

TANDEM THEATRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Registered Charity No. 1157001
Company Registration No: 08408118

TANDEM THEATRE

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Tandem Theatre Directors Report Year End 31st March 2022

The Trustees present their Annual Directors' Report and financial statements of the Charity for the year ended 31st March 2022 which are also prepared to meet the requirements for a Directors' Report and Accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued 1st January 2019.

Objectives and activities

During the financial year, the principal objectives of the company were, in the United Kingdom and Ireland:

To advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama.

Tandem Theatre is a not-for-profit organisation that delivers participatory arts programmes for vulnerable adults and young people to build levels of confidence and resilience with the aim to enable social interaction.

Tandem Theatre aims to provide engaging creative arts workshops to unlock the potential in participants and to increase the creative opportunities particularly but not exclusively in disadvantaged communities.

It is the objective of Tandem Theatre to bring effective approaches of engagement through the arts. Delivering bespoke programmes to suit the needs of a range of people groups.

The Trustees are pleased with the range of activities provided by Tandem during the year and believe that participants have benefited culturally, educationally and emotionally from the workshops provided, performances produced and qualifications achieved.

The Trustees would like to thank the people who have made donations and those organisations that have supported us during the last financial year and hope that you will continue to support the activities of Tandem Theatre in the future. We would particularly like to thank the facilitators that provided sessions and maintained the high standards set by *Tandem Theatre's past portfolio of work*.

The activities this year were funded by grants and commissions. These were to support the objectives of Tandem Theatre providing participatory arts programmes and improve the quality of life in socially and/or economically disadvantaged communities.

All our activities, as described below, focus on either advancing the education of the general public in relation to social inclusion, mental health and wellbeing or providing relief from the stresses of financial hardship and improving the quality of life in socially and/or economically disadvantaged communities. They are undertaken specifically to provide public benefit through engaging and improving the lives of those we help, their families and the greater community. The board of trustees ensure that they continue to carry out the company's aims for the public benefit and confirm that they have complied with the duty of care in section 4 of the Charities Act 2011 to have due regard to public benefit guidance as published by the Commission.

A review of our achievements and performance in the period 1st April 2021 to 31st March 2022

Like many arts organisations and charities across the UK, Tandem Theatre still had to face challenges of providing activities during the process of COVID-19 restrictions being lifted. We appreciated the opportunity to be able to deliver our work face to face, in a safe environment, in keeping with the regulations in place at the time.

Life Centre, Healthy Holidays

Workshops were delivered in Primary schools across Salford during the Easter and Summer holidays. This was co-ordinated by the Life Centre as part of the Healthy Holidays programme for children eligible to receive free school meals. The programmes consisted of a variety of activities for the children across the borough delivered by various partners during both the Easter and Summer holidays. The sessions by Tandem Theatre provided a combination of storytelling, singing, music, drama and dancing activities that were enjoyed by the children. The feedback from the schools was positive with particular reference to the song that concluded the sessions that created a relaxing atmosphere. Funded by the Lifecentre, Salford.

Oasis Transition Workshop

These were workshops focusing on year six pupils transitioning to Secondary School at Oasis Academy Salford. The workshops were drama based and commissioned by the school. It has been encouraging that we were approached directly by the school and hopefully this is a provision we could expand on in the next few years.

Harmonising Heroines

This project was funded by Youth Music and was a music-making programme for young women's groups, three in Salford (in partnership with Salford Integrated Youth Support Services) and one in Tameside (in partnership with Tameside Council). The project has been incredibly successful with high levels of engagement from the young women, who have grown in knowledge and confidence in music making. The music leaders were able to build trust with the young women, breaking down barriers and establishing a cohesive group through musical games and exercises. The young women had space to be creative and explore their own musical styles and preferences.

The groups also took part in the following:

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- Percussion and electronic music workshops led by visiting musicians Caro C and Andrea Vogler
- A backstage tour of the Bridgewater Hall followed by an exclusive harp performance by the Tegid Harp Duo
- Created an audio piece in partnership with Reform Radio
- Completed the Bronze Arts Award portfolio by reviewing the performance of Tegid Harp Duo, researching their arts inspiration, reflecting on their own musical progress and leading a music activity

So far the project facilitated the achievement of 40 Bronze Arts Awards completed by young women facing socio and economic disadvantage. The feedback from the participants and the youth workers who supported the sessions was overwhelmingly positive. The youth workers highlighted how much the young women enjoyed the sessions, grew in confidence and self esteem and that their behaviour improved during the project.

