

Freedom Studios

Trustees' report (continued) for the year ended 31 March 2024

Going concern

The trustees regret to report that, following a thorough review of the charity's financial position and operations, it has been concluded that the charity is no longer viable as a going concern due to a lack of future funding and leadership following the resignation of the creative director (Graeme Thompson) in August 2024. As a result, the decision was subsequently made to cease operations and commence the process of winding up the charity in accordance with its governing documents and legal obligations. Having considered the need to recognise any impairment of asset valuations at the balance sheet date, the financial statements for the period ended 31 March 2024 have been prepared on the basis of the same valuations and measurement requirements as if the charity was a going concern. The trustees remain committed to ensuring the orderly closure of the charity and the responsible allocation of remaining resources.

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

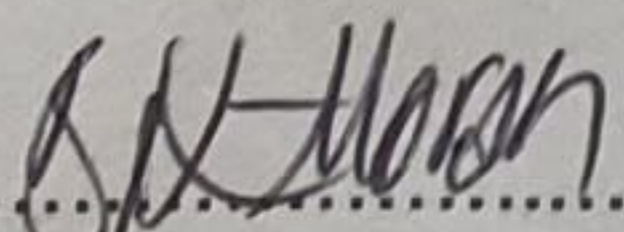
state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on ...11/12/2024...

Signed:  (Trustee)

Name: Sharisha Kukardis-Moran

Freedom Studios

Trustees' report (continued) for the year ended 31 March 2024

Going concern

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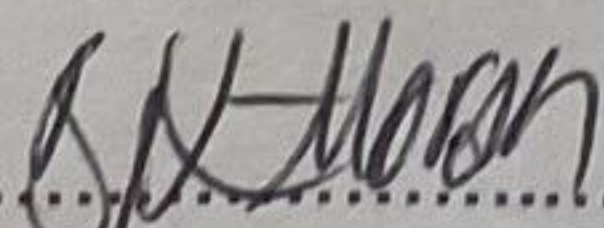
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This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on ...11/12/2024...

Signed:  (Trustee)

Name: Shavisha Kulkarni-Moran

Freedom Studios

Charity number 1121488

A company limited by guarantee number 06278119

Annual Report and Financial Statements for the year ended 31 March 2024



Annual Report and Financial Statements for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Freedom Studios

Trustees' report for the year ended 31 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Bhavisha Kukadia-Moran	Chair	Appointed 30 September 2023
Rebecca Durham		Appointed 1 November 2023
Bernard Ginns		Appointed 13 February 2024
Matthew Ingram		
Jonathan Mace		Appointed 14 February 2024
Tahir Shah		Appointed 30 September 2023
Rodolfo Barradas		Resigned 30 September 2023
Anju Handa	Chair to September 2023	Resigned 30 September 2023
Alexandra Chisholm		Resigned 31 May 2023
Bobsie Robinson		Resigned 4 December 2023
Yasmin Hussein		Resigned 13 February 2024
Charity number	1121488	Registered in England and Wales
Company number	06278119	Registered in England and Wales
Registered and principal address	Bankers	
Bank House	Co-operative Bank	
41 Bank Street	PO Box 250	
Bradford	Skelmersdale	
BD1 1RD	WN8 6WT	

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 13 June 2007. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. They may also be appointed by the board of directors until the next AGM, at which point they may stand for re-election .

Freedom Studios

Trustees' report (continued) for the year ended 31 March 2024

Objectives and activities

The charity's objects

To advance education for the public benefit by the promotion of the arts, in particular but not exclusively the art of drama inspired by the voice of the British born Asian community.

The charity's main activities

Freedom Studios activities are employed to meet these objectives include the following:-

- Creating quality theatrical events for audiences in traditional and non-traditional settings
- Delivering performing arts workshops to support young people to tell their own stories
- Working with people as active participants in our work to reflect contemporary experiences
- Offering opportunities to people who wouldn't normally engage in theatre
- Making work with and about Bradford and its vibrant communities for those communities and to tour regionally and nationally
- Initiating projects that develop professional artistic practice for emerging artists, particularly young people
- Developing and working in partnership with other artists and venues to develop artistic work that pushes boundaries and enhances creative practice to explore new ideas, new forms and new contexts for dramatic work
- Providing a platform and creative opportunities for BAME artists.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the arts, culture and heritage.

Achievements and performance

The financial year 2023/24 has been a year of change for Freedom Studios. Graeme Thompson joined as Creative Director in April with Bhavisha Kukadia-Moran joining as Chair in September. This was also the first financial year outside of the Arts Council of England NPO and as a project funded organisation. Freedom was successful at securing £83,734 transition fund from ACE as well as further project funding of £102,020.

