

2MAKEIT

England & Wales · Charity number 1157740

Details

Other names CHANGING TUNES (LONDON & SOUTH EAST)

Status Registered

Legal form Charitable company

Company number [08958828](#)

Registered 2014-07-07

Register [View on the Charity Commission register](#)

Contact

Address C/o Jacob Cavenagh & Skeet
5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Phone 02086431166

Email info@2makeit.org

Website www.2makeit.org

Activities

Objects: TO PROMOTE THE REHABILITATION OF OFFENDERS AND EX-OFFENDERS IN LONDON AND THE SOUTH EAST COMPRISING, BUT NOT EXCLUSIVELY, GREATER LONDON, KENT, SURREY, SUSSEX AND NEIGHBOURING AREAS BY PROVIDING EDUCATION IN MUSIC AND THE PERFORMING ARTS AND SUCH OTHER MEANS AS THE TRUSTEES DEEM APPROPRIATE WITH A VIEW TO AIDING THEIR REHABILITATION AND HELPING TO PREVENT THEM FROM RE-OFFENDING.

Activities: 2MAKEIT USES CREATIVE PROGRAMMES TO AID THE REHABILITATION OF PRISONERS AND EX-PRISONERS, CONTRIBUTING TO REDUCED RE-OFFENDING LEVELS.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** IN LONDON AND THE SOUTH EAST
- Buckinghamshire
- East Sussex
- Essex
- Hertfordshire
- Kent
- Surrey
- West Sussex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£34,921	£96,541	-	-
2024-03-31	£11,257	£43,990	-	-
2023-03-31	£209,008	£32,072	-	-
2022-03-31	£45,146	£29,709	-	-
2021-03-31	£42,426	£18,975	-	-

Trustees

Name	Role	Appointed
NICHOLAS HOPKINS	Chair	2013-11-21
JOHN RODGER DAVID HOLDEN		2023-06-27
Louise Marshall		2018-07-17
Mark Andrew Davies		2025-04-03
Nisha Kanubhai Lowery		2025-04-03
RICHARD JAMES OGDEN		2013-11-21
Richard Derek Pinks		2023-06-27

2MAKEIT

England & Wales - Charity number 1157740

Accounts

2MAKEIT LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

Company Number 08958828
Charity Number 1157740

2MAKEIT LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

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2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and the financial statements for the year ended 31 March 2025.

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102).

LEGAL AND ADMINISTRATIVE INFORMATION

2Makelt Ltd is a registered charity, no. 1157740, and a Company Limited by Guarantee, no. 08958828.

The company's registered office is 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

Trustees and directors for Companies Act purposes

The trustees who served during the year and to the date of signing of the accounts were:

Mr R D N Hopkins
Mr M A Davies (appointed 3rd April 2025)
Mr J R D Holden
Ms N Lowery (appointed 3rd April 2025)
Ms C L Marshall
Mr R J Ogden
Mr R D Pinks

Key Management Personnel

The trustees and Mr P J Emery (Charity Director).

Independent examiners

JCS Accountants Limited, 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

STRUCTURE, GOVERNANCE & MANAGEMENT

Charitable Status

2Makelt Ltd is a company limited by guarantee (number 08958828) which was incorporated on 25 March 2014. It attained registered charity status with the Charity Commission of England and Wales (number 1157740) on 7 July 2014.

Trustees

The trustees must be at least three individuals and aged 18 or over at the date of appointment. Meetings may be called at any time by the trustees. Future trustees may be co-opted and formally elected by a simple majority at a meeting of trustees. The trustees are subject to a fixed period of service not exceeding 3 years, renewable should trustees offer themselves for re-appointment.

Trustee induction and training

Opportunities to visit 2makeit prison and community projects are made available to all trustees. New trustees are provided with an induction which includes an introduction to the aims, objectives and values of the charity in addition to matters of governance and an overview of operations. Outside of formal meetings there is a good level of trustee involvement in matters ranging from fundraising to project advisory work.

Governance

The board of trustees continued to meet on a quarterly basis via Zoom with small group meetings taking place with the Director as required. There have also been extra meetings with charity consultant, Hilary Barnard, as part of the development process for 2makeit's new five-year plan. This included a review of board membership and analysis that revealed a need for the recruitment of new trustees with expertise in the criminal justice and digital sectors. To that end, Nisha Lowery and Mark Davies have been appointed to the board following a process in partnership with Reach Volunteering. Both new trustees are already bringing welcome input from their own specialisms.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

AIMS, OBJECTIVES AND ACTIVITIES

Charitable Objects

The object for which the Charity is established is as follows:

The advancement of education of prisoners and ex-prisoners in all forms of music and the performing arts with a view to aiding their rehabilitation and to further their rehabilitation by whatever means the trustees may from time to time decide.

Thank you

to our many supporters who have helped through grant funding, donations, volunteering, partnership and pro bono professional advice and guidance during the year, including:

Friends House	Lady More Charitable Trust
Give a Book	Leigh Trust
Glynn and Janet Jones	Lloyds Bank Foundation
Goldsmiths Company Charity	Pictora Ltd Robert Morrall
Good Luck Charitable Trust	Rochester Cathedral
Heidi Cutts	The Royal Geographical Society
Insider Access Ltd	The Royal Society of Arts
Joyful Company of Singers	The RSA Fellow Artists' Network
Kent Community Foundation	Roger and Sue Sainsbury
Kenwood Trust	Quakers in Britain
Maclean Hector	St Augustine's with St Luke's Church
Maurice Wiggs	Sian West
Phil Linton	Vache Baroque

We are extremely grateful for all the support we receive, although we are still in need of greater financial help to expand and develop our services for prisoners and ex-offenders.

ACHIEVEMENTS & PERFORMANCE

Strategic Aims and Objectives, Development and Context

This year we have developed and expanded some of our existing projects and had the chance to initiate new ones, too. The value of creativity in rehabilitation remains a core belief for 2makeit. This is confirmed by a number of reports and official data published in the last year such as a report published by the All-Party Parliamentary Group on Arts, Health and Wellbeing and the National Centre for Creative Health:

“Creativity is fundamental for our health and wellbeing, and supports us to live well for longer.”

However, a Report by the University of Warwick with the National Campaign for the Arts (NCA)* found that there were significant engagement gaps in the arts. Further NCA research based on Department for Culture Media and Sport figures found that gap to have widened between the most and the least deprived.

The NCA summarises the value of the arts to society as a whole:

“The arts enrich our communities and society. They can bring us together, so we can share thoughts and feelings, make meaningful connections and imagine new possibilities. They can help us to understand and empathise with others, building bridges so we can live together better.”

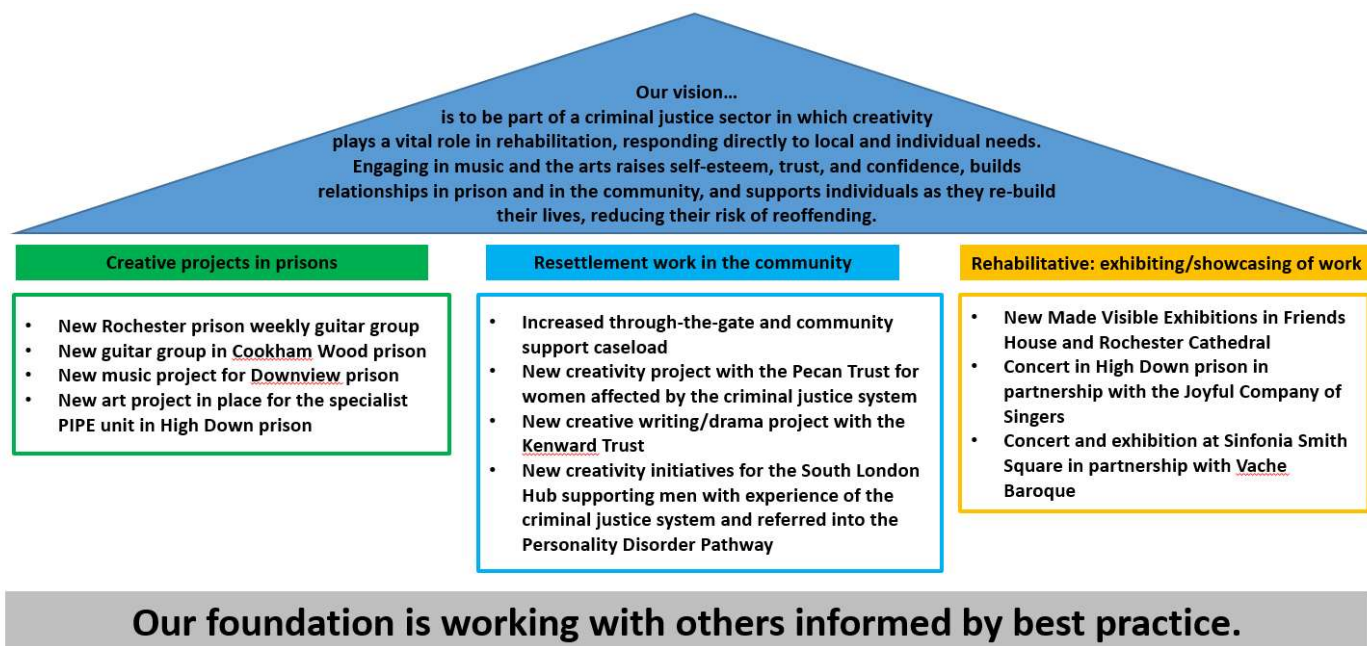
**Campaign for the Arts & University of Warwick, The State of the Arts, Campaign for the Arts & Centre for Cultural and Media Policy Studies, University of Warwick, July 2024.*

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Such benefits were neatly captured in a remark by one of 2makeit’s service users during the year:

“Creativity gives you your whole life back.”

2makeit has continued to address this engagement gap during the year for some of the most vulnerable people in the country and, indeed, provide opportunities to get their lives back. Within the three pillars identified to achieve our vision in our strategic plan, the following diagram highlights new projects planned and started during the year:



Having carefully considered our strategic planning, operational achievements, the external context, our own internal environment, our objectives for the next 12 months will include the following:

- Expand custodial work in at least one more prison
- Recruit and train at least one new practitioner in a creative field for work in prison/community
- Seek and identify more partnership opportunities to improve the scope of 2makeit’s offer
- Develop the showcasing element of 2makeit’s work and impact in different creative disciplines
- Grow 2makeit’s community work with the addition of at least one new project
- Develop the board of trustees via skills audit, training and recruitment
- Seek new relationships as the charity grows, including corporate interest and influential individuals
- Review and develop 2makeit’s messaging, website, use of social media and supporter communications
- Increase operational, governance and management partnerships

We aim to set achievable yet challenging objectives which take account of the complex needs of our beneficiaries, the difficulties of the sector in which we work and our capacity to deliver, whilst not compromising our vision for the future.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

The trustees have also taken into consideration the Charity Commission’s guidance on public benefit. The following table provides a brief summary of and commentary upon our progress and achievements in the last year against the objectives outlined in our previous report.

Achievement against objectives for Year Ended 31st March 2025

Planned Areas for Development: YE 31 st March 2024	Achievement	Comments
Expand custodial work in at least one existing project and in at least one more prison.	ACHIEVED	New guitar projects started at Rochester and Cookham Wood plus a new music project at Downview prison.
Recruit and train at least one new practitioner in a creative field for work in prison/community.	ACHIEVED	Two new Music Makers and one new Art Maker recruited and trained.
Make improved wellbeing an important factor in the development of our work in custody and community.	ACHIEVED	Feedback from service users and partners often refer to improved wellbeing, e.g. “Here [in this group] it is recovery based, but hidden. In a way where you can come and, just for an hour, forget you’re in rehab & enjoy yourself. The games you provide are recovery based. You just forget they are recovery based because you’re having fun”
Produce a new five-year plan (incorporating a fundraising strategy) to make best use of the new legacy.	PARTIALLY ACHIEVED	This is a major piece of work and dynamic in nature so the trustees have taken steps to make sure that this is a thorough and sustainable project, which remains under regular review. To this end a substantial framework for a detailed plan has been produced in partnership with charity consultant, Hilary Barnard.
Seek and identify more partnership opportunities to improve the scope of 2makeit’s offer.	ACHIEVED	New partnerships established include a new music project with the charity, Vache Baroque, which has resulted in a concert attended by community service users and another project planned with Rochester prison.
Expand the recent showcasing element of 2makeit’s work and impact via at least one new Made Visible exhibition.	ACHIEVED	Results have included two new exhibitions, one in Friends House and one in Rochester Cathedral and concert in High Down prison.
Grow 2makeit’s community work with the addition of one major new project and one smaller project.	ACHIEVED	New initiatives and creative projects under way at South London Hub and with the Pecan Trust and the Kenwood Trust.
Recruit at least one new trustee, particularly one with senior level experience in the criminal justice sector.	ACHIEVED	Two new trustees recruited, one with a specialism in the digital sphere and another with senior level experience in the criminal justice sector.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Operational achievements: Our work in custody

In HMP High Down, weekly evening music sessions have proved to be very popular as well as producing significant outcomes. About fifteen men attend the weekly sessions and, under the expert guidance of 2makeit's Music Maker, Matt Hornby, a very impressive music group has formed, catering for beginners as well as more experienced musicians. Such is the progress made with the weekly music sessions that a super concert took place on 2nd December in the prison showcasing the group's work alongside our special guests, the Joyful Company of Singers, a result of the partnership we have established with this renowned choral group. There were 14 performers from the prison with some 75 prisoners in the audience plus staff - a great occasion for performers, audience and staff. Feedback includes the following remarks:

"Everyone found it interesting and rewarding, and all were full of admiration for the work that Matt has done. It was great to sing to such an enthusiastic audience, and to work with such a great group. We too look forward to the next opportunity."

