
TOTAL FUNDS				<u>50,964</u>	<u>31,736</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

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

.....
Mr G Fielding - Trustee

The notes form part of these financial statements

SALAMANDA TANDEM

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Salamanda Tandem meets the definition of a public benefit under FRS 102. Assets and liabilities are initially recognised at historic cost.

The financial statements are prepared on a going concern basis as there are no material uncertainties about the charities ability to continue.

The trustees have assessed the balance sheet and likely future cash flows at the date of approving these financial statements.

The trustees have a reasonable expectation that the company has adequate resources to continue in operational existence and to meet its financial obligations as they fall due for at least 12 months from the date of signing these financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Income

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

Expenditure

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

Tangible fixed assets

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

Computer equipment - 25% on reducing balance

Taxation

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

Fund accounting

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

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

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

SALAMANDA TANDEM

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

2. NET INCOME/(EXPENDITURE)

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

	31.3.23 £	31.3.22 £
Depreciation - owned assets	<u>424</u>	<u>415</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Performance Arts	<u>17,424</u>	<u>-</u>	<u>17,424</u>
EXPENDITURE ON			
Charitable activities			
Performance Arts	<u>20,298</u>	<u>-</u>	<u>20,298</u>
NET INCOME/(EXPENDITURE)	(2,874)	-	(2,874)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>34,610</u>	<u>-</u>	<u>34,610</u>
TOTAL FUNDS CARRIED FORWARD	<u>31,736</u>	<u>-</u>	<u>31,736</u>

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022	16,991
Additions	<u>72</u>
At 31 March 2023	<u>17,063</u>
DEPRECIATION	
At 1 April 2022	15,335
Charge for year	<u>424</u>
At 31 March 2023	<u>15,759</u>
NET BOOK VALUE	
At 31 March 2023	<u>1,304</u>
At 31 March 2022	<u>1,656</u>

SALAMANDA TANDEM

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade debtors	7,500	-
	<u><u>7,500</u></u>	<u><u>-</u></u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Accrued expenses	10,660	16,642
	<u><u>10,660</u></u>	<u><u>16,642</u></u>

8. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	31,736	19,228	50,964
	<u>31,736</u>	<u>19,228</u>	<u>50,964</u>
TOTAL FUNDS	31,736	19,228	50,964
	<u><u>31,736</u></u>	<u><u>19,228</u></u>	<u><u>50,964</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,774	(20,546)	19,228
	<u>39,774</u>	<u>(20,546)</u>	<u>19,228</u>
TOTAL FUNDS	39,774	(20,546)	19,228
	<u><u>39,774</u></u>	<u><u>(20,546)</u></u>	<u><u>19,228</u></u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	34,610	(2,874)	31,736
	<u>34,610</u>	<u>(2,874)</u>	<u>31,736</u>
TOTAL FUNDS	34,610	(2,874)	31,736
	<u><u>34,610</u></u>	<u><u>(2,874)</u></u>	<u><u>31,736</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	17,424	(20,298)	(2,874)
	<u>17,424</u>	<u>(20,298)</u>	<u>(2,874)</u>
TOTAL FUNDS	17,424	(20,298)	(2,874)
	<u><u>17,424</u></u>	<u><u>(20,298)</u></u>	<u><u>(2,874)</u></u>

SALAMANDA TANDEM

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	34,610	16,354	50,964
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>34,610</u>	<u>16,354</u>	<u>50,964</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,198	(40,844)	16,354
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>57,198</u>	<u>(40,844)</u>	<u>16,354</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

SALAMANDA TANDEM

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	23,512	-
Charitable activities		
Education and training	16,262	17,424
Total incoming resources	39,774	17,424
EXPENDITURE		
Charitable activities		
Production and artist fees	16,673	17,000
Rent, rates and water	1,950	1,950
Sundries	684	119
Travelling	155	-
Accountancy	660	814
Computer equipment	424	415
	20,546	20,298
Total resources expended	20,546	20,298
Net income/(expenditure)	19,228	(2,874)

This page does not form part of the statutory financial statements