During this year Freedom Studios have refocused and developed our new writing programme to maximise local impact and elevate our national presence through strong partnership networks. Our main project within this timeframe was Bradford Voices, a city and district wide new writing engagement programme with the aim of elevating the voices of global Majority, working class and young people. Bradford Voices was a cultural intervention, to boost the low levels of writer development opportunities, but also to take the pulse of the local artist community, to engage and listen. This allowed us to work with the playwright community to gain deeper understanding of the specifics of the challenges they face, and together create a blueprint which would allow us to tackle the deficit in structural new writing talent development head on. Bradford Voices encompassed all of our artistic output for the second half of 2023/24 including our ongoing Saturday Youth Theatre sessions. Overall engagement in the project was extremely positive. We engaged 157 local playwrights and awarded 7 seed commissions. We engaged 37 community members in co-creation practice and had a total of 2245 engagements with young people. From our adult participation 49% identified as global majority and 78% identified as working class.

Financial review

The net income for the year was £998, including net expenditure of £14,097 on unrestricted funds and net income of £15,095 on restricted funds after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £74,882.

The trustees have established a policy for the charity to hold a level of reserves that amounts to between three and six months' operating costs.

Freedom Studios

Trustees' report (continued) for the year ended 31 March 2024

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on

Signed: (Trustee)

Name:

Freedom Studios

Independent examiner's report to the trustees of Freedom Studios

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 6 to 13.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed: Name: Alan Dodd FCCA

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Freedom Studios

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2024

Income from:

Grants and donations	(2)	-	200,754	200,754	15,000
Arts Council NPO		-	-	-	143,542
Box office		846	-	846	-
Other income		1,543	-	1,543	19
Interest received		97	-	97	-
Profit on sale of assets		200	-	200	-
Total income		<u>2,686</u>	<u>200,754</u>	<u>203,440</u>	<u>158,561</u>

Expenditure on:

Salaries, NI and pensions	(3)	3,720	78,207	81,927	47,133
Insurance		921	-	921	899
Rent and rates		-	7,560	7,560	8,040
Printing, postage and stationery		655	-	655	127
Internet and computer costs		595	-	595	3,023
Telephone and subscriptions		2,865	-	2,865	1,331
Marketing		2,600	4,703	7,303	12,750
Theatre costs		-	68,617	68,617	19,402
General expenses		2,030	-	2,030	1,047
Consultancy fees		90	19,234	19,324	9,436
Independent examination		1,080	-	1,080	1,080
Accountancy		-	-	-	648
Professional fees		491	-	491	19,635
Other staff costs		1,559	-	1,559	1,804
Governance costs		77	-	77	310
Venue hire		100	2,670	2,770	-
Street voices		-	4,668	4,668	-
Total expenditure		<u>16,783</u>	<u>185,659</u>	<u>202,442</u>	<u>126,665</u>
Net income / (expenditure)		<u>(14,097)</u>	<u>15,095</u>	<u>998</u>	<u>31,896</u>
Fund balances brought forward		<u>88,979</u>	<u>5,543</u>	<u>94,522</u>	<u>62,626</u>
Fund balances carried forward	(4)	<u>74,882</u>	<u>20,638</u>	<u>95,520</u>	<u>94,522</u>

All incoming resources and resources expended derive from continuing activities.

Freedom Studios
Balance sheet
as at 31 March 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(5)	1,387	-	1,387	2,046
Cash at bank and in hand	(6)	85,677	20,638	106,315	100,567
Total current assets		<u>87,064</u>	<u>20,638</u>	<u>107,702</u>	<u>102,613</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	12,182	-	12,182	8,091
Total current liabilities		<u>12,182</u>	<u>-</u>	<u>12,182</u>	<u>8,091</u>
Net current assets / (liabilities)		<u>74,882</u>	<u>20,638</u>	<u>95,520</u>	<u>94,522</u>
Net assets		<u>74,882</u>	<u>20,638</u>	<u>95,520</u>	<u>94,522</u>
Funds					
Unrestricted funds		74,882	-	74,882	88,979
Restricted funds		-	20,638	20,638	5,543
Total funds		<u>74,882</u>	<u>20,638</u>	<u>95,520</u>	<u>94,522</u>

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who are also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Freedom Studios

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies

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 financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Office equipment: 15% reducing balance basis

Theatrical equipment: 15% reducing balance basis

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Freedom Studios

Notes to the accounts

for the year ended 31 March 2024

1 Accounting policies continued

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Freedom Studios

Notes to the accounts continued for the year ended 31 March 2024

2 Grants and donations	2024	2024	2024	2023
Arts Council England - Bradford Voices	-	59,500	59,500	-
Bradford MDC - Bradford Voices	-	13,000	13,000	-
Give Bradford - Bradford Voices	-	9,520	9,520	-
Garfield Weston - Bradford Voices	-	20,000	20,000	-
	<u>-</u>	<u>200,754</u>	<u>200,754</u>	<u>15,000</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	78,666	46,607
Social security costs	6,754	2,496
Employment allowance	(5,000)	(2,496)
Pensions	1,507	526
	<u>81,927</u>	<u>47,133</u>