Peter Broadbent, Musical Director, Joyful Company of Singers

"It was such a joyful afternoon and it was clear how much being a part of the group meant to the men that were involved."

Layne Harrod, a guest from Go Live and Synergy Theatre projects

"Thank you for such an amazing concert. It received such good feedback."

Mamadou Bocoum, Managing Chaplain, HMP High Down

The experience has also had quite a profound impact for the members of the Joyful Company Singers. One wrote in the group's spring newsletter:

"On our first visit to High Down to rehearse, we singers were led through various checks and screenings, along cold and grim walkways and stairways to the chapel, which felt like the heart of the prison. This stirred emotions of both timelessness and monotony. Then the 15 or so prisoners filed in, all of whom had applied to be on the year-long programme to form a band and perform for others of the prison population."

They rehearsed with nervous energy, clearly having built a great rapport with Matt, the professional musician from 2Makeit leading the group. Spontaneously they asked if we'd perform to them and they appeared genuinely excited about hearing choral music. There were at least two professional musicians amongst them and a lot of very good amateurs too. This sharing in musical understanding and appreciation broke through all the possible awkwardness and we all felt transcended for a moment."

The following week was the performance. The atmosphere in the room of nearly all men was one of respect and engagement and in the end it all came together, slick, funny and moving. For me, it was one of the most impressive performances I've ever been part of: each prisoner freely choosing to make music because they love it, when nothing else in their day is done with any sense of freedom. That alone was a transformative and powerful encounter for all present."



2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

The governor of High Down has now requested another performance and there is demand to start a second group in the prison. This is in addition to the creative lead entrusted to 2makeit for the development of the PIPE unit (Psychologically Informed Planned Environment) at the prison. This is a specialist wing set up by one of the prison senior managers responsible for leading on the care of prisoners with identified psychological issues, which may prevent them from engaging with the rest of the prison regime. The senior forensic psychologist also has strong links with the Personality Disorder Pathway in which sits our work at the Friends House Hub. The art project at High Down will be run by Melissa Ougham, our newly appointed Art Maker.

A particularly important outcome of the music project at High Down is that three participants have kept in touch with 2makeit post-release to continue receiving support tailored to their individual needs. One now has a job, one has settled accommodation and another is getting his music career back on track.

Such is the response and impact of our work in prisons where we have been working for some time that new projects and initiatives have resulted. A new music project is now starting for the women in HMP Downview following the success of our work at nearby High Down. In HMP Rochester regular weekly guitar sessions have proved so popular that another group has now started in the prison and a new group started in nearby Cookham Wood prison.

Operational achievements: Our work in the community

During the year Tash Marks joined us in the role of Community Rehabilitation Coordinator and has continued to make a great impact in the development of projects in the community. This has included continuing our work in partnership with the NHS and HM Prison and Probation Service at The Hub in Euston for men who have experienced the prison system and who are screened into the Personality Disorder Pathway. It is attended by an average of thirty men each week. 2makeit delivers fortnightly music and art sessions, which offer an outlet for creativity and opportunities to build trust and good relationships to help service users in other ways, such as providing information, advice and guidance in areas like employment and housing. There is now a flourishing new Hub in South London for those who need information, advice and guidance in moving on from direct support. New activities are being delivered there by 2makeit to provide more links with the community with a focus on creativity. Further work has also taken place at the hostels around London associated with the Offender Personality Disorder Pathway in Brixton, Catford and Ilford. Activities have included art and music sessions, gardening and creative writing.

New projects have started with our existing partner, The Kenward Trust, for those in recovery from addiction, led by Tash Marks and new work has started with the Pecan Trust with a focus on supporting women at risk or with experience of the criminal justice system in South East London. Both projects are scheduled to expand into the next financial year. The impact of 2makeit's community work is captured in this comment from a service user:

“Creative Wellbeing - that is exactly what it is. It takes you from a bit of a rubbish day to a bit of a lift. It makes things a little more relaxed and humorous. Even if it's just for an hour. Some people don't have that in their lives and coming here, I think people would just relax for an hour.”

A standout project during the year, once again, has been the Made Visible art project in partnership with social enterprise, Pictora. After the very successful exhibition at Royal Society of Arts in January 2024, which featured in 2makeit's last report, a brand new Made Visible Exhibition ran throughout August at Friends House in London, our second summer exhibition at the venue, before transferring to the magnificent crypt at Rochester Cathedral for all of September.



2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

There were 225 items in the exhibition in Rochester Cathedral including work from prisons and other partner organisations, including Give a Book, The Nehemiah Project, The Kenwood Trust and friends of 2makeit. Amongst many visitors to the show were the Mayor and Mayoress of Bromley, who left the following message in the Visitors' Book:

"What a wonderful exhibition supporting the needs of the vulnerable whose talent is inspirational and poignant."

Other feedback included this comment from a visitor:

"A beautiful exhibition – an inspired approach and concept. Thank you."



Partnerships

2makeit's valuable partnerships continue to be a central part of our work. Social enterprises Pictora and Insider Access are long-standing partners. The Made Visible exhibitions could not take place without the indispensable contribution of Pictora, whilst Insider Access has provided very good coverage of the exhibitions in its Journal designed for those in prison. Pictora has also produced greetings cards and prints for artists to use in prison and in the community, some of which were also sold in the Rochester Cathedral shop during the exhibition there throughout September. We are very pleased to have developed our work with the Kenwood Trust, whilst the mutual support and interest of Give a Book continues to be of great value. This year a new relationship has formed with Vache Baroque, a registered charity including a group of professional musicians aiming to connect a younger and more diverse range of people to high-quality Baroque-era music and drama. 2makeit was delighted to be part of 'Out of the Deep', a special concert in March 2025 at Sinfonia Smith Square, one of London's finest concert halls. The programme was inspired by Oscar Wilde's 'De Profundis' letter which he wrote in prison in the 1890s and featured a mix of music and readings. A smaller 'Made Visible' exhibition of some 40 works was displayed for the evening with a pre-concert talk by 2makeit's Director. The packed audience included 2makeit service users (some attending their first concert of any kind) and trustees.



A success story

Don (not his real name) is a very talented artist. The Probation Service and the NHS encouraged 2makeit to help in his rehabilitation by engaging him through his art: raising his self-esteem, providing opportunities and developing positive relationships. This included the chance for Don to help curate exhibitions of his own and 2makeit's work at the Royal Society of Arts and Friends House and in Rochester cathedral in September 2024. Probation and NHS partners have said that the involvement with 2makeit has transformed Don. When he first came out of prison he was assessed as high risk and was reporting to probation on a weekly basis. He is now assessed as a much lower risk and is only required to report on a monthly basis. He is also now delivering an art class for adults in the community, some of whose work has been displayed as part of 2makeit's recent exhibitions. To mark his great progress and high quality artistic achievements, and with the help of 2makeit, this year Don has been elected a Fellow of the Royal Society of Arts and via his own art teaching is making a positive contribution to the community.



2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

PLANS FOR FUTURE PERIODS

In November 2024 we received the funds from the legacy we had been notified about in November 2023. Although very welcome news, this has meant that 2makeit's income dropped following the reporting of the legacy before we received the funds. To address this and the wider strategic picture, the trustees and director have worked on a new five-year plan to ensure that the best use of the legacy is made and that the charity's position continues to be sustainable whilst delivering positive outcomes. This process has been carried out with charity consultant, Hilary Barnard, partly funded with the help of Lloyds Bank Foundation.

In the short term we plan to grow and develop our work by consolidating and developing our current projects whilst adding new work in prisons and the community. We will be able to use some of the legacy income to support medium term development as we look to add staff and volunteers who are practitioners (e.g. musicians or artists), managers in key areas such as community development and administrative support to ensure 2makeit's growth has a sound base. Legacy investment will also allow for sustainable development in the long term. This will strengthen 2makeit's ability to continue to pursue our vision to be part of a criminal justice sector in which creativity plays a vital role in rehabilitation, responding directly to local and individual needs, thus supporting more people to lead crime-free lives.

Our new plans will consolidate and develop our impact, which stands up significantly against Government figures: within one year of release about 50% of adults reoffend, which increases to 64% for those serving shorter sentences of a year or less; the average annual cost per prison place is £51,724 per prisoner per year and the first year cost of sending someone back to prison, including court and police costs, is much more. Reoffending costs the economy over £18 billion each year. Last year 2makeit supported 173 people. We are currently supporting more than 75 people inside prisons and 85 people in the community. Over 100 people have exhibited work in our 'Made Visible' exhibitions. Our aim is to reduce reoffending and whilst we are not the only agency working with our clients, to our knowledge, only two service users have returned to prison in the last year and that was for a breach of licence conditions rather than for reoffending.

The demand for 2makeit's work continues to grow via our good reputation. In 2025 word-of-mouth recommendations have resulted in requests for projects from five prisons and the expansion of existing work in prisons where we have long-established programmes. We couldn't do any of this without our partners, funders, donors, supporters, staff, volunteers and an increasing number of people showing interest in our work. So many have contributed to the great work of which we are very proud this year – from successes with individual service users to prestigious exhibitions in venues such as Rochester Cathedral.

Particular thanks must go to Pictora, without whom we couldn't mount all the exhibitions, Lloyds Bank Foundation from whose generous support we continue to benefit and the Goldsmiths Foundation which contributes funding for our community work. In the past year we were delighted to be featured in a special illustrated article created for the Foundation's website to highlight the value of 2makeit's work. The research included project visits and the article's closing remarks encapsulated 2makeit's aim of placing creativity at the centre of improved wellbeing and rehabilitation:

“The atmosphere is relaxed, friendly and supportive, and as the participants display and discuss their artwork, the sense of pride and personal accomplishment is palpable.”



Photograph: courtesy of the Goldsmiths Foundation

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

PLANS FOR FUTURE PERIODS (continued)

It is right and proper in the Trustees Report that we should thank all those who have supported and helped 2makeit to achieve its goals. Several have already been mentioned above, and not all can be individually thanked. One, who cannot even be named, is the most amazingly generous lady who gave us a very large legacy in her Will. This is enabling our charity to plan for development and towards our sustainability. We cannot be more appreciative and grateful, and we are determined to use her gift to best advantage while ensuring that our overall financial support is maintained for the future.

We continue to benefit greatly from Lloyds Bank Foundation's help in the expansion of 2makeit, particularly in their support with the consultancy services of Hilary Barnard and Claire Haffenden. The Goldsmiths Foundation has continued specifically to support work in the community by funding the post of Community Rehabilitation Coordinator.

Director Philip Emery created 2makeit in 2018 and has continued to head the organisation as it has grown and achieved recognition and reputation while strictly maintaining high standards. The development of good relationships is at the centre of every aspect of our work and we continue to receive excellent feedback from funders, partners and beneficiaries. This remark from a service user receiving post-release support is typical:

“Thank you for your kindness, patience and understanding. I am very grateful for your positive attitude which has helped me feel so supported.”

Happily, we continue to be able to recruit high quality staff to maintain and increase 2makeit's standing within the sectors in which we work.

Two additional trustees joined us during the year to fill specific posts. Nisha Lowery, who brings to 2makeit the benefit of her significant experience in the criminal justice sector, and Mark Davies who has extensive knowledge of digital development and messaging, particularly in the not-for-profit sector. Both are highly regarded in their fields and committed to our creativity and vision: we welcome them.

The work of the Board is of course increasing in line with the charity's expansion, and I thank our trustees for rising to the challenge. We still think of ourselves as being a small charity, but there is no doubt that we are growing and helping increasing numbers of beneficiaries.

