

**REGISTERED COMPANY NUMBER: 4693145 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1115881**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**STONE CRABS PRODUCTIONS**

Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

# **STONE CRABS PRODUCTIONS**

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## STONECRABS PRODUCTIONS - YEAR ENDED 31ST MARCH 2023

### LEGAL AND ADMINISTRATIVE INFORMATION

- DIRECTORS & TRUSTEES:**

Paul Scott Armfield	Appointed 17 May 2022
Paloma Jacob-Duvernet	Appointed 29 April 2022
Hazaud Regis Gnaly	Appointed 2 May 2022
Iza Aparecida De Oliveira Augusto	
Malcolm Marshall (Chair)	Appointed 31 August 2023
Penelope Diaz	Appointed 22 April 2023
Laide Sonola	Appointed 22 April 2023
Alexander Sabine	Appointed 22 April 2023
Ben Murray-Holmes	Appointed 22 April 2023
Almiro de Andrade Santos	Resigned 31 August 2023
Susannah Frances Finzi	Resigned 22 April 2023
Penelope Karen Neu	Resigned 22 April 2023

- EXECUTIVE TEAM:** Jose Fabio Jesus Santos  
Francisco Figueiredo-Stow

- COMPANY SECRETARY:** Jose Fabio Jesus Santos

- REGISTERED OFFICE:** 26 Albert Road  
Shaklin  
Isle of Wight  
PO37 7NS

- EXAMINER** Gibson Whitter  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

- CHARITY REGISTRATION NUMBER:** 1115881

- COMPANY REGISTRATION NUMBER:** 4693145

## **DIRECTORS' AND TRUSTEES' REPORT**

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

Company Registration number: 4693146. Charity Registration number: 1115881

Registered Office: 26 Albert Road, Shanklin, Isle of Wight, PO37 7NS.

## **PRINCIPAL ACTIVITY AND CHARITABLE OBJECTIVE**

The principal activity of the company is that of theatrical productions. Other two key strands also integral to the company's work are Community Engagement and Training.

The primary objects of the company are to promote, maintain, improve and advance education, primarily through the dramatic arts.

## **DIRECTORS & TRUSTEES**

The directors/trustees set out below have held office during the whole year unless otherwise indicated:

Paul Scott Armfield	Appointed 17 May 2022
Paloma Jacob-Duverniet	Appointed 29 April 2022
Hazaud Regis Gnaly	Appointed 2 May 2022
Iza Aparecida De Oliveira Augusto	
Malcolm Marshall (Chair)	Appointed 31 August 2023
Penelope Diaz	Appointed 22 April 2023
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Alexander Sabine	Appointed 22 April 2023
Ben Murray-Holmes	Appointed 22 April 2023
Almiro de Andrade Santos	Resigned 31 August 2023
Susannah Frances Finzi	Resigned 22 April 2023
Penelope Karen Neu	Resigned 22 April 2023

The directors of the company form its committee of Management and Governing Body and are empowered to act as necessary in order for the company to fulfil its objectives.

Directors may be appointed by the members of the company or fellow directors at any time.

## **CONSTITUTION AND STATUS**

The company has no share capital, being limited by guarantee. It is a registered charity number 1115881 whose governing document is its memorandum and articles of association.



## FINANCIAL REVIEW

### • INCOME

For the year 1 April 2022 to 31 March 2023, our total income was £64,845

### • EXPENDITURE

For the year 1 April 2022 to 31 March 2023, our total expenditure was £116,503

The company runs activities and projects that span over multiple financial years. These activities and projects had funds secured before the financial year ending 31 March 2023.

Difference between income and expenditure (£51,658) was covered by funds carried forward from previous financial year.

### • ACCOUNTANTS

A resolution proposing the reappointment of Gibson Whitter as examiner will be submitted at the Annual General Meeting.

### • INVESTMENTS

The charity has no investments.

### • RISK MANAGEMENT

The company undertakes periodic reviews for different areas of risk including insurance cover, health and safety policies in the workplace and whilst performing, working with young people, children and vulnerable adults, financial affairs, personnel practices, ICT technology.

### • RESERVES POLICY

The Trustees have agreed a policy for the retention of unrestricted free reserves such that a designated fund representing the equivalent of three month's expenditure should be built up as a safeguard against financial risk and to ensure that the company is able to meet its obligations in the event of closure.

### • RESERVES

The movement in reserves is shown in note 15 to the accounts. On 31st March 2023 the company held £9,003 Unrestricted Reserves.

A prior year adjustment was carried out. See note 11 in the accounts for more detail.

### • GOING CONCERN

The Trustees consider a going concern basis is appropriate for the preparation of the accounts.

The Trustees having considered future activities are confident that the company will continue to trade for the 12 months following the date of this report. Please refer to note 1 in the accounts for more detail.

**Future Plans:** For the next 12 months following the date of this report, a number of projects have already been confirmed, or are in advanced stages of development.

