

WAYOUT WORLDWIDE ARTS FOR YOUTH LTD

Company Registration Number: 06498296

Registered Charity No. 1123777

FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 04 APRIL 2023

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WAYOUT WORLDWIDE ARTS FOR YOUTH LTD

Company Information for period ending 4th April 2023

Company Registration 06498296 (England and Wales)
Registered Charity Number 1123777

ORGANISATIONAL PROFILE
For the year ended 04 April 2022

Trustees

Nicholas Meinerny BA	Chair - Appointed January 1st 2022
Hazel Chandler MBE MA FRSA	Company Secretary
John Macartney	Appointed October 2018
Ashley Minto	Appointed January 2013

Registered Office 25 Newquay House
Sancroft Street
London SE11 5UN

Company Registration 06498296 (England and Wales)
Registered Charity Number 1123777 reg 19/04/2008

Independent Examiner Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MIPA, MCIPP
Flat 3
11 Rochdale Way
Deptford
London SE8 4LY

Approved by order of the board of Trustees on 16.1.2024 and signed on it's behalf



Chair

WAYOUT WORLDWIDE ARTS FOR YOUTH LTD ACCOUNTS

Company registration Number 06498296 (England and Wales)
Charity number 1123777

Trustees Annual Report

Start date 05/04/2022

End date 04/04/2023

UTR 19248 29775

WAYOUT WORLDWIDE ARTS FOR YOUTH LTD

Company Registration Number: 06498296

Registered Charity No. 1123777

ORGANISATIONAL PROFILE

For the year ended 04 April 2023

Trustees

Nicholas McInerney BA

Michael Chandler BSc MSc

Hazel Chandler MBE MA FRSA

John Macartney

Ashley Minto

Chair Appointed January 1st 2022

Chair Resigned December 2021

Company Secretary

Registered office:

25 Newquay House
Sancroft Street
London
SE11 5UN

Registered Company Number: 06498296 (England and Wales)

Registered Charity Number: 1123777
Registered 19th April 2008

Independent Examiner:

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MIPA, MCIPP
Flat 3
11 Rochdale Way
Deptford
London
SE8 4LY

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


.....
Chair

No member of the Board of Trustees had any beneficial interest in the company or received any remuneration. Trustees hold three meetings a year and are appointed either informally by recommendation and we have advertised for suitable trustees, one, Harrison Coldray is being seriously considered but is not yet appointed. .

WAYout trustees have read the Charities Commission guidelines on public benefit and in accordance with the Charity's aims and the guidelines we make this statement regarding public benefit.

Those who benefit from WAYout activity are

1. the members. The benefits vary from learning skills and gaining employment to developing confidence and being able to reconnect with their family and community. We work with some of the most marginalised youth in Sierra Leone who often survive through legal and illegal hustles. We started working in the male and female Correctional Centres in 2020 and this work continues. We established the Women's Media Group in 2019 in the provinces which is ongoing and we also opened a centre in Kono, an area in the centre of the conflict with high youth unemployment. An examination of members (not including those in prison) shows that 75% of them, after two years at WAYout have either got jobs or changed their hustle from an illegal to legal one. WAYout benefits women in the provinces, offering training and independence.
2. WAYout benefits their communities in reducing the number of volatile youth and gangs on the streets who have no hope. 60% of youth in Sierra Leone are still unemployed, a situation lending itself towards unrest which makes our work all the more important as the standard of living is falling.
3. Those who work in the prisons report prisoners taking part in WAYout activities are less troublesome and prisoners gain skills and a sense of a life once they leave prison.
4. Villagers and extended families of the Women's Group benefit due to a reduction in domestic abuse, learning about health and rights and skills learnt.
5. The wider public also benefits from the films that we/members make. Some are awareness raising and cover issues from maternal health to child abuse, over medication and human rights. These films are broadcast on National TV, International Film Festivals and online platforms and reach a wide audience.
6. Outreach screenings have audiences of 150-300 people. These films alongside being pure entertainment, give voiceless people media skills which empower them.
- 7.

Appointment of Trustees

Trustees have been sought and one is currently being seriously considered. Current trustees were invited to become trustees because of their skills and understanding of what we do. We will continue to seek trustees with accountancy experience, knowledge of the law and fundraising especially from Sierra Leone.

All trustees are provided with the Charity Commission's guidance: public benefit: an overview and the essential trustee: what you need to know (CC3) and a summary of what this means for a corporate trustee. Also new members are provided with an induction pack consisting of the governing documents, previous years trustee's annual reports and accounts, policies and procedures of the Charity to make sure they understand the charity's mission, principles and obligations.

Appointment of Ambassadors

Jamie Webb of the Joe Strummer Fund and Nathaniel Sesay aka Mash P are still ambassadors. Street gangster, Fallah Koroma aka Fal Gee is also street ambassador bringing together gangs to work on projects.

Auditors

WAYout accounts were examined by an independent examiner for the past two years. This year we have appointed the same Independent Examiner, from the ACIE Association of Charity Independent Examiners,

Charles Osei: Flat 3, 11 Rochdale Way Deptford London SE8 4LY

Bankers

Co-operative Bank
P.O. Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

Partners

WAYout Sierra Leone
23, Coker Street, old Railway Line
Tengbeh Town
Freetown

Structure, governance and management

The company is limited by guarantee, registered as a charity in 2008 and is governed by it's Memorandum and Articles of Association.

WAYout changes the lives of street, vulnerable and conflict affected young people through the arts. We offer training and shelter, make films that can effect change and record music that enables the excluded to re-engage . We promote artistic freedom, education and empowerment.

WAYout works with partner organisation WAYout Sierra Leone supporting and strengthening their ability to deliver effective projects and bring change to the lives of disadvantaged young people. WAYout seeks to raise funds from donors, trusts and individuals

Board of Trustees

All Trustees of the Board give their time voluntarily and received no benefits from the charity.

Notably this year, Hazel Chandler was awarded an MBE for her work with WAYout

Given the focus of work in Sierra Leone, WAYout seeks to diversify its Board to include Sierra Leonean representation. To date, this has been unsuccessful, though several individuals have been approached and shown interest. Further work is being done around this.

The Board has otherwise been successful in gaining representation in the key focus of work – including professionals from the media and music industries; trustees with experience of Sierra Leone and of managing homeless charities and projects for marginalised groups. This year partners have included Music Action International, Joe Strummer Foundation, Ballanta Music Academy, Kings College London and Arts Homeless International and we have also newly formed a relationship with Last Night a DJ Saved My Life LNADJ..

Organisational Structure

To date, the UK-based WAYout Board of Trustees oversees all strategy, financial, fundraising and significant operational decisions. Although WAYout staff in Sierra Leone are increasingly encouraged to take leadership on operational decisions. At present, the WAYout Board consists of four trustees.

Hazel Chandler, MBE, Secretary for WAYout UK and Director WAYout Sierra Leone, spending approximately 5 or 6 months a year in Sierra Leone. WAYout Sierra Leone is managed by Sierra Leonean staff who have come through WAYout training as members. They are:

Manager/Studio Engineer– **Gibrilla Kamara**- employed since 2013 and previously a volunteer

Studio Engineer/Grants Manager - **John Kalokoh** – employed since 2013 and previously a volunteer

Media tutor and filmmaker -**Mohamed Kamara**- employed since 2016, previously a WAYout member

Women's Manager- **Susan Kargbo**, since December 2018, previously WAYout member

Database and systems manager and design tutor - **Tejan Bah** from May 2020

Studio Producer – **Kaikai** -employed part time since 2015

Security- **Abubakarr Gbla**- employed since 2012/2022, previously a member.

Several WAYout members receive a stipend for teaching guitar, gardening, managing the runners, helping in the prison and organising the poetry group.

Patrons

Ellen Thomas - Actor

Mark Thomas - Comedian and writer

Nick Hornby - Writer

Frank Turner - Musician

Main Activities

1. WAYout provides free and regular training in photoshop, camera, editing, script writing, design, journalism, poetry and music to street, incarcerated and disadvantaged young people. We have an open door policy and no time limit on how long someone can be a member. Courses are certificated and have led to jobs in media and design.
2. Music: the music studio records around six new tracks per week. We also have a mobile studio which travels to the provinces and a small studio in the male Prison and a small studio where members are trained in music programme logic. 189 musicians have recorded in studio 1 this year and 48 in studio 2. There is now a small studio in Kono. Studios are funded by the Joe Strummer Foundation. The work of the mobile studio has been restricted due to car issues. LNADJ came over with internationally renowned music producer Steve Mac who recorded an album which will be released in 2024. Mash P performed at Glastonbury and toured with Frank Turner and released his own album
3. We are now settled in to the new building. It is lighter and the rooms are bigger with potential for growth- we have turned one garage in to a rehearsal room and the other into a fitness room- which means boxing and weights which helps with anger issues in some members. We have been accepted in the local area and have support from our neighbours.
4. We reached over 6000 membership and gave out 203 certificates for courses this year. Numbers affected by Covid.
5. Women: We had funding from Evan Cornish £5852 this year to further develop the Women's Media Group in the provinces. This supported training more village women and making short films about health and human rights issues. We also took visitors there; Jamie Webb and Jack Chard from the Joe Strummer Fund who have committed to returning and help with sound equipment. We continue to encourage women to come in to the new WAYout building and the number has increased but it remains a challenge and numbers fluctuate.
6. Funders: The Joe Strummer Foundation continued their support and contributed £20,000 when they changed from a foundation to a fund. Frank Turner and Marian Fielding continue their regular support. Partners Music Action International still fund the facilitators trained by them have continued the work in the prison with a weekly stipend. We have also received grants from Evan Cornish for the WMG and from Mercers to support the new centre in Kono. New to us this year are Last Night a DJ saved My Life LNADJ who visited in November 22 and donated 3 iMacs and DJ equipment and have funded small projects. This is an ongoing relationship.
7. Film: We worked on several projects; one about medical training; continued filming with Prof. Kieran Mitton, a film about the gangs. Member Abubakarr Gbla, also known as Bullet, who was himself a gang leader, has been making an observational documentary about the reality of gang life. Having lived experience gives him unique access. Several trainees have gone on to work at National TV station AYY.

8. Prison work: WAYout continues to work in the women's prison where we do weekly music sessions and poetry and drawing classes. In the male prison we have the music studio and do two sessions weekly, one is with approximately 200 inmates- doing rap cypher and DJing.
9. Graffiti: LNADJ brought with them two graffiti artists Inkie and Dicko who are well known in their own right. They did some amazing paintings in Freetown training WAYout members as they did so. Now we have a group of painters doing various kinds of art work and sometimes being paid for it.
10. Unity Group and Ferry Junction Iron Team: We continue to run classes once a week at Ferry Junction reaching 15 people. During the week they come in to the main office. The Unity group is a weekly group of filmmakers and actors, approximately 20 participants, run by member and ex gang leader Abubakarr Gbla on a voluntary basis.
11. Pastoral Care: We continue to support members who have been attending regularly for at least six months into homes by providing small grants. These have been fewer this year due to funding. 15 rents were paid this year, plus grants to re-unite with family, literacy classes plus various medical costs.
12. International Travel; Nathaniel Sesay aka Mash P, received a Global Talent Visa in June 2021 is still based in the UK. He has done short courses in music production at ICMP. He still receives support from FT and FSF and is looking for a job. Because of the problems facing Mash there has been no other international travel this year.
13. Visitors: We were visited by Jamie Webb and Jack Chard from the JSF and they came with Brian Pendergast who is supporting the running. Joe Strummer was a passionate runner so this has been something encouraged by JSF. Two members now run for the National team. We were also visited by LNADJ who came with 2 graffiti artists, 2 DJs and a music producer as well as 2 LNADJ staff. They were very impressed and are already planning their return.

Policy on Grant Making

WAYout does not make grants to other organisations. We make small grants to individual members who have been attending regularly for at least six months for homes, reconnecting with family or basic literacy. Home grants are, on average, £70 per year.

Contribution made by Volunteers

International volunteers and visitors this year has risen from last year. Members and locals volunteer to teach others and pass on their skills. Trustee Hazel Chandler Travel dates were 26/6/22- 6/8/22; 13/10/22 - 13/12/22 and 9/3/23 - 30/4/23.

Summary of Main Achievements of the Charity

1. Since the charity opened, fifteen years ago, we have worked with over 6000 young people; recorded 3160 tracks and made over 565 videos. We have on average 50-100 people coming in daily who engage in media or music classes, record in the studio, book computers for writing or design, shoot and edit their videos, take part in workshops or just talk ideas. We have a further

35 attending regular classes in Ferry Junction and Fisher Street Market and 60 women members in Bo District. We also work with 50 women in the female prison and over 200 in the male prison.

2. Approximately 55% are street youth and 45% disadvantaged youth. We define that as someone who comes from a very poor background, has no other support and no other opportunities. Of the street youth we work with, 60% have either got jobs or changed their hustle from an illegal to legal one. It is hard to say how many have jobs, some work freelance and others for National TV and radio. Many have jobs like car washing, security guard or driving a keke (three wheeled taxi) instead of drug selling, theft or gambling. Others gain confidence and skills and get jobs in other areas. We have 38 WAYout trained people now working in broadcasting. We have a good relationship with AYV TV and Star TV and provide regular interns. Many more members are surviving from music videos or NGO work, wedding videos and other celebrations. Those who do music rarely get work in the music industry but they gain the respect of the community which leads to other opportunities. The poets have gone into very diverse areas from doing yoga in India to paid jobs in haulage.
3. Once they have achieved something, whether it is a recorded song or a short film, they feel they can show their community that they are not hopeless as previously perceived to be and they then re-unite with family they may not have seen for years or are treated with more respect in the community. This benefits the wider community in reducing crime and the number of volatile youth on the streets who have no hope.
4. The wider public also benefits from the films that we make. Some are awareness raising and cover issues from maternal health to child abuse, over medication and human rights. These films are broadcast on National TV and reach a wide audience. We increasingly do regular outreach screenings which have audiences of over 300 people. These screenings have generated useful and serious debate and led to greater understanding or awareness. This also gives filmmakers the opportunity to show the community they are not just dropouts and thugs. We continue to be successful at reaching gangs in central Freetown and bringing them together.
5. The Women's Media Group in the provinces received some funding this year from Evan Cornish and are making new dramas on subjects around rights and sexual health. They are watched several times in local villages
6. Diversity: We endeavour to increase the number of female members but it remains difficult. Little has changed in the attitude to women and women's own expectations of their own lives. Having said that, the WMG in the provinces report great changes in their own lives and are now motivated to change from farming to media and, despite not being literate, have shown dedication to learning computer skills and filmmaking techniques. We reach out to members of the LGBTI community which is more difficult due to stigma and abuse but we have minimised that at WAYout and have one particular member who is outspoken and is making a series of blogs on gay rights and issues. We also encourage disabled people to come in. Begging has been seen as their main occupation but we making small changes to that.

7. Our work in the prison has encouraged engagement and given hope. We are the only form of rehabilitation in the male prison, with over 1000 incarcerated, guards report those who take part are calmer and more hopeful. They are encouraged to continue coming in to WAYout when released and this adds to a sense of having something positive to do in the future. We continue to hold a session on Wednesday of dance and rap cyphers which are attended by 100-200 inmates.
8. In giving voiceless people media and writing skills we empower them. We continue to work on ground breaking videos for other NGOs. We also continue to work on projects with Ballanta music academy.

Achievements Against Objectives Set

Overall we have achieved more than the objectives set. We always hoped to get people in to work, reunited with their family and feeling more empowered and confident through learning something. By engaging marginalised youth through music, writing, design and filmmaking, they not only learn skills but also cooperation, communication, proposal writing etc without realising they are learning.

1. Many youth did not get a proper education because of conflict and poverty but there is a lack of jobs for those with poor literacy or numerical skills. There is little industry and government projects continue to train hairdressers, tailors and car washers. Based on the growth of broadcasters and radio stations, from one TV station, SLBC, in 2007 to 8 broadcasters in 2023 and a similar growth in radio, media is a growth industry. We are also seeing a phasing out of hand painted signs and adverts, a shame but seen as progress, therefore there is a greater demand for design. Our recent visits from Graffiti artists may change that a little. WAYout is training people to work in all aspects of media.
2. Our films have reached a broader audience than anticipated mainly because they are of good quality and broadcasters are hungry for content. Feature film Ghost Killer and documentary The Return have been screened several times alongside many music videos. The community screenings are very successful whether in the city or provinces and a considerable number get in to international film festivals.
3. It is much harder to turn music into a career but Sierra Leone is seeing a resurgence of traditional music influences creating some new sounds and generating more interest in music produced. Producer Steve Mac's recordings are House influenced and create an exciting sound when mixed with traditional sounds. Those doing music learn to work with others and to be responsible and timely.
4. WAYout staff have come up through WAYout. One change this year in that Josta Hopps has left to seek his fortune in the UK. We have added street ambassadors who were often gang leaders.
5. Writers have gained the confidence to go back in to education and sit exams, enter national and international competitions, perform their work live or on radio. WAYout works with a group with

the reputation of being uneducated and they are proving that formal education is not everything by achieving international recognition and winning competitions, especially in country.

6. We have reached into very remote places starting workshops for women on the margins of society where we would not expect there to be interest but we are asked to run media groups. We hope to open more women's centres.

Performance of fundraising

It remains very hard to raise core funding, especially post pandemic, a period when many small charities closed down. Project funding this year has been limited to Even Cornish £5852 for the WMG and the Mercers £4826 for the Kono centre. Other funding from LNADJ and MAI covered costs of specific projects. Otherwise it has been crowd funders or private donations.

Our major private funders remain Marian Fielding and Frank Turner with the Joe Strummer Foundation finding small monies for us. They recently closed as a foundation and re-opened as fund which released £20,000 to WAYout, total from JSF representing 27% of overall income but this is a one off.

24% of annual income was restricted funding. Crowdfunding 17% ; private individuals 18%; Gift Aid 6% and other funders 4%.

Investments

WAYout has no financial investments

£5,813 was spent on equipment. This was a mix of replacing old and damaged equipment and batteries, chargers and drives. Computers have a short life span due to humidity and extensive use. We took on a storage unit which cost £598. This to accommodate donated equipment before it is shipped out or sold. This is a new thing following JSF's appeals for equipment. LNADJ donated 3 2nd iMacs and 2 DJ kits but we are still very under equipped. Purchases included a good quality camera that can be used for professional standard jobs and make films suitable for broadcast.

Financial Review

It was a hard year again although slightly better than last. Still no major donations and over dependence on private donors. Staffing costs were similar to last year with 6 main staff until Josta Hopps left us. Susan Kargbo is largely responsible for the Women's Media Group in the provinces, John Kalokoh spends 3 days a week in the prison and the balance in the studio. Mohamed S Kamara does outreach sessions with the Iron Team and teaches film. Tejan Bah and Gibrilla Kamara are the backbone of the place. We have support help from various people who do sessions in the prison or teach or act as gang ambassadors.

Reserves Policy

Our reserves policy states that the unrestricted funds should be 3 months of the expenditure as long as no debts are being incurred as now. WAYout operates on a largely cash basis. Goods and services are paid for when incurred. We have no debts. For current expenditure, running costs and staffing costs, 3 months outgoings is now approximately £6,000. We currently have a monthly income of regular donations of £680. Rent is paid annually in June and we have no debts

Investment Policy

We do not have an investment policy and are not planning any investments.

There are no funds held as custodian or on behalf of others.

Spending.

Our total spend on Sierra Leone this year was £67,114. The exchange rate favours the pound more this year at a rate of 20 new le to £1. The new money was brought in so no more millions. £9,930 was on core staff which includes six full time staff at the start of the year and two security guards. £3,375 on Freelance staff includes studio producer, gardener, prison support, poetry group leader, guitar teacher. General hub running costs includes power, repairs, water rates, cleaning, communications total £3552.00. The car cost £780 in running costs and repairs. The car is only used for mobile studio and whenever we need to carry kit. Public transport is still used for general getting about. Building costs were £10,001 building the studio, studio 2 and rent. Equipment was £6,473 for studio and filming including repairs. £5,161 was spent on Nathaniel Sesay, aka Mash P, from the funding raised for him carried forward plus £2,104 new donations. We spent £1,320 on promotion, radio plugs, videos, photography, live streaming etc and in country £595 in SL for screenings, radio, socials etc.

The directly funded projects were the WMG which received £5,852 from Evan Cornish Foundation to do more media training and produce health related films and £2,615 from Music Action International for ongoing projects in the Male and female prisons. The Mercers funded the centre in Kono with £4826 to help with running costs and a launch. New to us are Last Night a DJ LNADJ who fund a variety of things and donate equipment. They funded some bikes, flood support, Christmas celebrations.

We still used Moneygram a lot for money transfer. (Although next year should be different as bank transfers seem to be working now at a reasonable exchange rate) Our bank Ecobank was still losing money or it was bouncing back. Opening an account with one of the bigger, international banks, still depends on being a member of SLANGO and that costs £3,000 a year. It is something to aspire to though as it means we would be invited to government events and be taken more seriously. We are likely to continue to use cash unfortunately as SL is still a cash based society. The director, HC, always travels with cash. Spending in Sierra Leone is entirely in cash. Nobody takes cards or cheques except a few expensive beach hotels. We still send relatively small amounts out weekly as this remains the best way to keep track of funds and ensure they are spent where intended.

There are no funds or assets held for others

Risks Facing Charity

1. The main risk is closure due to lack of funding. We do not incur debts either in the UK or Sierra Leone and have no overdraft facility or credit cards. With the minimal ongoing support we could keep a skeleton ship running. But funding is the major concern.
2. Due to the nature of our members, many gang members and people with mental health issues, there is always a risk of fighting, illegal substances on the premises, stigmatisation or abuse and theft. When working with people with little or no education or understanding of the world, who

often come from lives where corruption is commonplace there is always the risk of accusation. For example that the charity is making money from them, promised outcomes that it fails to deliver or is behaving unfairly. We have a very strict no violence, drugs, weapons or abuse rule and members are suspended if they break this rule. Generally knowing that will happen is enough to prevent argument but sometimes people get temporarily suspended. And thefts do happen opportunistically but are surprisingly infrequent.

3. Risks to international visitors; there is always the danger that something will happen to someone visiting WAYout, illness, accident or theft. We have a risk assessment for visitors which they sign and we provide security when they go with us in to the areas we work in. They are also advised on appropriate behaviour.

4. Staff/member visits to the UK: We have learnt a lot from Mash P's visit which amounts to the opportunity is not enough. Despite the amount of money raised Mash is still without an income or any long term prospects. Opportunities like Glastonbury and touring with Frank Turner do not bring in money or, so far, prospects. Meanwhile back in Sierra Leone people believe that anyone who went to the UK has money and they constantly ask for money from him. He feels like he belongs nowhere and we would not want this situation again. On the other hand, we would not want to block opportunity.

5. Equipment is constantly at crisis point and we must find new donors next year. No sooner do we replace a computer another dies. The women's room has only one working computer. There are two editing iMacs, one in the studio and one for the DJs and 2 editing laptops. 1 internet laptop. That is woefully inadequate for the numbers we have coming in. In the prison there is an iMac and a laptop. In Kono an iMac and a very old one with the WMG.

Plans for Future Periods

WAYout plans to continue the activities outlined above, including the studio and outreach activities, in the forthcoming years, subject to satisfactory funding arrangements. We will develop media groups with women in the provinces building on the WMG work. The Iron Team building is almost complete, JSF funding, and we would like to equip it. We will build our work in the prison as long as MAI support it which they have promised to do. Additional plans are being made to further build partnerships, strengthen our relationship with Ballanta Music Academy and build the relationship with LNADJ who already visited with Graffiti artists, music producers and DJs and want to fund a music centre in Taiama, Mash P's home town and an area of high youth unemployment. Frank Turner has promised to return.

WAYOUT WORLDWIDE ARTS FOR YOUTH LTD

Company Registration Number: 06498296

Registered Charity No. 1123777

Independent Examiner's report on the financial statements To the trustees of Wayout Worldwide Arts For Youth Ltd

I report on the financial statements for the year ended 04 April 2023 set out on pages 14 - 19.

This report is made solely to the Trustees of Wayout Worldwide arts for Youth Ltd, as a body, in accordance with regulations made under section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and charity's trustees for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Trustees and independent examiner

As Charity trustees for the purposes of charity law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- 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 Commission. 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 consideration 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 no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Charities Acthave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



18/01/24

Charles Osei, BSc (Hons), MSc, AFA, ATA, ACIE, MCIPP
Flat 3, 11 Rochdale Way Deptford SE8 4LY

WAYOUT WORLDWIDE ARTS FOR YOUTH LTD

Company Registration Number:

06498296

Registered Charity No.

1123777

BALANCE SHEET AS AT 04 APRIL 2023

	Notes	2022/2023 £	2021/2022 £
Fixed Assets			
Tangible Assets	2	14,424	15,097
Investments			
Current Assets			
Cash at bank and in hand		11,008	2,408
Creditors: Amount due within One Year	3	(1,000)	(900)
Net Current Assets			
Total Assets less Current Liabilities		24,430	16,605
Net Assets		<u>24,430</u>	<u>16,605</u>
Reserves			
General Funds		2,873	(1,352)
Restricted Funds		21,557	17,957
Total Funds		<u>24,430</u>	<u>16,605</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 04 April 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 04 April 2018 in accordance with Section 476 of the Companies Act 2006.

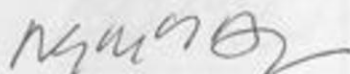
The trustees acknowledge their responsibilities for

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

Approved by the Board of Trustees on 16.1.2024

and signed on their behalf by:



Nicholas McInerney BA
Chair - Trustee



Hazel Chandler
Secretary - Trustee

Company Registration Number: 06498296

Registered Charity No. 1123777

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 04 APRIL 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2022/23 Total Funds £	2021/22 Total Funds £
Resources Arising					
Income from Charitable Activities	4	65,751	20,502	86,253	58,078
Other Income		0		-	1,941
Total Income		<u>65,751</u>	<u>20,502</u>	<u>86,253</u>	<u>60,019</u>
 Direct Charitable Expenditure	 5	 61,526	 16,902	 78,428	 67,657
 Total Expenditure		 <u>61,526</u>	 <u>16,902</u>	 <u>78,428</u>	 <u>67,657</u>
Resources retained for further use		4,225	3,600	7,825	-7,638
Transfer between Funds				-	-
Net Movement in Funds					
Reconciliations of Funds					
Brought forward	05/04/2022	(1,352)	17,957	16,605	24,243
 Carried forward	 04/04/2023	 <u>2,873</u>	 <u>21,557</u>	 <u>24,430</u>	 <u>16,605</u>

Company Registration Number: 06498296

Registered Charity No. 1123777

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 04 APRIL 2023

1. Accounting Policies

Basis of Preparation.

These accounts have been prepared on an accrual basis and include income and expenditure as they are earned or incurred, rather than as cash received or paid. Reference to the "Charities SORP" refers to the Charities SORP (FRS 102): Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland. 2nd edition effective 1 January 2019, and in accordance with the Companies Act 2006.

1a. Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1b. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is possible that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1c. Government grants

Government grants are credited to the Statement of financial activities as the related expenditure is incurred.

1d. Fund accounting

Unrestricted Funds are receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted Funds are subjected to restrictions on their expenditure imposed by the donor.

Designated Funds are unrestricted funds but earmarked by the trustees for particular purposes.

Company Registration Number: 06498296

Registered Charity No. 1123777

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 04 APRIL 2023

1e. Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1f. Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at amount prepaid.

1g. Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1h. Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1i. Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1j. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgement.

1k. Tangible Fixed Assets

Tangible Fixed Assets include the machines and cameras in Sierra Leone donated or purchased for use by WAYout students.

Depreciation is provided at the following annual rate in order to write off the assets over estimated useful life.

Plant and Machinery - straight line over four years

WAYOUT WORLDWIDE ARTS FOR YOUTH LTD

Company Registration Number:

06498296

Registered Charity No.

1123777

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 04 APRIL 2023

2. Tangible Assets

Cost

As at 4 April 2022

20,130

Additions

5,813

As at 4 April 2023

25,943

Depreciation

As at 4 April 2022

5,033

Provided during the period

6,486

As at 4 April 2023

11,519

Net Book Value

As at 4 April 2023

14,424

As at 4 April 2022

15,097

3 Creditors

Amounts Due within One Year

2022/23

2021/22

Accruals

£

£

1,000

900

4 Incoming Resources

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Crowd funding	14,330	604	14,934	21,896
Marian Fielding	13,600	-	13,600	9,500
Judith Samuel	-	-	-	-
Frank Turner/Lost Evenings	1,357	1,200	2,557	7,416
Mercers	-	4,826	4,826	-
Prince CLAUS	-	-	-	-
Benevity	1,573	-	1,573	-
Lush	1,500	-	1,500	-
Evan Conish	-	5,852	-	-
Regular monthly donations	1,530	-	1,530	1,425
Kate Farrer	-	-	-	500
FT Raffle	-	-	-	-
Music Action International	-	2,615	2,615	1,400
Waterbear	-	-	-	-
Gift Aid	-	-	-	-
Virginia Bovell	-	-	-	1,000
Joe Strummer Foundation	22,977	-	22,977	2,043
LNADJ	-	5,105	5,105	773
Virgin Giving	-	-	-	-
Waterloo Foundation	-	-	-	-
Street Child	1,200	-	1,200	1,365
Sales of donated equipment	-	-	-	777
Filming jobs ETAT Union Chapel	400	-	400	3,490
Paypal	-	-	-	1,050
Miscellaneous	-	-	-	938
Gift Aid	6,089	-	6,089	3,846
Other	630	300	930	-
Refunds	565	-	565	659
Total	65,751	20,502	86,253	58,078

Company Registration Number:

06498296

Registered Charity No.

1123777

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 04 APRIL 2023

5 CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support Costs (see note 6)	Total
	£	£	£
Charitable Activities	16,902	61,526	78,428

6 Resources Expended

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Security Guards	1,450	-	1,450	-
Salaries	8,480	-	8,480	-
Kono	-	3,826	3,826	-
Members, support food, Projects	2,130	-	2,130	-
Rent and Building Work	8,231	-	8,231	-
LNADJ Project	-	4,305	4,305	-
MAI Project	-	2,615	2,615	-
Women's Media Group	-	4,052	4,052	-
Grants Project	750	-	750	-
Nathaniel Seeay aka MashP	3,057	2,104	5,161	-
Music Producer, Freetown and Kono	2,385	-	2,385	-
Power Office, Kono and WMG	1,873	-	1,873	-
Building, sound proofing	2,395	-	2,395	-
Ferry Junction	965	-	965	-
Unity Group weekly food at meeting	333	-	333	-
Transport - Town / Province	643	-	643	-
Members Assistance	576	-	576	-
Equipment repairs	660	-	660	-
Telephone	540	-	540	-
Poets -Performances, Competition	678	-	678	-
Stationery	479	-	479	-
Grants expenses	470	-	470	-
Filmmaking, Painting, Music Activities	930	-	930	-
Promotion -radio, TV, Pop up Cinema	595	-	595	-
Car repairs	780	-	780	-
Food	2,065	-	2,065	-
Mobile Studio Patrol and Power	660	-	660	-
Stipends -Gardeners, Teachers	990	-	990	-
NASSIT	644	-	644	-
Sports - runners, football	491	-	491	-
Performance and Outreach	450	-	450	-
Governance	850	-	850	900
Marketing and Promotion	1,320	-	1,320	1,002
Travel HC inc JH	5,534	-	5,534	4,142
Bank charges	138	-	138	129
Memberships	1,042	-	1,042	1,869
UK running costs and Communications	1,471	-	1,471	1,308
Other	985	-	985	525
Charitable Activities	-	-	-	57,782
Depreciation	6,486	-	6,486	5,033
Totals	61,526	16,902	78,428	72,690