FINANCIAL REVIEW

For the year ended 31 March 2025 the Charity generated income of £34,921 (2024: £11,257). This income contributed to an overall net expenditure of £61,620 (2024: net expenditure of £32,733). The increase in the net expenditure reflects the growth in the Charity over the course of the year.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which is sufficient to cover three months of committed expenditure.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial period 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 these financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

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

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board on

23 / 10 / 2025 and signed on its behalf by:



Mr R D N Hopkins
Chair of Trustees

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 2MAKEIT LTD

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 12 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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



Miriam Hickson FCA CTA
JCS Accountants Limited

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

28 October 2025

2MAKEIT LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Income from						
Donations	1,152	-	1,152	1,101	-	1,101
Donated services	5,000	-	5,000	1,200	-	1,200
Legacy	2,939	-	2,939	-	-	-
Grants	<u>9,830</u>	<u>16,000</u>	<u>25,830</u>	<u>8,356</u>	<u>600</u>	<u>8,956</u>
Total income	<u>18,921</u>	<u>16,000</u>	<u>34,921</u>	<u>10,657</u>	<u>600</u>	<u>11,257</u>
Expenditure on						
Charitable activities	<u>67,172</u>	<u>29,369</u>	<u>96,541</u>	<u>29,631</u>	<u>14,359</u>	<u>43,990</u>
Total expenditure (note 2)	<u>67,172</u>	<u>29,369</u>	<u>96,541</u>	<u>29,631</u>	<u>14,359</u>	<u>43,990</u>
Net income/(expenditure)	(48,251)	(13,369)	(61,620)	(18,974)	(13,759)	(32,733)
Reconciliation of funds						
Fund balances brought forward	<u>178,232</u>	<u>44,361</u>	<u>222,593</u>	<u>197,206</u>	<u>58,120</u>	<u>255,326</u>
Fund balances carried forward	<u>129,981</u>	<u>30,992</u>	<u>160,973</u>	<u>178,232</u>	<u>44,361</u>	<u>222,593</u>

The company has no recognised gains or losses other than those shown above.

2MAKEIT LTD
BALANCE SHEET
AS AT 31 MARCH 2025

	<i>Note</i>	2025		2024	
		£	£	£	£
Fixed assets	4		-		-
Current assets					
Debtors	3	2,534		152,333	
Cash at bank and in hand		<u>168,006</u>		<u>76,554</u>	
		<u>170,540</u>		<u>228,887</u>	
Creditors: Amounts falling due					
within one year					
Accruals		3,655		4,074	
Net Wages		4,440		1,606	
Pensions control		513		300	
PAYE		<u>959</u>		<u>314</u>	
		<u>9,567</u>		<u>6,294</u>	
Net current assets			<u>160,973</u>		<u>222,593</u>
Net assets	6		<u>160,973</u>		<u>222,593</u>
Funds					
Unrestricted funds			129,981		178,232
Restricted funds	5		<u>30,992</u>		<u>44,361</u>
			<u>160,973</u>		<u>222,593</u>

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and were approved by the Board on 23/10/25 and signed on their behalf by:



Mr R D N Hopkins
Chair of Trustees

Company number 08958828

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

Accounting convention

The financial statements are prepared under the historical cost convention and are prepared in compliance with the Companies Act 2006, the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are prepared in pounds sterling rounded to the nearest pound.

2Makelt Ltd meets the definition of a public benefit entity under FRS 102. 2Makelt Ltd is a company limited by guarantee with its registered office at 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

Going concern

There are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

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

Expenditure

Expenditure is recognised as soon as a liability is probable. Expenditure includes attributable VAT which cannot be recovered.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include in the independent examination and accounts preparation fees and costs linked to the strategic management of the charity

Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Instruments - over 5 years on a straight line basis

Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
(continued)

1 ACCOUNTING POLICIES (continued)

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 recognised at their settlement amount.

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 at transaction value and subsequently measured at their settlement value.

2 TOTAL EXPENDITURE

	2025	2024
	£	£
Office costs	3,670	991
Travel Expenses	-	189
Professional fees	7,023	1,820
Insurance	2,344	1,899
Music Makers	17,850	7,673
Salaries and staff costs	59,030	27,074
Promotion and advertising costs	475	329
Exhibition Costs	3,955	2,053
Governance costs:		
Independent examiner's remuneration	<u>2,194</u>	<u>1,962</u>
	<u>96,541</u>	<u>43,990</u>
Staff costs	2025	2024
	£	£
Wages and salaries	56,804	26,285
Social security costs	500	-
Pension contributions	<u>1,726</u>	<u>789</u>
	<u>59,030</u>	<u>27,074</u>

There were two employees during the year (2024:1). There were no employees whose emoluments exceeded £60,000.

3 DEBTORS

	2025	2024
	£	£
Legacy due	-	150,000
Prepayments	<u>2,534</u>	<u>2,333</u>
	<u>2,534</u>	<u>152,333</u>

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
(continued)

4 FIXED ASSETS

	<i>Instruments</i>	<i>Total 2025</i>
	£	£
Cost		
Brought forward & carried forward	9,249	9,249
Depreciation		
Brought forward & carried forward	9,249	9,249
Net book value		
At 31 March 2025	=	=
At 31 March 2024	=	=

5 RESTRICTED FUNDS

	<i>Balance at 1 April 2024</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2025</i>
	£	£	£	£	£
Operational projects	31,807	1,000	(18,615)	-	14,192
Community co-ordinator	12,554	15,000	(10,754)	-	16,800
	<u>44,361</u>	<u>16,000</u>	<u>(29,369)</u>	<u>-</u>	<u>30,992</u>
	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£
Operational projects	43,120	600	(11,913)	-	31,807
Community co-ordinator	15,000	-	(2,446)	-	12,554
	<u>58,120</u>	<u>600</u>	<u>(14,359)</u>	<u>-</u>	<u>44,361</u>

The community co-ordinator fund is for a grant that was specifically given to support the appointment of a community co-ordinator.

6 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed assets</i>	<i>Net current assets</i>	<i>2025 Total</i>
	£	£	£
Unrestricted funds	-	129,981	129,981
Restricted funds	-	30,992	30,992
	<u>-</u>	<u>160,973</u>	<u>160,973</u>
	<i>Fixed assets</i>	<i>Net current assets</i>	<i>2024 Total</i>
	£	£	£
Unrestricted funds	-	178,232	178,232
Restricted funds	-	44,361	44,361
	<u>-</u>	<u>222,593</u>	<u>222,593</u>

7 RELATED PARTY TRANSACTIONS

No remuneration was paid to any of the trustees during the year (2024: none).

Key Management Personnel remuneration totalled £47,118 (2024: £24,789) and reimbursed expenses of £1,822 (2024: £1,405) were paid.

2MAKEIT

England & Wales - Charity number 1157740

Accounts

2MAKEIT LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

Company Number 08958828
Charity Number 1157740

2MAKEIT LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

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2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and the financial statements for the year ended 31 March 2023.

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102).

LEGAL AND ADMINISTRATIVE INFORMATION

2Makelt Ltd is a registered charity, no. 1157740, and a Company Limited by Guarantee, no. 08958828.

The company's registered office is 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

Trustees and directors for Companies Act purposes

The trustees who served during the year and to the date of signing of the accounts were:

Mr R D N Hopkins
Mr R J Ogden
Ms C L Marshall
Ms C E Angwin (resigned 27th June 2023)
Ms L D Smitherman (resigned 25th October 2023)
Mr J R D Holden (appointed 27th June 2023)
Mr R D Pinks (appointed 27th June 2023)

Key Management Personnel

The trustees and Mr P J Emery (Charity Director)

Independent examiners

Jacob Cavenagh & Skeet, 5 Robin Hood Lane, Sutton, Surrey SM1 2SW

STRUCTURE, GOVERNANCE & MANAGEMENT

Charitable Status

2Makelt Ltd is a company limited by guarantee (number 08958828) which was incorporated on 25 March 2014. It attained registered charity status with the Charity Commission of England and Wales (number 1157740) on 7 July 2014.

Trustees

The trustees must be at least three individuals and aged 18 or over at the date of appointment. Meetings may be called at any time by the trustees. Future trustees may be co-opted and formally elected by a simple majority at a meeting of trustees. The trustees are subject to a fixed period of service not exceeding 3 years, renewable should trustees offer themselves for re-appointment.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

AIMS, OBJECTIVES AND ACTIVITIES

Charitable Objects

The object for which the Charity is established is as follows:

The advancement of education of prisoners and ex-prisoners in all forms of music and the performing arts with a view to aiding their rehabilitation and to further their rehabilitation by whatever means the trustees may from time to time decide.

Thank you

to our many supporters who have helped through grant funding, donations, volunteering, partnership and pro bono professional advice and guidance during the year, including:

1970 Trust	Lloyds Bank Foundation
Andrew Carrick	Robert Morrall
Bergman Lehane Trust	Pictora Ltd
Chatsworth Baptist Church	The Royal Geographical Society
Chesterhill Charitable Trust	The RSA Fellow Artists' Network
David Family Foundation	Roger and Sue Sainsbury
Fishmongers' Company	Society Foundation
Give a Book	St Augustine's Church, Bromley Common
Goldsmiths Company Charity	Sydney Black Charitable Trust
Insider Access Ltd	Sian West
Joyful Company of Singers	James Wise Charitable Trust
Kent Community Foundation	Maurice Wiggs
Macleane Hector	Heidi Cutts
Phil Linton	Victoria Wood Foundation
Lady More Charitable Trust	
Leigh Trust	

We are extremely grateful for all the support we receive, although we are still in need of greater financial help to expand and develop our services for prisoners and ex-offenders.

ACHIEVEMENTS & PERFORMANCE

Development and Context

During the period of this report there has been some good progress in some prisons in returning to a normal regime and across the wider Criminal Justice Sector after the impact of the pandemic. However, prison regimes have been slow to recover and there is an increasing need for creative activities in prisons. This is highlighted in the recently published Annual Report from HM Chief Inspector of Prisons for England and Wales 2022-23:

“Despite final COVID-19 restrictions being lifted in May 2022, we found far too many prisons continuing to operate greatly reduced regimes in the last year. This meant that prisoners remained locked in their cells for long periods of time without the purposeful activity that would support a successful reintegration back into society at the end of their sentences. Over the last year I have consistently raised concerns with governors, the prison service and ministers that prisoners who have not had sufficient opportunities to become involved with education, training or work, and have spent their sentences languishing in their cells, are more likely to reoffend when they come out. Prisons have a duty to protect the public and act as a punishment for those who have offended, but they also have an obligation to make sure that prisoners in their care are given the help they need to move away from crime into more productive lives.”

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

In this context 2makeit has still been able to deliver regular services in prisons and in the community despite the continuing serious illness of our Director in the first part of this reporting period. It is good to report on a full recovery to good health, which has meant that we have been able to start or re-start a number of initiatives whilst continuing to deliver services and respond appropriately to the many diverse and complex needs, maintaining high operational standards and progressing the charity's sustainability.

The table below provides a brief summary of our progress and achievements against the objectives outlined in our previous report.

Planned Areas for Development: YE 31 st March 2023	Achievement	Comments
Consolidate and sustain current community projects and maintain level of support for individuals	ACHIEVED	The Hub project at Friends House continues to be a great success, which has led to opportunities to expand the work in hostels related to the pathway.
Firmly re-establish work in prisons at 2019 (pre-pandemic) level	PARTIALLY ACHIEVED	Work ongoing and in development in three prisons, but work in prisons post-pandemic has taken longer than anticipated to establish.
Begin work in at least three new prisons: remotely, in person or both	PARTIALLY ACHIEVED	Working regularly in two prisons and in development in another with some remote project working in two others.
Establish the 2makeit Community Rehabilitation Model to build upon recent developments and complement our custodial work programme.	PARTIALLY ACHIEVED	Plans and some projects are in place, although the recruitment of a Community Rehabilitation Coordinator was delayed because of the Director's illness.
Recruit at least two new trustees to support development plans	PARTIALLY ACHIEVED	There was an unexpected resignation (because of pressure of work) and the recruitment of two new trustees has taken place resulting in a net gain of one trustee.
Recruit more volunteers to support new initiatives and planned development.	ACHIEVED	The Made Visible art project has resulted in the involvement of more volunteers in our community work.
Increase and diversify sources of funding to support development plans and maintain sustainability, including the recruitment of a fundraiser.	PARTIALLY ACHIEVED	New funding has been received from trusts and foundations new to 2makeit, whilst the charity has also benefitted from repeat funding from others. A fundraising consultant provided pro bono as part of the support from Lloyds Bank Foundation has been identified.
Enhance digital capability of the organisation.	NOT ACHIEVED	Some development has taken place in this area, but the resignation of the trustee with a digital specialism has slowed progress.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Our work in custody and in the community

Post-pandemic 2makeit was asked to begin work at HMP Rochester as soon as possible because managers stressed the need for creative activity in the new regime. Our music project there resumed in June 2022 to tie in with the new post-pandemic regime introduced by the prison and called 'Singing for Wellbeing'. Sessions start with basic vocal warm-ups and breathing exercises, then singing (from tutor-provided word sheets) a range of mostly fairly familiar songs. The goal is primarily to improve personal wellbeing, both mental and physical.