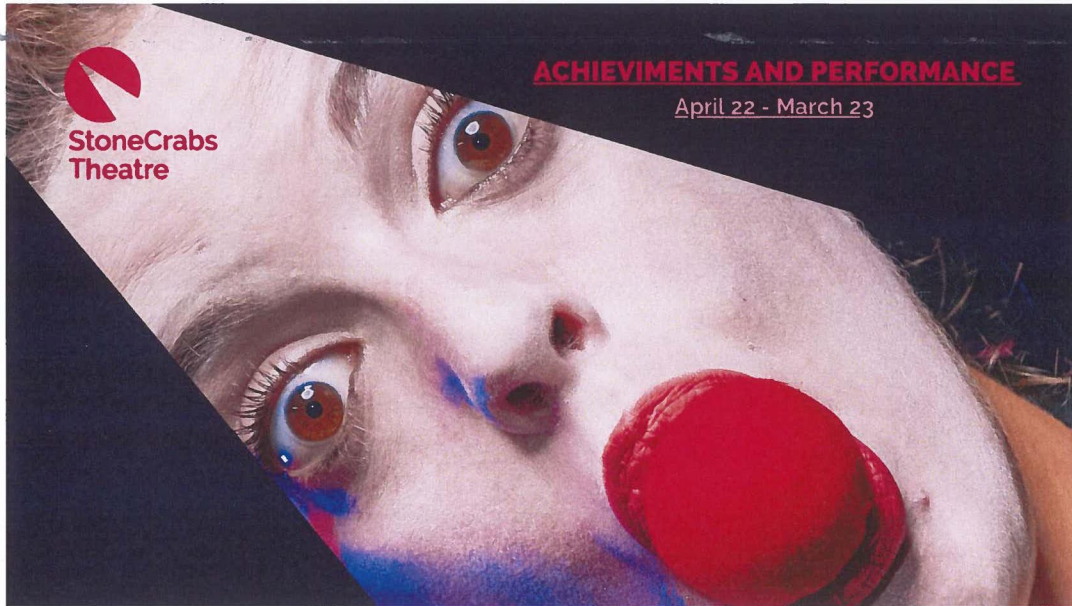
Medium and large-scale projects include:

- Out On An Island - Our community heritage and oral history project funded by The National Lottery Heritage Fund, explores over 100 years of LGBTQ+ history on the Isle of Wight. The project current edition (Pride in Self. Pride in Place) runs until October 2024. A new phase (Building Bridges) is planned, to start in November 24, subject to funds from The National Lottery Reaching Communities.
- Joe Carstairs - A new touring production which will be headlining the 96 Festival at Omnibus Theatre (London – June 2024) over a three week run, before transferring to Quay Arts (Isle of Wight – July 2024) for a three night run. Plans are under way for a national and international tour from 2025.
- Directors In Practice Programme (DIPP) - Later in 2024 we are planning to bring back our flagship training programme working with diverse emerging theatre directors and producers leading to a Festival showcasing their talents. Subject to funds, our plan is to develop this new edition as an international collaboration with partners from India, which will see theatre makers collaborating across borders and presenting their work in London, the Isle of Wight and India.

Small-scale projects include:

- Coproduction / Presentation of the show Labels in partnership with company Worklight and venue Quay Arts (May 2024), exploring issues of identities and the labels that are imposed on us and the labels we impose on others.
- Summer Drama School in partnership with Quay Arts (Newport – Isle of Wight). Free theatre training for young islanders aged 8 to 15.
- Hear Me Now Co-production with Brevity (Isle of Wight). An Arts Council funded project which will enable aspiring LGBTQ+ writers to develop their skill working alongside professional writers, culminating in their work being published and performed by professional actors.

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



## CONTENT

1. Public Engagement
2. 2022 – 2023, A Year of Celebrations
3. Utter Mess - International Summer Project
4. Directors In Practice Programme & Festival
5. Island Young Creatives - From Stage to Screen
6. Isle of Wight Young People's Theatre Consultation
7. Out On An Island - Working with Communities, Museums and Schools
8. New Patrons, Associates and Trustees
9. A Story of Survival Through Reinvention and Collaboration



## 1. Public Engagement

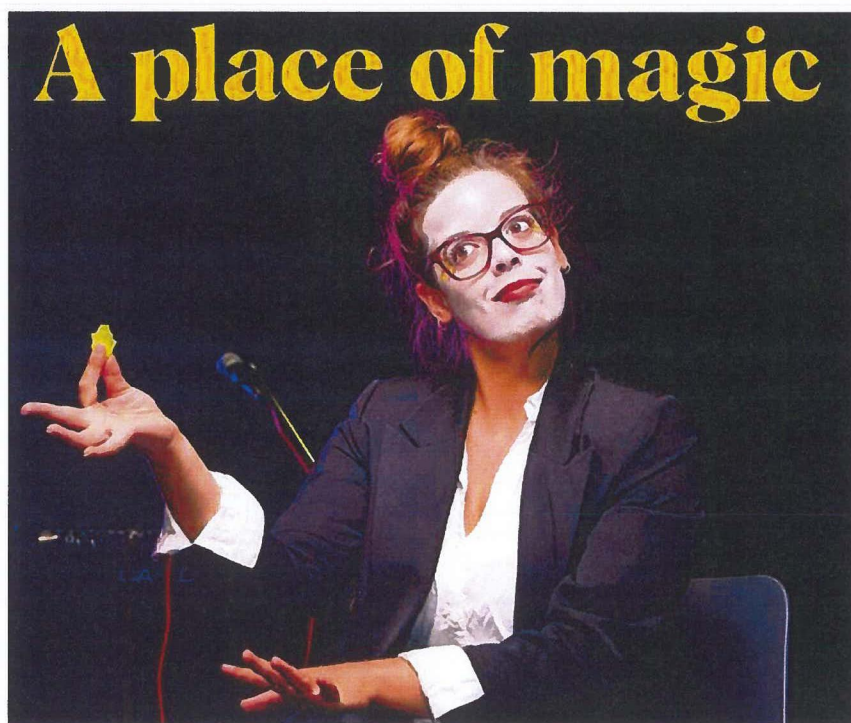
The Trustees confirm that in compiling this report they have had due regard to the guidance on public benefit issued by the Charity Commission in compliance with the duty set out in section 4 of the Charities Act 2006.

## 2. 2022 – 2023, A Year of Celebrations – Rich in activities for Everyone

During the financial year ending 31 March 2023 we celebrated StoneCrabs 20th anniversary. It was a year marked by growth, celebratory moments, great highlights and many challenges. It was the year that we put lots of effort in strengthening connections, deepening our engagement on the Isle of Wight, UK and internationally and further developing our theatre-making techniques by taking risks, trying new methods and engaging with new artists. We also deepened our relationship with existing international partners Busu Theatre – Tokyo and produced our first full touring production post-pandemic. Always socially curious and committed to offer opportunities for diverse young people, we consulted with over 100 young people on the Isle of Wight asking them 'What is theatre to you?' 'How do you want to be involved?' 'What role do you see yourself playing within it?' The consultation highlighted many barriers faced by young islanders and is helping us shaping our plans. Our flagship community engagement project Out On An Island has gone from strength to strength engaging with the wider LGBTQ+ community and its allies on The Island. Out On An Island has become an example of good practice, diversity, and inclusion with our methodology implemented in diverse settings including heritage sites and schools.

There were many challenges but also many things for us to be proud of and celebrate, and the previous year has enabled us to develop a clear plan which will see StoneCrabs continue making great art, offering deep engagement opportunities for young creatives and diverse communities, and working to further diversify the industry. Responses about our work from supporters, audiences, peers, young people and funders alike, give us the confidence to continue.

## 3. Utter Mess - International Summer Project



**TOKYO'S MUSEUM of Lost Things** is a place where nothing is remembered forever; a place of magic – where the magic sometimes goes wrong.

It's also the beautifully imagined setting for **Utter Mess!** a Fringe world-premiere from Franko Figueiredo's StoneCrabs Theatre Company and Japan's Busu Theatre.

Funny and superbly

performed, it follows a company of artists who are attempting to create a clown show but can't recall the details.

Not knowing what's what or what point is, they overcome all challenges with a joyful spirit. Inspired by the stories of Kyoko Nakajima, it features British-Portuguese actor/singer Inês Sampaio (above) who earned four stars from

Diva magazine for her Fringe appearance in Franko's 2019 production **The Trial**. Franko has faith in the human spirit and **Utter Mess!** explores why.

The playwright says: "I believe that if we shared a common space with other cultures; danced, sang and shared stories, we would be so busy enjoying each other's company that we could end all conflict."

Over the Summer we travelled to Tokyo to work with Busu Theatre in our new production Utter Mess! A brand new show which toured Japan and UK, to great public and critical acclaim.

We work towards mould-breaking theatre, challenging current aesthetics and form. And so, it is important for us to hear how audiences are enjoying – or not – our work. Breaking form often leads to polar opposite opinions; As a result, it can be a bit like marmite. We understand that. Especially as we can be playing with a particular style or technique in such a way that what we produce is completely out of the box. And we are excited that producing Utter Mess! provoked just a much joy as discussion:

*"Awesome, poignant, bizarre, beautiful show that will surprise you"*

*"What a captivating – and incredibly energetic show! – from amazing Franko and the StoneCrabs team. A very funny, sad and ultimately thought-provoking search for meaning and connection. Quite a journey with these incredibly talented performers."*

*"What a show! It's funny, topical and makes you think!"*

To read more audiences and critics comments, please visit: <https://stonecrabs.co.uk/roundup-reviews-are-in-for-utter-mess/>

Parallel to the production we delivered workshops on intercultural practices as well as an Isle of Wight young artists 'curtain raisers'.

We have professionally recorded the show and Utter Mess! is coming out online on demand in September 2024.



To watch Utter Mess! trailer, please visit: <https://www.youtube.com/watch?v=-cTFRWswrWY>



#### 4. Directors In Practice Programme & Festival



In 2022 we brought the Young Directors Training programme back in a full revamped version now called Directors In Practice Programme. For full details please see: <https://stonecrabs.co.uk/directors-in-practice/>

Our Young Directors Training Programme alumni Katie-Ann McDonough and Rebecca Gwyther joined the company to lead the newly titled programme. Directors In Practice Programme is an initiative that helps directors reach the next stage in their artistic journey. A practical course that gives participants (with a variety of backgrounds and experiences) the space and time to examine their practice in detail. They also gain more experience by directing actors in the rehearsal room and working closely with practitioners at the top of their game. For the first time, the training was also offered to emerging producers.

This 8-month long hybrid programme (online and face-to-face), provided free of charge, took place across Saturday practical sessions to hone the directors' skills and Wednesday evening sessions to learn the inner workings of directing a theatre production. The programme culminated in a showcase of their learning, skills and talents in the format of a weeklong festival at Omnibus Theatre, Clapham in London in October 2022. See: <https://www.omnibus-clapham.org/stonecrabs-directors-in-practice-showcase/>

Each director got the opportunity to pick and direct a one-act play of their choosing, which they developed during sessions covering a range of topics and hosted by industry professionals. In addition, two producers in training learned how to work closely with a creative team through mentoring, sessions with industry leaders and hands on practice producing the festival at Omnibus.

Out of the work showcased in the festival, 3 were been picked up for further development/production. Black Cat, directed by Selwyn Hulme-Teague & produced by Penelope Diaz was programmed at The Kings Head Theatre in London for 1 week. I am the wind directed by Rute Costa was programmed as a double bill with The Girl who was Cyrano to be directed by Paloma Jacob-Duvernoy at Omnibus Theatre Autumn Season. From the page to stage night, Back to the Moo' by Giovanna Koyama and Selwyn Hulme-Teague was developed in association with Sydenham Arts and was also selected as a pilot production at the Camden Fringe Festival 2023.

Committed to further diversify the industry, StoneCrabs continues mentoring and supporting its young creatives as they take their next steps in their professional journeys.

#### 5. Island Young Creatives - From Stage to Screen

Running alongside our Directors In Practice Programme & Festival, The Island Young Creatives project saw us delivering 24 workshops and practical sessions to 2 groups of young people on the Isle of Wight. Junior group (aged 14 – 16-year-olds) and senior group (aged 17 – 30-year-olds). See: <https://stonecrabs.co.uk/stonecrabs-island-young-creatives-films-to-premiere-at-cineworld-newport-isle-of-wight/>

Young Island creatives collaborated with young artists from London and we were able to further support two members of the senior group, Ben Murray-Homes and Sam Lapham with a creative bursary to produce 2 new short films which were screened at Cineworld Newport.





Sam Lapham is now supporting StoneCrabs producing educational films for local schools and has embarked in his first full feature length project as well as developing a new playscript inspired by his first short film, The Island's Cry with production support and mentoring by StoneCrabs.

Both films have been collating a series of accolades from festivals and were shown at Hullabaloo Festival as part of the Island Collection Conference in October 2023. 'Skin' by Ben Murray-Homes was also shown at Out On An Island's Exhibition London launch in February 2023.

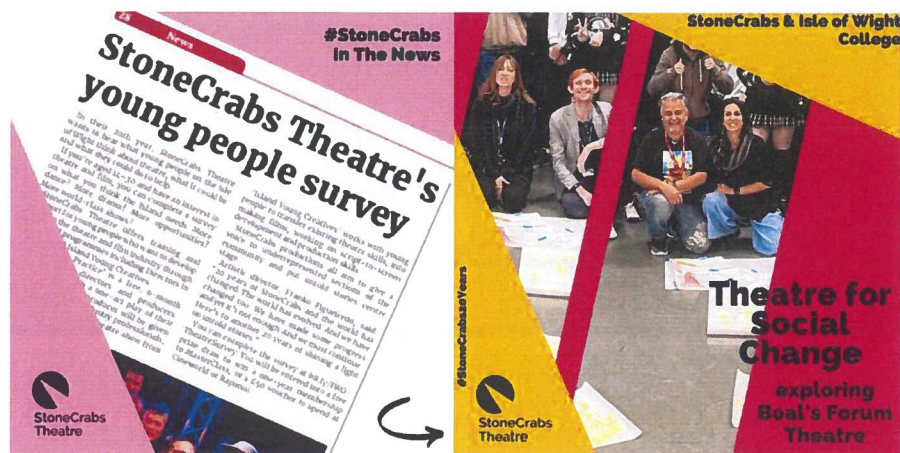
To see Ben's film, visit: <https://www.youtube.com/watch?app=desktop&v=lr08PKYTrx0>

To see Sam's film, visit: <https://www.youtube.com/watch?v=aHhEhRptHUA>

To read about Ben's learning journey, visit: <https://redflost.wordpress.com/2022/03/31/skin-the-journey-of-my-first-short-film/>

## 6. Isle of Wight Young People's Theatre Consultation

During the financial year ending 31 March 2023, we carried out a consultation with young people on the Isle of Wight. Which was an important exercise to understand the theatre provision gaps for young people on The Island, as well as their needs at these post-pandemic times.



The consultation was led by our Associate Producer Georgia Newman and Artistic Director Franko Figueiredo to reassess the needs and demands for young people on the Isle of Wight who are learning and engaging with theatre. Aims were to find out what can be done to increase skills, job potential and wellbeing through consultation with young people via live workshops and an online survey.

This youth consultation was necessary to ensure the needs of young people on The Island are being met, are listened to and the feedback and survey results used to help guide future work and funding applications for StoneCrabs, placing young people's voices at the heart of our mission and values. The consultation consisted of 2 live workshops and an online survey.



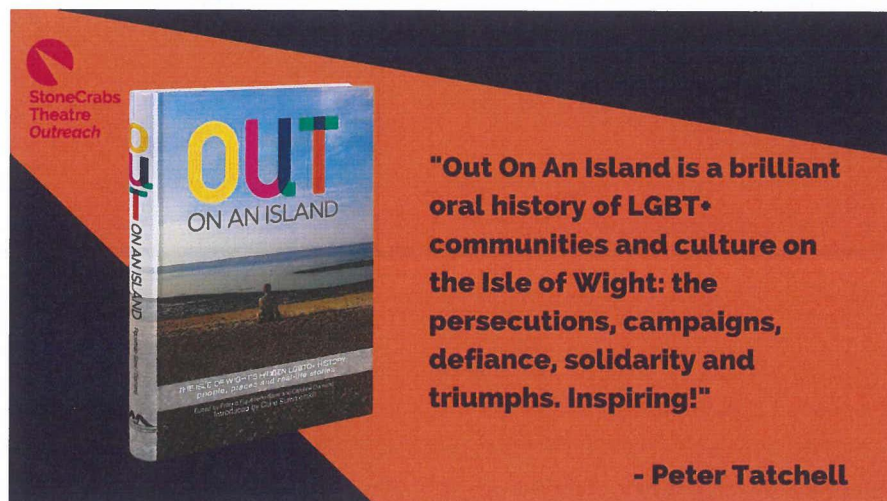


We met with the young people who regularly engage with StoneCrabs as well as delivered external workshops: 1 with Performing Arts Level 2 & 3 Students aged 16-24yrs at IW College. 2 with Apollo Youth Group, Newport with 40 young people aged 8-19yrs. Our Online Survey received over 150 responses from young islanders aged 14-30 yrs.

The consultation highlighted a series of barriers including the lack of space and opportunities for learning and making, and seeing theatre that speaks to their age groups. The consultation is helping StoneCrabs plan its activities and provision. The full report can be accessed at: <https://drive.google.com/file/d/1TIH-TxF-LMLow1IR5IrlqIn3r9KYXiMT/view?usp=sharing>

## 7. Out On An Island - Working with Communities, Museums and Schools

April 2022 saw our Out On An Island project (see: <https://stonecrabs.co.uk/the-isle-of-wights-hidden-lgbtq-history-people-places-and-real-life-accounts/> & <https://outonanisland.co.uk/>) delivering a series of evenings celebrating the project and the book – published by Medina Books, available from all good bookshops in the UK and US and directly from the Medina Bookshop at <https://medinabookshop.com/>. Out On An Island book was shortlisted for the Book International Awards on the non-fiction LGBTQ+ category and also for the Polari Prize. After the year in review we were delighted to win two awards at the Isle of Wight Book Awards, including Book of the Year.



