

# **TANDEM THEATRE**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

Registered Charity No. 1157001  
Company Registration No: 08408118

# TANDEM THEATRE

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**Tandem Theatre Directors Report Year End 31<sup>st</sup> March 2023**

The Trustees present their Annual Directors' Report and financial statements of the Charity for the year ended 31<sup>st</sup> March 2023

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).

**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 and artists 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 donations. These were to support the objectives of Tandem Theatre providing high quality performances, participatory

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arts programmes and improve the quality of life in socially and/or economically disadvantaged communities.

All our activities are for the public benefit, as they focus on:

- 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
- Improving the quality of life in socially and/or economically disadvantaged communities
- The advancement of the arts, heritage and culture.

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 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023**

We are proud of what we were able to achieve and the activities we could provide in this financial year. We were able to provide services for young women's groups, adults with mental health issues, early years children and families with fathers in prison. We established new partnerships e.g. Transcend Studios, Booths Recording Studio, Rascality and built on past partnerships e.g. Contact Manchester, Salford Arts Theatre and Bolton Museum. We hired a range of artists and provided different art forms such as electronic music, visual art, filmmaking and drama. We were especially proud of producing our first professional play, Delia. D. The reach of our projects spanned multiple boroughs e.g. Bolton, Manchester, Rochdale, Salford and Tameside. All fulfilling our aims of providing arts for disadvantaged communities across Greater Manchester.

#### **Young Women**

Through the Harmonising Heroines, a music project for young women's groups funded by Youth Music, we were able to apply for additional funding allowing us to expand the project delivering innovative and ambitious activities for Tandem Theatre. The project was delivered as a whole but is separated here to explain coherently the designation of funds:

#### **Harmonising Heroines**

This was the original project funded by Youth Music and was a continuation of the work from the previous financial year. These were the activities delivered:

- Workshops for both Bolton young women's group and Swinton girls group (Salford). These consisted of participatory music making sessions and working on their Arts Award portfolios
- Both groups taking part in workshops delivered by guest musicians, percussion by Andrea Vogler and electronic music by Caro C

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- The Bolton group wrote and recorded their own song at a recording studio which is now featured on Tandem Theatre's Soundcloud.
- The Bolton group performed songs they had written live at Bolton Museum and Art Gallery
- Young women's groups from Bolton, Eccles, Irlam and Cadishead and Swinton took part in a tour of the People's History Museum followed by a live performance by harp duo, Rascality
- Drop in music workshops lead by the Harmonising Heroines team and live performance by all female trumpet quartet, The Laiton Quartet at The Portland Basin Museum, Tameside

Through the project 80 young women achieved the Bronze Arts Award accredited by Trinity College London. Not only this but through the project the lives of the young women that took part improved. This was observed by the partner youth organisations who commented on how the young women seemed to have grown in confidence, especially those that were at risk of exclusion and/or had behavioural issues. They found the activities engaging and at an appropriate level when in the past they had struggled to engage in established activities. The youth workers also stated how happy they were to host the project and that often the young women's work can get overlooked or too heavily focused on issues rather than doing something creative and joyful.

The young women also developed their musical abilities. The music leaders' observations and assessments covered particular elements of their musical development such as knowledge and understanding, creativity, concentration, willingness to try new things and following instructions. Sarah Atter, the music leader for most of the groups said, 'you could see the progression in the core members of the group. Where there had been apprehension and reluctance there came to be enthusiasm and a determination to get it right, and practice until that happened. Their rhythmic ability improved over the course and did their confidence in leadership skills, communication, and creativity. This was evidenced further by the young women's self-evaluation scales that showed an increase of 25% in musical ability.

### **Delia. D. Performance**

This was Tandem Theatre's first professional new writing and theatrical performance and Artistic Director, Frances Nutt's directorial debut funded by Arts Council England. Tandem carried out auditions, workshops rehearsals, commissioning playwright Katharine Armitage, final rehearsals culminating in two performances at Contact Manchester. The first performance was for the young women Harmonising Heroines groups and two LGBT+ youth groups from Eccles and Tameside and second for arts industry peers. The audience feedback was overwhelmingly positive.

*"Proper funny"*

*Feedback from a young person*

The performance itself explored the life and work of Delia Derbyshire and how she changed the face of music in the 1960s. The piece fused live electronic music with soundscapes, comedy and audience interaction to become a fast-paced, dynamic production.

During the show, the onstage musician, Caro C, uses live sampling to create electronic music in the moment. The aim is both to showcase the magic of electronic music-making while exposing its workings, so an audience can understand how these incredible pieces are created. We also use interactivity: inviting the audience to make sounds which are then sampled and manipulated to create a thunderstorm, demonstrating the power of sound and encouraging the audience to feel creative and welcomed into Delia's world.

*"The live looping and music making were so cool!"*

*Feedback from young person*

The next step is to secure funding for a national tour which combines the performance with participatory workshops for local young women in drama and music.

### **Young women's health and wellbeing**

Due to additional funding from Salford CVS we were able to expand our provision for the young women's groups in Salford focusing the project on creative ways to explore wellbeing. This included the following delivery for four young women's groups across Salford, Eccles, Irlam and Cadishead and Little Hulton:

- Social Media workshops (one with each group) led by marketing and PR company Yellow Jigsaw where the groups created short films exploring what impacts young women's wellbeing
- Yoga sessions (3 sessions per group) led by Transcend Studios
- Visual Arts sessions (3 sessions per group) exploring issues that impact young women's wellbeing especially body image

This culminated in Tandem Takeover Day that featured live music by female musicians and a pop up exhibition of all the visual arts work the groups had created. Tandem also hosted drop in workshops in yoga, electronic music and arts and crafts. The event was open to the general public and we facilitated the attendance by all four young women's groups totalling at 30 young women.

The project had a positive impact on the young women. This was evidenced in data collected in self-evaluations completed by the groups at the start and end of the project that demonstrated:

- Agency and citizenship increased by 9%
- Attitude and behaviour increased 17%
- Wellbeing increased by 16%

This was further backed up by observations from the youth staff and guest facilitators who noted the young women's increasing in confidence in how they communicated their opinions and feelings. The groups were especially proud to see their work displayed in Salford Museum, as one young women put it, 'like a proper artist!'

## **Wellbeing Drama**

This project was funded by Salford CVS and consisted on delivering participatory drama sessions in three areas of Salford, Eccles, Walkden and Irlam and Cadishead. Through the venue hire we were able to establish new partnerships with The Hamilton Davies Trust, Salford Community Leisure and the mental health charity, Start in Salford.

All three groups took part in weekly drama workshops and culminated in different final theatrical pieces:

- The Walkden drama group devised a performance about a character who was started the story feeling low and not supported. This character then embarked on a quest and through this journey met various obstacles that allowed them to learn the five ways to wellbeing – learning, getting active, taking notice, connecting, and giving. The group chose to perform this to an invited audience, including the Eccles drama group, at the Start In Salford centre where there sessions had taken place.
- The Eccles group were keen to perform in a theatrical space and therefore performed for the Walkden group and for the Wellbeing Showcase event at Salford Arts Theatre. Their performance follows a character who keeps repeating the same day, facing the same challenges. Each time the day is repeated the character manages their emotions differently. The piece concludes that when they are able to manage their emotions more effectively, they improve their feelings of wellbeing.
- The Irlam and Cadishead group preferred to record their writing performances than do them live. We hired a filmmaker and recorded three films written and performed by each member of the group. These were then screened at the Wellbeing Showcase at Salford Arts Theatre.
- The Wellbeing Showcase was a great opportunity for the drama group members to invite friends and family as well as the funders and community connectors who had supported the programme. Three of the drama group members also performed some of their own poetry showing how much they had grown in confidence.

Participants from the Wellbeing Drama Project completed self evaluation surveys at the start and end of the project. These results show how beneficial taking part in the project was:

- WEMWBS showed an increase of 23%
- The Attitude and Behaviour Scale showed an increase of 16%
- The Agency and Citizenship Scale had an increase of 17%

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- The Confidence and feelings of self-worth scale demonstrated an increase of 43%
- The creativity scale showed an increase of 36%

Personal testimonies from the group also demonstrate how beneficial the participants found the project:

*Walkden Drama Group Participant: 'It's definitely helped my confidence, you always feel like happy when you wake up in the morning and you think, yeah I get to go do the drama thing, all the week long you are thinking about your character, should I do this, should I do that? I really feel like it's helped mental wellbeing definitely... It's the whole escapism, being someone else for a couple of hours, leaving whatever's going on outside and coming in here and being a character from whatever comes out of our heads. I think it's really important for everybody. Just try it for once, if you like it brilliant! It's definitely worth a try.'*

This was corroborated by a mental health nurse who came to see the performance in Walkden and Salford CVS staff member, Jane Williams, who attended the performance at Salford Arts Theatre both stated how impactful the project seemed to be on the participants wellbeing.

### **Connections (previously called Bonds)**

This project focused on improving the lives of children whose parents are involved in the criminal justice system. The project did change from it's original aim however we feel that the project in it's current plan will still be impactful and provide the benefit it was intended for.

Funded by Children in Need, the project initially was meant to be to facilitate bonding between children and their mothers involved in the criminal justice system in partnership with Partners of Prisoners (POPs) and their women's support at The Farida Women's Centre. When we had been awarded the funding however the space used by POPs, that had changed was now not the appropriate environment for group sessions with children. Instead we provided creative sessions in HMP Buckley Hall for children aged 0 – 18 years to assist bonding between themselves and their fathers. This was very well received by POPs (who lead those family visits) the prison staff and the participants. As a result that will now be the focus of the project for the next two years. In addition to the prison work we did provide creative sessions at local children's centres in Oldham to try and reach Mothers involved in the criminal justice system and registered with POPs. Although the sessions went really well the targeted participants were not able to attend. The project instead will focus on the family visit sessions in Buckley Hall prison.

### **Schools work**

We were commissioned to provide creative activities focusing on LGBT+ pride for year eight pupils at Altrincham Grammar School for Boys. Two of our artists led



workshops in acting and writing culminating in the young people producing their own work.

### **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 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 ongoing concern**

The balance held in unrestricted reserves at 31<sup>st</sup> March 2023 was £5,288 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

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

### **Plans for Future Periods**

For 2023 - 2024 Tandem Theatre will be aiming to produce the following:

- To provide creative sessions during family visits at HMP Buckley Hall prison to support bonding between children and their fathers funded by Children in Need
- To provide music sessions for early years children in Rochdale, Oldham and Salford funded by Youth Music
- Securing funding for a national tour of Delia.D. that features participatory work with local youth groups
- Securing funding for a youth performance of The Armed Man at The Bridgewater Hall and providing workshops that explore war and peace with young people's groups across Greater Manchester

### **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. 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.

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### **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.

### **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

**TANDEM THEATRE****Independent Examiners**

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

**Bankers**

Santander

21 Prescott Street

London

E1 8AD

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### **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

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Neil Alexander  
Chair

Date: 18<sup>th</sup> December 2023

### **Independent examiner's report to the trustees of TANDEM THEATRE**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2023, which are set out on pages 13 to 23.

### **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: 18<sup>th</sup> December 2023

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	3,300	-	3,300	900
Charitable Activities	(4)	1,665	61,414	63,079	49,846
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
<b>Total</b>		<b>4,965</b>	<b>61,414</b>	<b>66,379</b>	<b>50,746</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	1,827	-	1,827	2,183
Charitable Activities	(6)	2,619	68,671	71,290	37,534
Other	(6)	13	-	13	-
<b>Total</b>		<b>4,459</b>	<b>68,671</b>	<b>73,130</b>	<b>39,717</b>
<b>Net income/(expenditure)</b>		<b>506</b>	<b>(7,257)</b>	<b>(6,751)</b>	<b>11,029</b>
Transfers between funds	(15)	-	-	-	-
<b>Net movement in funds</b>		<b>506</b>	<b>(7,257)</b>	<b>(6,751)</b>	<b>11,029</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	4,782	12,425	17,207	6,178
<b>Total funds carried forward</b>	<b>(15)</b>	<b>5,288</b>	<b>5,168</b>	<b>10,456</b>	<b>17,207</b>

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 16 to 23 form part of these accounts.

**BALANCE SHEET AS AT 31 MARCH 2023****Company Registration Number: 08408118**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b>Fixed assets:</b>					
Tangible assets	(11)	-	-	-	-
Total fixed assets		-	-	-	-
<b>Current assets:</b>					
Debtors	(13)	22	2,995	3,017	8,047
Cash at Bank & in Hand		5,896	2,173	8,069	21,777
Total current assets		5,918	5,168	11,086	29,824
<b>Liabilities:</b>					
Creditors: Amounts falling due withi	(14)	630	-	630	12,617
Net current assets or liabilities		5,288	5,168	10,456	17,207
Total assets less current liabilities		5,288	5,168	10,456	17,207
<b>Total net assets or liabilities</b>		<b>5,288</b>	<b>5,168</b>	<b>10,456</b>	<b>17,207</b>
<b>The funds of the charity:</b>					
Restricted income funds	(15)	-	5,168	5,168	12,425
Unrestricted income funds	(15)	5,288	-	5,288	4,782
<b>Total charity funds</b>		<b>5,288</b>	<b>5,168</b>	<b>10,456</b>	<b>17,207</b>

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 18th December 2023

----- Neil Alexander Chair

The notes on pages 16 to 23 form part of these accounts.



## Statement of Cash Flows for the year ending 31 March 2023

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

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	(6,751)	11,029
Add back depreciation	-	157
Deduct investment income	-	-
Decrease/(increase) in debtors	5,030	(28)
Increase/(decrease) in creditors	(11,987)	7,273
<b>Net cash used in operating activities</b>	<b>(13,708)</b>	<b>18,431</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year	(13,708)	18,431
Cash and cash equivalents brought forward	21,777	3,346
<b>Cash and cash equivalents carried forward</b>	<b>8,069</b>	<b>21,777</b>

## Notes to the accounts for the year ended 31st March 2023

**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 7 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.

## Notes to the accounts for the year ended 31st March 2023

**(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 (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended	Year Ended
	March 2023	31 March	31 March	31 March
	£	£	£	£
Donations	3,300	-	3,300	900
	3,300	-	3,300	900

Previous reporting period

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

## Notes to the accounts for the year ended 31st March 2023

## 4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Facilitation Fees	1,165	-	1,165	1,470
Restricted grants:				
Duchy of Lancaster	-	-	-	500
Skelton Bounty	-	-	-	1,000
The National Foundation Youth Music	-	2,993	2,993	26,942
National Lottery Project Grant	-	29,951	29,951	-
BBC Children in Need	500	10,000	10,500	-
Salford CVS - Youth	-	3,470	3,470	-
Salford CVS - Wellbeing	-	15,000	15,000	-
Workers Educational Authority/European Social Fund	-	-	-	19,934
	<u>1,665</u>	<u>61,414</u>	<u>63,079</u>	<u>49,846</u>

Previous reporting period

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

## 5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Fee Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Previous reporting period

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

## Notes to the accounts for the year ended 31st March 2023

## 6. Expenditure

	Community Based Services £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
<b>Expenditure on raising funds:</b>			
Accreditation Fees	1,776	1,776	2,109
DBS Costs	26	26	74
Advertising and marketing	25	25	-
	<u>1,827</u>	<u>1,827</u>	<u>2,183</u>
<b>Expenditure on charitable activities:</b>			
Employment Costs	-	-	-
Production/Facilitation Fees	38,584	38,584	31,238
Consultation Fees	300	300	-
Administration/Project Management	8,700	8,700	2,886
Travel Costs	1,634	1,634	-
Conferences & Networking	-	-	30
Exhibition Costs	248	248	-
Evaluation Fees	-	-	72
Playwright	6,366	6,366	-
Registration Fees	171	171	302
Event Costs	-	-	420
Performance Fees	5,220	5,220	310
Minor Equipment	-	-	53
Photography & Video Costs	1,106	1,106	-
Training	595	595	230
Venue Hire	6,323	6,323	100
Software	80	80	80
Refreshments	589	589	250
Website Costs	96	96	101
Telephone	175	175	157
Insurance	260	260	269
Governance Costs	630	630	600
Post, Printing & Stationery	213	213	279
Depreciation	-	-	157
	<u>71,290</u>	<u>71,290</u>	<u>37,534</u>
<b>Other expenditure:</b>			
Miscellaneous	13	13	-
	<u>13</u>	<u>13</u>	<u>-</u>
	<u>73,130</u>	<u>73,130</u>	<u>39,717</u>
Restricted funds		68,671	36,682
Unrestricted funds		<u>4,459</u>	<u>3,035</u>
		<u>73,130</u>	<u>39,717</u>

## Notes to the accounts for the year ended 31st March 2023

**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 2023	Basis of apportionment
Accountancy Fees	-	630	630	type of expense
	-	630	630	

Previous reporting period

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

**9. Analysis of staff costs**

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
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 2023 £	Year Ended 31 March 2022 £
Independent examination fees	630	600
	630	600

## Notes to the accounts for the year ended 31st March 2023

## 11. Tangible Fixed Assets

	Fixtures and Fittings	Total
Cost	£	£
At 1 April 2022	1,277	1,277
Additions	-	-
At 31 March 2023	1,277	1,277
<b>Depreciation</b>		
At 1 April 2022	1,277	1,277
Charge for Year	-	-
At 31 March 2023	1,277	1,277
<b>NET BOOK VALUE</b>		
At 31 March 2023	-	-
At 31 March 2022	-	-

## 12. Analysis of debtors

	2023	2022
	£	£
Debtors	2,995	7,961
Prepayments	22	86
	3,017	8,047

Debtors and prepayments related to restricted funds £2,995 (2022: £7,961) and unrestricted funds £22 (2022: £86).

## 13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	-	12,017
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	630	600
Deferred income	-	-
	630	12,617

## 14. Deferred income

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

Balance as at 1 April 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2023	-

## 15. Analysis of charitable funds

## Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	4,782	4,965	(4,459)	-	5,288
	4,782	4,965	(4,459)	-	5,288

## Previous reporting period

	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

Name of unrestricted fund:  
General Fund

Description, nature and purpose of the fund  
The "free reserves"

## Notes to the accounts for the year ended 31st March 2023

## 15. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
The National Foundation Youth Music	10,925	2,993	(13,911)	-	7
National Lottery Project Grant	-	29,951	(29,951)	-	-
BBC Children in Need	-	10,000	(4,840)	-	5,160
Salford CVS - Youth	-	3,470	(3,470)	-	-
Salford CVS - Wellbeing	-	15,000	(14,999)	-	1
Duchy of Lancaster	500	-	(500)	-	-
Skelton Bounty	1,000	-	(1,000)	-	-
	12,425	61,414	(68,671)	-	5,168

## Previous reporting period

	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

## 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.

National Lottery Project Grant

This grant came through Arts Council England to fund the research and development of a new performance based on the life and works of Delia Derbyshire.

BBC Children in Need

Funding creative activities for children and their parents involved in the criminal justice system.

Salford CVS - Youth

Funding work with young women's groups across Salford delivering creative activities that promote mental and emotional wellbeing.

Salford CVS - Wellbeing

Funding three drama groups across Salford for adults with mental health issues as part of a social prescribing service.

Duchy of Lancaster

For arts awards moderations.

Skelton Bounty

For arts awards moderations.



## Notes to the accounts for the year ended 31st March 2023

## 16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	5,896	-	2,173	8,069
Other net current assets/(liabilities)	(608)	-	2,995	2,387
<b>Total</b>	<b>5,288</b>	<b>-</b>	<b>5,168</b>	<b>10,456</b>

## Previous reporting period

	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)
<b>Total</b>	<b>4,782</b>	<b>-</b>	<b>12,425</b>	<b>17,207</b>

## 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.