The average number of employees during the year was 3.3 (2023: 3.1). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	1,507	526

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
ACE Transition Fund	-	83,734	83,734	-	-
Bradford Council - Youth Theatre	5,543	15,000	14,123	-	6,420
Bradford Voices	-	102,020	87,802	-	14,218
	<u>5,543</u>	<u>200,754</u>	<u>185,659</u>	<u>-</u>	<u>20,638</u>

Fund name	Purpose of restriction
ACE Transition Fund	Provision for the transition out of being a NPO (National Portfolio Organisation)
Bradford Council - Youth Theatre	Funding from Bradford MDC to help facilitate the Youth Theatre groups, reaching out to young people from communities in Bradford who are excluded from theatre.
Bradford Voices	A new writing project across three stands: talent, development, community co-operation and working with young people, with the aim of uncovering local stories, hidden talents and loud and proud Bradford Voices.

Freedom Studios
Notes to the accounts continued
for the year ended 31 March 2024

5 Debtors and prepayments

	2024	2023
	£	£
Debtors	338	-
Prepayments	1,049	1,915
Other debtors	-	131
	<u>1,387</u>	<u>2,046</u>

6 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	106,140	100,392
Cash in hand	175	175
	<u>106,315</u>	<u>100,567</u>

7 Creditors and accruals

	2024	2023
	£	£
Creditors	9,173	6,171
Accruals	1,080	1,920
Taxation and social security	1,929	-
	<u>12,182</u>	<u>8,091</u>

8 Tangible assets

	Theatrical equipment	Office equipment	Total
	£	£	£
<u>Cost</u>			
At 1 April 2023	5,631	5,329	10,960
Disposals	-	(663)	(663)
At 31 March 2024	<u>5,631</u>	<u>4,666</u>	<u>10,297</u>
<u>Depreciation</u>			
At 1 April 2023	5,631	5,329	10,960
Depn reversed re. disposals	-	(663)	(663)
Charge for year	-	-	-
At 31 March 2024	<u>5,631</u>	<u>4,666</u>	<u>10,297</u>
<u>Net book value</u>			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>

Freedom Studios

Notes to the accounts continued for the year ended 31 March 2024

9 Related party transactions

Trustee expenses

During the year 1 trustee was paid a total of £69 in respect of travel (previous year: 2 trustees and £56).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £45,277 (previous year: £18,000).

Freedom Studios

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	-	-	200,754	15,000	200,754	15,000
Arts Council NPO	-	143,542	-	-	-	143,542
Box office	846	-	-	-	846	-
Other income	1,543	19	-	-	1,543	19
Interest received	97	-	-	-	97	-
Profit on sale of assets	200	-	-	-	200	-
Total income	2,686	143,561	200,754	15,000	203,440	158,561
Expenditure						
Salaries, NI and pensions	3,720	42,183	78,207	4,950	81,927	47,133
Insurance	921	899	-	-	921	899
Rent and rates	-	8,040	7,560	-	7,560	8,040
Printing, postage and stationery	655	127	-	-	655	127
Internet and computer costs	595	3,023	-	-	595	3,023
Telephone and subscriptions	2,865	1,331	-	-	2,865	1,331
Marketing	2,600	12,000	4,703	750	7,303	12,750
Theatre costs	-	11,775	68,617	7,627	68,617	19,402
General expenses	2,030	1,047	-	-	2,030	1,047
Consultancy fees	90	9,436	19,234	-	19,324	9,436
Independent examination	1,080	1,080	-	-	1,080	1,080
Accountancy	-	648	-	-	-	648
Professional fees	491	19,635	-	-	491	19,635
Other staff costs	1,559	1,804	-	-	1,559	1,804
Governance costs	77	310	-	-	77	310
Venue hire	100	-	2,670	-	2,770	-
Street voices	-	-	4,668	-	4,668	-
Total expenditure	16,783	113,338	185,659	13,327	202,442	126,665
Net income / (expenditure)	(14,097)	30,223	15,095	1,673	998	31,896
Fund balances brought forward	88,979	66,892	5,543	(4,266)	94,522	62,626
Fund balances carried forward	74,882	88,979	20,638	5,543	95,520	94,522

Freedom Studios

Independent examiner's report to the trustees of Freedom Studios

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 6 to 13.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Signed: 

Name: Alan Dodd FCCA

20/12/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW