

EQUAL PEOPLE PERFORMING ARTS

England & Wales · Charity number 1116649

Details

Other names	THE EQUAL PEOPLE THEATRE COMPANY, MUSHROOM THEATRE COMPANY
Status	Registered
Legal form	Trust
Registered	2006-11-06
Register	View on the Charity Commission register

Contact

Address	Equal People Performing Arts 29 Brook Road Rayleigh SS6 7XJ
Phone	01268906470
Email	steve@equalpeople.org.uk
Website	www.equalpeople.org.uk

Activities

Objects: 1. TO ADVANCE EDUCATION IN THE PERFORMING ARTS IN PARTICULAR OF CHILDREN, YOUNG PEOPLE AND ADULTS WITH SPECIAL NEEDS OR WHO ARE DISADVANTAGED BY PROVIDING WORKSHOPS AND ACTIVITIES IN THE PERFORMING ARTS IN ORDER TO ASSIST WITH THEIR INTEGRATION INTO THE COMMUNITY. 2. TO PRESERVE AND PROTECT THE HEALTH OF THE PUBLIC AT LARGE BY THE PROVISION OF CLASSES, WORKSHOPS AND COURSES.

Activities: The goal of Equal People was to open performing arts facilities that are accessible to all. In 2014/2015 a facility to accommodate the needs of all was opened and the many years of donations and charitable activities was invested. Now the charity needs to maintain the wonderful facility and ensure that opportunities are available to allow the charity to continue fulfilling the objectives.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE ESSEX
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£113,484	£58,713	-	-
2024-03-31	£95,029	£91,285	-	-
2023-03-31	£85,951	£65,794	-	-
2022-03-31	£68,981	£64,552	-	-
2021-03-31	£90,245	£65,710	-	-

Trustees

Name	Role	Appointed
Paul Suttleworth	Chair	2014-06-15
IAN JONATHAN SMITH		
Kevin Horne		2025-01-27
Nigel Worship		2025-01-27

EQUAL PEOPLE PERFORMING ARTS

England & Wales - Charity number 1116649

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2024 **Period start date** **To** 31st March 2025 **Period end date**

Charity name: Equal People Performing Arts

Charity registration number: 1116649

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the charity are to advance education in the Performing Arts in particular of children, young people and adults with special needs or who are disadvantaged by providing workshops and activities in the Performing Arts in order to assist with their integration into the community. To preserve and protect the health of the public at large by the provision of classes, workshops and courses. In furtherance of the Objects but not otherwise, the Trust has the following powers: 1. To seek and accept grants from any source whatsoever; 2. To raise funds and invite and receive contributions and donations: PROVIDED that in raising funds the Trustees shall not undertake any substantial permanent trading and shall conform to any relevant statutory regulations; 3. To take all necessary action for publicising and disseminating information concerning the Trust; 4. Subject to such consents as may be required from time to time by law to buy, take on lease or in exchange, hire or otherwise acquire any property necessary for the achievement of the Object and to maintain and equip it for use to lease exchange or otherwise dispose of the same; 5. Subject to any consent required by Law, to borrow money and to charge the whole or any part of the property of the Trust with repayment of the money borrowed; 6. To co-operate with other charities, voluntary bodies and statutory authorities and other institutions or organisations operating in furtherance of the Objects or for similar purposes and to exchange information and advice with them; 7. To establish and support any charitable trusts, associations or institutions formed for the Objects; 8. To appoint and constitute such advisory committees as the Trustees think fit PROVIDED that members of such advisory committees, who are not also properly appointed Trustees of the Trust, may not vote at meetings of the
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

		Trustees; 9. To employ such staff (who shall not be Trustees) as the Trustees consider to be necessary and to make all reasonable and necessary provisions for the payment of pensions and superannuation to staff and their dependants; 10. To delegate to any one or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed which is within the professional or business competence of such Trustee or Trustees PROVIDED that the Trustee shall exercise reasonable supervision over any Trustee or Trustees acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them; 11. To accumulate monies belonging to the Trust fund for such period as may from time to time be authorised by law; 12. To collect and disseminate information in all matters affecting the Objects and exchange such information with other bodies or organisations having similar objects; 13. To establish and operate both current accounts and deposit accounts with Banks and Building Societies in the name of the Trust; 14. To receive, take and accept gifts of monies, investments or other such property whether subject to any special trusts or not; 15. To do all such other lawful things as are necessary for the achievement of the Objects Having regard to the Charity Commission's public benefit guidance, the trustees are able to declare that: • We are aware of the guidance • We have taken it into account in decision making, where the guidance is relevant • We are not aware of any incidents where we have departed from the guidance
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Equal People Performing Arts does not have a formal policy on grant making.
Policy on social investment including program related investment	Para 1.38	Equal People Performing Arts does not have a formal policy on Social Investment.
Contribution made by volunteers	Para 1.38	Equal People Performing Arts does not have a formal policy on the Contribution made by Volunteers.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During 2024/2025, our preferred provider, Mushroom Theatre Company, achieved a number of deliverables to support the charity objectives: • LAMDA exams 70% Neuro divergent 3 sessions • Annual Show April 48% SEND • October 24 20th Anniversary show at Palace theatre with local celebrities raising and profile money for EPPA, with a high percentage having ion of additional needs. • PALS (adult SEN provision) care home visits raising money and awareness • PALS (adult SEN provision) local organisation visits • Performance for Councillors church service Christmas 24 • Performance at Cliffs (Take the Stage) with other local PA schools, spreading the message of inclusion and awareness. • Weekly term time dance and drama classes at Special Educational Needs Schools • Delivery of 'Short Breaks for Disabled Children' days in school holidays funded by ECC. • Delivery of Activate days for children with SEND who are also on Benefit Based Free School during school holidays • Continued to run the ever expanding adult SEND provision. (PALS) • Delivery of dance workshops at primary schools

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the financial period, the charity was in a strong financial position, with total funds of £292,317, including £291,817 of unrestricted funds. Cash balances of £248,584 provided good liquidity. The charity recorded a surplus of £54,771 for the year, reflecting increased income and controlled expenditure. The trustees are satisfied that the level of reserves is appropriate and that the charity remains a going concern
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The goal of Equal People was to open performing arts facilities that are accessible to all. In 2014/2015 a facility to accommodate the needs of the charity was opened and the many years of donations and charitable activities was invested. The charity has been maintaining the wonderful facility to ensure that opportunities are available to allow the charity to continue fulfilling the objectives in years to come.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	

		It is the charity policy that reserves are secured within low risk investments, in a way that gives the best return whilst being flexible to achieve the goal. The policy on charity reserves will be reviewed following the opening of the Equal People theatre.
Details of fund materially in deficit	Para 1.24	There are no funds in any deficit within the charity.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no concerns regarding the charity continuing as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The primary source of income for Equal People Performing Arts has been through charitable activities. The activities set out in the 'Summary of the main activities in relation to these objects' section of this document explains how this income has been generated.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Prior to 2014/15 the target of the charity was to obtain a suitable premises for performing arts students, accessible to all. This stage of the journey was realised when a premises was identified with the space and potential to provide an environment accessible for all. The charity leases this premises from Joben Properties on a renewable lease. Investment has been made into the building by the charity to ensure that the premises are fit for purpose. The charity has set out in the longer term plans the desire to purchase the building from the landlord. In the medium term we are aiming to furnish the theatre space and provide suitable sound equipment for performances. In the short term the charity our looking to refresh our website and social media channels, with the aim of building awareness in the wider community. There are also parts of the building which require updating, notably the self-care areas. Beyond these plans, Equal People Performing Arts does not have a formal investment policy.
A description of the principal risks facing the charity	Para 1.46	Principle risks facing Equal People Performing Arts is the underutilisation of the facility, resulting in running costs exceeding charitable donations. We are expecting the SLA with Performers to not be renewed, this will lead to a potential short fall in income. This risk is being mitigated by identifying alternative groups who could utilise the building.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Equal People Performing Arts holds a Trust Deed, which came into force from 21 st August 2006. This is due for renewal in June 2026 and is expected to be extended further
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	The Charity's governing documents have been approved by the board of Trustees, who meet regularly throughout the year.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Equal People Performing Arts does not hold a documented process for selecting new Trustees. However, should positions need filling an open and transparent process would be followed for selection.

Reference and Administrative details

Charity name	Equal People Performing Arts
Other name the charity uses	
Registered charity number	1116649
Charity's principal address	29 Brook Road Rayleigh Essex SS6 7XJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Shuttleworth	Chair	Whole Year	
2	Ian Smith	Trustee	Whole Year	
3	Kevin Horne	Trustee	27 th Jan 2025	
4	Nigel Worship	Trustee	27 th Jan 2025	
5				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

P.Shuttleworth

Full name(s)

Paul Shuttleworth

Position (eg Secretary,
Chair, etc)

Chairman

Date

22/01/26

EQUAL PEOPLE PERFORMING ARTS

Charity number 1116649

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025



EQUAL PEOPLE PERFORMING ARTS

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EQUAL PEOPLE PERFORMING ARTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Total £	Designated Total £	2025 Total £	2024 Total £
<u>Incoming resources</u>					
Income from charitable activities	3	113,484	-	113,484	95,029
Total income		113,484	-	113,484	95,029
<u>Expenditure</u>					
Charitable activities	4	58,713	-	58,713	91,285
Raising funds					-
Total resources expended		58,713	-	58,713	91,285
Net income/(expenditure)		54,771	-	54,771	3,744
Net income for the period		54,771	-	54,771	3,744
Funds at 1 April 2024		237,046	500	237,546	233,802
Funds at 31 March 2025		291,817	500	292,317	237,546

Notes on pages 4 to 5 form part of these financial statements

EQUAL PEOPLE PERFORMING ARTS

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 Total £	2025 Total £	2024 Total £	2024 Total £
Tangible assets			74,536		100,233
Current assets					
Debtors	6	1,638		1,511	
Cash at bank and in hand		248,584		190,552	
		<u>250,222</u>		<u>192,063</u>	
Current liabilities					
Creditors, amounts falling due within one year	7	24,190		23,750	
Net current assets			226,032		168,313
Total assets less current liabilities			<u>300,567</u>		<u>268,546</u>
Creditors, amounts falling due after on year			8,250		31,000
Net assets			<u>292,317</u>		<u>237,546</u>
Funds					
Unrestricted funds			291,817		237,046
Restricted funds			500		500
			<u>292,317</u>		<u>237,546</u>

These accounts were approved by the Trustees and signed on their behalf by :

Signed


Paul Shuttleworth (Chairman)

Date

26/1/26

EQUAL PEOPLE PERFORMING ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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). (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming resources

All material incoming resources have been included on a receivable basis

They are included if the date receivable falls within the period covered by these accounts.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is inclusive of irrecoverable VAT.

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

Going concern

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

Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements in the financial statements.

EQUAL PEOPLE PERFORMING ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3. Income from Charitable activities	Unrestricted £	Designated £	2025 £	2024 £
<u>Income generated</u>				
Donations	13,168	-	13,168	12,966
Charitable activities	52,912	-	52,912	65,947
Other	-	-	-	28
Investment income	2,710	-	2,710	2,167
Fundraising	44,694	-	44,694	13,921
Total	113,484	-	113,484	95,029
4. Costs of charitable activities	Unrestricted £	Designated £	2025 £	2024 £
Advertising	1,960	-	1,960	232
Support costs	15,797	-	15,797	26,703
Premises rental & rates	25,445	-	25,445	23,638
Repairs and maintenance	7,158	-	7,158	37,332
Bank charges	70	-	70	113
Other resources	8,282	-	8,282	3,268
Total	58,713	-	58,713	91,285
5. Staff				
No Staff were employed in 2025 (2024: Nil)				
Fixed Assets		Other Land & Buildings £	Plant & Machinery £	Total £
Cost				
As at 1st April 2024		201,837	14,736	216,573
Additions		-	-	-
Disposal		-	-	-
As at 31 March 2025		201,837	14,736	216,573
Depreciation				
As at 1st April 2024		111,321	5,019	116,340
Charge for the year		22,750	2,947	2,947
Disposal		-	-	-
As at 31 March 2025		134,071	7,966	142,037
Net book value				
As at 31 March 2025		67,766	6,770	74,536
As at 31 March 2024		90,516	9,717	100,233
6. Debtors			2025 £	2024 £
Accrued income			1,638	1,511
			1,638	1,511
7. Creditors; amounts falling due within one year			2025 £	2024 £
Creditors and accruals			24,190	23,750
			24,190	23,750
8. Related parties				
There were no related party transactions in this financial year.				

EQUAL PEOPLE PERFORMING ARTS

Charity number 1116649

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025



Connect | Develop | Support

EQUAL PEOPLE PERFORMING ARTS

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EQUAL PEOPLE PERFORMING ARTS

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EQUAL PEOPLE PERFORMING ARTS

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Current assets					
Debtors	6	1,638		1,511	
Cash at bank and in hand		248,584		190,552	
		<u>250,222</u>		<u>192,063</u>	
Current liabilities					
Creditors, amounts falling due within one year	7	24,190		23,750	
Net current assets			226,032		168,313
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EQUAL PEOPLE PERFORMING ARTS

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EQUAL PEOPLE PERFORMING ARTS

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EQUAL PEOPLE PERFORMING ARTS

England & Wales - Charity number 1116649

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2023 **Period start date** **To** 31st March 2024 **Period end date**

Charity name: Equal People Performing Arts

Charity registration number: 1116649

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Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

		Trustees of the Trust, may not vote at meetings of the Trustees; 9. To employ such staff (who shall not be Trustees) as the Trustees consider to be necessary and to make all reasonable and necessary provisions for the payment of pensions and superannuation to staff and their dependants; 10. To delegate to any one or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed which is within the professional or business competence of such Trustee or Trustees PROVIDED that the Trustee shall exercise reasonable supervision over any Trustee or Trustees acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them; 11. To accumulate monies belonging to the Trust fund for such period as may from time to time be authorised by law; 12. To collect and disseminate information in all matters affecting the Objects and exchange such information with other bodies or organisations having similar objects; 13. To establish and operate both current accounts and deposit accounts with Banks and Building Societies in the name of the Trust; 14. To receive, take and accept gifts of monies, investments or other such property whether subject to any special trusts or not; 15. To do all such other lawful things as are necessary for the achievement of the Objects Having regard to the Charity Commission's public benefit guidance, the trustees are able to declare that: • We are aware of the guidance • We have taken it into account in decision making, where the guidance is relevant • We are not aware of any incidents where we have departed from the guidance
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Equal People Performing Arts does not have a formal policy on grant making.
Policy on social investment including program related investment	Para 1.38	Equal People Performing Arts does not have a formal policy on Social Investment.
Contribution made by volunteers	Para 1.38	Equal People Performing Arts does not have a formal policy on the Contribution made by Volunteers.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During 2023/2024, our preferred provider, Mushroom Theatre Company, achieved a number of deliverables to support the charity objectives: • Weekly term time dance and drama classes at Special Educational Needs Schools • Delivery of Activate days for children with SEND who are also on Benefit Based Free School during school holidays • Performances at various community events to promote EPPA • Continued to run the ever-expanding adult SEND provision. • Delivery of dance workshops at primary schools • Continuing to provide work experience placements for local schools and colleges • Annual intergrated show at professional theatre with 49% of the performers having SEND • Became a LAMDA exam centre and 70% of candidates entered had SEND Our building required emergency repairs to the roof, notably to the flat roof sections.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The objectives for fundraising for this financial year were to continue to achieve the £15,000 annual target from the fundraising committee activities to support the running costs of the building and to target donations. We invested a substantial amount of money to carry out essential maintenance to the roof but still generated funds beyond our expenses across the year.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The goal of Equal People was to open performing arts facilities that are accessible to all. In 2014/2015 a facility to accommodate the needs of the charity was opened and the many years of donations and charitable activities was invested. The charity has been maintaining the wonderful facility to ensure that opportunities are available to allow the charity to continue fulfilling the objectives in years to come. At the end of 2023/24 Equal People had funds of £237,546 carried forward towards future charity priorities. It is the charity policy that reserves are secured within low risk investments, in a way that gives the best return whilst being flexible to achieve the goal. The policy on charity reserves will be reviewed following the opening of the Equal People theatre.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	There are no funds in any deficit within the charity.
Explanation of any uncertainties about	Para 1.23	There are no concerns regarding the charity continuing as a going concern.

the charity continuing as a going concern		
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Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The primary source of income for Equal People Performing Arts has been through charitable activities. The activities set out in the 'Summary of the main activities in relation to these objects' section of this document explains how this income has been generated.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Prior to 2014/15 the target of the charity was to obtain a suitable premises for performing arts students, accessible to all. This stage of the journey was realised when a premises was identified with the space and potential to provide an environment accessible for all. The charity leases this premises from Joben Properties on a renewable lease. Investment has been made into the building by the charity to ensure that the premises are fit for purpose. The charity has set out in the longer term plans the desire to purchase the building from the landlord. In the medium term we are aiming to furnish the theatre space and provide suitable sound equipment for performances. In the short term the charity our looking to refresh our website and social media channels, with the aim of building awareness in the wider community. There are also parts of the building which require updating, notably the self-care areas. Beyond these plans, Equal People Performing Arts does not have a formal investment policy.
A description of the principal risks facing the charity	Para 1.46	Principle risks facing Equal People Performing Arts is the underutilisation of the facility, resulting in running costs exceeding charitable donations. We are expecting the SLA with Performers to not be renewed, this will lead to a potential short fall in income. This risk is being mitigated by identifying alternative groups who could utilise the building.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Equal People Performing Arts holds a Trust Deed, which came into force from 21 st August 2006. This is due for renewal in June 2027 and is expected to be extended further

How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	The Charity's governing documents have been approved by the board of Trustees, who meet regularly throughout the year.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Equal People Performing Arts does not hold a documented process for selecting new Trustees. However, should positions need filling an open and transparent process would be followed for selection.

Reference and Administrative details

Charity name	Equal People Performing Arts
Other name the charity uses	
Registered charity number	1116649
Charity's principal address	29 Brook Road Rayleigh Essex SS6 7XJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Shuttleworth	Chair	Whole Year	
2	Ian Smith	Trustee	Whole Year	
3	Steve Westrop	Trustee	Whole year	
4				
5				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this	

falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		P. Shuttleworth
Full name(s)		Paul Shuttleworth
Position (eg Secretary, Chair, etc)		Chairman
Date		23/1/25

EQUAL PEOPLE PERFORMING ARTS

Charity number 1116649

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024



EQUAL PEOPLE PERFORMING ARTS

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Statement of Financial Activities	2
Balance Sheet	2
Notes to the financial statements	4-5

EQUAL PEOPLE PERFORMING ARTS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

I report on the accounts of Equal People Performing Arts for the year ended 31 March 2024 which are set out on pages 2 to 5.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex



Date

27/01/2025

EQUAL PEOPLE PERFORMING ARTS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Total £	Designated Total £	2024 Total £	2023 Total £
<u>Incoming resources</u>					
Income from charitable activities	3	95,029	-	95,029	85,951
Total income		95,029	-	95,029	85,951
<u>Expenditure</u>					
Charitable activities	4	91,285	-	91,285	64,743
Raising funds					1,050
Total resources expended		91,285	-	91,285	65,793
Net income/(expenditure)		3,744	-	3,744	20,158
Net gains/(losses) on investments		-	-	-	-
Net income for the period		3,744	-	3,744	20,158
Funds at 1 April 2023		233,302	500	233,802	213,644
Funds at 31 March 2024		237,046	500	237,546	233,802

Notes on pages 4 to 5 form part of these financial statements

EQUAL PEOPLE PERFORMING ARTS

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 Total £	2024 Total £	2023 Total £	2023 Total £
Tangible assets			100,233		122,983
Current assets					
Debtors	6	1,511		1,765	
Cash at bank and in hand		190,552		186,554	
		<u>192,063</u>		<u>188,319</u>	
Current liabilities					
Creditors, amounts falling due within one year	7	23,750		22,750	
Net current assets			168,313		165,569
Total assets less current liabilities			<u>268,546</u>		<u>288,552</u>
Creditors, amounts falling due after one year			31,000		54,750
Net assets			<u><u>237,546</u></u>		<u><u>233,802</u></u>
Funds					
Unrestricted funds			237,046		233,302
Restricted funds			500		500
			<u><u>237,546</u></u>		<u><u>233,802</u></u>

These accounts were approved by the Trustees and signed on their behalf by :

Signed



Paul Shuttleworth (Chairman)

Date

45,681

EQUAL PEOPLE PERFORMING ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. Accounting Policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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). (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Cash flow statement

The trustees have taken advantage of the exemption in Financial Reporting Standard 1 (revised) from including a cash flow statement in the financial statements on the grounds that the company is small.

Incoming resources

All material incoming resources have been included on a receivable basis

They are included if the date receivable falls within the period covered by these accounts.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is inclusive of irrecoverable VAT.

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

Going concern

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

Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

2. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates or judgements in the financial statements.

EQUAL PEOPLE PERFORMING ARTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

3. Income from Charitable activities	Unrestricted £	Designated £	2024 £	2023 £
Income generated				
Donations	12,966	-	12,966	11,760
Charitable activities	65,947	-	65,947	73,768
Other	28	-	28	25
Investment income	2,167	-	2,167	398
Fundraising	13,921	-	13,921	-
Total	95,029	-	95,029	85,951

4. Costs of charitable activities	Unrestricted £	Designated £	2024 £	2023 £
Advertising	232	-	232	500
Support costs	26,703	-	26,703	27,156
Premises rental	23,638	-	23,638	23,447
Repairs and maintenance	37,332	-	37,332	-
Bank charges	113	-	113	-
Other resources	3,268	-	3,268	13,641
Total	91,285	-	91,285	64,743

5. Staff

No Staff were employed in 2024 (2023: Nil)

6. Debtors	2024 £	2023 £
Accrued income	1,511	1,765
	1,511	1,765

7. Creditors; amounts falling due within one year	2024 £	2023 £
Creditors and accruals	23,750	22,750
	23,750	22,750

8. Related parties

There were no related party transactions in this financial year.

EQUAL PEOPLE PERFORMING ARTS

England & Wales - Charity number 1116649

Accounts

Charity registration number: 1116649

**EQUAL PEOPLE PERFORMING ARTS
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

EQUAL PEOPLE PERFORMING ARTS

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Statement of assets and liabilities at the end of the period	12



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2022 **Period start date** **To** 31st March 2023 **Period end date**

Charity name: Equal People Performing Arts

Charity registration number: 1116649

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the charity are to advance education in the Performing Arts in particular of children, young people and adults with special needs or who are disadvantaged by providing workshops and activities in the Performing Arts in order to assist with their integration into the community. To preserve and protect the health of the public at large by the provision of classes, workshops and courses. In furtherance of the Objects but not otherwise, the Trust has the following powers: 1. To seek and accept grants from any source whatsoever; 2. To raise funds and invite and receive contributions and donations: PROVIDED that in raising funds the Trustees shall not undertake any substantial permanent trading and shall conform to any relevant statutory regulations; 3. To take all necessary action for publicising and disseminating information concerning the Trust; 4. Subject to such consents as may be required from time to time by law to buy, take on lease or in exchange, hire or otherwise acquire any property necessary for the achievement of the Object and to maintain and equip it for use to lease exchange or otherwise dispose of the same; 5. Subject to any consent required by Law, to borrow money and to charge the whole or any part of the property of the Trust with repayment of the money borrowed; 6. To co-operate with other charities, voluntary bodies and statutory authorities and other institutions or organisations operating in furtherance of the Objects or for similar purposes and to exchange information and advice with them; 7. To establish and support any charitable trusts, associations or institutions formed for the Objects; 8. To appoint and constitute such advisory committees as the Trustees think fit PROVIDED that members of such advisory committees, who are not also properly appointed
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

		Trustees of the Trust, may not vote at meetings of the Trustees; 9. To employ such staff (who shall not be Trustees) as the Trustees consider to be necessary and to make all reasonable and necessary provisions for the payment of pensions and superannuation to staff and their dependants; 10. To delegate to any one or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed which is within the professional or business competence of such Trustee or Trustees PROVIDED that the Trustee shall exercise reasonable supervision over any Trustee or Trustees acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them; 11. To accumulate monies belonging to the Trust fund for such period as may from time to time be authorised by law; 12. To collect and disseminate information in all matters affecting the Objects and exchange such information with other bodies or organisations having similar objects; 13. To establish and operate both current accounts and deposit accounts with Banks and Building Societies in the name of the Trust; 14. To receive, take and accept gifts of monies, investments or other such property whether subject to any special trusts or not; 15. To do all such other lawful things as are necessary for the achievement of the Objects Having regard to the Charity Commission's public benefit guidance, the trustees are able to declare that: • We are aware of the guidance • We have taken it into account in decision making, where the guidance is relevant • We are not aware of any incidents where we have departed from the guidance
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Equal People Performing Arts does not have a formal policy on grant making.
Policy on social investment including program related investment	Para 1.38	Equal People Performing Arts does not have a formal policy on Social Investment.
Contribution made by volunteers	Para 1.38	Equal People Performing Arts does not have a formal policy on the Contribution made by Volunteers.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During 2022/2023, our preferred provider, Mushroom Theatre Company, achieved a number of deliverables to support the charity objectives: • Weekly term time dance and drama classes at Special Educational Needs Schools • Staff have been trained in: tube feeding, hoisting, administration of rescue meds, behaviour management, autism awareness and Makaton sign language to enable us to take children with more complex needs • Delivery of Activate days for children with SEND who are also on Benefit Based Free School during school holidays • Performed 3 integrated showcases in our new performance space • Performances at various community events to promote EPPA • Continued to run the ever expanding adult SEND provision. • Delivery of dance workshops at primary schools • Continuing to provide work experience placements for local schools and colleges • Entered integrated performance pieces in competitive show • 100% pass rate in exam sessions which including students with SEND We have an SLA with a local Performing Arts College. Our space is being used to offer Post 16 courses. We rebranded our logo and signage.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The objectives for fundraising for this financial year were to continue to achieve the £12,000 annual target from the fundraising committee activities to support the running costs of the building and to target donations. We raised £10,350 through the fundraising committee and we received £11,760 from grants and donations. The income from our premises was £63,418.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The goal of Equal People was to open performing arts facilities that are accessible to all. In 2014/2015 a facility to accommodate the needs of the charity was opened and the many years of donations and charitable activities was invested. The charity has been maintaining the wonderful facility to ensure that opportunities are available to allow the charity to continue fulfilling the objectives in years to come. At the end of 2022/23 Equal People had funds of £186,053 carried forward towards future charity priorities. It is the charity policy that reserves are secured within low risk investments, in a way that gives the best return whilst being flexible to achieve the goal. The policy on charity reserves will be reviewed following the opening of the Equal People theatre.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	There are no funds in any deficit within the charity.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no concerns regarding the charity continuing as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The primary source of income for Equal People Performing Arts has been through charitable activities. The activities set out in the 'Summary of the main activities in relation to these objects' section of this document explains how this income has been generated.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Prior to 2014/15 the target of the charity was to obtain a suitable premises for performing arts students, accessible to all. This stage of the journey was realised when a premises was identified with the space and potential to provide an environment accessible for all. The charity leases this premises from Joben Properties on a renewable lease. Investment has been made into the building by the charity to ensure that the premises are fit for purpose. The charity has set out in the longer term plans the desire to purchase the building from the landlord. In the medium term we are aiming to

		furnish the theatre space and provide suitable sound equipment for performances. In the short term the charity is looking to refresh our website and social media channels, with the aim of building awareness in the wider community. Beyond these plans, Equal People Performing Arts does not have a formal investment policy.
A description of the principal risks facing the charity	Para 1.46	Principle risks facing Equal People Performing Arts is the underutilisation of the facility, resulting in running costs exceeding charitable donations.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Equal People Performing Arts holds a Trust Deed, which came into force from 21 st August 2006. This is due for renewal in June 2027 and is expected to be extended further
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	The Charity's governing documents have been approved by the board of Trustees, who meet regularly throughout the year, including an Annual General meeting.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Equal People Performing Arts does not hold a documented process for selecting new Trustees. However, should positions need filling an open and transparent process would be followed for selection.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Equal People Performing Arts
Other name the charity uses	
Registered charity number	1116649
Charity's principal address	29 Brook Road Rayleigh Essex SS6 7XJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Shuttleworth	Chair	Whole Year	
2	Ian Smith	Trustee	Whole Year	
3	Steve Westrop	Trustee	Whole year	
4				
5				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	 Paul Shuttleworth (Jan 31, 2024 18:41 GMT)	P.Shuttleworth
Full name(s)		Paul Shuttleworth
Position (eg Secretary, Chair, etc)		Chairman
Date	31/1/2023	



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Equal People Performing Arts

On accounts for the year
ended

31 March 2023

Charity no
(if any)

1116649

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Martin Beales (Jan 31, 2024 11:48 GMT)

Date:

31/01/2024

Name:

Martin Beales

Relevant professional
qualification(s) or body
(if any):

Association of Accounting Technicians
Full Member. Membership No. 10122845

Address:	34 Clarence St
	Southend-on-Sea
	SS1 1BD

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--



Charity Name: Equal People Performing Arts			Charity No (if any)	1116649	
Annual accounts for the period					
Period start date	1 April 22	To	Period end date	31 March 23	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	11,760	-	-	11,760	6,491
Charitable activities	S02	73,769	-	-	73,769	38,893
Other trading activities	S03	25	-	-	25	86
Investments	S04	398	-	-	398	1
Separate material item of income	S05	-	-	-	-	23,511
Other	S06	-	-	-	-	-
Total	S07	85,951	-	-	85,951	68,981
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	1,050	-	-	1,050	198
Charitable activities	S09	27,656	-	-	27,656	30,232
Separate material item of expense	S10	23,447	-	-	23,447	21,356
Other	S11	13,641	-	-	13,641	12,766
Total	S12	65,794	-	-	65,794	64,552
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	20,157	-	-	20,157	4,429
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	20,157	-	-	20,157	4,429
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	20,157	-	-	20,157	4,429
Reconciliation of funds:						
Total funds brought forward	S21	213,144	500	-	213,644	209,215
Total funds carried forward	S22	233,302	500	-	233,802	213,644

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01		-	-	-	-
Tangible assets	(Note 14)	B02	122,983	-	-	122,983	153,996
Heritage assets	(Note 16)	B03		-	-	-	-
Investments	(Note 17)	B04		-	-	-	-
Total fixed assets		B05	122,983	-	-	122,983	153,996
Current assets							
Stocks	(Note 18)	B06		-	-	-	-
Debtors	(Note 19)	B07	1,765	-	-	1,765	1,590
Investments	(Note 17.4)	B08	111,399	-	-	111,399	90,000
Cash at bank and in hand	(Note 24)	B09	74,654	500	-	75,154	67,858
Total current assets		B10	187,819	500	-	188,319	159,448
Creditors: amounts falling due within one year							
	(Note 20)	B11	22,750	-	-	22,750	22,300
Net current assets/(liabilities)		B12	165,069	500	-	165,569	137,148
Total assets less current liabilities		B13	288,052	500	-	288,552	291,144
Creditors: amounts falling due after one year							
	(Note 20)	B14	54,750	-	-	54,750	77,500
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	233,302	500	-	233,802	213,644
Funds of the Charity							
Endowment funds	(Note 27)	B17			-	-	-
Restricted income funds	(Note 27)	B18		500		500	500
Unrestricted funds		B19	233,302			233,302	213,144
Revaluation reserve		B20				-	
Total funds		B21	233,302	500	-	233,802	213,644
Signed by one or two trustees on behalf of all the trustees			Signature		Print Name		Date of approval dd/mm/yyyy
					Paul Shuttleworth		31/01/2024
			Paul Shuttleworth (Jan 31, 2024 18:41 GMT)				

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
--	-----------------------

<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not applicable</i>

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						

Support costs	The charity has incurred expenditure on support costs.	Yes ☒	No ☒	N/a ☒
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ☒	No ☒	N/a ☒
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ☒	No ☒	N/a ☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes ☒	No ☒	N/a ☒
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ☒	No ☒	N/a ☒
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes ☒	No ☒	N/a ☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes ☒	No ☒	N/a ☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes ☒	No ☒	N/a ☒
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes ☒	No ☒	N/a ☒
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes ☒	No ☒	N/a ☒
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes ☒	No ☒	N/a ☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes ☒	No ☒	N/a ☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes ☒	No ☒	N/a ☒
Deferred income	No material item of deferred income has been included in the accounts.	Yes ☒	No ☒	N/a ☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes ☒	No ☒	N/a ☒
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes ☒	No ☒	N/a ☒
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes ☒	No ☒	N/a ☒

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£4,000		
	They are valued at cost.	Yes ☒	No ☒	N/a ☒
	The depreciation rates and methods used are disclosed in note 9.2.			

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☒	☒	☒
	They are valued at cost.	Yes	No	N/a
		☒	☒	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☒	☒	☒
	They are valued at cost.	Yes	No	N/a
		☒	☒	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☒	☒	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☒	☒	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☒	☒	☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☒	☒	☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☒	☒	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☒	☒	☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☒	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☒	☒
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C	Notes to the accounts	(cont)
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Note 3 **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	11,760	-	-	11,760	6,491
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Total	11,760	-	-	11,760	6,491
Charitable activities:	Rental Income	54,413	-	-	54,413	17,254
	Studio Hire	9,006	-	-	9,006	11,331
	Fundraising	10,350	-	-	10,350	10,308
	Other	-	-	-	-	-
	Total	73,769	-	-	73,769	38,893
Other trading activities:	Recycling	-	-	-	-	-
	Sponsorships	-	-	-	-	-
	Good luck boxes	-	-	-	-	-
	Essex lottery	25	-	-	25	86
	Total	25	-	-	25	86
Income from investments:	Interest income	398	-	-	398	1
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	398	-	-	398	1
Separate material item of income:	Ursula Stroher STI	-	-	-	-	21,011
	William Henry Trust	-	-	-	-	2,500
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	23,511
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		85,951	-	-	85,951	68,981

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C	Notes to the accounts	(cont)
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Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	1,050	-	-	1,050	198	-	-	198
Adhoc	-	-	-	-	-	-	-	-
Total expenditure on raising funds	1,050	-	-	1,050	198	-	-	198

Expenditure on charitable activities:

Provision of performing art lessons & advertising	500	-	-	500	6,839	-	-	6,839
Direct Support costs	27,156	-	-	27,156	23,393	-	-	23,393
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total expenditure on charitable activities	27,656	-	-	27,656	30,232	-	-	30,232

Separate material item of expense

Premesis rental	23,447	-	-	23,447	21,356	-	-	21,356
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total	23,447	-	-	23,447	21,356	-	-	21,356

Other

Other resources expended	13,641	-	-	13,641	12,766	-	-	12,766
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Total other expenditure	13,641	-	-	13,641	12,766	-	-	12,766
TOTAL EXPENDITURE	65,794	-	-	65,794	64,552	-	-	64,552

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Provision of performing	-	-	500	500	-	-	6,839	6,839
Direct support costs	-	-	27,156	27,156	-	-	23,393	23,393
Other	-	-	-	-	-	-	-	-
Total	-	-	27,656	27,656	-	-	30,232	30,232

Note 7

Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Annual rental including legal fees	23,447	21,356
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		23,447	21,356

Section C	Notes to the accounts	(cont)
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Note 14 **Tangible fixed assets**
Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	201,837	10,358	-	212,195
Additions	-	-	4,378	-	4,378
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	201,837	14,736	-	216,573

14.2 Depreciation and impairments

	SL	SL	SL	SL	SL
**Basis		Remaining life of the lease	5 years		
** Rate					
At beginning of the year	-	56,127	2,072	-	58,199
Disposals	-	-	-	-	-
Depreciation	-	32,444	2,947	-	35,391
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	88,571	5,019	-	93,590

14.3 Net book value

Net book value at the beginning of the year	-	145,710	8,286	-	153,996
Net book value at the end of the year	-	113,266	9,716	-	122,983

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

- (i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed**
- (ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.**
- (iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.**

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Section C	Notes to the accounts	(cont)
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Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

This year	Last year

- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	111,399	90,000
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

This year	Last year

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

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Note 19

Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1

Analysis of debtors

	This year £	Last year £
Trade debtors	489	446
Prepayments and accrued income	1,276	1,144
Other debtors	-	-
Total	1,765	1,590

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2

Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	550	-	-
Taxation and social security	-	-	-	-
Other creditors	22,750	21,750	77,500	99,250
Total	22,750	22,300	77,500	99,250

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
	Early rent payment for April 2022

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
550	1,667
	550
- 550	- 1,667
-	550

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year
	The lease for 29 & 29a Brook Road has been recognised as a finance lease as part of the restatement of the Charity Accounts for FRS 102.	The lease for 29 & 29a Brook Road has been recognised as a finance lease as part of the restatement of the Charity Accounts for FRS 102.
	There is no uncertainty about the repayment - there is a lease in place with a monthly rental due.	There is no uncertainty about the repayment - there is a lease in place with a monthly rental due.
	The lease is due to expire June 2026 however there is an automatic right of renew, lending itself to being recognised as a finance lease.	The lease is due to expire June 2026 however there is an automatic right of renew, lending itself to being recognised as a finance lease.

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
111,399	90,000
75,154	67,858
-	-
186,553	157,858

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The charity has limited exposure to the risk of debtors not paying as all charges are small in nature and any long term commitments require a license to use the premises. All other activities derive income through voluntary donations and income generation which is not on credit.	The charity has limited exposure to the risk of debtors not paying as all charges are small in nature and any long term commitments require a license to use the premises. All other activities derive income through voluntary donations and income generation which is not on credit.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund - Equal People	Unrestricted	For use towards the development of the premises and for grant making activities as per the objects of the charity.	213,144	85,951	- 65,794	-	-	233,302
Donations for Instruments	Restricted		500	-	-	-	-	500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			213,644	85,951	- 65,794	-	-	233,802

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund - Equal People	Unrestricted	For use towards the development of the premises and for grant making activities as per the objects of the charity.	208,715	68,981	- 64,552	-	-	213,144
Donations for Instruments	Restricted		500	-	-	-	-	500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			209,215	68,981	- 64,552	-	-	213,644

EPPA 2023 Final

Final Audit Report

2024-01-31

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EQUAL PEOPLE PERFORMING ARTS

England & Wales - Charity number 1116649

Accounts

Charity registration number: 1116649

**EQUAL PEOPLE PERFORMING ARTS
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

EQUAL PEOPLE PERFORMING ARTS

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Statement of assets and liabilities at the end of the period	12



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' Annual Report for the period

From 1st April 2021 **Period start date To** 31st March 2022 **Period end date**

Charity name: Equal People Performing Arts

Charity registration number: 1116649

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the charity are to advance education in the Performing Arts in particular of children, young people and adults with special needs or who are disadvantaged by providing workshops and activities in the Performing Arts in order to assist with their integration into the community. To preserve and protect the health of the public at large by the provision of classes, workshops and courses. In furtherance of the Objects but not otherwise, the Trust has the following powers: 1. To seek and accept grants from any source whatsoever; 2. To raise funds and invite and receive contributions and donations: PROVIDED that in raising funds the Trustees shall not undertake any substantial permanent trading and shall conform to any relevant statutory regulations; 3. To take all necessary action for publicising and disseminating information concerning the Trust; 4. Subject to such consents as may be required from time to time by law to buy, take on lease or in exchange, hire or otherwise acquire any property necessary for the achievement of the Object and to maintain and equip it for use to lease exchange or otherwise dispose of the same; 5. Subject to any consent required by Law, to borrow money and to charge the whole or any part of the property of the Trust with repayment of the money borrowed; 6. To co-operate with other charities, voluntary bodies and statutory authorities and other institutions or organisations operating in furtherance of the Objects or for similar purposes and to exchange information and advice with them; 7. To establish and support any charitable trusts, associations or institutions formed for the Objects; 8. To appoint and constitute such advisory committees as the Trustees think fit PROVIDED that members of such advisory committees, who are not also properly appointed
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

		Trustees of the Trust, may not vote at meetings of the Trustees; 9. To employ such staff (who shall not be Trustees) as the Trustees consider to be necessary and to make all reasonable and necessary provisions for the payment of pensions and superannuation to staff and their dependants; 10. To delegate to any one or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed which is within the professional or business competence of such Trustee or Trustees PROVIDED that the Trustee shall exercise reasonable supervision over any Trustee or Trustees acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them; 11. To accumulate monies belonging to the Trust fund for such period as may from time to time be authorised by law; 12. To collect and disseminate information in all matters affecting the Objects and exchange such information with other bodies or organisations having similar objects; 13. To establish and operate both current accounts and deposit accounts with Banks and Building Societies in the name of the Trust; 14. To receive, take and accept gifts of monies, investments or other such property whether subject to any special trusts or not; 15. To do all such other lawful things as are necessary for the achievement of the Objects Having regard to the Charity Commission's public benefit guidance, the trustees are able to declare that: • We are aware of the guidance • We have taken it into account in decision making, where the guidance is relevant • We are not aware of any incidents where we have departed from the guidance
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Equal People Performing Arts does not have a formal policy on grant making.
Policy on social investment including program related investment	Para 1.38	Equal People Performing Arts does not have a formal policy on Social Investment.
Contribution made by volunteers	Para 1.38	Equal People Performing Arts does not have a formal policy on the Contribution made by Volunteers.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During 2021/2022, our preferred provider, Mushroom Theatre Company, achieved a number of deliverables to support the charity objectives: • Weekly term time dance and drama classes at Special Educational Needs Schools • Staff have been trained in: tube feeding, hoisting, administration of rescue meds, behaviour management, autism awareness and Makaton sign language to enable us to take children with more complex needs • Delivery of 'Short Breaks for Disabled Children' days in school holidays funded by ECC. • Delivery of Activate days for children with SEND who are also on Benefit Based Free School during school holidays • Performed 3 integrated showcases in our new performance space • Performances at various community events to promote EPPA • Continued to run the ever expanding adult SEND provision. • Delivery of dance workshops at primary schools • Continuing to provide work experience placements for local schools and colleges • Entered integrated performance pieces in competitive show • 100% pass rate in exam sessions which included four students with SEND • Integrated Christmas play We purchased a defibrillator, this is linked to the national network and is available to all of the local community. A range of equipment was purchased to develop a performance space, this included stage lighting, sound equipment and professional staging curtains. In the future, we would like to invest in tiered seating internally.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The objectives for fundraising for this financial year were to continue to achieve the £12,000 annual target from the fundraising committee activities to support the running costs of the building and to target donations. We raised £10,308 through the fundraising committee and we received £6,491 from grants and donations. Whilst these levels are lower compared to previous years, the income received through the use of premises was £28,584.50.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The goal of Equal People was to open performing arts facilities that are accessible to all. In 2014/2015 a facility to accommodate the needs of the charity was opened and the many years of donations and charitable activities was invested. The charity has been maintaining the wonderful facility to ensure that opportunities are available to allow the charity to continue fulfilling the objectives in years to come. At the end of 2021/22 Equal People had funds of £213,644 carried forward towards future charity priorities, of which £157,858 related to cash reserves. It is the charity policy that reserves are secured within low risk investments, in a way that gives the best return whilst being flexible to achieve the goal. The policy on charity reserves will be reviewed following the opening of the Equal People theatre.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	There are no funds in any deficit within the charity.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no concerns regarding the charity continuing as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The primary source of income for Equal People Performing Arts has been through charitable activities. The activities set out in the 'Summary of the main activities in relation to these objects' section of this document explains how this income has been generated.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Prior to 2014/15 the target of the charity was to obtain a suitable premises for performing arts students, accessible to all. This stage of the journey was realised when a premises was identified with the space and potential to provide an environment accessible for all. The charity leases this premises from Joben Properties on a renewable lease. Investment has been made into the building by the charity to ensure that the premises are fit for purpose.

		The charity has set out in the longer term plans the desire to purchase the building from the landlord. In the medium term we are aiming to furnish the theatre space and provide suitable sound equipment for performances. In the short term the charity our looking to refresh our website and social media channels, with the aim of building awareness in the wider community. Beyond these plans, Equal People Performing Arts does not have a formal investment policy.
A description of the principal risks facing the charity	Para 1.46	Principle risks facing Equal People Performing Arts is the underutilisation of the facility, resulting in running costs exceeding charitable donations.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	Equal People Performing Arts holds a Trust Deed, which came into force from 21 st August 2006. This is due for renewal in June 2027 and is expected to be extended further
How is the charity constituted? (e.g unincorporated association , CIO)	Para 1.25	The Charity's governing documents have been approved by the board of Trustees, who meet regularly throughout the year, including an Annual General meeting.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Equal People Performing Arts does not hold a documented process for selecting new Trustees. However, should positions need filling an open and transparent process would be followed for selection.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Equal People Performing Arts
Other name the charity uses	
Registered charity number	1116649
Charity's principal address	29 Brook Road Rayleigh Essex SS6 7XJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Shuttleworth	Chair	Whole Year	
2	Ian Smith	Trustee	Whole Year	
3	Steve Westrop	Trustee	Whole year	
4				
5				

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Chartered Architects	Huggins, Bromage and Ferguson - Chartered Architects	109 Orsett Road, Grays, Essex, RM17 5HA

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees

Signature(s)	 Paul Shuttleworth (Jan 30, 2023 18:18 GMT)
Full name(s)	Paul Shuttleworth
Position (eg Secretary, Chair, etc)	Chairman
Date	Jan 30, 2023



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Equal People Performing Arts

On accounts for the year
ended

31 March 2022

Charity no
(if any)

1116649

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2022.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

30-01-23

Name:

Martin Beales

Relevant professional
qualification(s) or body
(if any):

Association of Accounting Technicians
Full Member. Membership No. 10122845

Address:	34 Clarence St
	Southend-on-Sea
	SS1 1BD

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--



Charity Name: Equal People Performing Arts			Charity No (if any)	1116649	
Annual accounts for the period					
Period start date	1 April 21	To	Period end date	31 March 22	

Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	6,491	-	-	6,491	27,383
Charitable activities	S02	38,893	-	-	38,893	12,509
Other trading activities	S03	86	-	-	86	406
Investments	S04	1	-	-	1	3
Separate material item of income	S05	23,511	-	-	23,511	49,944
Other	S06	-	-	-	-	-
Total	S07	68,981	-	-	68,981	90,245
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	198	-	-	198	216
Charitable activities	S09	30,232	-	-	30,232	34,316
Separate material item of expense	S10	21,356	-	-	21,356	19,340
Other	S11	12,766	-	-	12,766	11,838
Total	S12	64,552	-	-	64,552	65,710
Net income/(expenditure) before investment gains/(losses)						
Net gains/(losses) on investments	S13	4,429	-	-	4,429	24,535
Net income/(expenditure)	S14	-	-	-	-	-
Extraordinary items	S15	4,429	-	-	4,429	24,535
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	4,429	-	-	4,429	24,535
Reconciliation of funds:						
Total funds brought forward	S21	208,715	500	-	209,215	184,680
Total funds carried forward	S22	213,144	500	-	213,644	

Section B Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	153,996	-	-	153,996	177,154
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	153,996	-	-	153,996	177,154
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,590	-	-	1,590	1,325
Investments	(Note 17.4)	B08	90,000	-	-	90,000	5,204
Cash at bank and in hand	(Note 24)	B09	67,358	500	-	67,858	147,200
Total current assets		B10	158,948	500	-	159,448	153,729
Creditors: amounts falling due within one year							
(Note 20)		B11	22,300	-	-	22,300	22,417
Net current assets/(liabilities)		B12	136,648	500	-	137,148	131,312
Total assets less current liabilities		B13	290,644	500	-	291,144	308,465
Creditors: amounts falling due after one year							
(Note 20)		B14	77,500	-	-	77,500	-
Provisions for liabilities		B15	-	-	-	-	99,250
Total net assets or liabilities		B16	213,144	500	-	213,644	209,215
Funds of the Charity							
Endowment funds	(Note 27)	B17			-	-	-
Restricted income funds	(Note 27)	B18		500		500	500
Unrestricted funds		B19	213,144			213,144	208,715
Revaluation reserve		B20				-	
Total funds		B21	213,144	500	-	213,644	209,215
Signed by one or two trustees on behalf of all the trustees		Signature		Print Name		Date of approval dd/mm/yyyy	
		 Paul Shuttleworth (Jan 30, 2023 18:18 GMT)		Paul Shuttleworth		Jan 30, 2023	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the prior period error;</i>	Not applicable
--	-----------------------

<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not applicable</i>

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Government grants	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td>☒</td><td>☒</td><td>☒</td></tr> </table>	Yes	No	N/a	☒	☒	☒
Yes	No	N/a						
☒	☒	☒						

Support costs	The charity has incurred expenditure on support costs.	Yes ☒	No ☒	N/a ☒
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes ☒	No ☒	N/a ☒
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes ☒	No ☒	N/a ☒
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes ☒	No ☒	N/a ☒
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes ☒	No ☒	N/a ☒
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes ☒	No ☒	N/a ☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes ☒	No ☒	N/a ☒

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes ☒	No ☒	N/a ☒
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes ☒	No ☒	N/a ☒
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes ☒	No ☒	N/a ☒
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes ☒	No ☒	N/a ☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes ☒	No ☒	N/a ☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes ☒	No ☒	N/a ☒
Deferred income	No material item of deferred income has been included in the accounts.	Yes ☒	No ☒	N/a ☒
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes ☒	No ☒	N/a ☒
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes ☒	No ☒	N/a ☒
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes ☒	No ☒	N/a ☒

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£5,000	Yes ☒	No ☒	N/a ☒
	They are valued at cost.				
	The depreciation rates and methods used are disclosed in note 9.2.				

Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
		☒	☒	☒
	They are valued at cost.	Yes	No	N/a
		☒	☒	☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		☒	☒	☒
	They are valued at cost.	Yes	No	N/a
		☒	☒	☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		☒	☒	☒
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		☒	☒	☒
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes	No	N/a
		☒	☒	☒
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		☒	☒	☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		☒	☒	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		☒	☒	☒
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		☒	☒	☒
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		☒	☒	☒
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

Section C	Notes to the accounts	(cont)
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Note 3 **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations and legacies:	Donations and gifts	6,491	-	-	6,491	2,552
	Gift Aid	-	-	-	-	169
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	25,000
	Total	6,491	-	-	6,491	27,383
Charitable activities:	Rental Income	17,254	-	-	17,254	8,000
	Studio Hire	11,331	-	-	11,331	4,509
	Fundraising	10,308	-	-	10,308	-
	Other	-	-	-	-	-
	Total	38,893	-	-	38,893	12,509
Other trading activities:	Recycling	-	-	-	-	11
	Sponsorships	-	-	-	-	285
	Good luck boxes	-	-	-	-	10
	Essex lottery	86	-	-	86	100
	Total	86	-	-	86	406
Income from investments:	Interest income	1	-	-	1	3
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1	-	-	1	3
Separate material item of income:	Ursula Stroher STI	21,011	-	-	21,011	45,120
	William Henry Trust	2,500	-	-	2,500	-
	St James Place	-	-	-	-	2,000
	Westcliff Rotary Club	-	-	-	-	2,824
	Total	23,511	-	-	23,511	49,944
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		68,981	-	-	68,981	90,245

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 **Analysis of receipts of government grants**

	Description	This year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1	Rochford District Council	25,000
Government grant 2		-
Government grant 3		-
Other		-
	Total	25,000

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Section C **Notes to the accounts** **(cont)**

Note 6 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
				£				£
Expenditure on raising funds:								
Incurred seeking donations	198	-	-	198	216	-	-	216
Adhoc	-	-	-	-	-	-	-	-
Total expenditure on raising funds	198	-	-	198	216	-	-	216

Expenditure on charitable activities:

Provision of performing art lessons & advertising	6,839	-	-	6,839	24,832	-	-	24,832
Direct Support costs	23,393	-	-	23,393	9,484	-	-	9,484
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	30,232	-	-	30,232	34,316	-	-	34,316

Separate material item of expense

Premesis rental	21,356	-	-	21,356	19,340	-	-	19,340
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	21,356	-	-	21,356	19,340	-	-	19,340

Other

Other resources expended	12,766	-	-	12,766	11,838	-	-	11,838
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	12,766	-	-	12,766	11,838	-	-	11,838
TOTAL EXPENDITURE	64,552	-	-	64,552	65,710	-	-	65,710

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Provision of performing	-	-	6,839	6,839	-	-	24,832	24,832
Direct support costs	-	-	23,393	23,393	-	-	9,484	9,484
Other	-	-	-	-	-	-	-	-
Total	-	-	30,232	30,232	-	-	34,316	34,316

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Annual rental including legal fees	21,356	19,340
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extrordinary items		21,356	19,340

Section C	Notes to the accounts	(cont)
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Note 14 **Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	201,837	-	-	201,837
Additions	-	-	10,358	-	10,358
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	201,837	10,358	-	212,195

14.2 Depreciation and impairments

	**Basis	SL	SL	SL	SL	SL
	** Rate		Remaining life of the lease	5 years		
At beginning of the year		-	24,683	-	-	24,683
Disposals		-	-	-	-	-
Depreciation		-	31,444	2,072	-	33,516
Impairment		-	-	-	-	-
Transfers*		-	-	-	-	-
At end of the year		-	56,127	2,072	-	58,199

14.3 Net book value

Net book value at the beginning of the year	-	177,154	-	-	177,154
Net book value at the end of the year	-	145,710	8,286	-	153,996

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
	24/06/2020
	Valued through renewal of lease with landlord
-	-

14.6 Other disclosures

- (i) *Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets*
(ii) *Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

This year	Last year
£	£
-	-
-	-

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

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** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

This year	Last year

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
90,000	5,204
-	-
-	-
-	-
-	-
-	-
-	-

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

This year	Last year

17.6 Concessionary loans

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

This year	Last year

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

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Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	446	-
Prepayments and accrued income	1,144	986
Other debtors	-	339
Total	1,590	1,325

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	550	1,667	-	-
Taxation and social security	-	-	-	-
Other creditors	21,750	20,750	77,500	99,250
Total	22,300	22,417	77,500	99,250

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year
Early rent payment for April 2022	Storage hire paid to Nov 2021

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
1,667	
550	1,667
- 1,667	
550	1,667

Note 21 Provisions for liabilities and charges

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year
	The lease for 29 & 29a Brook Road has been recognised as a finance lease as part of the restatement of the Charity Accounts for FRS 102.	The lease for 29 & 29a Brook Road has been recognised as a finance lease as part of the restatement of the Charity Accounts for FRS 102.
	There is no uncertainty about the repayment - there is a lease in place with a monthly rental due.	There is no uncertainty about the repayment - there is a lease in place with a monthly rental due.
	The lease is due to expire June 2026 however there is an automatic right of renew, lending itself to being recognised as a finance lease.	The lease is due to expire June 2026 however there is an automatic right of renew, lending itself to being recognised as a finance lease.

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Note 24 **Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other****Total**

This year £	Last year £
-	-
90,000	5,204
67,858	147,200
-	-
157,858	152,404

Note 25 Fair value of assets and liabilities

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The charity has limited exposure to the risk of debtors not paying as all charges are small in nature and any long term commitments require a license to use the premises. All other activities derive income through voluntary donations and income generation which is not on credit.	The charity has limited exposure to the risk of debtors not paying as all charges are small in nature and any long term commitments require a license to use the premises. All other activities derive income through voluntary donations and income generation which is not on credit.
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Note 26 Events after the end of the reporting period

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		Due to the COVID 19 pandemic it was necessary to close Equal People premises from April 2020. Facilities are expected to be in operation from July 2020, with working practices adapted to ensure the safety at the facilities is adhered to.
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		During this period fundraising activities have ceased, as has the use of the facilities, resulting in significantly lower income levels during this period. It is not possible to estimate the financial impact this will have during 2020/21. Charity reserves are sufficient to manage the impact during 2020/21.

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund - Equal People	Unrestricted	For use towards the development of the premises and for grant making activities as per the objects of the charity.	208,715	68,981	- 64,552	-	-	213,144
Donations for Instruments	Restricted		500	-	-	-	-	500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			209,215	68,981	- 64,552	-	-	213,644

Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund - Equal People	Unrestricted	For use towards the development of the premises and for grant making activities as per the objects of the charity.	184,180	90,245	- 65,710	-	-	208,715
Donations for Instruments	Restricted		500	-	-	-	-	500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			184,680	90,245	- 65,710	-	-	209,215

EQUAL PEOPLE PERFORMING ARTS

England & Wales - Charity number 1116649

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st April 2020 **Period start date** **To** 31st March 2021 **Period end date**

Charity name: Equal People Performing Arts

Charity registration number: 1116649

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the charity are to advance education in the Performing Arts in particular of children, young people and adults with special needs or who are disadvantaged by providing workshops and activities in the Performing Arts in order to assist with their integration into the community. To preserve and protect the health of the public at large by the provision of classes, workshops and courses. In furtherance of the Objects but not otherwise, the Trust has the following powers: 1. To seek and accept grants from any source whatsoever; 2. To raise funds and invite and receive contributions and donations: PROVIDED that in raising funds the Trustees shall not undertake any substantial permanent trading and shall conform to any relevant statutory regulations; 3. To take all necessary action for publicising and disseminating information concerning the Trust; 4. Subject to such consents as may be required from time to time by law to buy, take on lease or in exchange, hire or otherwise acquire any property necessary for the achievement of the Object and to maintain and equip it for use to lease exchange or otherwise dispose of the same; 5. Subject to any consent required by Law, to borrow money and to charge the whole or any part of the property of the Trust with repayment of the money borrowed; 6. To co-operate with other charities, voluntary bodies and statutory authorities and other institutions or organisations operating in furtherance of the Objects or for similar purposes and to exchange information and advice with them; 7. To establish and support any charitable trusts, associations or institutions formed for the Objects;
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

