

Charity Commission number: 1157001
Companies House number: 08408118

**TANDEM THEATRE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Tandem Theatre
Contents**

	Page
Trustees Annual Report	1 - 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Statement of Cash Flows	13
Notes to the Financial Statements	16 - 24

**Tandem Theatre
Directors Report
Year End 31st March 2025**

The Trustees present their Annual Directors' Report and financial statements of the Charity for the year ended 31st March 2025 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, young people and children 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 Theatre 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, donations and payments for services. These were to support the objectives of Tandem Theatre providing high quality performances, participatory 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.

**Tandem Theatre
Directors Report (continued)
Year End 31st March 2025**

A review of our achievements and performance in the period 1st April 2024 to 31st March 2025

We are proud of what we were able to achieve and the activities we could provide in this financial year.

BONDS funded by Children in Need

This project provided creative activities for children and their fathers during the family visits at HMP Buckley Hall Prison. These have been very successful, and the prison staff, families and POPs (Partners of Prisoners) have given positive feedback about the sessions.

The following details how we have been meeting the intended aims for this project:

Aim 1) Improving bonds between fathers and children has been observed by the following:

- Children actively recruit their fathers to join in the activity.
- They communicate to their fathers their needs and wants within the activity and the fathers having the opportunity to fulfil that request.
- Fathers take ownership over the activity and encourage whole family to be involved
- Father and child participate together
- Children share their new skill with their fathers, and the fathers say how proud they are of their achievement

Aim 2) Observations showed the improvement of communication skills:

- Children are more expressive and identify how they are feeling
- Children exercise choice and give reasonings behind these
- Children picked up new vocabulary e.g. naming of instruments and describing the impacts of sound
- Children bring in imaginative storytelling

Aim 3) Observations that identified progress in mental health and emotional wellbeing are the following:

- Children are visibly excited and happy to see the activity leaders
- Children express how much they enjoyed the activities and how fun they were
- Children showed resilience when learning new skills and not giving up when it became challenging
- All present become relaxed and feel welcome

This project will be funded for one more year.

**Tandem Theatre
Directors Report (continued)
Year End 31st March 2025**

CONNECTIONS funded by Youth Music

Weekly music sessions were delivered in children centres in Oldham, Tameside, Manchester and Salford for children aged 0 – 4 and their parents/carers.

Borough	Location of session	Number of sessions delivered	Total number of attendees (per child per session)
Oldham	Spring Meadows Family Hub	13	119
Oldham	Medlock Family Hub	13	43
Salford	Little Hulton Family Hub	14	135
Salford	Swinton Family Hub	7	36
Salford	Winton Library	8	71
Salford	Irlam O'Th' Height	7	117
Salford	Little Hulton Library	7	37
Manchester	St James Family Hub	12	72
Tameside	Stalybridge Library	14	239
	Total	95	869

The core sessions were delivered by experienced early years music practitioner, Sarah Atter. Atter was the lead musician on our previous youth music funded project, Harmonising Heroines and her current projects include Artist Development for RNCM students, SEND music sessions, Little Amber and AmberPlus, Music Makers in the Community with Bridgewater Hall and Tree of Life Sessions for refugees with Altogether Human CIC.

In addition to the core delivery we were also able to provide:

- Live performances and music activities for early years delivered by guest musicians
 - Sarah the Sufi is a Manchester based singer-songwriter. Her soulful voice accompanied by the Darabouka and guitar sings in Urdu, Arabic and English
 - Mariia Petrovska is a Ukrainian singer and Bandura player with a rich background in performance, education and cultural storytelling
- Training for early years practitioners in how to use the singing voice when working with children by ABRSM
- Training of emerging musicians interested in working with early years children
- On the job training for Tameside library staff to deliver music sessions for early years and their parents

TODDLER MUSIC SESSIONS funded by Manchester City Council

Thanks to Sarah Atter's great work at delivering music sessions at St James Family Hub in Manchester, the family manager were able to source funding to pay for 5 additional toddler music sessions.

