

PhotoVoice Charity

England & Wales · Charity number 1096598

Details

Other names	PHOTOVOICE
Status	Registered
Legal form	Charitable company
Company number	03938488
Registered	2003-03-19
Register	View on the Charity Commission register

Contact

Address	Reed Smith 1 Blossom Yard Fourth Floor London
Phone	03330117781
Email	info@photovoicecharity.org
Website	https://photovoice.org/charity/

Activities

Objects: TO ADVANCE EDUCATION AND COMMUNITY DEVELOPMENT IN THE UK AND INTERNATIONALLY BY (I) TRAINING PERSONS OF LOW OR NO INCOME OR OTHERWISE LIVING AT THE MARGINS OF SOCIETY IN PHOTOGRAPHY AND OTHER VISUAL MEDIA AND COMMUNICATION SKILLS, IN ORDER TO BETTER ENABLE SUCH PERSONS TO EXPRESS THEMSELVES AND IMPROVE THEIR QUALITY OF LIFE AND THEREBY ALSO RAISE PUBLIC AWARENESS OF THE ISSUES AND EXPERIENCES THEY ENCOUNTER, AND ALSO BY, (II) ADVISING OTHER CHARITIES, GROUPS AND INSTITUTIONS CARRYING OUT DEVELOPMENT PROJECTS IN THE USE OF PHOTOGRAPHY AND OTHER VISUAL MEDIA TO ADVANCE THE EDUCATION OF AND/OR TO RELIEVE POVERTY OR OTHER HARDSHIP SUFFERED BY SUCH PERSONS.

Activities: Promote the ethical use of photography for positive social change, through delivering innovative participatory photography projects. By working in partnership with organisations, communities, and individuals worldwide, we build the skills and capacity of underrepresented or at risk communities, creating new tools of self-advocacy and communication.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Overseas Aid/famine Relief, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,556	£8,776	-	-
2024-03-31	£24,860	£38,592	-	-
2023-03-31	£227,659	£220,677	-	-
2022-03-31	£132,942	£217,860	-	-
2021-03-31	£219,821	£186,587	-	-

Trustees

Name	Role	Appointed
Russell Mark Watkins	Chair	2014-05-02
Dr Anna Morser		2021-12-14
Grace O'Donovan		2021-12-14
Natalie Waugh		2018-06-12

PhotoVoice Charity

England & Wales - Charity number 1096598

Accounts

PhotoVoice Charity

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st MARCH 2023

COMPANY NO: 3938488

CHARITY NO:
England and Wales 1096598, Scotland SC041918

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**REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

Objectives and Activities

Organisational Information

PhotoVoice Charity is an award-winning international charity which works to bring about positive social change through participatory photography projects. We build skills in underrepresented and at-risk communities to use photography as a tool for communication, self-expression and advocacy.

PhotoVoice Charity's pioneering projects have amplified the voices of refugees, children in care, people living with HIV/AIDS, young people who have been the subject of sexual exploitation, former prisoners and those with differing requirements for inclusion.

PhotoVoice Charity always works in partnership with local community organisations and other international or UK based organisations.

Charitable Objects

The Charity's objects are to advance education and community development in the UK and internationally, using participatory photography methods and training in photography, communication and advocacy skills. This enables the participating individuals and communities to express themselves, raise public awareness of the issues and experiences they encounter, and help them to improve their quality of life. The Charity runs training courses and advises other charities, groups and institutions carrying out development projects in the use of photography to advance their own programmes and activities.

Vision

PhotoVoice Charity's vision is for a world in which no one is denied the opportunity to speak out and be heard.

Mission

PhotoVoice Charity's mission is to build skills within underrepresented and marginalised communities. To achieve this, we utilise innovative participatory photography and digital storytelling methods. These skills enable individuals to represent themselves and create tools for advocacy and communication. Through this, and through developing partnerships, we deliver positive social change.

Public Benefit Statement

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'charities and public benefit'.

PhotoVoice Charity's charitable purpose is enshrined in its objects - the education and training of disadvantaged people throughout the world in the field of photography. The Trustees ensure that this is carried out for the public benefit by delivering programmes and services that are of value to the participants of the projects. The participants are members of the public known to and/or identified by Partner organisations (including NGO's, Local Authorities, Aid Agencies) with whom and for whom PhotoVoice Charity develops the projects. The partners have the specialised working knowledge of the target groups (for example, refugees, vulnerable youth, people with disabilities) and these partnerships ensure that PhotoVoice Charity's activities reach the right recipients and thus fulfil the charity's core objectives.

Achievements and Performance

Key Aims

- Work with underrepresented groups using participatory photographic methods which enable self-expression and development, raise awareness, and provide tools for advocacy
- Champion the appropriate use of participatory photography by international development and local grassroots organisations by promoting knowledge sharing, setting standards, providing best practices, training and related consultancy services
- Promote the images and words produced in participatory photography projects through targeted newsletters, publications, events, and exhibitions, as well as traditional mass media and new media to raise awareness on the perspectives of communities and individuals

Performance against plan

PhotoVoice Charity focused on three key goals in 2022-23::

- Continue to implement its strategic plan to cover a three-year period, to establish a future focus which strengthens PhotoVoice's role as expert contributor to discussions and projects utilising ethical photography for social change.
- Consider diverse income streams, new ways of working, and new opportunities to protect PhotoVoice during challenging economic times.
- Continue to deliver high quality projects and programmes.

Key activities during the year

1. PhotoVoice was able to secure new office and workshop space in 2022-23, with a range of activities were delivered in-person since the restrictions imposed by Covid-19, including new projects
2. Recognising the constraints placed on PhotoVoice Charity, a new separate entity was established as a Community Interest Company, which became operational in January 2023. This new entity will be responsible for delivering PhotoVoice's operational activities such as projects and training in the future.
3. By separating the Charity from the operational activities of the organisation, PhotoVoice Charity is able to safeguard itself from any potential volatility and risk based on the economic downturn affecting many organisations.

Future plans

PhotoVoice Charity will focus on protecting the Charity's legacy, commissioning the CIC to deliver activities on its behalf should opportunities arise.

Projects During the Year

UK Projects in 2022-23

- **Storytelling with Photographs**
 - o A programme of engagement which commenced in March 2022, and which looks at the experiences of long-term residents of mental health services in Dublin. This will form part of a programme of service improvement in mental health provision. Delivered in partnership with HSE.
- **Common Health Assets**
 - o A programme of engagement with community centres across England and Scotland, to understand their impact on community health and wellbeing. Delivered in partnership with GCU.
- **Communities in Focus**
 - o A programme funded by the Postcode Society Trust exploring the perspectives of local residents in Tower Hamlets and Hackney

Financial Review

Funders

PhotoVoice Charity extends its thanks to all our funders as well as partner organisations, project volunteers and support staff, donors and PhotoVoice members, including:

- The Esmee Fairbairn Foundation
- HSE
- GCU
- Jocarno Fund
- Postcode Society Trust

Financial Review

In 2022-23, PhotoVoice Charity's income increased from £132,942 in 2021-22 to £227,659 in 2022-23, an increase of 52.5%. Its outgoings increased from £217,860 in 2021-22 to £220,677 in 2022-23, an increase of 1.3%.

This resulted in an operational surplus of £6,982 for the financial year, and a carried forward balance of £24,561.

The Trustees have recognised the difficult financial and operational climate which PhotoVoice Charity has operated in. Despite managing to address a substantial financial shortfall in 2021-22, which resulted from the operational restrictions imposed by Covid-19, the trustees have made a decision to support the establishment of a new separate entity to take on PhotoVoice's activities.

This new Community Interest Company will operate in parallel with PhotoVoice Charity, helping to protect the legacy of PhotoVoice Charity's history against any future volatility.

Structure, Governance and Management

PhotoVoice Staff

Chief Executive	Tom Elkins
Projects Manager	Natasha Mulder
Projects Manager	Lauren Parr
Education and Engagement Manager	Kallina Brailsford

PhotoVoice Trustees

Russell Watkins (Chair)
Sarah Washington
Natalie Waugh
Anna Morser
Grace O'Donovan
Rosie Cornick (resigned July 2023)

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on March 2nd 2000 with Companies House and registered as a charity in England and Wales on March 19th 2003, and in Scotland on November 24, 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

A skills audit of the Trustee board, reviewed on an annual basis has highlighted key areas of expertise that PhotoVoice Charity wishes to have represented on its board in order to maximise its impact as a charity. These areas of expertise include the following:

- International development and programme management
- Law
- UK Policy
- Charitable Sector and Fundraising
- Business skills
- Strategy and Marketing

New Trustees are recruited through the existing Trustees, supporters of PhotoVoice, professional resources and targeted advertising.

One third of the Trustees, in rotation, put themselves up for reappointment each year at the AGM. Directors of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at March 31st 2023 was 6 (2022 - 6).

Trustee Induction and Training

When a Trustee first joins the PhotoVoice Charity board an induction programme is designed according to their specific needs. Induction will include child protection training and individual sessions with staff, as required, to familiarise themselves with the charity and the context in which it operates. These are organised jointly by the Chair of the Trustees and the Chief Executive. If deemed appropriate, new Trustees are encouraged to take external training.

Risk Statement

The board has examined the major strategic, business and operational risks that the organisation faces and confirms that systems have been established to enable risks to be assessed as they arise.

Reserves Policy

The Trustees wish to maintain the reserve of unrestricted funds to a level sufficient to fund three months' normal expenditure on staff salaries and basic services.