The average number of participants in each session is four with a maximum number of seven in a session. Prison staff report a general positive impact on the prison population, especially in 'one-off' sessions such as the prison Christmas Carol service when music was provided by 2makeit.

This is a long-term project and from our evaluations so far, the most obvious benefits have been improved mood, self-esteem, sense of achievement and general wellbeing. It is clear that the "regulars" are deeply committed to the Friday morning singing sessions. Each of these men are likely to be unemployed within the establishment for a variety of reasons including behavioural and health. They openly report to 2makeit's Music Maker that they believe the music-making sessions are not just fun, but significantly beneficial to areas such as their mental health or even their respiratory disorders. Feedback from two participants captures this:

"Singing for the last six months has improved my self-confidence no end"

"I feel I've regained some of my stillness".

Even though the project has only been running since the summer of 2022, there is noticeable personal development amongst the participants, especially in terms of their physical and mental health. Two different individuals who have been regular participants in the project for over six months illustrate such personal stories of change. Both individuals were identified by prison senior managers who thought they would benefit directly from taking part. (The real names of prisoners have not been used in the examples which follow).

Chris is a prisoner at Rochester who has considerable physical health problems to overcome and does not readily take part in prison activities, largely because of the challenges of his poor health. He has been a regular attendee at the sessions on Fridays. His main health problems centre on his breathing and the consequent weaknesses and issues that he has to face because of this. However, since starting the 'Singing for Wellbeing' session last summer he reports an improvement in his physical health, backed up by staff reports. Chris recently provided this feedback:

"I have a chronic respiratory condition and singing for the last six months has definitely improved my lung capacity and my feeling of good health"

Alan suffers from poor mental health and because of his condition and the challenges that it brings is not usually able to take part in prison activities. However, 2makeit worked with prison managers so that he could be included and he has been another long-standing participant in the project at Rochester prison over the last six months. Staff have noticed an improvement in his mental health, remarking that to see him singing at all was quite something. Alan has also recently provided this feedback:

"I so look forward to being unlocked on a Friday morning to come and sing and I definitely feel better in my head"

The success and impact of the ongoing work at Rochester means that we now have similar projects in development at both HMP Elmley in Kent and HMP High Down in Surrey with more planned for the future.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Our work in the community continues to flourish, especially our work in partnership with the NHS and HM Prison and Probation Service at The Hub, a space at Friends House in Euston for men who have experienced the prison system and who are screened into the Personality Disorder Pathway. Beginning post-pandemic in 2021, the project has developed considerably and is attended by about 25 men each week. 2makeit now delivers fortnightly music sessions and fortnightly art sessions, which are an opportunity to offer an outlet for creativity and, just as importantly, an opportunity to build trust and good relationships to help service users in other ways. Feedback from NHS staff has been excellent:

"Thank you so much for all you are doing for the HUB - you really are incredible!"

After helping someone with their accommodation, one service user expressed how grateful he was for the assistance:

"Thank you for helping me with my flat. I'm so, so happy. It's now a real home."

Thanks to the good relationships that have been built up we have been able to respond to needs in greater depth via social prescribing. Many things that affect our health can't be treated by doctors or medicine alone such as loneliness, debt, or stress due to financial pressures or poor housing. Social prescribing connects people to non-medical support to address these issues and other unmet needs and NHS project colleagues have engaged 2makeit in this process because the value of creative activities for the men at The Hub is fully recognised by the NHS staff there. For example, in partnership with community music charity, Making Music, we have been able to extend support for individuals such as Dave (not his real name):

Dave is a talented musician, but his prison experience resulted in a loss of confidence plus diagnosed personality disorder. He attended 2makeit music sessions at the Hub, which also provided an opportunity to build a trusting relationship through the music and regular chats outside the sessions. The music plus the conversation have meant Dave has developed greater self-esteem and confidence, captured in this comment:

"It was really good to talk passionately about music with someone who understands what it's all about."

In consultation with his NHS and probation service key workers 2makeit was tasked with sourcing a community choir for him to join: near his home, with an understanding and welcoming ethos and unpressurised approach. In partnership with Making Music, Dave was able to join a group and become part of the community again. His confidence has grown, he has composed his own music and now has a full-time job for the first time in many years.

Our regular art sessions at The Hub have led to a new 'Made Visible' Exhibition project together with our longstanding social enterprise partner, Pictora. A new body of work is being produced and the staff at Friends House agreed to host a new Made Visible exhibition at Friends House (planned for summer 2023), with the aim of bringing artists together from any background, including those who suffer from labels that may hold them back, to exhibit work without labels to bring out hidden talent to be 'Made Visible'.

Alongside our work at The Hub project we have also begun to expand our work in the community by accepting a number of invitations to work with groups of people who have experienced the criminal justice system and now live in hostel accommodation. This includes 1-2-1 mentoring and group work based on activities such as drawing and painting and complements ongoing individual referrals from probation officers. With the help of a generous grant from the Goldsmiths Company Charity this is an area of our work we are planning to grow over the next year and beyond.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Governance

The board of trustees continued to meet on a quarterly basis via Zoom with small group meetings taking place with the Director as required. This report is an opportunity to thank Ms C E Angwin (aka Bobi) for her work as a trustee of 2makeit and, in particular, for her contributions in the digital aspects of the charity. At the same time, we are very pleased to have appointed Rodger Holden and Richard Pinks as trustees who bring valuable experience in the fields of fundraising and finance. Both are most welcome as new trustees and we look forward to their contributions to 2makeit in the coming years.

Trustee induction and training

Opportunities to visit 2makeit prison and community projects are made available to all trustees. New trustees are provided with an induction which includes an introduction to the aims, objectives and values of the charity in addition to matters of governance and an overview of operations. Outside of formal meetings there is a good level of trustee involvement in matters ranging from fundraising to project advisory work.

Support for our work

We couldn't do what we do and register the impact we have without the funding received from charitable trusts and foundations. We are particularly grateful for the second year of funding and support from Lloyds Bank Foundation, especially during the period of the charity Director's illness when extra support was provided in addition to great sympathy and understanding. This year we have also received the first part of a 3-year grant from the Goldsmiths Company Charity for the expansion of our community projects, which is a testament to the significance of this part of our work, captured in this remark from Michelle O'Brien, Head of Charitable Partnerships at the Goldsmiths' Company Charity:

"Social progress starts with helping those furthest behind and it is important for us to work with charities that make rehabilitation possible."

We are especially grateful to all funders who have been able to offer us further funding for a second or third year. Their belief in the consistent quality of our help for some of the most vulnerable people in society is much appreciated and is vital in maintaining the sustainability of our work.

We are also delighted that new funders have decided to support our work such as the Victoria Wood Foundation, the following comment capturing their commitment to one of our most significant projects:

"We're proud to support 2makeit's 'Music at The Hub' project."

Finally, we are immensely grateful to our individual supporters whose help is in donations, pro bono support, advocacy for our work and many good wishes.

The Future

There is now more access to prisons post pandemic, although as the Chief Inspector's remarks quoted earlier in this report show prison regimes have been slow to get back up to speed. This year has been a year when we have started to 'catch up' in earnest after the interruption of the pandemic and the director's major illness. Since the autumn we have been able to strengthen our existing projects and plan and initiate new ones. We are in a good position to continue this momentum in the coming year as we plan to grow our work in the community and expand our prison projects.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

In the last year the value of our partnerships has come to the fore in maintaining our good work and reputation. For example, our long-standing partnership with social enterprise, Pictora, has driven the development of our Made Visible art project along with the valuable contributions of NHS and prison and probation partners connected with The Hub. Furthermore, our long-term relationships with funders such as the Lloyds Bank Foundation have helped us towards greater sustainability and enabled us to put strong plans in place not only in terms of grant funding but also in pro bono support. This included an opportunity to work with Employee Volunteering and we are proud that the organisation was so taken with the work of 2makeit that we received this feedback:

“It was inspiring to learn how profoundly your work helps ex-offenders to find self-belief, build relationships and rehabilitate successfully.”

The above remark sums up what we aim to do and highlights the outcomes we are planning for the future. We have achieved this level of impact by a flexible approach which values the progress we can make with an individual, makes room for innovative initiatives like social prescribing and is underpinned by partnership successes like the Made Visible art project so that creativity and rehabilitation can come together to make better futures for everyone.

Having carefully considered the external context, our own internal environment and our development plans, our objectives for the next 12 months will include the following:

- Grow 2makeit’s community work in London and the South East supported by the appointment of a Community Rehabilitation Coordinator
- Expand custodial work in at least two more prisons
- Increase capacity to deliver projects by the recruitment of at least one new practitioner in a creative field, e.g. music
- Develop fundraising and finance capabilities via increased involvement of new trustees with relevant skillsets.
- Increase opportunities for social prescribing
- Produce a new fundraising strategy with a fundraising consultant identifying significant new funds.
- Develop more opportunities for partnership working, particularly where this is concerned with expanding community work
- Secure new storage and office space to support planned growth

This time last year we had just welcomed back our Director, Philip Emery, after recovering from serious illness. Thanks to the generous help of two committed supporters, we had kept going while he was only able to work part time. His return timing was perfect - it coincided with prisons’ relaxation of their Covid restrictions and our workload increased over night!

From our report you will have gathered that in this case *workload* also meant *opportunities* and as a result we are now back with some of our pre-Covid prisons and developing relationships with other new clients, all of which is very exciting and dynamic.

The community work that we began during Covid has expanded and will continue to develop once we have secured a Community Rehabilitation Coordinator to work alongside our Director. During the year we were delighted to be awarded substantial funding from the Goldsmiths Company Charity over a three-year period, to fund this new post and develop our community and social prescribing activities.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023 (continued)

Lloyds Bank Foundation, in addition to their second-year financial donation, has continued to provide wonderful support aimed at the overall development of our charity and we cannot be more appreciative. The impact of our work has also been recognised in the form of a generous legacy.

It is tempting to suggest that our sustainability is ensured, but it isn't by a long way. We must continue to explain and promote the value and necessity of our work. It is very clear to me that the rehabilitation of our enormous and still growing prison population will not be achieved without the dedication and success of the third sector.

Small we may be, but I firmly believe that we punch above our weight and happily, others seem to agree. That must, at least partially, be due to our little team of staff, trustees and volunteers, who are firmly committed to our vision, and I thank them most sincerely.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which is sufficient to cover three months of committed expenditure. At the year end, the charity had total funds of £ 255,326 (2022: £78,390) of which £ 58,120 (2022: £39,506) were restricted.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

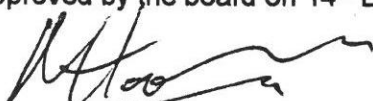
Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for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

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

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

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board on 14th December 2023 and signed on its behalf by:


Mr R D N Hopkins
Chair of Trustees

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 2MAKEIT LTD

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 10 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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



5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Miriam Hickson FCA CTA
Jacob Cavenagh & Skeet
Chartered Accountants

15 December 2023

2MAKEIT LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Income from						
Donations	568	-	568	392	750	1,142
Legacy	150,000	-	150,000	-	-	-
Grants	<u>36,940</u>	<u>21,500</u>	<u>58,440</u>	<u>44,004</u>	<u>-</u>	<u>44,004</u>
Total income	<u>187,508</u>	<u>21,500</u>	<u>209,008</u>	<u>44,396</u>	<u>750</u>	<u>45,146</u>
Expenditure on						
Charitable activities	<u>29,186</u>	<u>2,886</u>	<u>32,072</u>	<u>20,142</u>	<u>9,567</u>	<u>29,709</u>
Total expenditure (note 2)	<u>29,186</u>	<u>2,886</u>	<u>32,072</u>	<u>20,142</u>	<u>9,567</u>	<u>29,709</u>
Net income/(expenditure)	158,322	18,614	176,936	24,254	(8,817)	15,437
Reconciliation of funds						
Fund balances brought forward	<u>38,884</u>	<u>39,506</u>	<u>78,390</u>	<u>14,630</u>	<u>48,323</u>	<u>62,953</u>
Fund balances carried forward	<u>197,206</u>	<u>58,120</u>	<u>255,326</u>	<u>38,884</u>	<u>39,506</u>	<u>78,390</u>

The company has no recognised gains or losses other than those shown above.

2MAKEIT LTD
BALANCE SHEET
AS AT 31 MARCH 2023

	<i>Note</i>	2023		2022	
		£	£	£	£
Fixed assets	4		-		-
Current assets					
Debtors	3	151,784		1,772	
Cash at bank and in hand		<u>107,402</u>		<u>79,058</u>	
		<u>259,186</u>		<u>80,830</u>	
Creditors: Amounts falling due within one year					
Accruals		1,800		1,530	
Net Wages		1,606		-	
Pensions control		140		-	
PAYE		<u>314</u>		<u>910</u>	
		<u>3,860</u>		<u>2,440</u>	
Net current assets			<u>255,326</u>		<u>78,390</u>
Net assets	6		<u>255,326</u>		<u>78,390</u>
Funds					
Unrestricted funds			197,206		38,884
Restricted funds	5		<u>58,120</u>		<u>39,506</u>
			<u>255,326</u>		<u>78,390</u>

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and were approved by the Board on 14th December 2023 and signed on their behalf by:



Mr R D N Hopkins
Chair of Trustees

Company number 08958828

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

Accounting convention

The financial statements are prepared under the historical cost convention and are prepared in compliance with the Companies Act 2006, the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are prepared in pounds sterling rounded to the nearest pound.

2Makelt Ltd meets the definition of a public benefit entity under FRS 102. 2Makelt Ltd is a company limited by guarantee with its registered office at 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

Going concern

There are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

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

Expenditure

Expenditure is recognised as soon as a liability is probable. Expenditure includes attributable VAT which cannot be recovered.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include in the independent examination and accounts preparation fees and costs linked to the strategic management of the charity

Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Instruments - over 5 years on a straight line basis

Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
(continued)

1 ACCOUNTING POLICIES (continued)

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 recognised at their settlement amount.

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 at transaction value and subsequently measured at their settlement value.

2 TOTAL EXPENDITURE

	2023	2022
	£	£
Training and courses	-	750
Office costs	34	172
Travel Expenses	129	630
Professional fees	630	-
Insurance	1,772	1,748
Music Makers	2,861	-
Salaries and staff costs	24,720	24,720
Governance costs:		
Independent examiner's remuneration	<u>1,926</u>	<u>1,689</u>
	<u>32,072</u>	<u>29,709</u>
	2023	2022
	£	£
Staff costs		
Wages and salaries	24,000	24,000
Social security costs	-	-
Pension contributions	<u>720</u>	<u>720</u>
	<u>24,720</u>	<u>24,720</u>

There was one employee during the year (2022:1). There were no employees whose emoluments exceeded £60,000.

3 DEBTORS

	2023	2022
	£	£
Legacy due	150,000	-
Prepayments	<u>1,784</u>	<u>1,772</u>
	<u>151,784</u>	<u>1,772</u>

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
(continued)

4 FIXED ASSETS

	<i>Instruments</i>	<i>Total 2023</i>
	<i>£</i>	<i>£</i>
Cost		
Brought forward & carried forward	<u>9,249</u>	<u>9,249</u>
Depreciation		
Brought forward & carried forward	<u>9,249</u>	<u>9,249</u>
Net book value		
At 31 March 2023	<u> -</u>	<u> -</u>
At 31 March 2022	<u> -</u>	<u> -</u>

5 RESTRICTED FUNDS

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Operational projects	<u>39,506</u>	<u>21,500</u>	<u>(2,886)</u>	<u> -</u>	<u>58,120</u>
	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Operational projects	<u>48,323</u>	<u>750</u>	<u>(9,567)</u>	<u> -</u>	<u>39,506</u>

6 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed assets</i>	<i>Net current assets</i>	<i>2023 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds	-	197,206	197,206
Restricted funds	<u> -</u>	<u>58,120</u>	<u>58,120</u>
	<u> -</u>	<u>255,326</u>	<u>255,326</u>
	<i>Fixed assets</i>	<i>Net current assets</i>	<i>2022 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds	-	38,884	38,884
Restricted funds	<u> -</u>	<u>39,506</u>	<u>39,506</u>
	<u> -</u>	<u>78,390</u>	<u>78,390</u>

7 RELATED PARTY TRANSACTIONS

No remuneration was paid to any of the trustees during the year (2022: none).

Key Management Personnel remuneration totalled £24,720 (2022: £24,720).

2MAKEIT

England & Wales - Charity number 1157740

Accounts

2MAKEIT LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

Company Number 08958828
Charity Number 1157740

2MAKEIT LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

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2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report and the financial statements for the year ended 31 March 2022.

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102).

LEGAL AND ADMINISTRATIVE INFORMATION

2Makelt Ltd is a registered charity, no. 1157740, and a Company Limited by Guarantee, no. 08958828.

The company's registered office is 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

Trustees and directors for Companies Act purposes

The trustees who served during the year and to the date of signing of the accounts were:

Mr R D N Hopkins	
Mr R J Ogden	
Ms C L Marshall	
Ms C E Angwin	
Ms I Macmillan Douglas	(Resigned 4 April 2022)
Ms L D Smitherman	(Appointed 12 April 2021)

Key Management Personnel

The trustees and Mr P J Emery (Charity Director)

Independent examiners

Jacob Cavenagh & Skeet, 5 Robin Hood Lane, Sutton, Surrey SM1 2SW

STRUCTURE, GOVERNANCE & MANAGEMENT

Charitable Status

2Makelt Ltd is a company limited by guarantee (number 08958828) which was incorporated on 25 March 2014. It attained registered charity status with the Charity Commission of England and Wales (number 1157740) on 7 July 2014.

Trustees

The trustees must be at least three individuals and aged 18 or over at the date of appointment. Meetings may be called at any time by the trustees. Future trustees may be co-opted and formally elected by a simple majority at a meeting of trustees. The trustees are subject to a fixed period of service not exceeding 3 years, renewable should trustees offer themselves for re-appointment.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

AIMS, OBJECTIVES AND ACTIVITIES

Charitable Objects

The object for which the Charity is established is as follows:

The advancement of education of prisoners and ex-prisoners in all forms of music and the performing arts with a view to aiding their rehabilitation and to further their rehabilitation by whatever means the trustees may from time to time decide.

Thank you

to our many supporters who have helped through grant funding, donations, volunteering, partnership and pro bono professional advice and guidance during the year, including:

1970 Trust	Robert Morrall
Albert Hunt Trust	Noel Buxton Trust
Andrew Carrick	Pictora Ltd
Chatsworth Baptist Church	The RSA Fellow Artists' Network
Chesterhill Charitable Trust	Robert Clutterbuck Trust
David Family Foundation	Samuel Gardner Memorial Trust
Give a Book	Roger and Sue Sainsbury
Glyn and Janet Jones	Scops Arts Trust
Insider Access Ltd	Scorfen Charitable Trust
Kent Community Foundation	St Augustine's Church, Bromley Common
Phil Linton	St Barnabas's Church, Beckenham
Lady More Charitable Trust	Sydney Black Charitable Trust
Leigh Trust	Sian West
Lloyds Bank Foundation for England & Wales	Maurice Wiggs
Matthews Wrightson Charitable Trust	Victoria Wood Foundation

We are extremely grateful for all the support we receive, although we are still in need of greater financial help to expand and develop our services for prisoners and ex-offenders.

ACHIEVEMENTS & PERFORMANCE

Development and Context

The pandemic restrictions of the past year or so were still very much in place in the Criminal Justice Sector during the period of this report, with consequential impacts for charities working in prisons and probation. By the beginning of 2022 'normal life' was resuming in the community, although the situation had not improved in many prisons and 2makeit, amongst most other external agencies, could not access prisons because of the restrictions. We still provided services remotely, such as our Songbird songwriting project. According to HM Prison and Probation Service figures, as of March 25 2022 82% of prisons in England and Wales were still operating under restricted regimes because of Covid outbreaks. The position was captured in an article in the March 2022 Prison Service Journal:

"Right now, we've got a lot of people who are fatigued. People are pretty much fed up of what they've had to put up with. That is a shared space. Because of that fatigue and tiredness, it's quite challenging for people to see a future that moves us forward."

Ed Cornmell, HMPPS Prison Gold Commander in charge of organising prisons to respond to COVID and former Governor at HMP Full Sutton, HMP Humber and HMP Everthorpe.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

2makeit is a small charity with limited resources so the impact of the above situation was exacerbated by the serious illness of the charity's Director from December 2021. However, we are pleased to report that we have continued to deliver services and respond appropriately to many diverse and complex needs, maintaining high operational standards and progressing the charity's sustainability. We are pleased to report on a year in which we have risen to many challenges and present some of 2makeit's achievements during the year.

The table below provides a brief summary of our progress and achievements against the objectives outlined in our previous report.

Planned Areas for Development: YE 31 March 2022	Achievement	Comments
Develop new initiatives introduced during the pandemic as part of 2makeit's operational offer	ACHIEVED	Songbird and Made Visible projects are now part of the offer in community projects.
Resume paused projects as soon as conditions allow	PARTIALLY ACHIEVED	Plans for work at The Hub, (see below) in place before the pandemic, have now come to fruition with 2makeit being a core partner in this major project. One-off sessions have taken place at HMP Rochester and a planned resumption of regular delivery is in place.
Begin new work in at least four prisons, either delivered remotely or in person	PARTIALLY ACHIEVED	Songbird and Made Visible projects have started in some new establishments, e.g. HMP Brixton. However, the pandemic restrictions still in place have made it harder to set up new projects.
Expand the 2makeit community rehabilitation model	ACHIEVED	2makeit's community work continues to expand: more referrals have been received from probation, more community beneficiaries are being supported and The Hub is a major new project now involving 2makeit.
Increase partnership working where appropriate to improve support for our beneficiaries	ACHIEVED	Partnership projects with existing partners have expanded, e.g. Made Visible with Pictora. New partnership work is now under way with the charity Give a Book at The Hub.
Recruit more volunteers to support new initiatives and planned development post-pandemic	NOT ACHIEVED	No new volunteers have been recruited, which is reflected in the findings of the 2022 Kent Volunteer Partnership survey in which a majority of the respondents agreed that it has been more difficult to recruit volunteers in the last two years.
Continue to increase 2makeit's online presence	PARTIALLY ACHIEVED	2makeit has continued to maintain its social media presence via twitter to complement the charity's website.
Progress recently identified specialist roles for trustees, e.g. digital, policy and fundraising.	NOT ACHIEVED	The planned development in terms of governance has been difficult, because of the combined pressures of the pandemic coupled with the serious illness of 2makeit's Director.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Our work in custody and in the community

The ongoing pandemic restrictions in prisons made it difficult to engage directly with what were our core beneficiaries, namely, prisoners serving a custodial sentence. Despite such challenges, we have still managed to maintain significant impact in this part of our work via remote delivery and the maintenance of good relationships with prisons and their senior staff. To achieve this we have had to remain flexible and agile so that we could respond to different needs and different demands.

We have continued to deliver our newly-developed songwriting project, Songbird, in a number of locations. Songbird has provided activities to guide the writing of lyrics by prisoners, then sent to 2makeit for one of our Music Makers to add music. Recordings are sent into prison for the prisoners to listen to and send to families, maintaining vital contacts with loved ones. In the last year feedback from project participants, prison staff and funders has continued to be excellent:

“Thank you, thank you, thank you, this Songbird is a great idea, it means a lot when you’re in prison, and being able to do this for my Son is special.” (Prisoner participant in the Songbird project)

“Thank you very much for what you have done, it was like seeing a glimpse into my future of being a writer” (Prisoner participant in the Songbird project)

“The guys received their CDs yesterday and all were really pleased with them. They were all struck and amazed about how the songs had been interpreted and I think having the link to someone doing that on the outside for them was very meaningful!” (Therapist, HMP Brixton)

Another way we have been able to respond to the challenges of the last year has been to develop our work in the community and with individual beneficiaries. This has now become a larger proportion of our work compared to pre-pandemic operations when the majority of our work was in custodial settings. We are pleased to have been able to respond more directly to needs in the community as 2makeit and with partner organisations. As a result we could provide increased support to individuals and groups having to come to terms with issues of physical and mental health, accommodation, employment and general wellbeing as well as the impact of Covid-19 on their resettlement and rehabilitation.

We are delighted to be part of a new community rehabilitation project started in the last year in partnership with the NHS and Probation Service. The Hub is a space at Friends House in Euston co-designed with men who have experienced the prison system and who are screened into the Personality Disorder Pathway via the NHS and HM Prison and Probation Service. It is a safe place to meet other people and to get support. The provision includes 1-2-1 professional advice and support with housing, benefits, volunteering, employment, education, training, health and wellbeing. This is complemented with creative activities. Following recommendation from staff at HMP Brixton and one of our own beneficiaries now receiving support at The Hub, 2makeit began work there in autumn 2021 and is now providing regular music activities. Initial feedback on our work has also been very positive and encouraging:

“You and your organisation are wonderful” (Project participant at The Hub)

“It went down a storm!” (NHS mental health worker at The Hub commenting on our work)

Our partnership work has flourished during the year. This has included ongoing work with social enterprises Insider Access and Pictora. With Pictora we have contributed to their new website and online Made Visible art exhibition. This began as a 2018-2019 project at HMP The Mount to celebrate the work of artists from different backgrounds without the label of 'offender', bringing out often hidden talent to be 'Made Visible'. This culminated in an exhibition in the prison and in the local community. The Made Visible online exhibition can be found at: made-visible.org. Plans are also under way for the next 'live' Made Visible exhibition.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

The work started alongside Give a Book's Prison Reading Group has now borne fruit. Both organisations are now delivering complementary activities at The Hub on a regular basis. The impact of our partnership work is captured in this remark from an organisation with whom we are currently starting to investigate new work:

"I would just like to thank you sincerely for everything you and the partners and people associated with 2makeit do for some of the most vulnerable people in our society."
(Project worker, community arts group)

The achievements of which we are most proud are often with individuals supported by 2makeit to make a lasting impact on their rehabilitation. This is because our approach enables us to use creativity to build trust and longer-lasting relationships which are so important to meaningful development for such vulnerable individuals, through which sustainable change can take place. Over the last year, remote support has continued and, as the pandemic restrictions were lifted more face-to-face work has been possible. Working closely with Probation, Jobcentre Plus, churches, charities and other agencies, our support has included 1-2-1 meetings and help via telephone and email contact, including advice on benefits and housing as well as providing creative activities. For one individual guitar lessons started on a bench in a local park until pandemic restrictions were lifted to allow this to move inside and enable us to broaden support.

Many referrals for work with individuals have come from probation officers who identified specific needs they thought 2makeit could address, based on previous knowledge of our work or recommendations from colleagues. This included music sessions, the provision of art materials and advice and guidance on developing a beneficiary's art work for exhibition. A probation officer wrote about one individual and the work of 2makeit:

"He has received his art supplies and was extremely grateful! He was so pleased when we opened the box and said it gave him a renewed motivation to start his art work again. Thanks again for the work you've done with guys I have referred to you, it has made a real difference to their lives!"
(Probation Officer, National Probation Service)

The Covid-19 crisis meant that we had to change our delivery in prisons, adapt our support work in the community, and develop new projects to continue supporting our beneficiaries. However, the pandemic has been the spur for innovative development and the response to new initiatives has been very good. We have strengthened our repertoire of rehabilitative creative programmes whilst retaining the agility and flexibility to meet the needs of beneficiaries in more ways. Working together with organisations with whom we had built up strong partnerships was a very important component in this progression. Also of significance was the strong existing relationships and good reputation built over the years with prison and probation staff, such that they were receptive to new ideas and ready to use 2makeit during the pandemic to meet the needs of those in their care.

Governance

The board of trustees continued to meet on a quarterly basis via Zoom with small group meetings taking place with the Director as required.

Trustee induction and training

Opportunities to visit prisons where 2makeit projects are taking place are made available to all trustees, and we hope to resume this practice when we have re-established our participatory work in prisons. New trustees are provided with an induction which includes an introduction to the aims, objectives and values of the charity in addition to matters of governance and an overview of operations. Outside of formal meetings there is a good level of trustee involvement in matters ranging from fundraising to project advisory work. All communications have continued via telephone and online via email and Zoom during the whole year.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Support for our work

We are immensely grateful to our individual supporters whose help is in donations, pro bono support, advocacy for our work and many good wishes:

“2makeit does very inspirational work!” (supporter)

We couldn't do what we do and register the impact we have without the funding received from charitable trusts and foundations. We are especially grateful to the funders who have been able to offer us further funding for a second or third year. Their belief in the consistent quality of our help for some of the most vulnerable people in society is much appreciated, including the following comments:

“The work you are doing really makes a difference.” (Scops Arts Trust)

“You are doing amazing work!” (David Family Foundation)

This year we have greatly benefitted from a new package of support from Lloyds Bank Foundation, which has and will make a great difference to our work and our sustainability in the future. To have achieved this backing is testament to our recent achievements and our future potential:

“For a small charity you sound like you pack a big punch in supporting offenders – which we know has been especially important during the pandemic.” (Paul Streets, CEO, Lloyds Bank Foundation)

This will enable us to build on the impact we have made before and during the pandemic, assist in our plans to get back into prisons to resume our core work delivering projects in person, and help us to realise our vision for the future. We are assured by the Foundation that they would not be providing their backing if they were not confident of our track record and potential to grow.

The Future

This has been a year of some recovery from the pandemic, difficulties remaining from the pandemic and achievements despite the pandemic, of which we are very proud. Prior to the pandemic, 2makeit's core work took place in prisons complemented by support for some individuals through the gate and in the community. During the pandemic the balance of our work changed with no physical access to any prison for over two years. The majority of our delivery, by necessity, re-focused to delivery in the community. Post-pandemic, it is good that we have now developed a much stronger community offer. However, one of our challenges will be in maintaining and sustaining this side of our work and establishing the infrastructure and staffing to ensure this, along with a firm funding foundation for this area of growth. A priority will be to keep a focus on the needs of our beneficiaries and making sure that we continue to meet those needs as successfully as we have done. Part of our post-pandemic development has included a review and refresh of our vision, mission and values to ensure that they continue to be in line with external and internal environments to steer and drive our future progress:

Vision

Our vision is to be part of a criminal justice sector in which creativity plays a vital role in rehabilitation, responding directly to local and individual needs. Engaging in music and the arts raises self-esteem, trust, and confidence, builds relationships in prison and in the community, and supports individuals as they re-build their lives, reducing their risk of reoffending.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Mission

2makeit helps rehabilitate those with lived experience of the criminal justice sector, including prisoners, ex-prisoners and offenders serving a community sentence. We do this by offering them creative expression through programmes in music, art and writing. Guided by experts including musicians, artists and writers, our beneficiaries learn how to collaborate and create, inspiring them to lead more productive and positive lives whilst in jail, and law-abiding lives on release.

Values

To reduce the risk of reoffending, in a non-judgemental environment of mutual respect and integrity, we offer individuals the opportunity to explore their creative skills because this builds confidence, expands minds, teaches collaboration and encourages positive, constructive thinking.

Our values are the foundation of our work and what 2makeit is. They are based on being able to respond well to the needs of the individual and building relationships which are key to successful rehabilitation. It is gratifying to know that this closely matches the plans for the future direction of HM Prison and Probation Service, as outlined in the Prison Service Journal (March 2022) article quoted earlier. Talking about the wider lessons learnt from the pandemic, Ed Cornmell goes on to say:

“In terms of ways of working within prisons, two bits stand out. One is that relationship between staff and prisoners, and our focus is actually quality over quantity....It’s that sense of what we got at the beginning of the pandemic, that shared humanity and quality of relationships that we all know is what matters. And at our worst of times, it was those relationships that mattered the most to people, on both sides of that relationship...The role of properly personalised contact with an individual in custody is the driving force in some of the work we’ve got planned within wider prison reform changes —much more personalised, and person-centred. And we’re much more focussed on quality and the outcome for the individual, rather than a one-size-fits-all approach, which came out really strongly from engagement from staff and prisoners in what they’ve experienced.”

The value of creativity in our work continues to be central to what we do and our plans for the future. It is encouraging that the impact of music and the arts is being increasingly recognised as significant. For example, UK Music’s 2021 ‘This is Music’ report stated that 57% of people say music has helped them cope with lockdown and 59% said music has helped their mental health and wellbeing. Their recently published ‘Power of Music’ report, endorsed by the UK Government, quoted recent research that suggests that people who engage with the arts are more likely to lead healthier lives, including eating healthily and staying physically active, irrespective of their socioeconomic status and social capital.

Having carefully considered the external context and our own internal environment, our plans for the next 12 months will include the following:

- Consolidate and sustain current community projects and maintain level of support for individuals
- Firmly re-establish work in prisons at 2019 (pre-pandemic) level
- Begin work in at least three new prisons: remotely, in person or both
- Establish the 2makeit Community Rehabilitation Model to build upon recent developments and complement our custodial work programme
- Recruit at least two new trustees to support development plans
- Recruit more volunteers to support new initiatives and planned development
- Increase and diversify sources of funding to support development plans and maintain sustainability, including the recruitment of a fundraiser
- Enhance digital capability of the organisation

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

The charity has given due regard to the Charity Commission's guidance on public benefit when planning its activities for the year.

When writing last year's report, we couldn't have imagined it would be another whole year before 2makeit was allowed back into prisons because of the pandemic. The previous year had seen us successfully developing our work within prisons and then, suddenly, there was another level of security and we were no longer permitted to enter. Since then, we have shown our agility, ability and skills to think outside the box – and the prison! – to devise in-cell activities to occupy and benefit prisoners locked in their cells for inordinate periods of time. This year as I write, we are at last being invited back into prisons to take up the work we had been doing before Covid-19 struck. I cannot tell you how good that feels and how hard we shall be working in the year to come to renew our existing prison relationships and to develop new ones.

This report has rightly mentioned our director's serious illness since last December. As our single management employee, Philip is crucial to the charity's day to day workload and on-going development. I am very happy to report that at the time of writing (September 2022) Philip is doing well and is now back at work for us full time. However, I cannot let the moment pass without warmly thanking two special individuals, who generously and effectively carried out the work that Philip could not maintain. Sian West and Robert Morrall, both committed supporters of 2makeit, have been quite wonderful and I say a very big 'thank you' to both of them.

It is with great pleasure and gratitude that we have written of Lloyds Bank Foundation's support for us. It is an honour for such a small charity to be the recipient of their generous financial grants, let alone substantial developmental support and guidance: we are most appreciative. The fact that it was awarded during Covid-19, when we were unable to continue face to face contact with our prisoner beneficiaries, speaks well for our resilience and ongoing determination to do our very best for them. Our small team of staff, volunteers, trustees and supporters look forward to renewing and expanding our prison projects and further developing our work in the community. I thank every one of them.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which is sufficient to cover three months of committed expenditure. At the year end, the charity had total funds of £78,390 (2021: £62,953) of which £39,506 (2021: £48,323) were restricted.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial period 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 these financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

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

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board on 6 December 2022 and signed on its behalf by:



Mr R D N Hopkins
Chair of Trustees

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 2MAKEIT LTD

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 11 to 15.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW



Miriam Hickson FCA CTA
Jacob Cavenagh & Skeet
Chartered Accountants

15 December 2022

2MAKEIT LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Income from						
Donations	392	750	1,142	5,915	-	5,915
Grants	<u>44,004</u>	<u>-</u>	<u>44,004</u>	<u>17,756</u>	<u>18,755</u>	<u>36,511</u>
Total income	<u>44,396</u>	<u>750</u>	<u>45,146</u>	<u>23,671</u>	<u>18,755</u>	<u>42,426</u>
Expenditure on						
Charitable activities (note 2)	<u>20,142</u>	<u>9,567</u>	<u>29,709</u>	<u>11,902</u>	<u>7,073</u>	<u>18,975</u>
Total expenditure	<u>20,142</u>	<u>9,567</u>	<u>29,709</u>	<u>11,902</u>	<u>7,073</u>	<u>18,975</u>
Net income/(expenditure)	24,254	(8,817)	15,437	11,769	11,682	23,451
Reconciliation of funds						
Fund balances brought forward	<u>14,630</u>	<u>48,323</u>	<u>62,953</u>	<u>2,861</u>	<u>36,641</u>	<u>39,502</u>
Fund balances carried forward	<u>38,884</u>	<u>39,506</u>	<u>78,390</u>	<u>14,630</u>	<u>48,323</u>	<u>62,953</u>

The company has no recognised gains or losses other than those shown above.

2MAKEIT LTD
BALANCE SHEET
AS AT 31 MARCH 2022

	<i>Note</i>	2022		2021	
		£	£	£	£
Fixed assets	5		-		-
Current assets					
Debtors	4	1,772		2,249	
Cash at bank and in hand		<u>79,058</u>		<u>62,259</u>	
		<u>80,830</u>		<u>64,508</u>	
Creditors: Amounts falling due within one year					
Accruals		1,530		1,485	
PAYE		<u>910</u>		<u>70</u>	
		<u>2,440</u>		<u>1,555</u>	
Net current assets			<u>78,390</u>		<u>62,953</u>
Net assets	7		<u>78,390</u>		<u>62,953</u>
Funds					
Unrestricted funds			38,884		14,630
Restricted funds	6		<u>39,506</u>		<u>48,323</u>
			<u>78,390</u>		<u>62,953</u>

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and were approved by the Board on ~~6 December~~ 2022 and signed on their behalf by:



Mr R D N Hopkins
Chair of Trustees

Company number 08958828

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

Accounting convention

The financial statements are prepared under the historical cost convention and are prepared in compliance with the Companies Act 2006, the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are prepared in pounds sterling rounded to the nearest pound.

2Makelt Ltd meets the definition of a public benefit entity under FRS 102. 2Makelt Ltd is a company limited by guarantee with its registered office at 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

Going concern

There are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

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

Expenditure

Expenditure is recognised as soon as a liability is probable. Expenditure includes attributable VAT which cannot be recovered.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include in the independent examination and accounts preparation fees and costs linked to the strategic management of the charity

Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Instruments - over 5 years on a straight line basis

Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
(continued)

1 ACCOUNTING POLICIES (continued)

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 recognised at their settlement amount.

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 at transaction value and subsequently measured at their settlement value.

2 TOTAL EXPENDITURE

	2022	2021
	£	£
Training and courses	750	1,378
Office costs	172	581
Travel Expenses	630	-
Professional fees	-	1,090
Insurance	1,748	1,693
Salaries and staff costs	24,720	12,360
Governance costs:		
Independent examiner's remuneration	<u>1,689</u>	<u>1,873</u>
	<u>29,709</u>	<u>18,975</u>
	2022	2021
	£	£
Staff costs		
Wages and salaries	24,000	12,000
Social security costs	-	-
Pension contributions	<u>720</u>	<u>360</u>
	<u>24,720</u>	<u>12,360</u>

There was one employee during the year (2021:1). There were no employees whose emoluments exceeded £60,000.

3 NET INCOME

	2022	2021
	£	£
This is stated after charging:		
Depreciation	-	-
Independent examiners' remuneration	<u>1,689</u>	<u>1,873</u>

4 DEBTORS

	2022	2021
	£	£
Gift Aid Debtor	-	501
Prepayments	<u>1,772</u>	<u>1,748</u>
	<u>1,772</u>	<u>2,249</u>

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
(continued)

5 FIXED ASSETS

	<i>Instruments</i>	<i>Total 2022</i>
	<i>£</i>	<i>£</i>
Cost		
Brought forward & carried forward	<u>9,249</u>	<u>9,249</u>
Depreciation		
Brought forward & carried forward	<u>9,249</u>	<u>9,249</u>
Net book value		
At 31 March 2022	<u> -</u>	<u> -</u>
At 31 March 2021	<u> -</u>	<u> -</u>

6 RESTRICTED FUNDS

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Operational projects	<u>48,323</u>	<u>750</u>	<u>9,567</u>	<u> -</u>	<u>39,506</u>
	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Operational projects	<u>36,641</u>	<u>18,755</u>	<u>7,073</u>	<u> -</u>	<u>48,323</u>

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed assets</i>	<i>Net current assets</i>	<i>2022 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds	-	38,884	38,884
Restricted funds	<u> -</u>	<u>39,506</u>	<u>39,506</u>
	<u> -</u>	<u>78,390</u>	<u>78,390</u>
	<i>Fixed assets</i>	<i>Net current assets</i>	<i>2021 Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds	-	14,630	14,630
Restricted funds	<u> -</u>	<u>48,323</u>	<u>48,323</u>
	<u> -</u>	<u>62,953</u>	<u>62,953</u>

8 RELATED PARTY TRANSACTIONS

No remuneration was paid to any of the trustees during the year (2021: none).

Key Management Personnel remuneration totalled £24,720 (2021: £12,360).

2MAKEIT

England & Wales - Charity number 1157740

Accounts

2MAKEIT LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

Company Number 08958828
Charity Number 1157740

2MAKEIT LTD
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

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2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and the financial statements for the year ended 31 March 2021.

The financial statements have been prepared under the Companies Act 2006 and in accordance with the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102) and Financial Reporting Standard 102 (FRS 102).

LEGAL AND ADMINISTRATIVE INFORMATION

2Makelt Ltd is a registered charity, no. 1157740, and a Company Limited by Guarantee, no. 08958828.

The company's registered office is 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

Trustees and directors for Companies Act purposes

The trustees who served during the year and to the date of signing of the accounts were:

Mr R D N Hopkins	
Mr R J Ogden	
Ms C L Marshall	
Ms C E Angwin	(Appointed 21 st April 2020)
Ms I Macmillan Douglas	(Appointed 21 st April 2020)
Ms L D Smitherman	(Appointed 12 th April 2021)
Mrs S E West	(Resigned 5 th October 2020)

Key Management Personnel

The trustees and Mr P J Emery (Charity Director)

Independent examiners

Jacob Cavenagh & Skeet, 5 Robin Hood Lane, Sutton, Surrey SM1 2SW

STRUCTURE, GOVERNANCE & MANAGEMENT

Charitable Status

2Makelt Ltd is a company limited by guarantee (number 08958828) which was incorporated on 25 March 2014. It attained registered charity status with the Charity Commission of England and Wales (number 1157740) on 7 July 2014.

Trustees

The trustees must be at least three individuals and aged 18 or over at the date of appointment. Meetings may be called at any time by the trustees. Future trustees may be co-opted and formally elected by a simple majority at a meeting of trustees. The trustees are subject to a fixed period of service not exceeding 3 years, renewable should trustees offer themselves for re-appointment.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

AIMS, OBJECTIVES AND ACTIVITIES

Charitable Objects

The object for which the Charity is established is as follows:

The advancement of education of prisoners and ex-prisoners in all forms of music and the performing arts with a view to aiding their rehabilitation and to further their rehabilitation by whatever means the trustees may from time to time decide.

Thank you

to our many supporters who have helped through grant funding, donations, volunteering, partnership and pro bono professional advice and guidance during the year, including:

Revd Nick Ash	Professor Julian Ma
Lord Barnby's Foundation	Lady Sally Macfadyen
Chapman Charitable Trust	Robert Morrall
Andrew Carrick	National Lottery Community Fund
Chesterhill Charitable Trust	Pictora Ltd
City & Metropolitan Welfare Charity	The RSA Fellow Artists' Network
Clinks	Julia and Hans Rausing Trust
Simon Gibson Charitable Trust	Scops Arts Trust
David Family Foundation	Shanly Foundation
Give a Book	Roger and Sue Sainsbury
Johanna Harrison	Small Charities Coalition
Hertfordshire Chamber of Commerce	St Augustine's Church, Bromley Common
Insider Access Ltd	St Barnabas's Church, Beckenham
Glyn and Janet Jones	Tobit Trust
Kent Community Foundation	Sian West
Leathersellers' Company Charitable Fund	Maurice Wiggs
Phil Linton	

We are extremely grateful for all the support we receive, although we are still in need of greater financial help to expand and develop our services for prisoners and ex-offenders.

ACHIEVEMENTS & PERFORMANCE

Development and Context

The last year has been like no other for charities. Like many not-for-profit organisations working in the Criminal Justice Sector we have had to respond to challenging and unprecedented circumstances to continue meeting the needs of our beneficiaries and ensure our own sustainability as a charity. We are pleased to report on a year in which we have risen to the many challenges presented to us and have a good range of achievements to describe. For much of the year most prisoners spent up to 23 hours a day locked in their cell because of the pandemic and the resulting restrictions. The impact of this situation is captured in the Chief Inspector of Prisons Annual Report for 2020-2021:

"...keeping the worst excesses of the virus at bay has been achieved at significant cost to the welfare and progression of prisoners, most of whom have spent the pandemic locked in their cells for 22.5 hours a day. For many this has meant living their lives in a small cell that has limited ventilation, a toilet that may or may not have a curtain in front of it, a television and a cell mate. In the short time that they are let out each day, prisoners need to scramble to have a shower, make a phone call and get some fresh air."

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

Development and Context (continued)

Even in the context of the uncertainty of the pandemic restrictions we were still confident enough to set some demanding objectives. We are pleased to report against those objectives and the table below provides a brief summary of our progress and achievements.

Planned Areas for Development: YE 31 st March 2021	Achievement	Comments
Develop new initiatives to respond to the needs and conditions of the Covid-19 crisis.	ACHIEVED	Songbird, a new songwriting programme introduced via remote delivery to prisons. Learning materials developed with social enterprise partner, Insider Access.
Develop new remote versions of existing projects to maintain impact.	ACHIEVED	A remote version of Made Visible introduced with social enterprise partner, Pictora. Community support continues via telephone and online communications.
Recruit more volunteers to assist with new ways of working.	NOT ACHIEVED	Pandemic conditions, employment prospects and uncertainty made this difficult in areas such as administration and fundraising.
Increase 2makeit's online presence and delivery.	PARTIALLY ACHIEVED	Newly appointed trustee has taken responsibility to develop new initiatives, e.g. twitter and online fundraising campaigns.
Begin new work in at least three prisons.	ACHIEVED	Songbird and Made Visible materials delivered in six new prisons.
Resume paused projects as soon as conditions allow.	NOT ACHIEVED	Pandemic restrictions remain in place in prisons preventing any resumption of projects, whilst other general restrictions have prevented the resumption of face-to-face community work.
Increase and diversify the 2makeit sources of funding to maintain a sustainable position to respond to increased needs.	PARTIALLY ACHIEVED	Funding income has come from new trusts and foundations, churches and individual donations, although further diversification from online and corporate sources requires development.

Our work in custody and in the community

- **Projects on pause because of Covid-19**

In early March 2020 we were delivering a number of projects in prisons and in the community, with more planned or in preparation. These included a choir at HMPYOI Rochester with similar projects about to start at HMP Elmley and HMP The Mount where a repeat of last year's widely acclaimed Made Visible art project was also ready. However, Covid-19 meant that we had to pause all our participatory work in prisons. Our work in the community was growing, too, supporting an increasing number of people, but planned projects in partnership with Probation, Jobcentre plus, and other charities also had to be placed on hold.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

- **Innovation and new projects in response to the pandemic**

The situation facing prisons is summarised very clearly, once again, in the Chief Inspector of Prisons Annual Report for 2020-2021:

“...many prisoners told us that they understood the reasons for the restrictions, but they felt drained, despondent, depleted, helpless and without hope. To manage the chronic boredom, some told us they listened to the ticking of the clock or counted down the days on the calendar. One prisoner said: ‘It’s like being in prison, while you’re in prison.’

There is no doubt that rehabilitation should be one of the main purposes of prisons, yet too many prisoners were locked up with too little to do before the pandemic and the situation became much worse this year, even in training prisons. Many prisoners have not seen family or friends for over a year. This is concerning because regular contact is a critical factor in holding families together and preventing reoffending.”

2makeit responded to this challenge and, following consultation with senior prison staff and our own advisers, we developed new projects with activities that could be sent into prisons to offer some creative respite to prisoners locked in their cells for up to 23 hours every day without visits. 2makeit’s initiatives included a new songwriting project called Songbird. This provides activities to guide the writing of lyrics by prisoners which are then sent to us for one of our Music Makers to add music. Recordings are then sent into prison for the prisoners to listen to and send to families to maintain vital contacts with loved ones. Feedback has been excellent from staff and prisoners:

“The Songbird project sits perfectly to re-engage a sense of community and ambition whilst contributing towards a positive recovery post pandemic. It allows men to express their artistic creativity and builds confidence.” (Prison Senior Manager)

“I’ve never felt so proud by just having a go at something and not being scared, thank you for believing in me.” (Prisoner participant in the Songbird project)

“Thank you, thank you, thank you, this Songbird is a great idea, it means a lot when you’re in prison, and being able to do this for my Son is special.” (Prisoner participant in the Songbird project)

One story captures the wider potential of such work, even within the period of lockdown:

One prisoner’s song was written for a teenage daughter in care with both parents in prison. She was overjoyed to receive the song from her father, specifically written for her. She has since been able to organise a specially facilitated visit to the prison, within the Coronavirus restrictions, and her father reports that she has ceased her drug habit, started to lead a healthier lifestyle, re-engaged with her support worker and is writing regularly to her father, all of which she had refused to do until she received the song.

The success of this project is largely due to the great talent, commitment and enthusiasm of our Music Maker, Hannah Hurst. Hannah was originally expecting to run a choir at HMP The Mount when she joined 2makeit. However, with this project on hold, Hannah has proved to be one of our most valuable contributors during the pandemic as she has taken on the role of composer for Songbird, which not only includes writing the music and arranging each song, but performing it, playing all the parts and recording it, producing a very high quality product every time as the feedback quoted above suggests.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

Our work in custody and in the community (continued)

We have continued to support ex-prisoner and offender beneficiaries in the community in as many ways as possible under pandemic restrictions. Working closely with Probation, Jobcentre plus, churches, charities and other agencies, our support includes help via telephone, post and email with advice on benefits, employment and housing as well as providing creative activities. In the last year this has included over 600 phone call minutes, and over 100 emails and letters sent to and on behalf of beneficiaries. For example, Alan (not his real name) is a life-sentenced prisoner released on temporary licence. 2makeit has supported this individual coming to terms with life outside prison during the Coronavirus crisis and its associated restrictions. Support via phone calls, texts and email included help with CV writing, accommodation, accessing online courses and 'being there' for a quick chat when needed. 2makeit continues to support Alan who is grateful for the help we are able to provide:

"I'm OK and it's good to know that I have everything I need right now. Thank you."

None of our beneficiaries has re-offended during this period.

- **Partnerships**

The value of our work in partnership with other not-for-profit organisations has continued during the year and proved to be of immense value during the periods of national lockdown. With Insider Access we have developed new learning materials with a focus on creativity which can be delivered remotely in prisons and in the community. With Pictora, we established an online version of the successful 2019 project, Made Visible, delivered remotely in and out of custodial settings. This involved the provision of art materials and stimulus ideas and the results were scanned and entered in an ongoing online exhibition. Our plans for a through-the-gate project in partnership with Give a Book's Prison Reading Groups have continued so that we can begin this programme as soon as conditions allow.

The period has also afforded the opportunity to contribute to university research into the arts and criminal justice with a particular focus on the impact of creativity on rehabilitation and desistance. This has included work with the Universities of Leicester and Greenwich, the University of West Scotland and Nottingham Trent University with research contributions at Undergraduate, Masters and Doctoral levels.

Governance

The board of trustees continued to meet on a quarterly basis via Zoom with small group meetings taking place with the Director as required. We are very pleased to have appointed Lisa Smitherman as a trustee in the final quarter of the year. Lisa brings valuable experience to 2makeit as a former prison governor now working in a senior position within a large not-for-profit organisation in the Criminal Justice Sector. Lisa is most welcome as a new trustee and we look forward to her contributions to 2makeit in the coming years.

Trustee induction and training

Opportunities to visit prisons where 2makeit projects are taking place are made available to all trustees, and we hope to resume this practice when we have re-established our participatory work in prisons. New trustees are provided with an induction which includes an introduction to the aims, objectives and values of the charity in addition to matters of governance and an overview of operations. Outside of formal meetings there is a good level of trustee involvement in matters ranging from fundraising to project advisory work. All communications have continued via telephone and online via email and Zoom during the whole year.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

Support for our work

We continue to be enormously grateful to all our funders, donors and supporters in whatever form that support is given, from volunteering to pro bono work to financial grants and donations.

The importance to 2makeit and to our beneficiaries in the last year has been particularly significant. That our regular supporters have maintained and, in some cases, increased levels of support is testament to the needs we meet and the impact we have.

As a small charity we place a lot of value on the feedback from the relationships we build with our beneficiaries, funders, donors, volunteers and partners. The following examples received during the year also capture 2makeit's impact:

"The Trustees are very impressed with work that you do, and are providing this grant to enable you to continue this work." (2makeit funder)

"The project, Songbird, is a great concept!" (2makeit individual donor)

"This really tugs at the heart strings, and shows prisoners are people with feelings, who often just need a helping hand. Songbird is a wonderful idea." (2makeit supporter)

"One of the men seems to have become more confident in his relationship development. He has spoken about his song and what it means to him." (prison psychologist)

"I can't believe these are my words, I never thought I could ever do anything like this." (Prisoner participant in the Songbird project)

The future

At the time of our last report the future was uncertain for many organisations across many sectors as the pandemic took hold. After the development of the vaccine for Covid-19 we are in a position to start considering and re-instating plans for the future. However, the context for this is still less than certain for many charities working in the criminal justice sector and it is clear that we need to retain the agility and flexibility shown in the last year to maintain the sustainability of our own future and to continue meeting the many and complex needs of our beneficiaries. The uncertainties are both operational and financial. Prisons are behind the level of progress made generally across the UK in terms of the removal of restrictions with many still not able to permit mixing, visits and anything like a return to a full regime. The probation service is undergoing a process of reform after being taken back under state control and the transition phase for this programme is not due to be complete until 2026. The future of the prison regime post pandemic is also under review pending a White Paper and The Chief Inspector issued the following caveat in the inspectorate's 2020-2021 annual report:

"There is a danger of learning the wrong lesson from the pandemic by assuming that the solution to prison violence is to isolate prisoners from each other, rather than to make sure that when they are out of their cells, they are well-managed by high-quality officers during association, and given access to meaningful and productive education, training and work."

Fundraising is also uncertain according to recent reports. The Association of Charitable Foundations surveyed its members in March 2021 and findings included that many expected a negative impact on their own finances (40%) and predict financial turbulence. In the May 2021 Kent Community Foundation survey of Kent and Medway's Charitable Sector 43% said they currently or will struggle to recruit volunteers in the coming months and 27% of organisations said they would not be running fundraising events in 2021.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

We are confident that 2makeit will continue to display the necessary resilience and flexibility to respond to such circumstances and it is with this in mind that our plans for the next 12 months will include the following:

- Develop new initiatives introduced during the pandemic as part of 2makeit's operational offer
- Resume paused projects as soon as conditions allow
- Begin new work in at least four prisons, either delivered remotely or in person
- Expand the 2makeit community rehabilitation model
- Increase partnership working where appropriate to improve support for our beneficiaries
- Recruit more volunteers to support new initiatives and planned development post-pandemic
- Continue to increase 2makeit's online presence
- Increase and diversify the 2makeit sources of funding to maintain a sustainable position to respond to increased needs and demand for services post-pandemic.
- Progress recently identified specialist roles for trustees, e.g. digital, policy and fundraising.

The charity has given due regard to the Charity Commission's guidance on public benefit when planning its activities for the year.

If the past year has been difficult for those of us 'on the outside' – and it surely has for many - it has been especially harrowing for those in prison: locked in their cells for 23 hours a day with no visits from family or friends, no association or activities, nothing to occupy their time or provide learning and skills to assist their rehabilitation on release. Such a waste of time and opportunity.

We had to pause all our in-prison activities, but we could not just walk away from our beneficiaries in their time of need. We didn't, and I am grateful to be able to tell you that for a small charity we have punched above our weight in providing creative in-cell activities. Earlier in this report you will have read some of the appreciative comments from both prisoners and prison staff and learned of the positive responses from all concerned. We are continuing to develop in-cell activities with a view to retaining this valuable addition to our offering, but we are more than keen to restart our music-related programmes within prisons, allowing us to work more closely and more effectively with prisoners to assist their rehabilitation.

Release from prison should be a positive occasion, but all too often it is fraught with problems and uncertainties, and it can be the moment when all the good intentions are swept away by the stresses of sheer survival. We offer practical help, support and friendship to ex-offenders to counter that situation and keep them on the straight and narrow. During this past year that important element of our work has grown, and we intend to expand further our through-the-gate and community work to increase our contribution to reducing reoffending.

2makeit remains a small organisation with very limited resources, but thanks to the commitment and dedication of all those who have risen to the problems caused by Covid-19, we have survived the year well. I must especially mention our director, for whom it has been a particularly challenging and frustrating time working in isolation to deliver as much of our operational programme as was possible in such circumstances. Thank you all.

Reserves Policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which is sufficient to cover three months of committed expenditure. At the year end, the charity had total funds of £62,953 (2020: £39,502) of which £48,323 (2020: £36,641) were restricted.

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021 (continued)

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial period 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 these financial statements, the directors are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its operations.

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

The Trustees' report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the board on 6 December 2021 and signed on its behalf by:



Mr R D N Hopkins
Chair of Trustees

2MAKEIT LTD
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF 2MAKEIT LTD

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 10 to 14.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of 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 the Republic of Ireland (FRS 102)

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



5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

Miriam Hickson FCA CTA
Jacob Cavenagh & Skeet
Chartered Accountants

9 December 2021

2MAKEIT LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Income from						
Donations	5,915	-	5,915	9,425	-	9,425
Grants	<u>17,756</u>	<u>18,755</u>	<u>36,511</u>	<u>8,300</u>	<u>12,050</u>	<u>20,350</u>
Total income	<u>23,671</u>	<u>18,755</u>	<u>42,426</u>	<u>17,725</u>	<u>12,050</u>	<u>29,775</u>
Expenditure on						
Charitable activities (note 2)	<u>11,902</u>	<u>7,073</u>	<u>18,975</u>	<u>18,919</u>	<u>1,038</u>	<u>19,957</u>
Total expenditure	<u>11,902</u>	<u>7,073</u>	<u>18,975</u>	<u>18,919</u>	<u>1,038</u>	<u>19,957</u>
Net income/(expenditure)	11,769	11,682	23,451	(1,194)	11,012	9,818
Reconciliation of funds						
Fund balances brought forward	<u>2,861</u>	<u>36,641</u>	<u>39,502</u>	<u>4,055</u>	<u>25,629</u>	<u>29,684</u>
Fund balances carried forward	<u>14,630</u>	<u>48,323</u>	<u>62,953</u>	<u>2,861</u>	<u>36,641</u>	<u>39,502</u>

The company has no recognised gains or losses other than those shown above.

2MAKEIT LTD
BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets	5		-		-
Current assets					
Debtors	4	2,249		1,693	
Cash at bank and in hand		<u>62,259</u>		<u>39,851</u>	
		<u>64,508</u>		<u>41,544</u>	
Creditors: Amounts falling due within one year					
Accruals		1,485		1,442	
PAYE		70		531	
Other creditors		-		69	
		<u>1,555</u>		<u>2,042</u>	
Net current assets			<u>62,953</u>		<u>39,502</u>
Net assets	7		<u>62,953</u>		<u>39,502</u>
Funds					
Unrestricted funds			14,630		2,861
Restricted funds	6		<u>48,323</u>		<u>36,641</u>
			<u>62,953</u>		<u>39,502</u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and were approved by the Board on 6 December 2021 and signed on their behalf by:



Mr R D N Hopkins
Chair of Trustees

Company number 08958828

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

Accounting convention

The financial statements are prepared under the historical cost convention and are prepared in compliance with the Companies Act 2006, the Charities Act 2011, the Charities' Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are prepared in pounds sterling rounded to the nearest pound.

2Makelt Ltd meets the definition of a public benefit entity under FRS 102. 2Makelt Ltd is a company limited by guarantee with its registered office at 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

Going concern

There are no material uncertainties regarding the charity's ability to continue as a going concern.

Income

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

Expenditure

Expenditure is recognised as soon as a liability is probable. Expenditure includes attributable VAT which cannot be recovered.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include in the independent examination and accounts preparation fees and costs linked to the strategic management of the charity

Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Instruments - over 5 years on a straight line basis

Funds

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

Grants receivable and other debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

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

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
(continued)

1 ACCOUNTING POLICIES (continued)

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 recognised at their settlement amount.

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 at transaction value and subsequently measured at their settlement value.

2 TOTAL EXPENDITURE

	2021	2020
	£	£
Training and courses	1,378	-
Office costs	581	90
Travel Expenses	-	593
Professional fees	1,090	660
Insurance	1,693	1,829
Salaries and staff costs	12,360	12,350
Music maker	-	1,038
Depreciation	-	1,849
Governance costs:		
Independent examiner's remuneration	<u>1,873</u>	<u>1,548</u>
	<u>18,975</u>	<u>19,957</u>
	2021	2020
	£	£
Staff costs		
Wages and salaries	12,000	12,000
Social security costs	-	-
Pension contributions	<u>360</u>	<u>350</u>
	<u>12,360</u>	<u>12,350</u>

There was one employee during the year (2020:1). There were no employees whose emoluments exceeded £60,000.

3 NET INCOME

	2021	2020
	£	£
This is stated after charging:		
Depreciation	-	1,849
Independent examiners' remuneration	<u>1,873</u>	<u>1,548</u>

4 DEBTORS

	2021	2020
	£	£
Gift Aid Debtor	501	-
Prepayments	<u>1,748</u>	<u>1,693</u>
	<u>2,249</u>	<u>1,693</u>

2MAKEIT LTD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
(continued)

5 FIXED ASSETS

	<i>Instruments</i>	<i>Total 2021</i>
	£	£
Cost		
Brought forward & carried forward	<u>9,249</u>	<u>9,249</u>
Depreciation		
Brought forward & carried forward	<u>9,249</u>	<u>9,249</u>
Net book value		
At 31 March 2021	---	---
At 31 March 2020	---	---

6 RESTRICTED FUNDS

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£	£
Operational projects	<u>36,641</u>	<u>18,755</u>	<u>7,073</u>	-	<u>48,323</u>
	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£
Operational projects	<u>25,629</u>	<u>12,050</u>	<u>1,038</u>	-	<u>36,641</u>

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Fixed assets</i>	<i>Net current assets</i>	<i>2021 Total</i>
	£	£	£
Unrestricted funds	-	14,630	14,630
Restricted funds	-	<u>48,323</u>	<u>48,323</u>
	---	<u>62,953</u>	<u>62,953</u>
	<i>Fixed assets</i>	<i>Net current assets</i>	<i>2020 Total</i>
	£	£	£
Unrestricted funds	-	2,861	2,861
Restricted funds	-	<u>36,641</u>	<u>36,641</u>
	---	<u>39,502</u>	<u>39,502</u>

8 RELATED PARTY TRANSACTIONS

No remuneration was paid to any of the trustees during the year (2020: none).

Key Management Personnel remuneration totalled £12,360 (2020: £12,350).