**Tandem Theatre
Directors Report (continued)
Year End 31st March 2025**

ALTERNATIVE EDUCATION PROVISION funded by Laurus Ryecroft and Newman Catholic College

We are encouraged that our schools work is increasing.

- We provided one to one Arts Award sessions with two students based at Newman Catholic College
- We provided one to one Arts Award sessions at Laurus Ryecroft Secondary School

PATHWAYS funded by WEA, GMCA & The UK Government

This project consists of drama workshops for long term sick and/or economically inactive to build confidence and increase wellbeing, employability skills and literacy levels. This will prepare learners empowering them to progress onto accredited learning programmes with an AEB funded provider.

The project was delivered in partnership with three different organisations that support adults:

- Creative Living Centre, Bury
- Petrus Homeless Hub, Rochdale
- Start Inspiring Minds, Salford

The sessions consisted of drama games and exercises to build confidence and self-esteem. Through these practical activities, that do not rely on literacy skills (which are so often a barrier for adults trying to engage with education) the learners built their confidence, enhanced creative thinking skills and gained transferable employability skills. This is demonstrated in the percentage change recorded from the participants self-evaluation surveys:

Totals	Percentage change
Drama Skills	+85%
Social and communication skills	+27%
Readiness for employment/ volunteering/courses	+37.50%
Confidence	+50%
Good mental health and emotional wellbeing	+58%
Performing in front of others	+65%
Working in a group	+42%
Self-reflection	+45%

We have been successful in being awarded the second round of WEA GMCA funds which will allow us to deliver a similar project again in the Salford borough.

**Tandem Theatre
Directors Report (continued)
Year End 31st March 2025**

WHOSE ART WHOSE CULTURE funded by Salford CVS

In the original application we had intended to do other sessions that focused on other conflicts e.g. the experience of the colonised. After receiving feedback from the young people and conducting the midpoint evaluation the young people wanted to build on what they had already experienced. This was then discussed with the Salford CVS grants officer and they were happy to allow the project to be youth led. This then led to the following activity being delivered

At Eccles LGBT+ group:

- Visual arts workshops designing banners for the LGBT+ Youth march to the Salford Town Hall
- Drama workshop to kick start the LGBT+ Youth march day
- Drama/writing workshops to write monologues focusing LGBT+ figures from history such as Alan Turing and Stonewall. Audio recordings of these were taken.

Irlam Young women's group

- Song writing workshops to complete writing their song 'Stand up in Peace'
- Rehearsing and then performing a choir of songs including their original song as well as modern pop songs at the young women's youth event held at Irlam and Cadishead youth centre
- Visit to Ordsall Hall and Salford Museum and Art Gallery
- Recording their original song, 'Stand Up in Peace'

Little Hulton

- Visual arts workshops where the groups created artwork focusing on Autumn which was then displayed at John Lewis Community Café
- Visit to Media City to practice photography skills
- Rehearsing and recording of choir songs

This project is funded by the Whose Art Whose Culture Fund managed by Salford CVS funded by Levelling Up, Greater Manchester Combined Authority and The UK Government.

TiPP PROJECTS funded by TiPP

Tandem Theatre are privileged to partner with TiPP (Theatre in Prisons and Probation). They are one of the most prestigious participatory arts charities in the North West. TiPP have mentored Tandem Theatre since Tandem's origins and have commissioned Tandem Theatre to provide services delivering drama based participatory work. For this financial year this has included:

- Student residency supervisor for students delivering participatory theatre programme in HMP Risley
- Delivering the Changing Stories programme in HMP Forest Bank in December and March
- Delivering weekly drama sessions at the CFO Hubs in Preston and Blackburn

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.