		8. To appoint and constitute such advisory committees as the Trustees think fit PROVIDED that members of such advisory committees, who are not also properly appointed Trustees of the Trust, may not vote at meetings of the Trustees; 9. To employ such staff (who shall not be Trustees) as the Trustees consider to be necessary and to make all reasonable and necessary provisions for the payment of pensions and superannuation to staff and their dependants; 10. To delegate to any one or more of the Trustees the transaction of any business or the performance of any act required to be transacted or performed which is within the professional or business competence of such Trustee or Trustees PROVIDED that the Trustee shall exercise reasonable supervision over any Trustee or Trustees acting on their behalf under this provision and shall ensure that all their acts and proceedings are fully and promptly reported to them; 11. To accumulate monies belonging to the Trust fund for such period as may from time to time be authorised by law; 12. To collect and disseminate information in all matters affecting the Objects and exchange such information with other bodies or organisations having similar objects; 13. To establish and operate both current accounts and deposit accounts with Banks and Building Societies in the name of the Trust; 14. To receive, take and accept gifts of monies, investments or other such property whether subject to any special trusts or not; 15. To do all such other lawful things as are necessary for the achievement of the Objects Having regard to the Charity Commission's public benefit guidance, the trustees are able to declare that: • We are aware of the guidance • We have taken it into account in decision making, where the guidance is relevant • We are not aware of any incidents where we have departed from the guidance
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Equal People Performing Arts does not have a formal policy on grant making.
Policy on social investment including program related investment	Para 1.38	Equal People Performing Arts does not have a formal policy on Social Investment.

Contribution made by volunteers	Para 1.38	Equal People Performing Arts does not have a formal policy on the Contribution made by Volunteers.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During the 2020/21 year our preferred provider, Mushroom Theatre Company, had to deliver their classes virtually for much of the year due to the Covid 19 Pandemic. They were still able to support many of the charity objectives: • A course of Street Dance classes at a Special Educational Needs Schools • First aid training for 15 staff and volunteers. • Delivery of 'Short Breaks for Disabled Children' days in school holidays funded by ECC. • Delivery of Drama workshops to Young Carers • Continued to run the ever expanding adult SEND provision on line and in person when allowed. Also weekly contact with those unable to zoom and sending out activity packs monthly • Delivery of dance workshops at primary schools • Entered integrated performance pieces in competitive virtual show • 100% pass rate in exam sessions which included four students with SEND • Essex Vocal Coaching a charity choir • Virtual community care home projects Any activities undertaken in person were done so in a COVID safe way.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	2020/21 has been a challenging year for the charity to fulfil the objectives due to the limitations from the COVID 19 pandemic. The charity took all necessary steps to adhere to the measures expected to protect our students, many of whom are vulnerable, from harm. During the period 1st April 2020 – 31st March 2021 we raised income of £90,245 before costs of the charity. Income of £27,383 relating to donations and legacies from supporters of the charity were received compared to the prior year (£39,659), most significantly £45,120 was received in a single donation from Ursula Stroher, £2,000 from St James place and £2,824 from the Westcliff Rotary Club. We also received a grant of £25,000 from Rochford District Council.
Performance of fundraising activities against objectives set	Para 1.41	Expenditure incurred was £65,710 however this includes depreciation of £24,683, from investment in the building, and half of the donation from Ursula Stroher (£22,560) was invested in

Investment performance against objectives	Para 1.41	Mushroom Theatre Company to support delivering activities on behalf of the charity. The net result in 2020/21 is a £24,535 surplus. The medium term goal of the charity was to replenish cash reserves to facilitate further investment in the premises. This has been achieved, with cash reserves increasing from £137,329 in 2019/20 to £152,404 in 2020/21. The long term goal is to continue to develop the unused studio space into an accessing theatre for small scale productions. Donations and sponsorships have been significant during 2020/21. Regrettably the impact of COVID-19 affected the ability to progress events and activities in support of the charity objectives. Our largest expenditures in year (excluding depreciation) were with: Joben Properties for the rent of the building (£19,340), and Gas & Electricity through Utilities Warehouse (£3,012).
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Regrettably the annual plan of £12,000 was not achieved by the fund raising team this year due to the devastating effects of COVID 19. As lockdown eases the charity, working with Mushroom Theatre Company, will progress charitable activities again following the appropriate guidelines.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The goal of Equal People was to open performing arts facilities that are accessible to all. In 2014/2015 a facility to accommodate the needs of the charity was opened and the many years of donations and charitable activities was invested. During 2020/21 the charity has maintained the wonderful facility to ensure that opportunities are available to allow the charity to continue fulfilling the objectives in years to come. At the end of 2020/21 Equal People had funds of £209,215 carried forward towards future charity priorities, of which £152,404 relate to cash reserves. It is the charity policy that reserves are secured within low risk investments, in a way that gives the best return whilst being flexible to achieve the goal. The policy on charity reserves will be reviewed following the opening of the Equal People theatre.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	There are no funds in any deficit within the charity.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	There are no concerns regarding the charity continuing as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The primary source of income for Equal People Performing Arts has been through grants and donations in 2020/21. This is uncommon from previous years due to the impact of COVID 19. The few activities that were maintained are set out in the 'Summary of the main activities in relation to these objects' section of this document.
Investment policy and objectives including any social investment policy adopted	Para 1.46	Prior to 2014/15 the target of the charity was to obtain a suitable premises for performing arts students, accessible to all. This stage of the journey was realised when a premises was identified with the space and potential to provide an environment accessible for all. The charity leases this premises from Joben Properties on a renewable 7 year lease. Investment has been made into the building by the charity to ensure that the premises are fit for purpose. The lease was renewed from 24th June 2020 until 23rd July 2026. The charity has set out in the longer term plans the desire to develop building 2 of the premises rented by the charity into a theatre. This is not possible until the charity has replenished its reserves for capital investment. This is the priority in the medium term. In the short term the charity is developing plans to ensure that the existing space is fully utilised and provision made for access as per the charity objectives. Beyond these plans, Equal People Performing Arts does not have a formal investment policy.
A description of the principal risks facing the charity	Para 1.46	Principle risks facing Equal People Performing Arts is the underutilisation of the facility, resulting in running costs exceeding charitable donations.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Equal People Performing Arts holds a Trust Deed, which came into force from 21 st August 2006.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The Charity's governing documents have been approved by the board of Trustees, who meet regularly throughout the year, including an Annual General meeting.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Equal People Performing Arts does not hold a documented process for selecting new Trustees. However, should positions need filling an open and transparent process would be followed for selection.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Equal People Performing Arts
Other name the charity uses	
Registered charity number	1116649
Charity's principal address	29 Brook Road Rayleigh Essex SS6 7XJ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Paul Shuttleworth	Chair/ Fundraising	Whole Year	
2	Dawn Scrafield	Treasurer	Whole Year	
3	Ian Smith	Trustee	Whole Year	
4	Steve Westrop	Trustee	Whole Year	
5	Phil	Trustee	Whole Year	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address
Chartered Architects	Huggins, Bromage and Ferguson - Chartered Architects	109 Orsett Road, Grays, Essex RM17 5HA

Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	 Paul Shuttleworth (Jan 24, 2022 19:58 GMT)	
Full name(s)	Paul Shuttleworth	
Position (eg Secretary, Chair, etc)	Chairman	
Date	25/01/2022	

Charity Name: Equal People Performing Arts		Charity No	1116649		
		Company No			
Annual accounts for the period					
Period start date	1st April 2020	To	Period end date	31st March 2021	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	27,383		-	27,383	39,659
Charitable activities	S02	12,509	-	-	12,509	26,186
Other trading activities	S03	406	-	-	406	9,483
Investments	S04	3	-	-	3	10
Separate material item of income	S05	49,944			49,944	54,500
Other	S06	-	-	-	-	-
Total	S07	90,245	-	-	90,245	129,838
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	216	-	-	216	804
Charitable activities	S09	34,316	-	-	34,316	17,432
Separate material expense item	S10	19,340	-	-	19,340	21,218
Other	S11	11,838	-	-	11,838	58,433
Total	S12	65,710	-	-	65,710	97,887
Net income/(expenditure) before tax for the reporting period	S13	24,535	-	-	24,535	31,951
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	24,535	-	-	24,535	31,951
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	24,535	-	-	24,535	31,951
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	24,535	-	-	24,535	31,951
Reconciliation of funds:						
Total funds brought forward	S23	184,180	500	-	184,680	152,729
Total funds carried forward	S24	208,715	500	-	209,215	184,680

Section B Balance sheet

Guidance Note

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		177,154	-	-	177,154	64,831
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		177,154	-	-	177,154	64,831
Current assets							
Stocks (Note 18)	B06		-	-	-	-	-
Debtors (Note 19)	B07		1,325	-	-	1,325	3,419
Investments (Note 17.4)	B08		5,204	-	-	5,204	5,201
Cash at bank and in hand (Note 24)	B09		146,700	500	-	147,200	132,128
Total current assets	B10		153,228	500	-	153,728	140,748
Creditors: amounts falling due within one year (Note 20)	B11		22,417	-	-	22,417	16,586
Net current assets/(liabilities)	B12		130,811	500	-	131,311	124,162
Total assets less current liabilities	B13		307,965	500	-	308,465	188,993
Creditors: amounts falling due after one year (Note 20)	B14		-	-	-	-	-
Provisions for liabilities	B15		99,250	-	-	99,250	4,313
Total net assets or liabilities	B16		208,715	500	-	209,215	184,680
Funds of the Charity							
Endowment funds (Note 27)	B17		-		-	-	-
Restricted income funds (Note 27)	B18			500		500	500
Unrestricted funds	B19		208,715		-	208,715	184,180
Revaluation reserve	B20					-	-
Fair value reserve	B21						
Total funds	B22		208,715	500	-	209,215	184,680

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Paul Shuttleworth	24/01/2022
 Paul Shuttleworth (Jan 24, 2022 19:58 GMT)	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

✓

No*

✓

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☒	

Please disclose:

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not applicable</i>

Section C		Notes to the accounts	(cont)
Note 2	Accounting policies		
2.2 INCOME			
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; - the monetary value can be measured with sufficient reliability.	Yes*	No* N/a*
		☒	☐
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No* N/a*
		☒	☐
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No* N/a*
		☒	☐
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No* N/a*
		☒	☐
Legacies	Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No* N/a*
		☐	☒
Government grants	The charity has received government grants in the reporting period	Yes*	No* N/a*
		☒	☐
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No* N/a*
		☒	☐
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No* N/a*
		☐	☒
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No* N/a*
		☐	☒
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No* N/a*
		☐	☒
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No* N/a*
		☐	☒
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No* N/a*
		☐	☒
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No* N/a*
		☐	☒
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No* N/a*
		☐	☒

	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes*	No*	N/a*
				✓
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
			✓	
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		✓		
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
			✓	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
			✓	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		✓		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
				✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
				✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£5,000		
	They are valued at cost.	Yes*	No*	N/a*
			✓	

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
		✓

They are valued at cost.

Yes*	No*	N/a*
		✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
		✓

They are valued at cost.

Yes*	No*	N/a*
		✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes*	No*	N/a*
✓		

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
		✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes*	No*	N/a*
		✓

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes*	No*	N/a*
		✓

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
		✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes*	No*	N/a*
✓		

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*	No*	N/a*
		✓

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
		✓

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

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Section C

Notes to the accounts

(cont)

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	2,552	-	-	2,552	38,547
	Gift Aid	- 169	-	-	- 169	1,112
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	25,000	-	-	25,000	14,500
	Total	27,383	-	-	27,383	54,159
Charitable activities:	Mushroom Theatre Rent & SLA	8,000	-	-	8,000	12,000
	Studio Hire	4,509	-	-	4,509	14,186
	Other	-	-	-	-	-
	Total	12,509	-	-	12,509	26,186
Other trading activities:	Annual Ball	-	-	-	-	2,594
	Recycling	11	-	-	11	91
	Celebration BBQ	-	-	-	-	768
	Cakes/ Refreshments	-	-	-	-	935
	Raffles	-	-	-	-	588
	Quiz Night	-	-	-	-	333
	Sponsorships	285	-	-	285	2,347
	Good luck boxes	10	-	-	10	10
	Carnival	-	-	-	-	388
	Essex Lottery	100	-	-	100	194
	Other	-	-	-	-	1,235
	Total	406	-	-	406	9,483
Income from investments:	Interest income	3	-	-	3	10
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	3	-	-	3	10
Separate material item of income	ATG Productions LT Ian McKellan Show	-	-	-	-	40,000
	Ursula Stroher STI	45,120	-	-	45,120	-
	St James Place	2,000	-	-	2,000	-
	Westcliff Rotary Club	2,824	-	-	2,824	-
	Total	49,944	-	-	49,944	40,000
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		90,245	-	-	90,245	129,838

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 4

Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Essex County Council - Grant	-	14,500
Government grant 2	Rochford District Council	25,000	-
Government grant 3		-	-
Other		-	-
	Total	25,000	14,500

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Section C

Notes to the accounts

(cont)

Note 6

Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	216	-	-	216	216
	Staging fundraising events	-	-	-	-	218
	Advertising, marketing, direct mail and publicity	-	-	-	-	370
	Rent collection, property repairs and maintenance charges		-	-	-	92,454
	Adhoc	-	-	-	-	-
	Total expenditure on raising funds	216	-	-	216	93,258
Expenditure on charitable activities	Provision of performing art lessons & advertising	24,832	-	-	24,832	-
	Direct support costs	9,484	-	-	9,484	-
	Annual Ball	-	-	-	-	4,472
	Celebration BBQ	-	-	-	-	148
	Adhoc	-	-	-	-	9
		-	-	-	-	-
	Total expenditure on charitable activities	34,316	-	-	34,316	4,629
Separate material item of expense	Premises Rental	19,340	-	-	19,340	17,250
			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	19,340	-	-	19,340	17,250
Other	Other resources expended	11,838	-	-	11,838	-
			-	-	-	-
		-	-	-	-	-
	Total other expenditure	11,838	-	-	11,838	-
TOTAL EXPENDITURE		65,710	-	-	65,710	97,887

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1	Annual Ball		-	-	4,472
Activity 2	Celebration BBQ		-	-	148
Activity 3	Adhoc		-	-	9
Activity 4	Provision of performing		24,832	24,832	-
Activity 5	Direct support costs		9,484	9,484	-
Activity 6				-	-
Activity 7				-	-
Activity 8				-	-
Activity 9				-	-
Activity 10				-	-
Other				-	-
Total		0	34316	34316	4629

Prior year expenditure on charitable activities can be analysed as follows:

Most significant cost in 2019/20 related to the hire of the Arlington Rooms for the Annual Ball (£3,972). Due to the devastating impact of COVID 19 the charity have been unable to undertake any charitable events during 2020/21.

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Depreciation is included; £ 57,604.20 in 2019/20 and £9,683.03 in 2020/21. Assets include the creation of the studios, replacement roof and the development of the corridor. The lease was renewed in 2020/21 allowing the residual value of the assets to be amortised over the life of the new lease period being 24th June 2020 - 23rd June 2026.

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 7

Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	Annual Rental including legal fees	19,340	17,246
Extraordinary item 2			
		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		19,340	17,246

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	60,518	-	-	60,518
Additions	-	6,318	-	-	6,318
Revaluations	-	135,000	-	-	135,000
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	201,836	-	-	201,836

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate		Remaining life of the lease				

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	24,683	-	-	24,683
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	24,683	-	-	24,683

14.3 Net book value

Net book value at the beginning of the year	-	60,518	-	-	60,518
Net book value at the end of the year	-	177,154	-	-	177,154

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

24/06/2020

the name of independent valuer, if applicable

Valued through renewal of lease with landlord

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-
Grand total (Fair value at year end+Cost less impairment)		

17.3 If your charity holds investment properties, please complete the following note:

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

- Cash or cash equivalents
- Listed investments
- Investment properties
- Social investments
- Other investments
- Total

This year	Last year
£	£
5,204	5,201
-	-
-	-
-	-
-	-
5,204	5,201

17.5 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
Total		

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description					This year £	Last year £
Total						

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	986	-
Other debtors	339	3,419
Total	1,325	3,419

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,667	-	-	-
Taxation and social security	-	-	-	-
Other creditors	20,750	16,586	99,250	-
Total	22,417	16,586	99,250	-

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

--

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Note 21 Provisions for liabilities and charges

You should complete this note if you have included in the charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

The lease for 29 & 29a Brook Road has been recognised as a finance lease as part of the restatement of the Charity Accounts for FRS 102.

- an indication of the uncertainties about the amount or timing of those outflows; and

There is no uncertainty about the repayment - there is a lease in place with a monthly rental due.

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

The lease is due to expire in June 2020 however there is an automatic right to renew, lending itself to being recognised as a finance lease.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year £	Last year £
4,313	21,563
-	-
-	17,250
-	-
4,313	4,313

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified)..

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
5,204	5,201
147,200	132,128
-	-
152,404	137,329

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

The charity has limited exposure to the risk of debtors not paying as all charges are small in nature and any long term commitments require a licence to use the premises.

All other activities derive income through voluntary donations and income generation which is not on credit.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Note 26**Events after the end of the reporting period**

Please complete this note where events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Due to the COVID 19 pandemic it was necessary to close the Equal People premises from April 2020. Facilities are expected to be in operation from July 2020, with working practices adapted to ensure that safety at the facilities is adhered to.

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

During this period fundraising activities have ceased, as has the use of the facilities, resulting in significantly lower income levels during this period. It is not possible to estimate the financial impact this will have during 2020/21. Charity reserves are sufficient to manage the impact during 2020/21.

Note 27

Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund - Equal People	Unrestricted	For use towards the development of the premises and for grant making activities as per the objects of the charity.	184,180	90,245	- 65,710	-	-	208,715
Donation for Instruments	Restricted		500	-	-	-	-	500
					-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			184,680	90,245	- 65,710	-	-	209,215

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Note 27

Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Fund - Equal People	Unrestricted	For use towards the development of the premises and for grant making activities as per the objects of the charity.	152,229	129,838	- 97,887	-	-	184,180
Donation for Instruments	Restricted		500	-	-	-	-	500
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			152,729	129,838	- 97,887	-	-	184,680

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

✓

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

[illegible]

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year
		This year					
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL	
		£	£	£	£	£	£

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end		Amounts written off during reporting period
			£		£	£		£
Mushroom Theatre Company	Tenant in the premises	Rent	19,340		-	-		-
Mushroom Theatre Company	Provision of performing art lessons & advertising	Services	24,832		-	-		-
					-	-		-
					-	-		-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

A Service Agreement is held with Mushroom Theatre Company for the tenancy arrangements and for the services provided on behalf of the charity in accordance with the objects

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Equal People Performing Arts

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1116649

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2021.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

25/01/2022

Name:

Martin Beales

Relevant professional
qualification(s) or body
(if any):

Association of Accounting Technicians
Full Member. Membership No. 10122845

Address:	19 Rayleigh Road
	Leigh-on-Sea, Southend-on-Sea, Essex
	SS9 5UU

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

EPPA final accounts YE 31.03.2021

Final Audit Report

2022-01-24

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By:	Martin Beales (martin@pbats.co.uk)
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