Organisational Structure

The Trustee Board holds scheduled quarterly meetings and emergency ones as required, to make major decisions affecting strategy and longer-term direction of PhotoVoice Charity, and to set tasks and responsibilities for further activities and goals. The Chief Executive attends the meetings to provide reports and recommendations for the trustees and is joined by his staff as required.

Sub-committees of the board are created from time to time to deal with particular issues. These committees may contain members of staff as well as other external experts.

Operational decisions are made on a day-to-day basis by the Chief Executive, and other key staff in line with the strategy and direction set by the Trustees.

Reference and Administrative Information

Status

PhotoVoice Charity is a charitable company limited by guarantee, incorporated on March 2nd 2000 and registered as a charity on March 19th 2003.

Governing document

The Company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Company number

3938488

Charity numbers

- England and Wales - 1096598
- Scotland - SC041918

Company Secretary

Reed Smith Corporate Services Ltd.

Registered and Principal Office

PhotoVoice. 26 Phipp Street, London, EC2A 4NR

Bankers

- CAF Bank, 25 Kings Hill Avenue, Kings Hill West Malling, Kent, ME19 4JQ
- Natwest Bank, 504 Brixton Road, London SW9 8EW

Accountant

Ma'Leon Accountancy Services Limited, 85 Great Portland Street, London, United Kingdom, W1W 7LT

Independent Examiner

Aamer Shehzad, Accountability Europe Limited, Omnibus Workspace, 39-41 North Road, London. N7 9DP

Statement of Responsibilities of the Trustees

The Trustees, who are also directors of PhotoVoice 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 (UKGAAP). 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 the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any 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 operation.

The Trustees are responsible for keeping proper accounting records which 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, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees 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.

Audit Exemption

The Directors have decided to take advantage of the audit exemption provisions of the Companies Act 2006. However, under the provisions of section 145 of the Charities Act 2011, independent examination was undertaken by Aamer Shehzad, Accountability Europe Limited, Omnibus Workspace, 39-41 North Road, London. N7 9DP. His report is shown on page 12.

Signed on behalf of Board of Trustees

RMWatkins

Russell Watkins - Chair
Date: 10 January 2024

Anna Morser

Anna Morser - Treasurer
Date: 10 January 2024

Independent Examiners' Report to The Trustees of PhotoVoice Charity for the Year Ended 31 March 2023

I report to the trustees on my examination of the accounts of PhotoVoice 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.



24/01/2024

.....
Aamer Shehzad FCA

.....
Date

Accountability Europe Ltd

Omnibus Workspace
39-41 North Road
London
N7 9DP

STATEMENT OF FINANCIAL ACTIVITIES

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

Notes	Incoming Resources	Unrestricted Funds	Restricted Funds	2023 total	2022 Total
	Income and Endowments From	£	£	£	£
2a	Donations and legacies	80,040	-	80,040	18,850
2b	Other	15,320	-	15,320	4,667
3	Charitable activities	87,197	45,103	132,299	109,422
	Investments	-	-	-	3
	Total Incoming Resources	182,556	45,103	227,659	132,942
	Resources Expended				
4	<i>Raising funds</i>	(7,078)	-	(7,078)	(4,517)
	<i>Charitable activities</i>	(88,839)	(124,684)	(220,677)	(213,343)
	Total Resources Expended	(95,993)	(124,684)	(220,677)	(217,860)
5	Net income/(expenditure) for the year	86,563	(79,582)	6,982	(84,918)
	Transfer between funds	(76,695)	76,695		

Reconciliation of funds:

Total funds brought forward as previously stated	-	-	-	17,579
Balances brought forward 1 April 2022	14,692	2,887	17,580	69,265
Total funds carried forward	24,561	-	24,561	(15,653)

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

PHOTOVOICE CHARITY
Balance Sheet
For the year ended 31 March 2023

Notes		2023	2022
	£	£	£
Fixed Assets			
8	Tangible fixed assets	-	-
9	Investment	1	1
Current assets			
10	Debtors	12,245	30,780
	Cash at bank and in hand	41,246	13,229
		<u>53,491</u>	<u>44,009</u>
11	Creditors: amounts due within one year	<u>(28,931)</u>	<u>(26,431)</u>
	Net current assets	<u>24,560</u>	<u>17,578</u>

	Net assets	24,561	17,579
12	Funds		
	Restricted funds		
	Income funds	0	2,887
	Unrestricted funds		
	General funds	24,561	14,692
	Total funds	24,561	17,579

DIRECTORS' RESPONSIBILITIES IN THE PREPARATION OF THE FINANCIAL STATEMENTS FOR THE YEAR MARCH 2023

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2023.

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and
- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on page 12.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application 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 company.

Comparative figures for the previous year by fund type are shown in Note 13.

The Notes on pages 17 to 28 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 20th December 2023 and signed on their behalf by:

RMWatkins

Russell Watkins, Chair of Trustees

**Company registration number:
3938488**

1. Accounting Policies

- a) The financial statements have been prepared under the historical cost convention and 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The charitable company is exempted from preparing a cash flow statement due to exemption available to charities with income of less than £500,000.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

c) Preparation of the accounts on a going concern basis

The trustees have prepared and considered trading forecasts and cash flow requirements for a period of 12 months from the date of approval of these financial statements and have concluded that it is appropriate to prepare these financial statements on the going concern basis.

Governance costs include the corporate management, strategic planning, restructuring and one-off consultancy to develop the organisation, as well as independent examination and legal costs.

d) Income

All income is included in the Statement of Financial Activities when the charitable company is legally entitled to the income, it is probable that the income will be received and the amounts can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Donated services and facilities are recognized as an incoming resource at the estimated value to the charity of the service or facility received.

On receipt, donated professional services and facilities (Gifts in kind) are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding item is then recognised in expenditure in the period of receipt. Volunteer time is not included in the financial statements.

Investment income is recognised on a receivable basis.

Income from commercial trading activities is recognised as earned (as the related goods and services are provided).

Grants received in advance are deferred at the year end to when the grant entitlement becomes unconditional

e) Expenditure and irrecoverable VAT

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned by an estimate of the amount attributable to each activity, based on the number of staff members as per note 6.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment and software 3yrs (straight line)

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due

f) Funds structure

The charitable company has a number of restricted funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. These costs are broken down into more detail in Note 4.

Where expenditure on a project or programme area exceeds the restricted funds available for that project or area, then the 'overspend' is met by transfers from unrestricted funds during the year. Should sufficient appropriate restricted funds subsequently become available these transfers will be reclaimed.

All other funds are unrestricted funds, which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have earmarked a fund for a specific purpose.

The costs of generating funds relate to the costs incurred by the charitable company in raising funds for the charitable work.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) 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.

j) Creditors and provisions

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

k) Analysis of staff costs, trustee remuneration and expenses

l) Staff costs comprise:

Wages and salaries

Social Security costs

Pension contributions

Redundancy Costs

The average number of employees (including casual and part time staff) during the year was as follows: 3.6

There are no employees whose emoluments as defined for taxation purposes amounted to over £60,000

During the year there were no payments made to the trustees for remuneration or expenses.

m) Pension

All staff are enrolled in a pension scheme with Nest.

n) Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the accounting date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

Incoming resources from generated funds

Notes

2a. Voluntary Income	Unrestricted Funds	Restricted Funds	2023 total	2022 Total
Gallery Hire	1,235	-	1,235	0
Esmee Fairbairn Foundation	67,100	-	67,100	1,250
Jocarno Fund	9,953	-	9,953	8,772
LB Tower Hamlets	-	-	-	2,667
Government JRS Grant	-	-	-	1,800
Other Grants and Donations	1,752	-	1,752	3,911
<u>Gifts in Kind</u>	-	-	-	-
Reed Smith Venue Hire (Gifts in Kind)	-	-	-	500
Total	80,040	-	80,040	18,850

2b. Activities for generating funds income

	Unrestricted Funds	Restricted Funds	2023 total	2022 total
	£	£	£	£
Supporter Scheme	11,107	-	11,107	-
Fundraising events (Includes Gift Aid)	4,072	-	4,072	-
Other	140	-	140	4,667
Total	15,320	-	15,320	4,667

Notes **Incoming resources from charitable activities**

Projects and Training

3

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
GCU Health and Wellbeing	-	17,761	17,761	-
Postcode Society Trust	-	19,784	19,784	-
Commission - Overseas	-	-	-	10,475
Commission - UK	-	-	-	16,738
Government JRS Grant	-	-	-	16,012
HSE Mental Health Ireland		7,558	7,558	-
Consultancy	7,581	-	7,581	-
Training (Academic)	500	-	500	-
Training (Institutional)	15,151	-	15,151	-
Training (Bespoke)	30,953	-	30,953	7,750
Training (Standard)	33,011	-	33,011	52,947
Other	-	-	-	5,500
TOTAL	87,197	45,103	132,299	109,422

Notes

4 Resources Expended

	Costs of generating funds	Projects - Restricted	Projects - Unrestricted	Communications	Support costs	Governance costs	2023 total	2022 Total
	£	£	£	£	£	£	£	£
Staff costs	(5,214)	(145,986)	-	(5,214)	(5,214)	(5,214)	(166,841)	(144,529)
Rent, insurance and services	-	-	-	-	(26,762)	-	(26,762)	(27,913)
Communications and IT	-	(183)	-	-	(17)	-	(200)	(10,483)
Office Costs	(976)	-	-	-	(475)	-	(1,452)	(8,936)
Sundry administration costs	-	-	-	-	-	-	-	(3,071)
Independent examiners fees	-	-	-	-	(500)	-	(500)	(390)
Other professional fees	(41)	-	-	-	-	(35)	(76)	(2,076)
Banking and financial costs	-	-	-	-	(4,974)	-	(4,974)	(524)
Other project costs	-	(1,732)	(1,871)	-	-	-	(3,603)	(18,208)
Travel and room hire	-	(1,257)	(5,361)	-	(2,037)	-	(8,655)	(1,731)
Volunteer costs	-	-	-	-	-	-	-	-
	(7,154)	(155,309)	(7,773)	(5,214)	(39,980)	(5,249)	(220,677)	(217,859)
Add: Allocation of support costs	-	30,624	-	(70,604)	39,980	-	-	-
Total Resources Expended	(7,154)	(124,684)	(7,773)	(75,818)	-	(5,249)	(220,677)	(217,859)

Notes

5 Net surplus/(deficit) for the year

a.	This is stated after charging/crediting:	2023	2022
		£	£
	Independent examiner's fees	500	490
	Operating lease rentals:		
	property (see note 15)	33,718	26,204

Director's received neither remuneration nor reimbursed expenses during the year.

b.	Valuation of donated resources	2023	2022
	Governance	0	1,000

The value of Gifts in Kind is based on the price that the Charity estimates it would have to pay for services from Reed Smith Corporate Services Ltd on the open market.

6	Staff costs and numbers	2023 total	2022 Total
	Staff costs were as follows:	£	£
	Salaries and wages	(132,940)	(125,086)
	Pension contributions	(9,663)	(10,607)
	Social security costs	(13,959)	(8,212)
	Safeguarding and ID	(172)	0
	Staff Training and Recruitment	(119)	(5)
	Staff Welfare	(421)	(619)
	Redundancy costs	(9,339)	0
		<u>(166,841)</u>	<u>(144,529)</u>

No employee earned more than £60,000 during 2021/22 Financial Year (2020/21 - 0). The number of employees participating in the pension scheme during the year was 3.2 FTE (2020/21 - 5).

The average weekly number of staff (expressed as full-time equivalents) during the year was as follows:

2023	2022	2023	2022
-------------	-------------	-------------	-------------

	No.	No.	%	%
Costs of generating funds	0.1	0.1	3%	3%
Charitable activities and projects	2.8	2.8	88%	88%
Communications	0.1	0.1	3%	3%
Support costs	0.1	0.1	3%	3%
Governance	0.1	0.1	3%	3%
	3.2	3.2	100%	100%

Notes

7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8 Tangible fixed assets

	2023	2022
	Office and other equipment	Office and other equipment
	£	£
Cost		
At the start of the year	6,858	6,858
At the end of the year	6,858	6,858
Depreciation		
At the start of the year	(6,858)	(6,858)
At the end of the year	(6,858)	(6,858)
Net book value		
At the end of the year	0	0

All tangible fixed assets are used for direct charitable purposes.

9 Investment

The charitable company acquired no investment income during the year.

10 **Debtors**

	2023 total	2022 Total
	£	£
Operating debtors	3,648	30,780
Other debtors	7,798	-
Prepayments	799 -	
Grants receivable	-	-
	<hr/> 12,245	<hr/> 30,780

11 **Creditors: amounts due within one year**

	2023 total	2022 Total
	£	£
Operating creditors	7,264	9,811
Accrual and provisions	500	500
Other creditors	21,167	16,120
	<hr/> 28,931	<hr/> 26,431

Notes

12 **Analysis of net assets between fund**

	Unrestricted	Restricted	Total funds
	£	£	£
Tangible fixed assets	-	-	-
Net current assets	24,561	0	24,561
Net assets at the end of the year	24,561	0	24,561

13 **Movement in funds****2022-23**

	At the start of the year	Incoming resources	Outgoing resources	Transfers	At the end of the year
	£	£	£	£	£
Unrestricted funds:					
General funds	14,692	182,556	(95,993)	(76,695)	24,561
Total unrestricted funds	14,692	182,556	(95,993)	(76,695)	24,561
Restricted funds					
Restricted income funds:					At the end of the year
Projects	2,887	45,103	(124,684)	76,695	-
Total restricted funds	2,887	45,103	(124,684)	76,695	-
Total funds	17,579	227,659	(220,677)	-	24,561

14 **Prior year****2021-22**

	At the start of the year	Incoming resources	Outgoing resources	Transfers	At the end of the year
	£	£	£	£	£
Unrestricted funds:					
General funds	66,117	40,270	(115,408)	23,713	14,692
Total unrestricted funds	66,117	40,270	(115,408)	23,713	14,692
Restricted funds					
Restricted income funds:					At the end of the year
Projects	36,380	92,672	(102,452)	(23,713)	2,887
Total restricted funds	36,380	92,672	(102,452)	23,713	2,887
Total funds	102,497	132,942	(217,860)	-	17,579

Purposes of funds

General funds: these are the free reserves of the charity which can be used for any purpose within its charitable objects.

Restricted income funds: These funds represent monies which have been given for particular purposes and projects as described below:

2022-23

GCU Health and Wellbeing

A programme looking at the impact on residents' health who use services provided by community centres

Postcode Society Trust

A community driven programme which encourages local community members to share their perspectives on community in deprived areas of London

HSE Mental Health Ireland

A programme looking at the experiences of long term residents of mental health care settings in Dublin

15 **Operating Lease commitments**

Rent and service charge payments totalled £33,718 (2022 - £26,204) for the year under its Lease Agreement for the new offices at 26 Phipp Street, Ground Floor and Basement. The new lease commenced in November 2021. This also includes the rent free period.

16 **Related parties**

The company is limited by guarantee and has no share capital; thus no single party controls the company.

PhotoVoice Charity

England & Wales - Charity number 1096598

Accounts

PhotoVoice

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st MARCH 2022

COMPANY NO: 3938488

CHARITY NO:

England and Wales 1096598, Scotland SC041918

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REPORT OF THE BOARD OF TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

Objectives and Activities

Organisational Information

PhotoVoice is an award-winning international charity which works to bring about positive social change through participatory photography projects. We build skills in underrepresented and at-risk communities to use photography as a tool for communication, self-expression and advocacy.

PhotoVoice's pioneering projects have amplified the voices of refugees, children in care, people living with HIV/AIDS, young people who have been the subject of sexual exploitation, former prisoners and those with differing requirements for inclusion.

PhotoVoice always works in partnership with local community organisations and other international or UK based organisations.

Charitable Objects

The Charity's objects are to advance education and community development in the UK and internationally, using participatory photography methods and training in photography, communication and advocacy skills. This enables the participating individuals and communities to express themselves, raise public awareness of the issues and experiences they encounter, and help them to improve their quality of life. The Charity runs training courses and advises other charities, groups and institutions carrying out development projects in the use of photography to advance their own programmes and activities.

Vision

PhotoVoice's vision is for a world in which no one is denied the opportunity to speak out and be heard.

Mission

PhotoVoice's mission is to build skills within underrepresented and marginalised communities. To achieve this, we utilise innovative participatory photography and digital storytelling methods. These skills enable individuals to represent themselves and create tools for advocacy and communication. Through this, and through developing partnerships, we deliver positive social change.

Public Benefit Statement

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'charities and public benefit'.

PhotoVoice's charitable purpose is enshrined in its objects - the education and training of disadvantaged people throughout the world in the field of photography. The Trustees ensure that this is carried out for the public benefit by delivering programmes and services that are of value to the participants of the projects. The participants are members of the public known to and/or identified by Partner organisations (including NGO's, Local Authorities, Aid Agencies) with whom and for whom PhotoVoice develops the projects. The partners have the specialised working knowledge of the target groups (for example, refugees, vulnerable youth, people with disabilities) and these partnerships ensure that PhotoVoice's activities reach the right recipients and thus fulfil the charity's core objectives.

Achievements and Performance

Key Aims

- Work with underrepresented groups using participatory photographic methods which enable self-expression and development, raise awareness, and provide tools for advocacy
- Champion the appropriate use of participatory photography by international development and local grassroots organisations by promoting knowledge sharing, setting standards, providing best practices, training and related consultancy services
- Promote the images and words produced in participatory photography projects through targeted newsletters, publications, events, and exhibitions, as well as traditional mass media and new media to raise awareness on the perspectives of communities and individuals

Performance against plan

PhotoVoice focused on three key goals in 2021-22:

- Develop and implement a new strategic plan to cover a three year period, to establish a future focus which strengthens PhotoVoice's role as expert contributor to discussions and projects utilising ethical photography for social change.
- Continue to strengthen the ways in which we engage with supporters, participants, and training attendees through a combination of online opportunity and in person activity
- Develop a programme of projects and opportunities which continue to develop PhotoVoice's methodology, addressing the opportunities and challenges which have emerged as a result of Covid-19

Key activities during the year

1. The impact of Covid-19 remained challenging for PhotoVoice in 2021-22 – as it was for many organisations. The limits on our ability to deliver projects and programmes because of restrictions, combined with reduction in available support from government, had a substantial impact on PhotoVoice's operations and cashflow.
2. However, we were able to successfully deliver a number of online activities, including expanding our PhotoVoice Connect programme, which offers participatory engagement in a bespoke online environment.
3. We completed our Care Leavers in Focus resource, a comprehensive toolkit to support local authorities and children in care. This resource has been distributed to nearly 80 local authorities across England and Wales, and is being actively used by them to improve services for young people with care experience.
4. We commenced work on two new programmes, one working in partnership with the HSE in Ireland, and the second working across the UK in partnership with Glasgow Caledonian University.
5. We devised and began to implement a new strategic direction for the organisation,

Future plans

PhotoVoice will focus on three key goals in 2022-23:

- Continue to implement its strategic plan to cover a three-year period, to establish a future focus which strengthens PhotoVoice's role as expert contributor to discussions and projects utilising ethical photography for social change.
- Consider diverse income streams, new ways of working, and new opportunities to protect PhotoVoice during challenging economic times.
- Continue to deliver high quality projects and programmes.

Projects During the Year

UK Projects in 2021-22

- Care Leavers in Focus
 - o A multi year project funded by the Esmee Fairburn Foundation, working with young people in the care system across England and Wales. The project developed a comprehensive new toolkit called 'In Focus', which provides information for young people, and advocate for greater service user involvement in designing local services. This has now been distributed to nearly 80 local authorities across England and Wales. Delivered in partnership with NYAS, Catch 22, The Care Leavers Association, Drive Forward Foundation, and the National Care Leavers Benchmarking Forum.
- Storytelling with Photographs
 - o A programme of engagement which commenced in March 2022, and which looks at the experiences of long-term residents of mental health services in Dublin. This will form part of a programme of service improvement in mental health provision. Delivered in partnership with HSE.
- Common Health Assets
 - o A programme of engagement with community centres across England and Scotland, to understand their impact on community health and wellbeing. Delivered in partnership with GCU.

Financial Review

Funders

PhotoVoice extends its thanks to all our funders as well as partner organisations, project volunteers and support staff, donors and PhotoVoice members, including:

- The Esmee Fairbairn Foundation
- HSE
- GCU
- Jocarino Fund
- Reed Smith

Financial Review

In 2021-22, PhotoVoice's income decreased from £219,821 in 2020-21 to £132,942 in 2021-22 – a decrease of 49%. Its outgoings increased from £186,587 in 2020-21 to £217,860 in 2021-22 – an increase of 15%. This is the first significant operational loss which PhotoVoice has reported in a number of years, resulting largely from the limited opportunities and restrictions imposed by the pandemic.

This results in a carried forward balance of £17,579, of which £14,692 is unrestricted, and £2,887 is restricted.

The Trustees have recognised the difficult financial and operational climate which PhotoVoice operated in during 2021-22, with income and opportunities to deliver programmes remaining hindered by the impact of Covid 19. They agreed that during the year, PhotoVoice would draw on its available reserves, as well as relocating to new premises which will enable greater flexibility for its activities.

This investment in a new space coincided with the delivery of a new strategy, which emphasises deeper external engagement for its educational programmes, alongside PhotoVoice's core activities of project delivery.

While this has meant that PhotoVoice's reserves are below the three months policy, the Trustees believe that these approaches will hopefully enable PhotoVoice to diversify its income stream and seek new opportunities.

However, the Trustees remain concerned that the post-Covid climate will continue to prove challenging, with early signs of an economic downturn also likely to impact PhotoVoice.

Structure, Governance and Management

PhotoVoice Staff

Chief Executive	Tom Elkins
Projects Manager	Natasha Mulder (from July 2020)
Projects Officer	Lauren Parr
Education and Projects Manager	Kallina Brailsford

Former Staff

Senior Projects Manager	Kate Watson (left February 2002)
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PhotoVoice Trustees

Russell Watkins (Chair)
Sarah Washington
Natalie Waugh
Rosie Cornick
Anna Morser
Grace O'Donovan

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on March 2nd 2000 with Companies House and registered as a charity in England and Wales on March 19th 2003, and in Scotland on November 24, 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

A skills audit of the Trustee board, reviewed on an annual basis has highlighted key areas of expertise that PhotoVoice wishes to have represented on its board in order to maximise its impact as a charity. These areas of expertise include the following:

- International development and programme management
- Law
- UK Policy
- Charitable Sector and Fundraising
- Business skills
- Strategy and Marketing

New Trustees are recruited through the existing Trustees, supporters of PhotoVoice, professional resources and targeted advertising.

One third of the Trustees, in rotation, put themselves up for reappointment each year at the AGM. Directors of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at March 31st 2022 was 6 (2020 - 6).

Trustee Induction and Training

When a Trustee first joins the PhotoVoice board an induction programme is designed according to their specific needs. Induction will include child protection training and individual sessions with staff, as required, to familiarise themselves with the charity and the context in which it operates. These are organised jointly by the Chair of the Trustees and the Chief Executive. If deemed appropriate, new Trustees are encouraged to take external training.

Risk Statement

The board has examined the major strategic, business and operational risks that the organisation faces and confirms that systems have been established to enable risks to be assessed as they arise.

Reserves Policy

The Trustees wish to maintain the reserve of unrestricted funds to a level sufficient to fund three months' normal expenditure on staff salaries and basic services.

Organisational Structure

The Trustee Board holds scheduled quarterly meetings and emergency ones as required, to make major decisions affecting strategy and longer-term direction of PhotoVoice, and to set tasks and responsibilities for further activities and goals. The Chief Executive attends the meetings to provide reports and recommendations for the trustees and is joined by his staff as required.

Sub-committees of the board are created from time to time to deal with particular issues. These committees may contain members of staff as well as other external experts.

Operational decisions are made on a day-to-day basis by the Chief Executive, and other key staff in line with the strategy and direction set by the Trustees.

Reference and Administrative Information

Status

PhotoVoice is a charitable company limited by guarantee, incorporated on March 2nd 2000 and registered as a charity on March 19th 2003.

Governing document

The Company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Company number

3938488

Charity numbers

- England and Wales - 1096598
- Scotland - SC041918

Company Secretary

Reed Smith Corporate Services Ltd.

Registered and Principal Office

PhotoVoice. 26 Phipp Street, London, EC2A 4NR

Bankers

- CAF Bank, 25 Kings Hill Avenue, Kings Hill West Malling, Kent, ME19 4JQ
- Natwest Bank, 504 Brixton Road, London SW9 8EW

Accountant

Ma'Leon Accountancy Services Limited, 85 Great Portland Street, London, United Kingdom, W1W 7LT

Independent Examiner

Aamer Shehzad, Accountability Europe Limited, Omnibus Workspace, 39-41 North Road, London. N7 9DP

Statement of Responsibilities of the Trustees

The Trustees, who are also directors of PhotoVoice 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 (UKGAAP). 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 the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any 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 operation.

The Trustees are responsible for keeping proper accounting records which 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, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees 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.

Audit Exemption

The Directors have decided to take advantage of the audit exemption provisions of the Companies Act 2006. However, under the provisions of section 145 of the Charities Act 2011, Aamer Shehzad, Accountability Europe Limited, Omnibus Workspace, 39-41 North Road, London. N7 9DP. His report is shown on page 12.

Signed on behalf of Board of Trustees



Russell Watkins - Chair
Date: 19th December 2022



Anna Morser - Treasurer
Date: 19th December 2022

Independent Examiner's Report to The Trustees of PhotoVoice For the Year Ended 31 March 2022

I report to the trustees on my examination of the accounts of PhotoVoice for the year ended 31 March 2022.

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.



.....

Aamer Shehzad FCCA FCA

20th December 2022

.....

Date

Accountability Europe Ltd
Omnibus Workspace
39-41 North Road
London
N7 9DP

STATEMENT OF FINANCIAL ACTIVITIES

PHOTOVOICE

Statement of financial activities (incorporating an income and expenditure account)
For the year ended 31 March 2022

Notes	Incoming Resources <i>Income and Endowments From</i>	Unrestricted Funds £	Restricted Funds £	2022 total £	2021 total £
2a	Donations and legacies	18,850	-	18,850	81,109
2b	Other	4,667	-	4,667	8,256
3	Charitable activities	16,750	92,672	109,422	130,448
	Investments	3	-	3	8
	Total Incoming Resources	40,270	92,672	132,942	219,821
	Resources Expended				
4	<i>Raising funds</i>	(4,517)	-	(4,517)	(4,216)
	<i>Charitable activities</i>	(110,892)	(102,452)	(213,343)	(182,371)
	Total Resources Expended	(115,408)	(102,452)	(217,860)	(186,587)
5	Net income/(expenditure) for the year	(75,138)	(9,780)	(84,918)	33,233
	Transfers between funds	23,713	(23,713)	-	-
	Reconciliation of funds:				
	Total funds brought forward as previously stated	-	-	-	67,539
14	Prior year adjustment	-	-	-	(1,725)
	Balances brought forward 1 April 2022	66,117	36,380	102,498	69,265
	Total funds carried forward	14,692	2,887	17,579	102,498

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

Balance Sheet
For the year ended 31 March 2022

Notes	£	2022 £	2021 £
Fixed Assets			
8	Tangible fixed assets	-	-
9	Investment	1	1
Current assets			
10	Debtors	30,780	2,724
	Cash at bank and in hand	13,229	110,985
		<u>44,009</u>	<u>113,709</u>
11	Creditors: amounts due within one year	<u>(26,431)</u>	<u>(11,212)</u>
	Net current assets	<u>17,578</u>	<u>102,497</u>
	Net assets	<u>17,579</u>	<u>102,498</u>
Funds			
12	Restricted funds		
	Income funds	2,887	36,380
	Unrestricted funds		
	General funds	14,692	66,117
	Total funds	<u>17,579</u>	<u>102,498</u>

DIRECTORS' RESPONSIBILITIES IN THE PREPARATION OF THE FINANCIAL STATEMENTS
FOR THE YEAR MARCH 2022

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2022.

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on page 14.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application 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 company.

Comparative figures for the previous year by fund type are shown in Note 13.

The Notes on pages 16 to 23 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 19th December 2022 and signed on their behalf by:

RW Watkins

Russell Watkins, Chair of Trustees

Company registration number: 3938488

1. Accounting Policies

- a) The financial statements have been prepared under the historical cost convention and 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
The charitable company is exempted from preparing a cash flow statement due to exemption available to charities with income of less than £500,000.

b) **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

c) **Preparation of the accounts on a going concern basis**

The trustees have prepared and considered trading forecasts and cash flow requirements for a period of 12 months from the date of approval of these financial statements and have concluded that it is appropriate to prepare these financial statements on the going concern basis.

Governance costs include the corporate management, strategic planning, restructuring and one-off consultancy to develop the organisation, as well as independent examination and legal costs.

d) **Income**

All income is included in the Statement of Financial Activities when the charitable company is legally entitled to the income, it is probable that the income will be received and the amounts can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Donated services and facilities are recognized as an incoming resource at the estimated value to the charity of the service or facility received.

On receipt, donated professional services and facilities (Gifts in kind) are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding item is then recognised in expenditure in the period of receipt. Volunteer time is not included in the financial statements.

Investment income is recognised on a receivable basis.

Income from commercial trading activities is recognised as earned (as the related goods and services are provided).

Grants received in advance are deferred at the year end to when the grant entitlement becomes unconditional

e) **Expenditure and irrecoverable VAT**

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned by an estimate of the amount attributable to each activity, based on the number of staff members as per note 6.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment and software 3yrs (straight line)

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due

f) Funds structure

The charitable company has a number of restricted funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. These costs are broken down into more detail in Note 4.

Where expenditure on a project or programme area exceeds the restricted funds available for that project or area, then the 'overspend' is met by transfers from unrestricted funds during the year. Should sufficient appropriate restricted funds subsequently become available these transfers will be reclaimed.

All other funds are unrestricted funds, which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have earmarked a fund for a specific purpose.

The costs of generating funds relate to the costs incurred by the charitable company in raising funds for the charitable work.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) 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.

j) Creditors and provisions

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

k) Analysis of staff costs, trustee remuneration and expenses

l) Staff costs comprise:

Wages and salaries

Social Security costs

Pension contributions

Redundancy Costs

The average number of employees (including casual and part time staff) during the year was as follows: 5 (3.2 FTE)

There are no employees whose emoluments as defined for taxation purposes amounted to over £60,000

During the year there were no payments made to the trustees for remuneration or expenses.

m) Pension

All staff are enrolled in a pension scheme with Nest.

n) Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the accounting date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

Incoming resources from generated funds

Notes

2a. Voluntary Income	Unrestricted Funds	Restricted Funds	2022 total	2021 total
Esmee Fairbairn Foundation	1,250	-	1,250	-
Jocarno Fund	8,722	-	8,722	8,576
LB Tower Hamlets	2,667	-	2,667	21,485
The King Baudouin Foundation	-	-	-	8,808
Government JRS Grant	1,800	-	1,800	4,580
Other grant and donations	3,035	-	3,911	4,589
<u>Gifts in Kind</u>	-	-	-	-
Reed Smith Venue Hire (Gifts in Kind)	500	-	500	500
Total	17,974	-	17,974	48,538

2b. Activities for generating funds income	Unrestricted Funds £	Restricted Funds £	2022 total £	2021 total £
Corporate Donation	-	-	-	850
Supporter Scheme	876	-	876	3,222
Fundraising events (Includes Gift Aid)	-	-	-	4,184
Other	4,667	-	4,667	-
Total	5,543	-	5,543	8,256

Notes	Incoming resources from charitable activities				
3	Projects	Unrestricted Funds	Restricted Funds	2022 total	2021 total
	ACU	-	-	-	3,750
	Commission - Overseas	3,500	6,975	10,475	-
	Commission - UK	-	16,738	16,738	-
	Esmee Fairbairn Foundation	-	-	-	46,726
	Government JRS Grant	-	16,012	16,012	40,735
	Training (Consultancy)	-	-	-	5,374
	Training (Bespoke)	7,750	-	7,750	-
	Training (Standard)	-	52,947	52,947	33,346
	Other	5,500	-	5,500	517
	TOTAL	16,750	92,672	109,422	130,448

Notes

4 Resources Expended

	Costs of generating funds	Projects - Restricted	Projects – Unrestricted	Communications	Support costs	Governance costs	2022 total	2021 total
	£	£	£	£	£	£	£	£
Staff costs	(4,517)	(126,463)	-	(4,517)	(4,517)	(4,517)	(144,529)	(134,918)
Rent, insurance and services	-	-	-	-	(27,913)	-	(27,913)	(30,481)
Communications and IT	-	-	-	(1,151)	(9,332)	-	(10,483)	(13,235)
Office Costs	-	-	-	-	(8,936)	-	(8,936)	(860)
Sundry administration costs	-	-	-	-	(3,071)	-	(3,071)	(864)
Independent examiners fees	-	-	-	-	(390)	-	(390)	(660)
Other professional fees	-	-	-	-	(2,041)	(35)	(2,076)	(988)
Banking and financial costs	-	-	-	-	(524)	-	(524)	(1,085)
Other project costs	-	(18,208)	-	-	-	-	(18,208)	(2,915)
Travel and room hire	-	(1,231)	-	-	0	(500)	(1,731)	(583)
Volunteer costs	-	-	-	-	-	-	-	-
	(4,517)	(145,902)	-	(5,667)	(56,723)	(5,052)	(217,860)	(186,587)
Add: Allocation of support costs	-	43,450	-	(100,173)	56,723	-	-	-
Total Resources Expended	(4,517)	(102,452)	-	(105,840)	-	(5,052)	(217,860)	(186,587)

Notes

5 **Net surplus/(deficit) for the year**

a.	This is stated after charging/crediting:	2022	2021
		£	£
	Independent examiner's fees	390	490
	Operating lease rentals: property (see note 15)	26,204	27,302

Director's received neither remuneration nor reimbursed expenses during the year.

b.	Valuation of donated resources	2022	2021
	Governance	500	1,000

The value of Gifts in Kind is based on the price that the Charity estimates it would have to pay for services from Reed Smith Corporate Services Ltd on the open market.

6 **Staff costs and numbers**

		2022	2021
		total	total
		£	£
	Staff costs were as follows:		
	Salaries and wages	(125,086)	(117,603)
	Pension contributions	(10,607)	(9,408)
	Social security costs	(8,212)	(7,646)
	Safeguarding and ID	0	0
	Staff Training and Recruitment	(5)	(210)
	Staff Welfare	(619)	(50)
	Redundancy costs	0	0
		(144,529)	(134,918)

No employee earned more than £60,000 during the 2021/22 Financial Year (2020/21 - 0). The number of employees participating in the pension scheme during the year was 5 (3.2 FTE) - (2020/21 - 5).

The average weekly number of staff (expressed as full-time equivalents) during the year was as follows:

	2022	2021	2022	2021
	No.	No.	%	%
Costs of generating funds	0.1	0.1	3%	3%
Charitable activities and projects	2.8	2.8	88%	88%
Communications	0.1	0.1	3%	3%
Support costs	0.1	0.1	3%	3%
Governance	0.1	0.1	3%	3%
	3.2	3.2	100%	100%

Notes

7 **Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8 **Tangible fixed assets**

	2022	2021
	Office and other equipment £	Office and other equipment £
Cost		
At the start of the year	6,858	6,858
At the end of the year	6,858	6,858
Depreciation		
At the start of the year	(6,858)	(6,858)
At the end of the year	(6,858)	(6,858)
Net book value		
At the end of the year	0	0

All tangible fixed assets are used for direct charitable purposes.

9 **Investment**

The charitable company acquired no investment income during the year.

10 **Debtors**

	2022 total	2021 total
	£	£
Operating debtors	22,183	2,724
Other debtors	7,798	-
Prepayments	799	-
Grants receivable	-	-
	30,780	2,724

11 **Creditors: amounts due within one year**

	2022 total	2021 total
	£	£
Operating creditors	9,811	5,960
Accrual and provisions	500	660
Other creditors	16,120	4,591
	26,431	11,211

Notes

12 **Analysis of net assets between fund**

	Unrestricted £	Restricted £	Total funds £
Tangible fixed assets	-	-	-
Net current assets	14,692	2,887	17,579
Net assets at the end of the year	14,692	2,887	17,579

13 **Movement in funds**

	2021-22				
	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
Unrestricted funds:					
General funds	66,117	40,270	(115,408)	23,713	14,692
Total unrestricted funds	66,117	40,270	(115,408)	23,713	14,692
Restricted funds					
Restricted income funds:					At the end of the year
Projects	36,380	92,672	(102,452)	(23,713)	2,887
Total restricted funds	36,380	92,672	(102,452)	(23,713)	2,887
Total funds	102,497	132,942	(217,860)	-	17,579

14 **Prior year**

	2020-21				
	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
Unrestricted funds:					
General funds	2,775	89,373	(26,030)	-	66,117
Total unrestricted funds	2,775	89,373	(26,030)	-	66,117
Restricted funds					
Restricted income funds:					At the end of the year
Projects	66,490	130,448	(160,557)	-	36,380
Total restricted funds	66,490	130,448	(160,557)	-	36,380
Total funds	69,265	219,821	(186,587)	-	102,498

Purposes of funds

General funds: these are the free reserves of the charity which can be used for any purpose within its charitable objects.

Restricted income funds: These funds represent monies which have been given for particular purposes and projects as described below:

Care Leavers in Focus

A multi year project funded by the Esmee Fairburn Foundation, working with young people in the care system across England and Wales. The project developed a comprehensive new toolkit called 'In Focus', which provides information for young people, and advocate for greater service user involvement in designing local services. This has now been distributed to nearly 80 local authorities across England and Wales. Delivered in partnership with NYAS, Catch 22, The Care Leavers Association, Drive Forward Foundation, and the National Care Leavers

Common Health Assets

A programme of engagement with community centres across England and Scotland, to understand their impact on community health and wellbeing. Delivered in partnership with GCU.