**Tandem Theatre
Directors Report (continued)
Year End 31st March 2025**

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 2025 was £56 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.
- Facilitators regularly undergo the relevant Safeguarding, Health and Safety and Risk Assessment training

**Tandem Theatre
Directors Report (continued)
Year End 31st March 2025**

Plans for Future Periods

The following projects will continue to be delivered into the new financial year:

- Pathways Salford funded by WEA, GMCA & The UK Government to deliver weekly drama based workshops to improve confidence and transferable skills
- Whose Art Whose Culture second round funded by Salford CVS to deliver arts activities focused on historical Salford artists
- Bonds funded by Children in Need to continue delivering activities for children visiting their fathers in Buckley Hall prison
- Alternative Education Provision funded by schools - We have been commissioned to deliver one to one drama Arts Award course for two students at Laurus Ryecroft School, Tameside, to begin September 2025. We will continue the one to one visual arts sessions funded by Newman Catholic College until the end of the summer term 2025.
- Activities funded by Acting On Impulse Legacy Fund including weekly drama workshops at Creative Living Centre, Bury and overheads
- TiPP partnership for the 2025 student residencies and for Changing Stories, a project by TiPP to be delivered in prisons across the Northwest
- Rhythm Together funded by Youth Music to provide music activities in prisons across the Northwest for children visiting their parents

Tandem will also be applying for funding to tour their theatre performance, Delia D, do another research and development performance based project and establish a performance to involve lots of young people across Greater Manchester in one place.

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.

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.

**Tandem Theatre
Directors Report (continued)
Year End 31st March 2025**

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	Treasurer
Rebecca Didi	
Frances Nutt	Company Secretary

Artistic Director

Frances Nutt

Registered Office

The Castle
31 Lewis Street
Eccles
Manchester
M30 0PU

Independent Examiners

Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
Lancashire
OL8 3QL

Bankers

Santander
21 Prescott Street
London
E1 8AD

**Tandem Theatre
Directors Report (continued)
Year End 31st March 2025**

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

Neil Alexander
Chair

22 Dec 2025
Date:

**Tandem Theatre
Independent Examiner's Report
Year End 31st March 2025**

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 11 to 24.

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.

JM Hilton-Jones

JM Hilton-Jones FCA
Hilton Jones Ltd
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Date:

22 Dec 2025

Tandem Theatre
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME FROM					
Donations and legacies	3	600	-	600	600
Charitable activities	4	7,428	43,380	50,808	46,231
Other income		100	-	100	-
TOTAL INCOME		8,128	43,380	51,508	46,831
EXPENDITURE ON					
Raising funds	6	104	-	104	13
Charitable activities	6	11,738	52,767	64,505	17,992
Other	6	-	-	-	13
TOTAL EXPENDITURE		11,842	52,767	64,609	18,018
NET INCOME/(EXPENDITURE)		(3,714)	(9,387)	(13,101)	28,813
NET MOVEMENT IN FUNDS		(3,714)	(9,387)	(13,101)	28,813
RECONCILIATION OF FUNDS					
Total funds brought forward	12	3,770	35,499	39,269	10,456
TOTAL FUNDS CARRIED FORWARD	12	56	26,112	26,168	39,269

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 24 form part of these accounts.

**Tandem Theatre
Balance Sheet
As At 31 March 2025**

Companies House number: 08408118

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
FIXED ASSETS					
Tangible Assets	9	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Debtors	10	2,930	-	2,930	682
Cash at bank and in hand		1,473	32,077	33,550	43,021
		4,403	32,077	36,480	43,703
Creditors: Amounts falling due within one year	11	4,347	5,965	10,312	4,434
NET CURRENT ASSETS		56	26,112	26,168	39,269
TOTAL ASSETS LESS CURRENT LIABILITIES		56	26,112	26,168	39,269
NET ASSETS		56	26,112	26,168	39,269
THE FUNDS OF THE CHARITY					
Restricted income funds	12	-	26,112	26,112	35,499
Unrestricted income funds	12	56	-	56	3,770
TOTAL CHARITY FUNDS		56	26,112	26,168	39,269

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. 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 06 December 2025

Neil Alexander

Neil Alexander - Chair

The notes on pages 16 to 24 form part of these accounts.

Tandem Theatre
Statement of Cash Flows
For The Year Ended 31 March 2025

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net movement in funds	(13,101)	28,813
Decrease/(increase) in debtors	(2,248)	2,335
Increase/(decrease) in creditors	5,878	3,804
	<hr/>	<hr/>
NET CASH USED IN OPERATING ACTIVITIES	(9,471)	34,952
	<hr/>	<hr/>
INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS DURING THE YEAR	(9,471)	34,952
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	43,021	8,069
	<hr/>	<hr/>
CASH AND CASH EQUIVALENTS CARRIED FORWARD	33,550	43,021
	<hr/> <hr/>	<hr/> <hr/>

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

1 Accounting Policies

1.1 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). 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.

1.2 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 6 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 12.

1.3 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.

1.4 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 1.6.

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

1.5 Irrecoverable VAT

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

1.6 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 7.

1.7 Costs of raising funds

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

1.8 Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

1.9 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

1.10 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

1.11 Pensions

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

1.12 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.

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

1.13 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 (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3 Donations and Legacies

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations	600	-	600	600
	600	-	600	600

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
Donations	600	-	600
	600	-	600

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

4 Income from charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
The National Foundation Youth Music	-	15,000	15,000	15,000
BBC Children in Need	-	-	-	10,000
GMCA WEA	-	13,380	13,380	8,920
Salford CVS	-	5,000	5,000	10,000
Salford CVS - Family Hub	-	10,000	10,000	-
Other	7,428	-	7,428	2,311
	<u>7,428</u>	<u>43,380</u>	<u>50,808</u>	<u>46,231</u>

Previous reporting period

	Unrestricted 2024 £	Restricted 2024 £	Total Funds 2024 £
The National Foundation Youth Music	-	15,000	15,000
BBC Children in Need	-	10,000	10,000
GMCA WEA	-	8,920	8,920
Salford CVS	-	10,000	10,000
Other	2,311	-	2,311
	<u>2,311</u>	<u>43,920</u>	<u>46,231</u>

5 Net income

	2025 £	2024 £
Net income is stated after charging:		
Accountancy	702	648
	<u>702</u>	<u>648</u>

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

6 Expenditure

	Services £	2025 £	2024 £
Expenditure on raising funds			
Accreditation fees	28	28	-
DBS costs	16	16	13
Advertising and marketing	60	60	-
	<u>104</u>	<u>104</u>	<u>13</u>

	Services £	2025 £	2024 £
Expenditure on charitable activities			
Production/facilitation fees	51,838	51,838	6,695
Administration/project management	3,725	3,725	5,875
Travel costs	580	580	91
Supervision	-	-	1,026
Registration fees	387	387	35
Penalties	-	-	100
Performance fees	-	-	549
Training	3,245	3,245	1,578
Venue hire	2,540	2,540	200
Software	80	80	80
Refreshments	213	213	11
Website costs	278	278	289
Telephone	199	199	188
Insurance	281	281	259
Post, printing and stationery	367	367	193
Event costs	70	70	-
Speaker fees	-	-	175
Governance costs	702	702	648
	<u>64,505</u>	<u>64,505</u>	<u>17,992</u>

	Services £	2025 £	2024 £
Other expenditure			
Miscellaneous	-	-	13
	<u>-</u>	<u>-</u>	<u>13</u>
	<u>64,609</u>	<u>64,609</u>	<u>18,018</u>

	2025 £	2024 £
Restricted funds	52,767	13,589
Unrestricted funds	<u>11,842</u>	<u>4,429</u>
	<u>64,609</u>	<u>18,018</u>

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

7 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.