The project is on-going and is currently being delivered with young women's groups in Bolton and another Salford group in Swinton.

Groundwork

This project was funded by the European Social Fund and managed by the WEA. Groundwork was a hybrid programme for unemployed adults delivered through online video course and face-to-face drama workshops at the Creative Living Centre, Bury. The programme outcomes were as follows:

- 9 learners achieved the Level One NCFE Employability skills qualification
- 17 learners achieved the PEARL (Personal Effectiveness Achievement and Reflection for Learning) qualification (3 Entry Level 3 and 11 Level One)
- The participants completed self-evaluation surveys and individual learning plans that tracked their progress in different areas. The following showed that participants had an increase of through taking part in the course:
 - Employability skills
 - Agency and citizenship
 - Attitude and behaviour
 - Mental well being
 - Confidence

This was the first time we had partnered with Creative Living Centre, an organisation we would happily work with again. They were very supportive of the sessions and could provide additional pastoral support for participants when needed. We valued the opportunity to provide a hybrid course that could engage participants who were accessing a centre to provide support, those that preferred online engagement due to social anxiety and those that wanted to do both.

Financial review

Facilitation of sessions is paid at what the Trustees consider to be the market rate for the services provided. The Artistic Director has provided their services on a subcontract basis. All other expenses are kept to a minimum and include costs for

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Theatre visits, materials and props used to carry out sessions. Venues are often provided free of charge. Future fundraising will be utilised for funding the company's objectives, our aim is to ensure that we are in a position to continue activities for at least 18 months.

Investment powers and policy

The trustees expect to deliver participatory arts sessions from grants and donations over a relatively short time scale, they do not therefore hold long term investments but will hold any cash in a business account at the market rate.

Reserves, Development Funds and issues of on going concern

The balance held in unrestricted reserves at 31st March 2022 was £4,782 of which all are free reserves.

The aim is to ensure the company has sufficient funds to meet costs incurred on an annual basis. It is the trustees' intention that the costs of the company's activities will be largely in line with income.

The Trustees consider it necessary to build up a reserve that will ensure that the company can meet the expenditure of the company for a period of 3 months in order that its objectives are met and have a small contingency

Risk management

During the year the trustees continued to establish systems and procedures to mitigate the risks faced by the company and implement procedures designed to minimise any potential impact on the company should those risks materialise. There are key controls in place to manage those risks.

As part of the Board training a review of risks is undertaken, the trustees consider controls are in place to mitigate key risks. The major risks to which the company is exposed have been reviewed by the trustees and systems are put in place to manage those risks.

The main risks for the company are:

- Insufficient funds to carry out activities
- The company deals with vulnerable adults and children. Potential risks are physical and mental dangers to participants, facilitators and any other individual that may come into contact during group sessions.

To mitigate these risks:

- *Current workforce contracted on a sessional basis*
- All projects are planned to remain within the budget
- The trustees have in place and review on a regular basis various policies and procedures that must be followed by facilitators.

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- Facilitators regularly undergo the relevant Safeguarding, Health and Safety and Risk Assessment training

Plans for Future Periods

For 2022 - 2023 Tandem Theatre will be producing the following:

- Commissioning Tandem Theatre's first professional play based on the life and work of electronic musician Delia Derbyshire. This is to coincide with the young women's music project, Harmonising Heroines, who will be the audience for one of the performances
- Wellbeing Drama Group funded by Salford CVS. This is to take place in three different venues across Salford as part of the social prescribing service. These will be drama sessions focusing on boosting emotional wellbeing, building confidence and self-esteem and gaining confidence
- Bonds, a project to encourage the relationship between parent and child in partnership with POPs (Partners of Prisoners) funded by Children In Need

Structure, Governance and Management

Tandem Theatre is a company limited by guarantee incorporated in England and Wales and a registered charity with the Charity Commission number 1157001. The company is governed by its Memorandum and Articles of Association. The board meets on a regular basis at least 4 times per year to administer and manage the affairs of the company. The trustees are requesting permission from the charity commission to allow most of these meetings to be online. In the intervening periods, consultations and decision making are undertaken by the board and trust administrators by phone and email.

Appointment of Trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of 3 years.

Trustee induction and training

The chair of the trustees is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures and the history and philosophical approach of the company.

Organisation

The Board of Trustees administers the charity. The Board meets four times a year. The Artistic Director is appointed by the Trustees to manage the day-to-day operations and strategic directions of the Charity.

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Related parties and co-operation with other organisations

None of our Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee and their spouses/partners/relatives of any directors/trustees with any service providers must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Tandem Theatre

Charity Number: 1157001

Company Registration Number: 08408118

Directors and trustees

The Directors of the charitable company (the Charity) are its Trustees for the purpose of Charity Law. The Trustees and Officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Neil Alexander	Chair
Gillian Johnson	Director only
Jonathan Coleman	Director only

Frances Nutt	Company Secretary
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Artistic Director

Frances Nutt

Registered Office

The Castle
31 Lewis Street
Eccles
Manchester
M30 0PU

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

TANDEM THEATRE

Bankers

Santander
21 Prescott Street
London
E1 8AD

Trustees' responsibilities in relation to the financial statements

The Charity Trustees (who are also the Directors of Tandem Theatre for the purposes of Company Law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Charity Trustees to prepare financial statements for each 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 that period. In preparing the financial statements, the Trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees

Neil Alexander
Chair

Date: 13th December 2022

Independent examiner's report to the trustees of TANDEM THEATRE

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. 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. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to 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 ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 13th December 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Income from:					
Donations and legacies	(3)	900	-	900	3,900
Charitable Activities	(4)	1,470	48,376	49,846	23,997
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
Total		2,370	48,376	50,746	27,897
Expenditure on:					
Raising Funds	(6)	37	2,146	2,183	1,869
Charitable Activities	(6)	2,998	34,536	37,534	23,612
Other	(6)	-	-	-	2
Total		3,035	36,682	39,717	25,483
Net income/(expenditure)		(665)	11,694	11,029	2,414
Transfers between funds	(15)	-	-	-	-
Net movement in funds		(665)	11,694	11,029	2,414
Reconciliation of funds					
Total funds brought forward	(15)	5,447	731	6,178	3,764
Total funds carried forward	(15)	4,782	12,425	17,207	6,178

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 19 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2022**Company Registration Number: 08408118**

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(11)	-	157
Total fixed assets		-	157
Current assets:			
Debtors	(13)	8,047	8,019
Cash at Bank & in Hand		21,777	3,346
Total current assets		29,824	11,365
Liabilities:			
Creditors: Amounts falling due within one year	(14)	12,617	5,344
Net current assets or liabilities		17,207	6,021
Total assets less current liabilities		17,207	6,178
Total net assets or liabilities		17,207	6,178
The funds of the charity:			
Restricted income funds	(15)	12,425	731
Unrestricted income funds	(15)	4,782	5,447
Total charity funds		17,207	6,178

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 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.

Approved by the trustees on 13th December 2022

----- Neil Alexander Chair

The notes on pages 12 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Net movement in funds	11,029	2,414
Add back depreciation	157	157
Deduct investment income	-	-
Decrease/(increase) in debtors	(28)	(7,988)
Increase/(decrease) in creditors	7,273	4,864
Net cash used in operating activities	18,431	(553)
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	18,431	(553)
Cash and cash equivalents brought forward	3,346	3,899
Cash and cash equivalents carried forward	21,777	3,346

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes 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 1st January 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 4 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of activities, marketing and DBS costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers	33.33% on cost
Fixtures and Fittings	25% on cost
Motor Vehicles	25% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity does not have any employees and, therefore, does not have a pension scheme.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Donations	900	-	900	3,900
	900	-	900	3,900

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Donations	3,900	-	3,900
	3,900	-	3,900

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Facilitation Fees	1,470	-	1,470	200
Restricted grants:				
Duchy of Lancaster	-	500	500	-
Skelton Bounty	-	1,000	1,000	-
The National Foundation Youth Music	-	26,942	26,942	-
Heritage Lottery Fund	-	-	-	8,820
Workers Educational Authority/European Social Fund	-	19,934	19,934	14,977
	<u>1,470</u>	<u>48,376</u>	<u>49,846</u>	<u>23,997</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Facilitation Fees	200	-	200
Restricted grants:			
Heritage Lottery Fund	-	8,820	8,820
Workers Educational Authority/ESF	-	14,977	14,977
	<u>200</u>	<u>23,797</u>	<u>23,997</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2021 £
Fee Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2021 £	Restricted Year Ended 31 March 2021 £	Total Funds Year Ended 31 March 2021 £
Fee Income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

6. Expenditure

	Community Based Services £	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Expenditure on raising funds:			
Accreditation Fees	2,109	2,109	1,388
DBS Costs	74	74	61
Advertising and marketing	-	-	420
	<u>2,183</u>	<u>2,183</u>	<u>1,869</u>
Expenditure on charitable activities:			
Employment Costs	-	-	-
Production/Facilitation Fees	31,238	31,238	16,336
Administration/Project Management	2,886	2,886	2,124
Conferences & Networking	30	30	-
Evaluation Fees	72	72	656
Registration Fees	302	302	53
Event Costs	420	420	-
Performance Fees	310	310	-
Minor Equipment	53	53	-
Photography & Video Costs	-	-	700
Training	230	230	-
Venue Hire	100	100	-
Software	80	80	-
Refreshments	250	250	-
Website Costs	101	101	2,244
Telephone	157	157	275
Insurance	269	269	258
Governance Costs	600	600	492
Post, Printing & Stationery	279	279	317
Depreciation	157	157	157
	<u>37,534</u>	<u>37,534</u>	<u>23,612</u>
Other expenditure:			
Miscellaneous	-	-	2
	<u>-</u>	<u>-</u>	<u>2</u>
	<u>39,717</u>	<u>39,717</u>	<u>25,483</u>
Restricted funds		36,682	26,692
Unrestricted funds		<u>3,035</u>	<u>(1,209)</u>
		<u>39,717</u>	<u>25,483</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	600	600	type of expense
	-	600	600	

Previous reporting period

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	492	492	type of expense
	-	492	492	

9. Analysis of staff costs

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Wages and Salaries	-	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	-	-
Charitable activities	-	-
Support costs	-	-

The average number of employees during the year was 0 (previous year: 0).

The charity considers its key management personnel comprises the trustees and freelance Artistic Director. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil). No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2022 £	Year Ended 31 March 2021 £
Independent examination fees	600	492
	600	492

11. Tangible Fixed Assets

	Fixtures and Fittings	Total
Cost	£	£
At 1 April 2021	1,277	1,277
Additions	-	-
At 31 March 2022	1,277	1,277
Depreciation		
At 1 April 2021	1,120	1,120
Charge for Year	157	157
At 31 March 2022	1,277	1,277
NET BOOK VALUE		
At 31 March 2022	-	-
At 31 March 2021	157	157

12. Analysis of debtors

	2022	2021
	£	£
Debtors	7,961	7,987
Prepayments	86	32
	8,047	8,019

Debtors and prepayments related to restricted funds £7,961 (2021: £7,987) and unrestricted funds £86 (2021: £32).

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	12,017	4,852
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	600	492
Deferred income	-	-
	12,617	5,344

14. Deferred income

Deferred income comprises rental income and grants invoiced and received in advance.

Balance as at 1 April 2021	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2022	-

15. Analysis of charitable funds**Analysis of movements in unrestricted funds**

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	5,447	2,370	(3,035)	-	4,782
	5,447	2,370	(3,035)	-	4,782

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	1,758	4,100	1,209	(1,620)	5,447
	1,758	4,100	1,209	(1,620)	5,447

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
The National Foundation Youth Music	-	26,942	(16,017)	-	10,925
Duchy of Lancaster	-	500	-	-	500
Skelton Bounty	-	1,000	-	-	1,000
Workers Educational Authority/European Social Fund	731	19,934	(20,665)	-	-
	731	48,376	(36,682)	-	12,425

Previous reporting period

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
ACE	1,112	-	(1,112)	-	-
The National Foundation Youth Music	1,537	-	(1,537)	-	-
Heritage Lottery Fund	(4,345)	8,820	(6,095)	1,620	-
Workers Educational Authority/European Social Fund	3,702	14,977	(17,948)	-	731
	2,006	23,797	(26,692)	1,620	731

Name of restricted fund:

The National Foundation Youth Music

Description, nature and purpose of the fund

This funded the Harmonising Heroines, a music based project for young women's groups across Greater Manchester where they achieved the Bronze arts award.

Duchy of Lancaster

For arts awards moderations

Skelton Bounty

For arts awards moderations

Workers Educational Authority/European Social Fund

This funded Groundwork, a project consisting of one to one online sessions and face to face drama workshops at the Creative Living Centre. Participants achieved Level One Employability qualifications through taking part.

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	5,296	-	16,481	21,777
Other net current assets/(liabilities)	(514)	-	(4,056)	(4,570)
Total	4,782	-	12,425	17,207

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	-	157	157
Cash at bank and in hand	5,907	-	(2,561)	3,346
Other net current assets/(liabilities)	(460)	-	3,135	2,675
Total	5,447	-	731	6,178

17. Financial Instruments

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