Standard Training

PhotoVoice's acclaimed training course in designing and delivering participatory photography projects is scheduled throughout the year, both online and in-person. Attendance is open to all.

Storytelling with Photographs

A programme of engagement which commenced in March 2025³ 2, and which looks at the experiences of long-term residents of mental health services in Dublin. This will form part of a programme of service improvement in mental health provision. Delivered in partnership with HSE.

15 Operating Lease commitments

Rent and service charge payments totalled £26,204 (2021 - £27,667) for the year under its Lease Agreement for the new offices at 26 Phipp Street, Ground Floor and Basement. The new lease commenced in November 2021. This also includes the rent free period.

16 Related parties

The company is limited by guarantee and has no share capital; thus no single party controls the company.

PhotoVoice Charity

England & Wales - Charity number 1096598

Accounts

PhotoVoice

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31st MARCH 2021

COMPANY NO: 3938488

CHARITY NO:
England and Wales 1096598, Scotland SC041918

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Report of the Board of Trustees for the year ended 31st March 2021

Objectives and Activities

Organisational Information

PhotoVoice is an award-winning international charity which works to bring about positive social change through participatory photography projects. We build skills in underrepresented and at-risk communities to use photography as a tool for communication, self-expression and advocacy.

PhotoVoice's pioneering projects have amplified the voices of refugees, people who are blind and partially sighted, street children, landless indigenous tribes, people living with HIV/AIDS, young people who have been the subject of sexual exploitation, former prisoners and those with differing requirements for inclusion.

PhotoVoice always works in partnership with local community organisations and other international or UK based organisations.

Charitable Objects

The Charity's objects are to advance education and community development in the UK and internationally, using participatory photography methods and training in photography, communication and advocacy skills. This enables the participating individuals and communities to express themselves, raise public awareness of the issues and experiences they encounter, and help them to improve their quality of life. The Charity runs training courses and advises other charities, groups and institutions carrying out development projects in the use of photography to advance their own programmes and activities.

Vision

PhotoVoice's vision is for a world in which no one is denied the opportunity to speak out and be heard.

Mission

PhotoVoice's mission is to build skills within disadvantaged and marginalised communities. To achieve this, we utilise innovative participatory photography and digital storytelling methods. These skills enable individuals to represent themselves and create tools for advocacy and communication. Through this, and through developing partnerships, we deliver positive social change.

Public Benefit Statement

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'charities and public benefit'.

PhotoVoice's charitable purpose is enshrined in its objects - the education and training of disadvantaged people throughout the world in the field of photography. The Trustees ensure that this is carried out for the public benefit by delivering programmes and services that are of value to the participants of the projects. The participants are members of the public known to and/or identified by Partner organisations (including NGO's, Local Authorities, Aid Agencies) with whom and for whom PhotoVoice develops the projects. The partners have the specialised working knowledge of the target groups (for example, refugees, vulnerable youth, people with disabilities) and these partnerships ensure that PhotoVoice's activities reach the right recipients and thus fulfil the charity's core objectives.

Achievements and Performance

Key Aims

- Work with underrepresented groups using participatory photographic methods which enable self-expression and development, raise awareness, and provide tools for advocacy
- Champion the appropriate use of participatory photography by international development and local grassroots organisations by promoting knowledge sharing, setting standards, providing best practices, training and related consultancy services
- Promote the images and words produced in participatory photography projects through targeted newsletters, publications, events, and exhibitions, as well as traditional mass media and new media to raise awareness on the perspectives of communities and individuals

Performance against plan

PhotoVoice focused on three key goals in 2020-21:

- Continue to promote and champion longer term engagement programmes for communities, encouraging social change
- Expand and improve its education and engagement programmes, working with different partners and delivering high quality training courses
- Use its new office space to develop a timetable of external engagement events, including exhibitions, courses, and talks, where possible given the emergence of the coronavirus pandemic.

Key achievements during the year

1. The impact of Covid-19 on PhotoVoice's operations had significant consequences on its planned activities, with opportunities for workshop delivery and travel severely hindered. The team was able to design and deliver a new bespoke training and projects platform, called PhotoVoice Connect. This enabled PhotoVoice to deliver new engagement activities throughout the year, and offered consistency for its existing programmes.
2. In 2021, PhotoVoice relocated offices to a new sole-occupancy premises in Shoreditch, having relocated from its office in Whitechapel. This provides a multi-use gallery and training space, which will be the cornerstone of PhotoVoice's future external engagement activities.
3. Care Leavers in Focus – one of PhotoVoice's largest programmes, was able to continue despite the challenges presented by the impact of Covid-19. Participants and partners all remained engaged throughout, and while the project experienced significant delays, amendments were made to ensure it was able to work towards the development of a new resource, due for launch in 2021.

Future plans

PhotoVoice will focus on three key goals in 2021-22:

- Develop and implement a new strategic plan to cover a three year period, to establish a future focus which strengthens PhotoVoice's role as expert contributor to discussions and projects utilising ethical photography for social change.
- Continue to strengthen the ways in which we engage with supporters, participants, and training attendees through a combination of online opportunity and in person activity
- Develop a programme of projects and opportunities which continue to develop PhotoVoice's methodology, addressing the opportunities and challenges which have emerged as a result of Covid-19

Projects During the Year

UK Projects in 2020-21

- Care Leavers in Focus
 - o A multi year project funded by the Esmee Fairburn Foundation, working with young people in the care system across England and Wales. The project will culminate in a new resource to provide information for young people, and advocate for greater service user involvement in designing local services.

Financial Review

Funders

PhotoVoice extends its thanks to all our funders as well as partner organisations, project volunteers and support staff, donors and PhotoVoice members, including:

- The Esmee Fairbairn Foundation
- Jocarno Fund
- The King Baudouin Foundation
- Reed Smith

Financial Review

In 2019-20, PhotoVoice's income decreased from £228, 080 in 2019-20 to £219,821 in 2020-21– a decrease of 1%. Its outgoings decreased from £216,645 in 2019-20 to £186,587 in 2020-21 – a decrease of 14%.

This results in a carried forward balance of £104,498 of which £36,380 is restricted, and £61,117 is unrestricted. This is a stronger financial position than expected given the context of the global pandemic.

However, the Trustees expect the financial climate for PhotoVoice – like many organisations - to continue to be challenging throughout 2021/22, particularly as a result of some of the financial support mechanisms available to charities and small organisations due to close. PhotoVoice's emphasis will be on establishing long term projects and funding streams, building up its reserves, and operating on the basis of expenditure remaining below income. The impact of the coronavirus pandemic remains likely to have significant repercussions for PhotoVoice's ability to deliver projects, particularly international programmes.

Structure, Governance and Management

PhotoVoice Staff

Chief Executive	Tom Elkins
Senior Projects Manager	Kate Watson
Projects Manager	Natasha Mulder (from July 2020)
Projects Officer	Lauren Parr
Education and Projects Manager	Kallina Brailsford

PhotoVoice Trustees

Russell Watkins (Chair)
Sarah Washington
Natalie Waugh
Rosie Cornick
Anna Morser (joined December 2021)
Grace O'Donovan (joined December 2021)

Former Trustees:

Steven Marshall (resigned March 2021)
Tom Wipperman (resigned March 2021)

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on March 2nd 2000 with Companies House and registered as a charity in England and Wales on March 19th 2003, and in Scotland on November 24, 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

A skills audit of the Trustee board, reviewed on an annual basis has highlighted key areas of expertise that PhotoVoice wishes to have represented on its board in order to maximise its impact as a charity. These areas of expertise include the following:

- International development and programme management
- Law
- UK Policy
- Charitable Sector and Fundraising
- Business skills
- Strategy and Marketing

New Trustees are recruited through the existing Trustees, supporters of PhotoVoice, professional resources and targeted advertising.

One third of the Trustees, in rotation, put themselves up for reappointment each year at the AGM. Directors of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at March 31st 2021 was 6 (2020 - 6).

Trustee Induction and Training

When a Trustee first joins the PhotoVoice board an induction programme is designed according to their specific needs. Induction will include child protection training and individual sessions with staff, as required, to familiarise themselves with the charity and the context in which it operates. These are organised jointly by the Chair of the Trustees and the Chief Executive. If deemed appropriate, new Trustees are encouraged to take external training.

Risk Statement

The board has examined the major strategic, business and operational risks that the organisation faces and confirms that systems have been established to enable risks to be assessed as they arise.

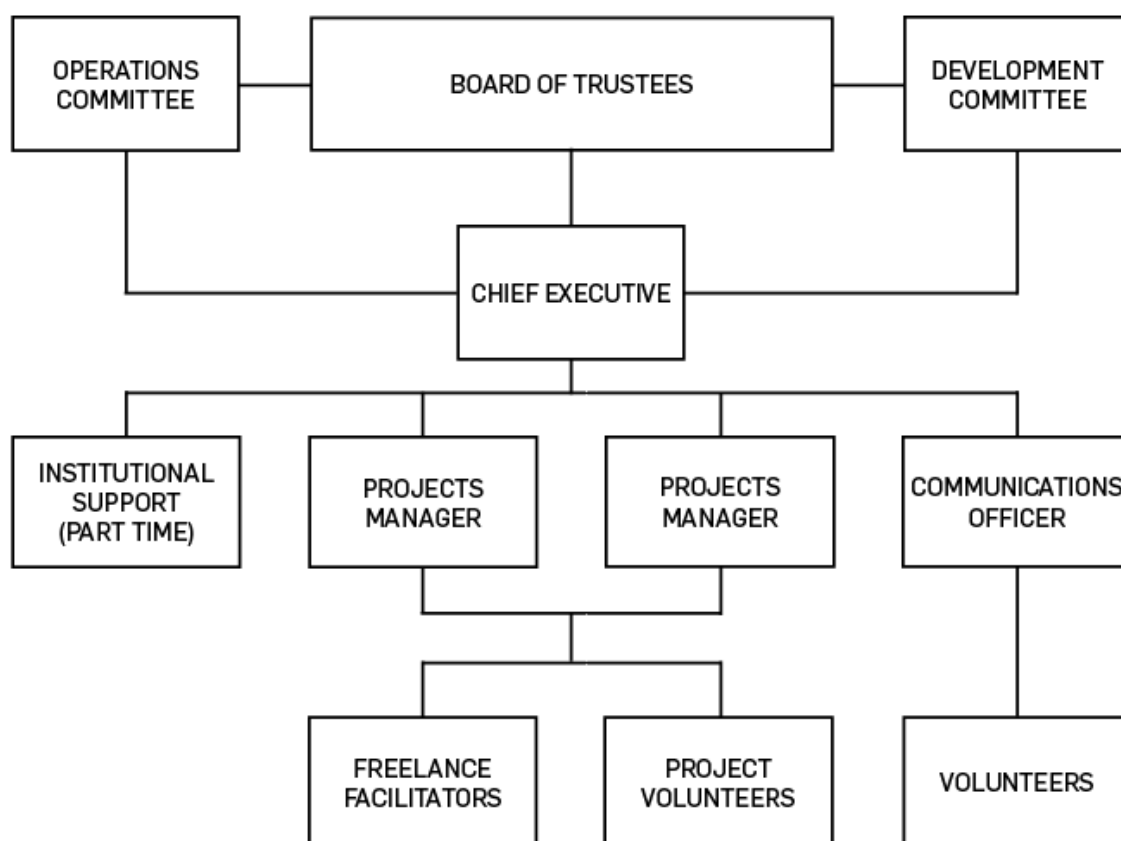
Reserves Policy

The Trustees wish to maintain the reserve of unrestricted funds to a level sufficient to fund three months' normal expenditure on staff salaries and basic services.

The Trustee Board holds scheduled quarterly meetings and emergency ones as required, to make major decisions affecting strategy and longer-term direction of PhotoVoice, and to set tasks and responsibilities for further activities and goals. The Chief Executive attends the meetings to provide reports and recommendations for the trustees and is joined by his staff as required.

Sub-committees of the board are created from time to time to deal with particular issues. These committees may contain members of staff as well as other external experts.

Operational decisions are made on a day-to-day basis by the Chief Executive, and other key staff in line with the strategy and direction set by the Trustees.



Reference and Administrative Information

Status

PhotoVoice is a charitable company limited by guarantee, incorporated on March 2nd 2000 and registered as a charity on March 19th 2003.

Governing document

The Company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Company number

3938488

Charity numbers

- England and Wales - 1096598
- Scotland - SC041918

Company Secretary

Reed Smith Corporate Services Ltd.

Registered and Principal Office

PhotoVoice. 26 Phipp Street, London, EC2A 4NR

Bankers

- CAF Bank, 25 Kings Hill Avenue, Kings Hill West Malling, Kent, ME19 4JQ
- Natwest Bank, 504 Brixton Road, London SW9 8EW

Accountant

Ma'Leon Accountancy Services Limited, 85 Great Portland Street, London, United Kingdom, W1W 7LT

Independent Examiner

Aamer Shehzad, Accountability Europe Limited, Omnibus Workspace, 39-41 North Road, London. N7 9DP

Statement of Responsibilities of the Trustees

The Trustees, who are also directors of PhotoVoice 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 (UKGAAP). 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 the year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any 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 operation.

The Trustees are responsible for keeping proper accounting records which 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, the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Trustees 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.

Audit Exemption

The Directors have decided to take advantage of the audit exemption provisions of the Companies Act 2006. However, under the provisions of section 145 of the Charities Act 2011, Aamer Shehzad, Accountability Europe Limited, Omnibus Workspace, 39-41 North Road, London. N7 9DP. His report is shown on page 13.

Signed on behalf of Board of Trustees

RMWatkins

Russell Watkins - Chair
Date: 14th December 2021

Anna Morser

Anna Morser - Treasurer
Date: 14th December 2021

Independent Examiners' Report to The Trustees of PhotoVoice for the Year Ended 31 March 2021

I report to the trustees on my examination of the financial statements of PhotoVoice for the year ended 31 March 2021 which are set out on pages 14 to 28

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.



.....
Mr Aamer Shehzad FCCA ACA

17 December 2021
.....

Date

Accountability Europe Limited
Omnibus Workspace
39-41 North Road
London
N7 9DP

STATEMENT OF FINANCIAL ACTIVITIES

PHOTOVOICE

Statement of financial activities (incorporating an income and expenditure account)
For the year ended 31 March 2021

Notes	Incoming Resources <i>Income and Endowments From</i>	Unrestrict ed Funds £	Restricted Funds £	2021 total £	2020 total £
					Restated
2a	Donations and legacies	81,109	-	81,109	30,527
2b	Other	8,256	-	8,256	4,898
3	Charitable activities	-	130,448	130,448	192,638
	Investments	8	-	8	18
	Total Incoming Resources	89,373	130,448	219,821	228,079
	Resources Expended				
4	<i>Raising funds</i>	(4,216)	-	(4,216)	(4,835)
	<i>Charitable activities</i>	(21,814)	(160,557)	(182,371)	(211,810)
	Total Resources Expended	(26,030)	(160,557)	(186,587)	(216,645)
5	Net income/(expenditure) for the year	63,342	(30,109)	33,233	11,434
	Reconciliation of funds:				
	Total funds brought forward as previously stated	6,054	61,485	67,539	56,214
14	Prior year adjustment	3,279	(5,004)	(1,725)	1,618
	Balances brought forward 1 April 2020 as restated	2,775	66,489	69,265	57,831
	Total funds carried forward	66,117	36,380	102,498	69,265

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

PHOTOVOICE
Balance Sheet
For the year ended 31 March 2021

Notes	2021	Restated 2020
	£	£
	Fixed Assets	
8	Tangible fixed assets	-
9	Investment	1
	Current assets	
10	Debtors	19,841
	Cash at bank and in hand	36,406
	<u>113,709</u>	<u>56,247</u>
11	Creditors: amounts due within one year	<u>13,018</u>
	<u>(11,212)</u>	
	Net current assets	<u>69,265</u>
	Net assets	<u>69,265</u>
12	Funds	
	Restricted funds	
	Income funds	66,490
	Unrestricted funds	
	General funds	2,775
	<u>66,117</u>	<u>2,775</u>
	Total funds	<u><u>69,265</u></u>

DIRECTORS' RESPONSIBILITIES IN THE PREPARATION OF THE FINANCIAL STATEMENTS
FOR THE YEAR MARCH 2021

The trustees (who are also the directors of the company for the purposes of company law) confirm that for the year ended 31 March 2021.

- the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and

- members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005, the accounts have been examined by an independent examiner whose report appears on page 14.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application 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 company.

Comparative figures for the previous year by fund type are shown in Note 13.

The Notes on pages 18 to 28 form an integral part of these accounts.

These accounts, which have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, were approved by the trustees on 14th December 2021 and signed on their behalf by:

A handwritten signature in black ink that reads "RMWatkins". The signature is written in a cursive, slightly slanted style.

Russell Watkins, Chair of Trustees

Company registration number:
3938488

1. Accounting Policies

- a) The financial statements have been prepared under the historical cost convention and 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

c) Preparation of the accounts on a going concern basis

The trustees have prepared and considered trading forecasts and cash flow requirements for a period of 12 months from the date of approval of these financial statements and have concluded that it is appropriate to prepare these financial statements on the going concern basis.

Governance costs include the corporate management, strategic planning, restructuring and one-off consultancy to develop the organisation, as well as independent examination and legal costs.

d) Income

All income is included in the Statement of Financial Activities when the charitable company is legally entitled to the income, it is probable that the income will be received and the amounts can be measured reliably.

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Donated services and facilities are recognized as an incoming resource at the estimated value to the charity of the service or facility received.

On receipt, donated professional services and facilities (Gifts in kind) are recognised based on the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding item is then recognised in expenditure in the period of receipt. Volunteer time is not included in the financial statements.

Investment income is recognised on a receivable basis.

Income from commercial trading activities is recognised as earned (as the related goods and services are provided).

Grants received in advance are deferred at the year end to when the grant entitlement becomes unconditional

e) Expenditure and irrecoverable VAT

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned by an estimate of the amount attributable to each activity, based on the number of staff members as per note 6.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment and software 3yrs (straight line)

Items of equipment are capitalised where the purchase price exceeds £2,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due

f) Funds structure

The charitable company has a number of restricted funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. These costs are broken down into more detail in Note 4.

Where expenditure on a project or programme area exceeds the restricted funds available for that project or area, then the 'overspend' is met by transfers from unrestricted funds during the year. Should sufficient appropriate restricted funds subsequently become available these transfers will be reclaimed.

All other funds are unrestricted funds, which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have earmarked a fund for a specific purpose.

The costs of generating funds relate to the costs incurred by the charitable company in raising funds for the charitable work.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i) 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.

j) Creditors and provisions

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

k) Analysis of staff costs, trustee remuneration and expenses

l) Staff costs comprise:

Wages and salaries
Social Security costs
Pension contributions
Redundancy

Costs

The average number of employees (including casual and part time staff) during the year was as follows: 3.6

There are no employees whose emoluments as defined for taxation purposes amounted to over £60,000

During the year there were no payments made to the trustees for remuneration or expenses.

m) Pension

All staff are enrolled in a pension scheme with Nest.

n) Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the accounting date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the statement of financial activities.

Incoming resources from generated funds

Notes		Restated			
2a.	Voluntary Income	Unrestricted Funds	Restricted Funds	2021 total	2020 total
	Esmee Fairbairn Foundation	32,572	-	-	-
	Jocarno Fund	8,576	-	8,576	8,868
	Oliver S'Jacob	-	-	-	6,800
	Tom Godber	-	-	-	7,500
	LB Tower Hamlets	21,485	-	21,485	-
	The King Baudouin Foundation	8,808	-	8,808	-
	Government JRS Grant	4,580	-	4,580	-
	Other Grants and Donations	-	-	-	13
	Other grant and donations	4,589	-	4,589	6,346
	Gifts in Kind	-	-	-	-
	Reed Smith Venue Hire (Gifts in Kind)	500	-	500	1,000
	Total	81,109	-	48,537	30,527
2b.	Activities for generating funds income	Unrestricted Funds £	Restricted Funds £	2021 total £	2020 total £
	Corporate Donation	850	-	850	-
	Supporter Scheme	3,222	-	3,222	4,075
	Fundraising events (Includes Gift Aid)	4,184	-	4,184	5
	Other	-	-	-	818
	Total	8,256	-	8,256	4,898

Incoming resources from charitable activities					
Notes	Projects	Unrestricted Funds	Restricted Funds	2021 total	Restated 2020 total
3					
	ACU	-	3,750	3,750	-
	BLESMA	-	-	-	25,537
	EOLAS	-	-	-	4,637
	Esmee Fairbairn Foundation	-	46,726	46,726	65,144
	Frontline AIDS	-	-	-	16,148
	Government JRS Grant	-	40,735	40,735	-
	IIED	-	-	-	26,563
	Mosaic Art Sound Ltd	-	-	-	1,150
	Parents and Children Together	-	-	-	1,478
	Training (Consultancy)	-	5,374	5,374	24,691
	Training (Standard)	-	33,346	33,346	27,290
	Other	-	517	517	-
	TOTAL	-	130,448	130,448	192,638

Notes

4 Resources Expended

	Costs of generating funds	Projects - Restricted	Projects - Unrestricted	Communications	Support costs	Governance costs	2021 total	Restated 2020 total
	£	£	£	£	£	£	£	£
Staff costs	(4,216)	(118,053)	-	(4,216)	(4,216)	(4,216)	(134,918)	(121,912)
Other Training project expenses	-	-	-	-	-	-	-	-
Rent, insurance and services	-	-	-	-	(30,481)	-	(30,481)	(36,531)
Depreciation	-	-	-	-	-	-	-	-
Communications and IT	-	-	-	(598)	(12,636)	-	(13,235)	(9,964)
Office Costs	-	-	-	-	(860)	-	(860)	(7,911)
Fundraising and events costs	-	-	-	-	-	-	-	(1,448)
Sundry administration costs	-	-	-	-	(864)	-	(864)	(46)
Independent examiners fees	-	-	-	-	(660)	-	(660)	(490)
Other professional fees	-	-	-	-	(953)	(35)	(988)	(3,840)
Banking and financial costs	-	-	-	-	(1,085)	-	(1,085)	(1,767)
Marketing and publicity	-	-	-	-	-	-	-	(929)
Other project costs	-	(2,915)	-	-	-	-	(2,915)	(16,765)
Project facilitator costs	-	-	-	-	-	-	-	(5,149)
Travel and room hire	-	(84)	-	-	0	(500)	(583)	(9,894)
Volunteer costs	-	-	-	-	-	-	-	-
	(4,216)	(121,051)	-	(4,815)	(51,754)	(4,751)	(186,587)	(216,646)
Add: Allocation of support costs	-	(39,506)	-	(12,248)	51,754	-	-	-
Total Resources Expended	(4,216)	(160,557)	-	(17,063)	-	(4,751)	(186,587)	(216,646)

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Notes to the financial statements
For the year ended 31 March 2021

Notes

5	Net surplus/(deficit) for the year		Restated
a.	This is stated after charging/crediting:	2021	2020
		£	£
	Independent examiner's fees	660	490
	Operating lease rentals: property (see note 14)	27,302	27,302
	Director's received neither remuneration nor reimbursed expenses during the year.		
b.	Valuation of donated resources	2021	Restated 2020
	Governance	500	<u>1,000</u>

The value of Gifts in Kind is based on the price that the Charity estimates it would have to pay for services from Reed Smith Corporate Services Ltd on the open market.

6	Staff costs and numbers		Restated
	Staff costs were as follows:	2021	2020
		total	total
		£	£
	Salaries and wages	(117,603)	(101,094)
	Pension contributions	(9,408)	(8,675)
	Social security costs	(7,646)	(7,953)
	Safeguarding and ID	0	(104)
	Staff Training and Recruitment	(210)	0
	Staff Welfare	(50)	(1,057)
	Redundancy costs	0	(3,029)
		<u>(134,917)</u>	<u>(121,912)</u>

No employee earned more than £60,000 during the 2020/21 Financial Year (2019/20 - 0). The number of employees participating in the pension scheme during the year was 5 (2019/20 - 5).

The average weekly number of staff (expressed as full-time equivalents) during the year was as follows:

	2021	2020	2021	2020
	No.	No.	%	%
Costs of generating funds	0.1	0.1	3%	3%
Charitable activities and projects	2.8	3	88%	83%
Communications	0.1	0.2	3%	6%
Support costs	0.1	0.2	3%	6%
Governance	0.1	0.1	3%	3%
	<u>3.2</u>	<u>3.6</u>	<u>100%</u>	<u>100%</u>

Notes

7 **Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8 **Tangible fixed assets**

	2021	Restated 2020
	Office and other equipment £	Office and other equipment £
Cost		
At the start of the year	6,858	6,858
At the end of the year	6,858	6,858
Depreciation		
At the start of the year	(6,858)	(6,858)
At the end of the year	(6,858)	(6,858)
Net book value		
At the end of the year	0	0

All tangible fixed assets are used for direct charitable purposes.

9 **Investment**

The charitable company acquired no investment income during the year.

10 **Debtors**

	2021 total	Restated 2020 total
	£	£
Operating debtors	2,724	19,841
	2,724	19,841

11 **Creditors: amounts due within one year**

	2021 total	Restated 2020 total
	£	£
Operating creditors	5,961	3,146
Accrual and provisions	660	940
Other creditors	4,591	21,561
	11,212	25,647

Notes

12 **Analysis of net assets between fund**

	Unrestricted £	Restricted £	Total funds £
Tangible fixed assets	-	-	-
Net current assets	66,117	36,380	102,498
Net assets at the end of the year	66,117	36,380	102,498

13 **Movement in funds**

	2020-21				
	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
Unrestricted funds:					
General funds	2,775	89,373	(26,030)	-	66,117
Total unrestricted funds	2,775	89,373	(26,030)	-	66,117
Restricted funds					
Restricted income funds:					At the end of the year
Projects	66,490	130,448	(160,557)	-	36,380
Total restricted funds	66,490	130,448	(160,557)	-	36,380
Total funds	69,265	219,821	(186,587)	-	102,498

14 **Prior year adjustment**

	2019-20				
	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
Unrestricted funds:					
General funds	4,822	35,441	(37,487)	-	2,775
Total unrestricted funds	4,822	35,441	(37,487)	-	2,775
Restricted funds					
Restricted income funds:					At the end of the year
Projects	53,010	192,639	(179,158)	-	66,491

Total restricted funds	53,010	192,639	(179,158)	-	66,491
Total funds	57,832	228,080	(216,645)	-	69,265

There is a restatement of travel and room hire costs in 2019-20 due to a finance system glitch in not clearing transactions in the banking / credit card.

Purposes of funds

General funds: these are the free reserves of the charity which can be used for any purpose within its charitable objects.

Restricted income funds: These funds represent monies which have been given for particular purposes and projects as described below:

2020-2021

ACU

A project providing photographic communications skills to a variety of university fellows across the Commonwealth

Esmee Fairburn Foundation

A multi-year programme looking at the experiences of young people in the care system to help improve how services are delivered

Government JRS Grant

A multi-year programme looking at the experiences of young people in the care system to help improve how services are delivered

Training (Consultancy)

Training (Standard)

2019-2020

BLESMA

Photographic training and storytelling workshops with British ex-military service personnel who have been injured or been affected by limb loss.

EOLAS

Participatory photography to capture the benefits, challenges, and successes of people with experience of psychosis who've used services in Ireland

Esmee Fairburn Foundation

A multi-year programme looking at the experiences of young people in the care system to help improve how services are delivered

Frontline AIDS

A multi-year programme in Myanmar, Uganda and Nigeria to create new tools of advocacy for HIV affected communities

IIED

Using participatory photography to gain insights into how key communities in Zanzibar are affected by climate change

Mosaic Art Sound Ltd

A programme to explore how participatory photography can be used to help migrant communities share their experiences

Parents and Children Together
*A project through Alana House to support women
affected by chaotic circumstances*

Training (Consultancy)
Training (Standard)

15 **Operating Lease
commitments**

Rent and service charge payments totalled £27,667 (2020 - £27,302) for the year under its Lease Agreement for offices at 45 Turner Street. A new lease has been entered during 2021 with a term of three years - £67,245

16 **Related parties**

The company is limited by guarantee and has no share capital; thus no single party controls the company.