During the financial year ending 31 March 2023, the Out On An Island, An Untold Heritage Exhibition was on display on the Isle of Wight at Carisbrooke Castle Museum for six months. Out On An Island is now part of the museums' permanent and growing Island Voices: Oral History Collection (<https://carisbrookecastlemuseum.org.uk/island-voices-oral-history-collection/>)

Supported by IW Cultural Education Partnership and IW Council through their Museum and Schools Programme, we delivered free LGBTQ+ Awareness workshops for Island Schools as well as Arts & Well-being workshops, and many pop up cafes. We continue to work with Museum and Schools in the financial year ending 31 March 2024 which included setting up a Teacher's Focus Group to better understand how Out On An Island's resources could be used in the classroom.



With support from Southern Water, we continued our work with the Isle of Wight's LGBTQ+ community and allies with a focus on working with and supporting young people. We worked closely with Isle of Wight Museums and Schools, IW Pride, BreakOut Youth and Isle of Wight Youth Council, as well as continued with our LGBTQ+ Book Club on the last Saturday of each month from September 2022.

We found a new venue at One Holyrood in Newport to hold our Book Club, which allowed us to have a presence in The Island's 'capital' in addition to our monthly meet ups in Ryde - the most populated town on the Island. The Book Club was very well attended with up to 20 attendees each month all of whom are LGBTQ+.

In June 2022, in association with Shademakers/The Department we delivered a series of arts and well-being workshops led by Sydney Cardew and Caroline Diamond, the participants of the workshops helped us design a window display at The Department in Ryde celebrating Pride and being 'Out On An Island'.

In July 2022, our volunteers were present at Pride across the UK, and in August 2022 we delivered a series of Oral History, Music and Storytelling at the Victorious Festival in Portsmouth and Isle of Wight Proms.

In October 2022, we attended the Coast Is Queer Literary Festival in Brighton. This was an excellent opportunity to network with bookshop owners and south coast organisations to raise awareness of the work we had been doing and to learn from other LGBTQ+ organisations.

In October 2022 we also delivered a presentation and interactive workshops on LGBTQ+ Inclusion for Schools and Cultural partners at Osborne House as part of the IWCEP (Isle of Wight Cultural and Education Partnership) focussing on how the schools could use our resources in the classroom.

We met with the Isle of Wight Youth Council in November 2022. The group includes the Island's Youth MP and plays an active role in supporting IW Council and influencing decisions. The Youth Council are keen to ensure that the Island is inclusive to all and welcomed the work we are doing.

In December 2022 we remembered World AIDS Day and held an HIV Awareness networking event at Quay Arts in Newport. This is the second year that we have held this event, and it was attended by representatives from IW Pride, BreakOut LGBTQ+ Youth Group, Solent NHS, IW Council and members of the public. We also attended an open day at HTP College in Newport to talk to students and to raise awareness of our Out On An Island project.

IW Museums and Schools commissioned us to create educational resources to feature on their website to be used by local education establishments. The resources include recorded oral histories, a map of LGBTQ+ connected locations and our book.

We held four meetings with teachers to gain feedback on the already existing resources, this led us to produce a short film as well as help sheets (based on teacher's feedback). The aim is to encourage a more inclusive outlook in schools and everyday life. We have joined forces with IWCEP to promote the short film and learning materials to schools. (see <https://iwcep.co.uk/lgbtq-inclusion/>)

The Out On An Island Exhibition opened in London in February 2023 at Omnibus Theatre (see <https://www.omnibus-clapham.org/out-on-an-island-lgbt-history/>) celebrating LGBT History Month, with live performance and a panel of LGBTQ+ specialist leading on a rich discussion. We continue to tour the exhibition throughout 2024 and 2025.



We were very proud to have performed Oral History extracts from the Out On An Island book, together with the first full public performance of our 'work in progress' Joe Carstairs Open Air Cabaret Show (see <https://www.classicboatmuseum.com/single-post/stonecrabs-theatre>) performed by Krysia Mansfield at the Isle of Wight Proms as a curtain raiser to Ru Paul Drag Race night (see <https://www.countypress.co.uk/news/20676081.isle-wight-event->



[wight-proms-embraces-pride-opera/](#)). We are now working towards further developing the work into an international touring production

Our Out On An Island LGBTQ+ Heritage Trail & Map is now featured on Visit Isle of Wight website (see <https://www.visitisleofwight.co.uk/blog/read/2022/06/lgbtq-heritage-trail-b359>). The downloadable map allows visitors and residents alike to follow the first ever produced LGBTQ+ trail on The Island. It pinpoints notable figures and The Island locations they are connected with. The map was designed by local DJ and graphic artist Spike Spondike. The map is also being re-developed as a classroom resource for The Island's schools.



Our Out On An Island has attracted significant coverage in the national media including BBC Radio 4.

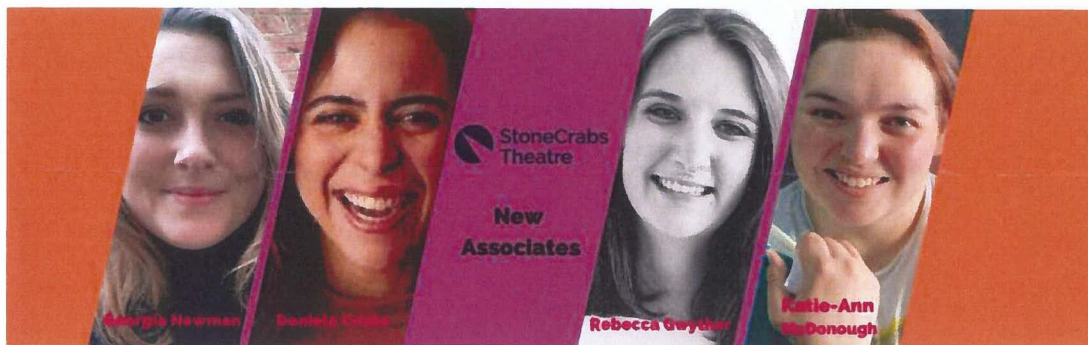
## 8. New Patrons, Associates and Trustees

In the financial year ending 31 March 2023, we were thrilled to announce StoneCrabs alumina Lynette Linton (Bush Theatre Artistic Director) and Freddie Opoku-Addaie (Dance Umbrella Artistic Director) as our new patrons (see <https://stonecrabs.co.uk/stonecrabs-new-patrons/>). And just as excited to welcome Hazaud Regis Gnaly, Paloma Jacob-Duverniet and Paul Armfield to our Board of Trustees.(see <https://stonecrabs.co.uk/welcoming-our-new-trustees/>)



In that financial year, we also welcomed new Associate Producers Georgia Newman and Daniela Cristo Mantilla (see <https://stonecrabs.co.uk/welcoming-our-new-associate-producers/>). As well as Katie-Ann McDonough and Rebecca Gwyther who led the Directors In Practice programme in 2022 (see <https://stonecrabs.co.uk/stonecrabs-theatre-appoints-two-new-associates-for-directors-in-practice-2022/>).





## 9. A Story of Survival Through Reinvention and Collaboration

With 20 years on the road and counting, StoneCrabs has continued to evolve, refine and regenerate. This process has been visible through our high-quality productions, outreach work, and the training of the next generation of theatre makers.

Franco Figueiredo, Co-Founder and Artistic Director, says, "20 years of StoneCrabs is a story of survival through reinvention and collaboration. The world has evolved, we have made some progress and yet it is not enough. We must continue fighting for equity and diversity. Here's wishing for another 20 years of shining a light on untold stories. May we continue having the encouragement from all our supporters on the journey ahead."

We must not forget to acknowledge that the work we achieved in the financial year ending 31 March 2023 would not have been possible without support from National Lottery Heritage Fund, Isle of Wight Council, Arts Council Project Grants and Recovery Fund, Great Britain Sasakawa Foundation, Southern Water, Unity Theatre Trust and sponsors like Brixton Wings, The Empty Box company and all the wonderful angels who have supported us through crowdfunding, gift-aid donations, and of course audiences buying tickets. We are very grateful for all the support received.

To see a video marking our 20th anniversary, please visit: <https://www.youtube.com/watch?v=Nu8ITWM0RXo&t=2s>

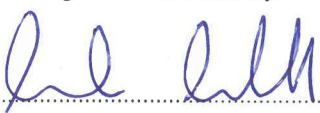
Thank you for helping us to shine a light on untold stories and continue to challenge the status quo.



The Trustees Report was approved and authorised for issue by the Board of Trustees and authorised for

issue on 26 March 2024

and were signed on its behalf by:



Mr M N Marshall – Chair of the Board

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STONE CRABS PRODUCTIONS

### Independent examiner's report to the trustees of Stone Crabs Productions ('the Company')

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

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

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

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



Gavin Whitter

Gibson Whitter  
Chartered Accountants  
and Chartered Tax Advisers  
Larch House  
Parklands Business Park  
Denmead  
Hampshire  
PO7 6XP

Date: 26/5/24 .....

# STONE CRABS PRODUCTIONS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds as restated
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	786	550	1,336	54,932
<b>Charitable activities</b>	4				
Theatre productions, Community Engagement and Training		12,148	51,299	63,447	41,638
Investment income	3	<u>62</u>	<u>-</u>	<u>62</u>	<u>5</u>
<b>Total</b>		<u>12,996</u>	<u>51,849</u>	<u>64,845</u>	<u>96,575</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,289	-	1,289	1,474
<b>Charitable activities</b>	6				
Theatre productions, Community Engagement and Training		<u>45,999</u>	<u>69,215</u>	<u>115,214</u>	<u>106,443</u>
<b>Total</b>		<u>47,288</u>	<u>69,215</u>	<u>116,503</u>	<u>107,917</u>
<b>NET INCOME/(EXPENDITURE)</b>		(34,292)	(17,366)	(51,658)	(11,342)
<b>Transfers between funds</b>	15	<u>(17,366)</u>	<u>17,366</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(51,658)	-	(51,658)	(11,342)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>					
As previously reported		15,879	37,068	52,947	72,003
Prior year adjustment	11	<u>44,782</u>	<u>(37,068)</u>	<u>7,714</u>	<u>-</u>
<b>As restated</b>		<u>60,661</u>	<u>-</u>	<u>60,661</u>	<u>72,003</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>9,003</u>	<u>-</u>	<u>9,003</u>	<u>60,661</u>

The notes form part of these financial statements



# STONE CRABS PRODUCTIONS

## BALANCE SHEET 31 MARCH 2023

	Notes	31.3.23 £	31.3.22 as restated £
<b>CURRENT ASSETS</b>			
Debtors	12	4,618	7,714
Cash at bank		<u>9,825</u>	<u>53,697</u>
		14,443	61,411
<b>CREDITORS</b>			
Amounts falling due within one year	13	(5,440)	(750)
		<u>9,003</u>	<u>60,661</u>
<b>NET CURRENT ASSETS</b>			
		<u>9,003</u>	<u>60,661</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>9,003</u>	<u>60,661</u>
<b>NET ASSETS</b>			
		<u>9,003</u>	<u>60,661</u>
<b>FUNDS</b>			
Unrestricted funds	15	<u>9,003</u>	<u>60,661</u>
<b>TOTAL FUNDS</b>		<u>9,003</u>	<u>60,661</u>

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


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

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved and authorised for issue by the Board of Trustees and authorised for issue on 26 March 2024 and were signed on its behalf by:



Mr M N Marshall - Trustee

The notes form part of these financial statements

## STONE CRABS PRODUCTIONS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Going Concern**

The financial statements have been prepared on a going concern basis. The charitable company has already secured funding of around £50,000 for the year to 31 March 2025, including from the National Lottery Heritage Fund for the next phase of Out on an Island. Other funding applications are progressing well. The charitable company operates with low fixed costs and overheads and can adapt the cost base in accordance with income.

On this basis, the trustee directors consider it appropriate to prepare the financial statements on a going concern basis.

##### **Income**

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of a general nature are recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific conditions is recognised as earned (as the related goods and services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, receipt is probable and the amount can be measured with sufficient reliability. Such income is only deferred when:

- the donor specifies that the grant or donation must only be used in future accounting periods; or
- the donor has imposed conditions which must be met before the charity has unconditional entitlement.

##### **Volunteers and donated services**

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

##### **Expenditure**

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

- Raising funds expenditure are those costs incurred in attracting voluntary income.
- Charitable activities include expenditure associated with providing services to the charity's beneficiaries and include both the direct costs and support costs relating to those activities.
- Support costs, including governance costs and central functions have been allocated to activities on a basis consistent with the use of resources.

# STONE CRABS PRODUCTIONS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 1. ACCOUNTING POLICIES - continued

#### Expenditure

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

#### Taxation

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

#### Fund accounting

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

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

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

### 2. DONATIONS AND LEGACIES

	31.3.23	31.3.22 as restated
	£	£
Donations	1,336	-
Grants	-	54,932
	<u>1,336</u>	<u>54,932</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22 as restated
	£	£
Arts Council England - Covid Emergency Fund	-	54,932

### 3. INVESTMENT INCOME

	31.3.23	31.3.22 as restated
	£	£
Deposit account interest	<u>62</u>	<u>5</u>

# STONE CRABS PRODUCTIONS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22 as restated
	Activity	£	£
Fees, commissions and co-productions	Theatre productions, Community Engagement and Training	23,947	7,674
Grants	Theatre productions, Community Engagement and Training	<u>39,500</u>	<u>33,964</u>
		<u>63,447</u>	<u>41,638</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22 as restated
	£	£
Heritage Lottery Fund	30,000	4,240
Royal Victoria Hall Foundation	-	1,500
Age UK	-	1,000
Southern Water	-	8,000
Carisbrooke Castle Museum	-	3,000
IOW Council	7,000	-
Arts Council England	-	16,224
The Great British Sasakawa Foundation	<u>2,500</u>	<u>-</u>
	<u>39,500</u>	<u>33,964</u>

### 5. RAISING FUNDS

#### Raising donations and legacies

	31.3.23	31.3.22 as restated
	£	£
Fundraising training	<u>1,289</u>	<u>1,474</u>

### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Theatre productions, Community Engagement and Training	<u>110,858</u>	<u>4,356</u>	<u>115,214</u>



# STONE CRABS PRODUCTIONS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22 as restated
	£	£
Production fees and costs	74,694	66,520
Subcontractors	<u>36,164</u>	<u>34,586</u>
	<u>110,858</u>	<u>101,106</u>

### 8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Theatre productions, Community Engagement and Training	<u>2,566</u>	<u>1,790</u>	<u>4,356</u>

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

#### Management

	31.3.23	31.3.22 as restated
	Theatre productions, Community Engagement and Training £	Total activities £
Bank charges	62	10
Insurance	975	1,170
Subscriptions	622	854
Computer expenses	499	1,178
Legal and professional fees	<u>408</u>	<u>500</u>
	<u>2,566</u>	<u>3,712</u>

#### Governance costs

	31.3.23	31.3.22 as restated
	Theatre productions, Community Engagement and Training £	Total activities £
Examiners fee - Gibson Whitter	1,440	-
Examiners fee - F Lachmann	<u>350</u>	<u>1,625</u>
	<u>1,790</u>	<u>1,625</u>

# STONE CRABS PRODUCTIONS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 9. TRUSTEES' REMUNERATION AND BENEFITS

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

#### Trustees' expenses

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

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated £
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	54,932	-	54,932
<b>Charitable activities</b>			
Theatre productions, Community Engagement and Training	7,674	33,964	41,638
Investment income	<u>5</u>	<u>-</u>	<u>5</u>
<b>Total</b>	<u>62,611</u>	<u>33,964</u>	<u>96,575</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,474	-	1,474
<b>Charitable activities</b>			
Theatre productions, Community Engagement and Training	<u>69,314</u>	<u>37,129</u>	<u>106,443</u>
<b>Total</b>	<u>70,788</u>	<u>37,129</u>	<u>107,917</u>
<b>NET INCOME/(EXPENDITURE)</b>	(8,177)	(3,165)	(11,342)
Transfers between funds	<u>(3,165)</u>	<u>3,165</u>	<u>-</u>
<b>Net movement in funds</b>	(11,342)	-	(11,342)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>			
As previously reported	14,866	57,137	72,003
Prior year adjustment	<u>57,137</u>	<u>(57,137)</u>	<u>-</u>
<b>As restated</b>	<u>72,003</u>	<u>-</u>	<u>72,003</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>60,661</u>	<u>-</u>	<u>60,661</u>

# STONE CRABS PRODUCTIONS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 11. PRIOR YEAR ADJUSTMENT

The Charity was awarded a grant from the Arts Council in 2021 and 2022 that was incorrectly classified as restricted funds. The associated expenditure in these years had also been incorrectly classified as restricted funds. The charity has therefore restated its previously reported unrestricted and restricted funds.

It has also been identified that £7,714 of accrued income in respect of this grant was incorrectly omitted from the accounts in 2022.

A summary of these changes is shown below.

	31.03.23	31.03.22
	£	£
Reallocation of income from restricted to unrestricted	49,969	80,099
Accrued unrestricted income	7,714	-
Reallocation of production costs from restricted to unrestricted	<u>(70,038)</u>	<u>(22,962)</u>
Effect of prior year adjustment	<u>(12,355)</u>	<u>57,137</u>
Unrestricted funds		
Total unrestricted funds brought forward as previously stated	15,879	14,866
Effect of 2021 prior year adjustment	57,137	57,137
Effect of 2022 prior year adjustment	<u>(12,355)</u>	<u>-</u>
Total unrestricted funds brought forward as restated	<u>60,661</u>	<u>72,003</u>
Restricted funds		
Total restricted funds brought forward as previously stated	37,068	57,137
Effect of 2021 prior year adjustment	(57,137)	(57,137)
Effect of 2022 prior year adjustment	<u>20,069</u>	<u>-</u>
Total restricted funds brought forward as restated	<u>Nil</u>	<u>Nil</u>

### 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22 as restated
	£	£
Other debtors	3,000	7,714
Prepayments	<u>1,618</u>	<u>-</u>
	<u>4,618</u>	<u>7,714</u>

# STONE CRABS PRODUCTIONS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22 as restated
	£	£
Deferred income	4,000	-
Accrued expenses	<u>1,440</u>	<u>750</u>
	<u>5,440</u>	<u>750</u>

### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total funds	31.3.22 as restated Total funds
	£	£	£	£
Current assets	10,443	4,000	14,443	61,411
Current liabilities	<u>(1,440)</u>	<u>(4,000)</u>	<u>(5,440)</u>	<u>(750)</u>
	<u>9,003</u>	<u>-</u>	<u>9,003</u>	<u>60,661</u>

### 15. MOVEMENT IN FUNDS

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>					
Unrestricted Funds	15,879	44,782	(34,292)	(17,366)	9,003
<b>Restricted funds</b>					
Arts Council - DCMS funding	37,068	(37,068)	-	-	-
Out on an Island	-	-	(11,936)	11,936	-
Directors in Practice Showcase	<u>-</u>	<u>-</u>	<u>(5,430)</u>	<u>5,430</u>	<u>-</u>
	<u>37,068</u>	<u>(37,068)</u>	<u>(17,366)</u>	<u>17,366</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>52,947</u>	<u>7,714</u>	<u>(51,658)</u>	<u>-</u>	<u>9,003</u>

# STONE CRABS PRODUCTIONS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	12,996	(47,288)	(34,292)
<b>Restricted funds</b>			
Utter Mess Production	32,500	(32,500)	-
Out on an Island	4,000	(15,936)	(11,936)
Directors in Practice Showcase	<u>15,349</u>	<u>(20,779)</u>	<u>(5,430)</u>
	<u>51,849</u>	<u>(69,215)</u>	<u>(17,366)</u>
<b>TOTAL FUNDS</b>	<u>64,845</u>	<u>(116,503)</u>	<u>(51,658)</u>

### Comparatives for movement in funds

	At 1.4.21 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>					
Unrestricted Funds	14,866	57,137	(8,177)	(3,165)	60,661
<b>Restricted funds</b>					
Arts Council - DCMS funding	57,137	(57,137)	-	-	-
Playdough ( Stone Crabs Young Director)	<u>-</u>	<u>-</u>	<u>(3,165)</u>	<u>3,165</u>	<u>-</u>
	<u>57,137</u>	<u>(57,137)</u>	<u>(3,165)</u>	<u>3,165</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>72,003</u>	<u>-</u>	<u>(11,342)</u>	<u>-</u>	<u>60,661</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Funds	62,611	(70,788)	(8,177)
<b>Restricted funds</b>			
Out on an Island	16,240	(16,240)	-
Playdough ( Stone Crabs Young Director)	<u>17,724</u>	<u>(20,889)</u>	<u>(3,165)</u>
	<u>33,964</u>	<u>(37,129)</u>	<u>(3,165)</u>
<b>TOTAL FUNDS</b>	<u>96,575</u>	<u>(107,917)</u>	<u>(11,342)</u>

The prior year adjustment is explained at Note 11.

## **STONE CRABS PRODUCTIONS**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023**

#### **15. MOVEMENT IN FUNDS - continued**

Out on an Island is a community heritage and oral history project exploring over 100 years of LGBTQ+ history on the Isle of Wight. The project includes the publication "Out on an Island", winner of the Isle of Wight Book Awards 2023 Best Non-fiction and Book of the Year and the current phase is "Out on an Island: Pride in Self, Pride in Place". The main funder is the Heritage Lottery Fund.

The Directors in Practice Showcase was a week-long festival at the Omnibus Theatre, Clapham showcasing nine emerging theatre directors. This was the culmination a 6-month practical theatre training for emerging theatre directors and producers.

Utter Mess was a critically acclaimed international collaboration with Busu Theatre Tokyo that mixed theatre, live music, clowning and magic. It was performed in Tokyo, London and Isle of Wight.

#### **16. RELATED PARTY DISCLOSURES**

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

#### **17. ULTIMATE CONTROLLING PARTY**

The charity is controlled by the trustees on behalf of the members.