	Basis of apportionment	General Support £	Governance £	2025 £
Accountancy	type of expense	-	702	702
		-	702	702

Previous reporting period

	Basis of apportionment	General Support £	Governance £	2024 £
Accountancy	type of expense	-	648	648
		-	648	648

8 Independent Examiner Fees

	2025 £	2024 £
Independent examination fees	702	648
	702	648

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

9 Tangible Fixed Assets

	Fixtures & fittings £	Total £
Cost		
At 1 April 2024	1,277	1,277
At 31 March 2025	1,277	1,277
Depreciation		
At 1 April 2024	1,277	1,277
At 31 March 2025	1,277	1,277
Net Book Value		

10 Debtors

	2025 £	2024 £
Debtors	2,930	660
Prepayments	-	22
	2,930	682
	2025 £	2024 £
Restricted	-	-
Unrestricted	2,930	682
	2,930	682

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Creditors	9,610	3,786
Other creditors and accruals	702	648
	<u>10,312</u>	<u>4,434</u>
	2025	2024
	£	£
Restricted	5,965	3,786
Unrestricted	4,347	648
	<u>10,312</u>	<u>4,434</u>

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

12 Analysis of charitable funds

Analysis of movements in unrestricted funds

	As at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2025 £
General fund	3,770	8,128	(11,842)	-	56
	3,770	8,128	(11,842)	-	56

Previous reporting period

	As at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2024 £
General fund	5,288	2,911	(4,429)	-	3,770
	5,288	2,911	(4,429)	-	3,770

Name of unrestricted fund:

General fund

Description, nature and purpose of the fund

The unrestricted funds of the charity

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

12 Analysis of movements in restricted funds

	As at 1 April 2024 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2025 £
The National Foundation Youth Mus	11,632	15,000	(24,620)	-	2,012
BBC Children in Need	8,849	-	(2,560)	-	6,289
GMCA WEA	6,167	13,380	(18,637)	-	910
Salford CVS	8,850	5,000	(6,950)	-	6,900
Salford CVS - Wellbeing	1	-	-	-	1
Salford CVS - Family Hub	-	10,000	-	-	10,000
	35,499	43,380	(52,767)	-	26,112

Previous reporting period

	As at 1 April 2023 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31 March 2024 £
The National Foundation Youth Mus	7	15,000	(3,375)	-	11,632
BBC Children in Need	5,160	10,000	(6,311)	-	8,849
GMCA WEA	-	8,920	(2,753)	-	6,167
Salford CVS	-	10,000	(1,150)	-	8,850
Salford CVS - Wellbeing	1	-	-	-	1
	5,168	43,920	(13,589)	-	35,499

Name of restricted fund:	Description, nature and purpose of the fund
The National Foundation Youth Music	Weekly music sessions for children aged 0 - 4
BBC Children in Need	Funding creative activities for children and their parents involved in the criminal justice system.
GMCA WEA	Drama workshops for long term sick and/or economically inactive to build confidence and increase wellbeing, employability skills and literacy levels
Salford CVS	Visual arts and song writing workshops
Salford CVS - Wellbeing	Community based wellbeing programme
Salford CVS - Family Hub	Family Hub

Tandem Theatre
Notes to the Financial Statements
For The Year Ended 31 March 2025

13 Analysis of net assets between funds

	Unrestricted £	Restricted £	2025 £
Cash at bank and in hand	1,473	32,077	33,550
Other net current assets/(liabilities)	(1,417)	(5,965)	(7,382)
Total	56	26,112	26,168

Previous reporting period

	Unrestricted £	Restricted £	2024 £
Cash at bank and in hand	3,736	39,285	43,021
Other net current assets/(liabilities)	34	(3,786)	(3,752)
Total	3,770	35,499	39,269

14 Going Concern

The charity's main source of income is grant funding and investment income. The trustees consider, having regard to reserves that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if the funding income should cease.

15 Post Balance Sheet Events

The Trustees do not consider that there have been any events since the balance sheet date that significantly impact on the financial statements.

16 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial