

**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](http://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:

A handwritten signature in black ink, appearing to read 'R D N Hopkins', with a long horizontal flourish extending to the right.

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**

	<b>Unrestricted 2022 £</b>	<b>Restricted 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted 2021 £</b>	<b>Restricted 2021 £</b>	<b>Total 2021 £</b>
<b>Income from</b>						
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>
<b>Total income</b>	<u>44,396</u>	<u>750</u>	<u>45,146</u>	<u>23,671</u>	<u>18,755</u>	<u>42,426</u>
<b>Expenditure on</b>						
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>
<b>Total expenditure</b>	<u>20,142</u>	<u>9,567</u>	<u>29,709</u>	<u>11,902</u>	<u>7,073</u>	<u>18,975</u>
<b>Net income/(expenditure)</b>	24,254	(8,817)	15,437	11,769	11,682	23,451
<b>Reconciliation of funds</b>						
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

		<b>2022</b>		<b>2021</b>	
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>	5		-		-
<b>Current assets</b>					
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>	
<b>Creditors: Amounts falling due within one year</b>					
Accruals		1,530		1,485	
PAYE		<u>910</u>		<u>70</u>	
		<u>2,440</u>		<u>1,555</u>	
<b>Net current assets</b>			<u>78,390</u>		<u>62,953</u>
<b>Net assets</b>	7		<u>78,390</u>		<u>62,953</u>
<b>Funds</b>					
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
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**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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Staff costs</b>		
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**

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

**4 DEBTORS**

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

<b>6 RESTRICTED FUNDS</b>	<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).