

Beating Time

Annual Report and Financial Statements
for the Year Ended 30 April 2021

Beating Time

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Beating Time

Reference and Administrative Details

Chief Executive Officer	Heather Phillips
Trustees	Eleni Skordaki Magdalen Evans Henry Featherstone Seymour Eastwood Thomas Snowden Alberto Gonzalez-Carcavilla Rosalind Fox Paul Jackson Simon Morgan 1158013
Charity Registration Number	Unit 1.29, 9-11 Gunnerly Terrace Royal Arsenal Woolwich London SE18 6SW
Principal Office	Field Sullivan Limited 70 Royal Hill Greenwich SE10 8RF
Independent Examiner	Triodos Bank Deanery Road Bristol BS1 5AS
Bankers	

Beating Time

Trustees' Report

CHAIR'S STATEMENT

Summary of year

Although the year has been dominated by Covid, Beating Time has adapted and evolved in a very bold way, opening up opportunities which, pre-Covid, were unimaginable.

Unable to sing from March 2020 to September 2021, we were faced with existential choices - close, mothball or adapt. Closure was not an option: we all felt we had much more to offer and do in these very challenging circumstances. Mothballing involved standing still, which none of us felt was realistic. So we looked for ways to adapt to best serve the people who were serving sentences in the prisons where we had relationships.

Last year we told you about an idea we were germinating, inside job, an in-prison, peer-led and highly-focused employment consultancy. In 2020/21 we have directed 90% of our time and energy to this project - finding people work whilst in prison and post release.

Inside job

Covid left a vacuum in post-release support, as large agencies with responsibility for prison employment worked from home. Remote services are inaccessible to people with no computer, internet access, little phone credit or the confidence to call a stranger to ask for help. Inside job has the benefit of "internal Recruiters" living on the wings.

To help effectively, we needed to: find and train more Recruiters; build a team on the outside to work with them; expand our employer network; support candidates post-release; help the Recruiters create pipelines of great candidates for our employers; and work with the prisons to get employers inside to interview.

As I write:

- Inside job is running in 4 prisons – and about to open in 2 more.
- We have 7 fully-trained internal Recruiters.
- We have a thriving partnership with A Fairer Chance in the South East.
- We have 2 full time External Consultants (doubling our staff effectively).
- Inside job has placed over 100 people into work (post release or paid ROTL jobs) since August 2020.

It's early days. Our internal Recruiters have, until a few weeks ago, been confined to one wing of their prisons, because of "Covid Bubbles", so our pool of candidates is limited for the moment (restrictions are reimposed with local outbreaks). HMPS Hewell and Brinsford only came on stream in June 2021. The number of in-prison interview Surgeries we could run has been hit by Covid. Until November 21, we only had one External Consultant - Bally. In this context we think these early results are exceptional.

What this development of inside job gives us, is the opportunity to create the first peer-led, in-prison recruitment consultancy. Being peer led means it is credible and trusted by candidates and scalable. There is much evidence to support the effectiveness of peer-led work in prisons. We have as inspiration the superb work undertaken by the peer Listeners (Samaritans in prison) and Shannon Trust's literacy mentors, who we believe to be the only two charities that operate in all UK Prisons. Their contribution to prison mental health and literacy has become invaluable and indispensable.

We believe we can replicate their model to support finding employment: use the time inside productively and use and train peers.

Beating Time

Trustees' Report

Choirs Beating Time

In 2020/21 we provided some music remotely: song books, guitars, a remote song-writing initiative which became an album, made a programme of our music for Prison Radio and films for in-cell TV. However, we have not been able to run weekly choir practice sessions, put on concerts or run musical family days: our core programme.

In September 2021, we reopened Choir in HMP Rye Hill and in November 2021 started new ones in HMP Hewell and Stafford. We were also, briefly, able to restart a specialist Mental Health Musical Group in HMP Birmingham. Progress remains stop/start.

I said in last year's report that our ambition was to re-open in the six prisons we ran Choirs in Pre-Covid. In fact we will re-open in 5 of them and in 4 new prisons: HMPs Hewell, Stafford, Gartree and Swinfen Hall. We have also been invited to start CBT in Swaleside. Our strong sense of confinement to cell for 23 hours, no mixing of wings and few family visits, means prisons are seeking out organisations that (re)create community. Consistent with that, we are significantly expanding the musical team and believe we have found some exceptional and exciting music leaders.

As you will see below, we have healthy reserves. In addition to investing in inside job, we have decided to offer 12 month pilot Choirs to up to 10 prisons which are within geographical reach of our musical team. This is in line with the musical ambitions we are jointly forming with Changing Tunes, Music in Prisons and Finding Rhythms to expand the footprint of prison music in UK Prisons. Given its mental health impact, ability to create social inclusion and community, we think choir is under used and undervalued. We are formulating a plan to change that.

Upstart

We have been unable to run our self-employment programme during Covid because face to face activities have not been allowed. We took the opportunity to remodel and update the programme workbook with our collaborators, Enterprise Exchange. We sent in copies of the new workbook to HMPS Birmingham and Stafford to enable people to plan in-cell and have also provided additional copies in response to specific requests in other of our prisons.

Charity Development

We also took advantage of the time which lockdown gave us to:

- successfully apply to become an approved supplier on the MoJ's new Probation Supply Framework (similar to the DPS)
- design and launch a new website and new logos,
- build a comprehensive library of song lyrics and arrangements to facilitate sharing among our MD team,
- adapted and updated our policies to reflect our expanded programmes,
- built a new secure portal for inside job day-to-day management and data collection, and
- developed a suite of documents for the inside job desk (with Phil Martin of Ex-seed, a specialist recruiter in this field).

Beating Time

Trustees' Report

Prisons Generally

Prisons, their staff, their inmates and families have had a terrible time. People have been confined to cell for long periods; work, education and activities have been cancelled. Covid and its management has caused huge staff shortages.

Prisons have been behind the curve in terms of opening back up, having their own central rules and protocols. Many do not know how much of a "normal" regime they will be able to facilitate once restrictions ease and are having to make tough choices. The atmosphere inside has also been adversely affected by larger numbers held on remand without trial because of Covid's impact on an already stretched court system (currently a backlog of 60,000 cases, which will take years to clear).

Funding

IN THE YEAR UNDER REVIEW: we have had income of £266,125 and expenditure of £166,185. We have been unable to spend restricted funding because of our inability to run Choirs Beating Time or UpStart. Last year the equivalent figures were £206,785 (income) and £204,633 (expenditure).

RESERVES: were exceptionally healthy at the year-end: £254,403. As at December 2021, those reserves were £220,322, representing ~11 months' full funding (if activities remain at the current reduced level).

HMPs: accounted for ~29% of our income. All our prisons apart from East Sutton Park and Brinsford contribute to funding. As always, our primary concern is to work where need is greatest, and we can have most impact. However, where they can do so, we require a prison to make a contribution to the programmes we provide.

FUNDERS: we were due to have 4 multi-year funding streams come to an end in 2020/21. However, unable to spend money we asked to postpone drawdown or divert funds to Inside Job. All our funders have been massively supportive and flexible.

In the year under review we raised £92,000 from 5 funders. Our focus currently is achieving visibility of funding into 2022/23. We are delighted to have won the support of the Tudor Foundation over a 3 year period.

2021/22. Going forward Beating Time looks very different to early 2020. The establishment of Inside Job means that we are running not one - but two - continuous programmes. This represents more than a doubling of our capacity. Inside Job requires full time staff to continuously support the Internal Recruiters, Candidates and Employers. It has also necessitated having offices (we have all worked from home since the charity started in 2014). Inside Job requires training of Internal Recruiters and organising training for the candidates externally. Bally and Shelley currently run 2 prisons each (which we feel is about the right ratio). We are looking to employ Jonathan (Co-Director of Inside Job and our first Recruiter in HMP Birmingham) when he is released later in 2022. This means our current budget (and monthly run rate) is significantly higher than in previous years.

Staff

At the year-end we had 3 full-time staff, 3 part-time staff and a bank of freelance musicians most of whom had Recruiter for Inside Job. We have also identified 8 musicians we are auditioning and inducting. We will continue to add to operational capacity as our activities expand and have budgeted accordingly.

Beating Time

Trustees' Report

Trustees

We have 9 Trustees. Three are lawyers. One is an accountant. One is in public policy. One is an investment manager. One has been involved in prison education and arts for a long time. Two have served a sentence. We continue to look for musical input at Board level.

Peer Workers

During the year we recruited 3 Internal Recruiters and subsequently have recruited 5 more (7 are currently operating). We save £60 a week to a bursary fund for them, so they have a small capital sum on release. Three of our Internal Recruiters are being released early in 2022. One has a job offer from RSS as a rail engineer. One has a final interview with KPMG for a technology consultancy role and one is going to be PA to the High Sheriff of Greater London (Heather our CEO). All posts have been found by Inside Job. We are also talking to the Recruitment Employment Confederation about enabling our Internal Recruiters to sit professional exams whilst still serving their sentences, so they leave with a qualification as well as practical recruitment experience.

Volunteers

During the worst of the pandemic, we and many volunteer pen pals wrote over 600 letters to our singers.

Vision

We have an amazing opportunity to expand the impact of Inside Job. In 2022 we feel we will best achieve this by working with more Candidates in our existing prisons: that is scale, will be achieved by depth not breadth. Prison relationships can be challenging to establish and maintain. We have been blessed with some good ones and we know we will achieve more impact per pound by leveraging those relationships. However, we are also exploring specific opportunities in Kent, in order to make more of the job opportunities we and A Fairer Chance have in Kent and the South East. As we expand Choirs Beating Time and get to know new prison regimes better, we will be able to assess if there are more opportunities to successfully expand Inside Job. The vision for Choirs Beating Time is more choirs, more concerts, more choristers, and more collaborations. We plan to make more noise.

Big Picture

We know that putting people in prison does not reduce crime. Countries with the highest rates of incarceration, like the USA, have the highest reoffending rates (76%). We are at 50%. Norway has one of the lowest at 20%. The UK continues to imprison double the numbers of our European neighbours and is currently creating 20,000 more prison places (anticipating a 25% increase in the prison population). We will continue to make the factual case that we need to deploy effective ways of reducing crime. The current debate at a political level is polarised between "tough" and "soft" on crime which crudely translates into long versus short sentences. Notwithstanding that violent crime has fallen by 44% between 2009 and 2019, long sentences (over 20 years) have quadrupled. This sentence inflation is seen across the board. Intergenerational imprisonment is the fate of many boys in our poorest communities. The statistics show that too often we are imprisoning people brought up in care, excluded from school, suffering mental illness, who are homeless, have served in the armed forces, have additions and/or live in poverty. Imprisonment is not the solution to these serious social issues in our view.

Beating Time

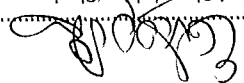
Trustees' Report

Thank you

Lastly, I want to say thank you to our outstanding Internal Recruiters who have helped so many people find work whilst serving their own sentences in extremely difficult circumstances - Jon, Richard, Rohan, Jordan, Sue, Katie, and Selena. We are proud to have you in our team.

I also want to extend thanks to: our External Consultants, Shelley, and Bally who everyday "do whatever it takes" to get people into a practical and emotional position where they can take the opportunities on offer; our gifted musicians who have found ways to get music made and heard; our funders who have stuck with us and backed us and our ideas. To the forward looking employers who have brought jobs into prison (particularly Kim McGinty of VGC, Janet Hector of McGinley and Gavin Hurren of RSS). To the "Go the Extra Mile" prison officers who have opened doors (in every sense) and made what we do possible (Laura, Jo, Vic, Steve, Daz, Dan and John: you know who you are and thankfully so do we); my fellow trustees who have been a very effective sounding board for the serious challenges we have faced this year; and lastly to Heather, Rachel and the two Sarahs for seriously adjusting our sails, fitting a bigger engine, and charting a new course for Beating Time - thank you.

.....
Eleni Skordaki, Chair.



Beating Time

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 April 2021.

OBJECTIVES AND ACTIVITIES

The charitable objectives of Beating Time remain the promotion of the rehabilitation of people serving sentences for the public benefit.

We do this in prisons through our creative singing programme, Choirs Beating Time, and our work focused programmes, Inside Job and UpStart. We support all our programmes through the gate. Through these activities we aim to build the skills and capacity of people serving (or who have served) a sentence so that they can break the cycle of re-offending on release and lead fulfilling lives.

We have had and continue to have due regard to the guidance issued by the Charity Commission on public benefit.

Activities: Our Programmes and Aims

We run three interlinked programmes, Choirs Beating Time (CBT), Inside Job and UpStart.

- Choirs Beating Time - A continuous group singing and performance programme. Its aims are to:
 - o improve mental health and well-being;
 - o create a sense of social inclusion;
 - o develop social and employability skills.

- Inside Job - An in-prison and through-the-gate employment initiative which aims to:

- o develop peer-led recruitment teams in prison;
- o find more employers to employ people with convictions;
- o secure employment for our candidates.

- UpStart - A 15-week Entrepreneurship Programme combining CBT with practical business start-up advice which aims to create:
 - o purpose and direction;
 - o businesses and self-employment;
 - o more employment opportunities.

Inside Job has been our focus during the accounting period under review as Covid restrictions are, even at the time of writing, still preventing CBT (and therefore, UpStart) from running fully. We report on our Covid activities below.

Activities: Our Prisons

At the start of the financial year we were unable to deliver face-to-face work in our prisons due to Covid restrictions, but we had contracts/relationships with the following prisons and provided alternative services for:

- HMP Birmingham - a Local Prison;
- HMP Featherstone - a Category C, Training Prison near Wolverhampton;
- HMP/YOI Brinsford - a Young Offender Institution (aged 18-21) near Wolverhampton;
- HMP Rye Hill - a Category B Prison for people sentenced for sexual offences (privately run by G4S);
- HMP Stafford - a prison for people sentenced for sexual offences
- HMP Maidstone - a Foreign Nationals Prison in Kent;
- HMP/YOI East Sutton Park - an Open Prison in Kent.

Beating Time

Trustees' Report

We had also been notified of awards in principle of new contracts with HMP Belmarsh and HMP Gartree. These awards were withdrawn after 6 months as they could not be delivered.

Despite Covid, we have continued to have success responding to retendered contracts and new prisons. At the time of this report Beating Time is delivering (or has a contract to deliver) services in:

- HMP Rye Hill (CBT)
- HMP Birmingham (awarded a further 18 month contract from 01.01.2021 for all 3 programmes)
- HMP Hewell (NEW - awarded a 13 month contract from 11.03.21 - CBT and inside job)
- HMP Maidstone (awarded a further 12 month contract from 01.01.2022 - CBT/enrichment programme)
- HMP Gartree (NEW - awarded a 6 month contract from 01.11.2021 - CBT)
- HMP Stafford (awarded a new 12 month contract from 01.11.2021 - CBT and inside job)
- HMP YO1 Swinfen Hall (NEW - awarded a 12 month contract from 01.02.2022 - CBT and inside job)
- HMP YO1 Brinsford (funded from charitable donations - CBT and inside job)
- HMP YO1 East Sutton Park (funded from charitable donations - CBT and inside job)

All are prisons for men except East Sutton Park, which is for women over the age of 18.

Activities: Collaborations and Donations

Collaborations: We seek to increase our impact and further our charitable objectives through collaborations. In 2020/21 we have chosen to strengthen some of these relationships. In particular, we are partnering with CIC, A Fairer Chance to deliver inside job in East Sutton Park. We are building working relationships with Changing Tunes, Music in Prisons and Finding Rhythms to increase the availability and profile of music in the prison estate in England. We believe these collaborations will create more impact over the next financial year.

Donations: We have also looked to further the Charity's objectives through carefully considered donations and funding of activities which match our own aims. These include: a donation to A Fairer Chance to support their work with us at East Sutton Park, the onward donation of funding received from Wharfedale (with their agreement) to Music in Prisons for a remote music project in HMP Wakefield, and a contribution towards the cost of providing the publication "How to Get a Great Job with a Criminal Record" in every prison library.

Activities: Covid Alternative Provision

The entire financial year 2020/21 was subject to Covid restrictions in prisons with no group activities permitted. These have been reimposed at the time of writing this report.

Notwithstanding these restrictions, we took the decision, in consultation with the Charity's management and music teams and our prisons, to continue to operate during 2021/21. Alternative provision has included:

- In-cell activities - a CD, songbook and instruction videos were recorded by our music directors and sent to all our singers. In one prison we also sent in guitars for our singers. The CD and videos were also broadcast on in-prison media channels reaching a wider audience.
- Song-Writing Project - a remote creative project which has resulted in a 10 track album of original songs, provided on CD to participants and shared through our website with family and friends.
- Recorded a programme broadcast on National Prison Radio.
- Provision of UpStart workbooks to those interested in business start-up to use in their cells.

We have also written over 600 letters to our programme participants during the year - just staying in touch with people who have been isolated for months is a small but meaningful activity in supporting mental health.

Beating Time

Trustees' Report

Inside Job has been permitted to operate with in-person visits from the beginning of 2021 and employer interview surges have been allowed since April 2021. We are grateful to prison staff for facilitating this in challenging circumstances.

ACHIEVEMENTS

Main achievements in 2020/21

- Continuing to operate and to grow during Covid.
- Development and expansion of Inside Job from pilots in 2 prisons to operational desks in 2 prisons and 1 more about to start.
- Renewing/Winning 5 HMPPS Contracts.
- Becoming an approved supplier for the new probation service tendering system.
- Creating our Inside Job staff team.
- Opening an office base in each regional hub.
- Developing a secure portal for management and data collection for Inside Job.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Beating Time is a registered CIO constituted with voting members other than its trustees. It's governing terms are contained in the constitution (which follows the Charity Commission's model form). Trustees are selected and act in accordance with the constitution. (A welcome guide has been prepared which outlines our process for inducting new trustees to the Charity.)

Organisation

Trustees: We had 9 trustees as at 30/4/2021:

- Eleni Skordaki - Chair
- Seymour (Sam) Eastwood
- Thomas Snowden
- Magdalen Evans
- Henry Featherstone
- Alberto Gonzalez
- Rosalind Fox
- Paul Jackson
- Simon Morgan

Senior Management Team: We have two people: Heather Phillips (CEO) and Rachel Mace (COO). Heather and Rachel are supported by Sarah Inglis, Communications Director and Sarah Rigby, who works part-time as the Charity's book-keeper.

Inside Job: We have two full-time members of staff, Bally Nijjar (Co-Director) and Shelley Ballard (Employment Consultant) who are both based in our Birmingham Office. They work with our 7 Inside Job Recruiters.

Area Manager: our Midlands Cluster is run by Sally Deblage who is also based in the Birmingham Office.

Musicians: We have maintained links with all our freelance musicians during -Covid. We have 2 freelance musicians actively delivering Choirs Beating Time in our prisons at the time of writing. We have actively recruited in both the Midlands and Kent in the early part of 2022.

Beating Time

Trustees' Report

Volunteers: volunteering activities have changed during Covid as face-to-face delivery has paused. During Covid a group of 15 volunteers, our "letter angels", have written to our singers and other women in East Sutton Park, co-ordinated by our MD, Amelia Carr.

FINANCIAL REVIEW

Going Concern: The Trustees are pleased to report that Beating Time continues as a going concern.

Reserves and cash: As at the year-end we had £169,991 cash in the bank and total net assets of £254,403 of which:

- £148,983 was restricted to funding ongoing projects; and
- £105,420 was unrestricted.

This more than meets our reserves policy - being an amount required to meet anticipated rent obligations together with three months' direct and indirect costs and committed project spend (currently ~£75,000).

Reserves (and in particular, Restricted Reserves) remain higher than anticipated as Covid has prevented spending on contracted projects (which remain on hold). Management and Trustees have opted to address this in two ways - slow the rate of fund raising in the short term to prevent reserves rising further and expanded our project delivery plans during 2022, including:

- Enhancing our CBT offer with existing prisons with a packaged album writing and recording project which will also draw in more of our MD team and help to recruit new musicians and cement their place in the team.
- Offering 9-12 months of pilot choirs at no cost to 10 new prisons within geographical reach of our teams.
- Developing and launching a prisons music week through a collaboration with other music charities.
- Adding to the inside job in-community team (1-2 full-time position(s)) to support the anticipated increase in candidates from existing (and new) prisons.
- Expanding inside job into 1-2 new prisons.
- Supporting a wider evaluation of the relationship between music and prison culture.

Funding: We have two sources of funding: prisons and donors.

Prisons currently contribute ~29% of our income. Services in six prisons are contracted via PEDPS or, in the case of Rye Hill, with private operator G4S. These arrangements are for a contribution towards the costs of running our programmes. The balance of the costs and the full costs of running in ESP and Brinsford are currently met out of charitable donations.

Donors currently contribute ~70% of our funding. As at 30/04/2021 we have received:

- Foundations: £160,000;
- Individuals: £19,932 (plus gift aid of £15,319).

Our major donors (£10,000 and above) were:

The Bromley Trust;
Colyer-Fergusson Charitable Trust;
Henry Oldfield Charitable Trust;
Swire Charitable Trust; and
The Inglis Family.

Beating Time

Trustees' Report

We wish to thank all our funders and those who donate considerable amounts of their time to support Beating Time's work.

Impact of Covid on Finances: The suspension of activities and services due to Covid lockdown did not adversely impact the Charity's income in the first half of 2020/21. The Ministry of Justice implemented its Covid Relief Payment Programme allowing suppliers under existing PEDPS contracts to continue to be paid and G4S similarly agreed to continue to pay for alternative services at HMP Rye Hill. Charitable Funders agreed to the repurposing of donations.

However, the continued inability to deliver CBT and UpStart will impact significantly on the charity's income for 2021/22. Income was projected to be in the region of £300,000 (continuing our upward growth trajectory). Prisons have deferred retendering contracts or where they have been awarded, we have not been able to invoice the full contract sum because of restrictions on access/delivery. We estimate this will mean a reduction in anticipated/contracted income in the current financial year (2021/22) of ~£73,000. The decision to defer multi-year funders into 2022/23 to avoid further accumulation of reserves will also reduce previously anticipated income by ~£55,000 of charitable donations. We anticipate income for 2021/22 of ~£170,000.

The Trustees remain confident that income will return to projected levels once prisons re-open as relationships with prisons and its funders remain strong.

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

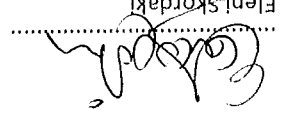
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Beating Time

Trustees' Report

The annual report was approved by the trustees of the charity on 3 February 2022 and signed on its behalf by:


.....
Eleni Skordaki
Trustee

Beating Time

Independent Examiner's Report to the trustees of Beating Time

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes. This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of Beating Time you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Beating Time's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since Beating Time's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Beating Time as required by section 130 of the Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Timothy Sullivan FCA

Field Sullivan Limited

70 Royal Hill

Greenwich

SE10 8RF

Date: 24/5/22

Beating Time

Statement of Financial Activities for the Year Ended 30 April 2021

	Note	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:							
Donations and legacies	3	66,751	128,500	195,251	22,890	118,600	141,490
Charitable activities	4	70,232	-	70,232	64,775	-	64,775
Investment income	5	642	-	642	520	-	520
Total income		137,625	128,500	266,125	88,185	118,600	206,785
Expenditure on:							
Charitable activities	6	(69,187)	(96,998)	(166,185)	(94,562)	(110,071)	(204,633)
Total expenditure		(69,187)	(96,998)	(166,185)	(94,562)	(110,071)	(204,633)
Net movement in funds		68,438	31,502	99,940	(6,377)	8,529	2,152
Reconciliation of funds							
Total funds brought forward		36,982	117,481	154,463	43,359	108,952	152,311
Total funds carried forward	15	105,420	148,983	254,403	36,982	117,481	154,463

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 15.

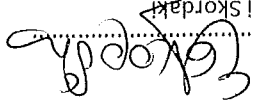
The notes on pages 16 to 29 form an integral part of these financial statements.

Beating Time

(Registration number: 1158013)
Balance Sheet as at 30 April 2021

	2021	2020
£	£	£
Fixed assets		
Tangible assets	5,806	6,732
Current assets		
Debtors	92,289	61,375
Cash at bank and in hand	169,991	107,524
	262,280	168,899
Creditors: Amounts falling due within one year	(13,683)	(21,168)
Net current assets	248,597	147,731
Net assets	254,403	154,463
Funds of the charity:		
Restricted income funds	148,983	117,481
Unrestricted income funds		
Unrestricted funds	105,420	36,982
Total funds	254,403	154,463

The financial statements on pages 14 to 29 were approved by the trustees, and authorised for issue on 3 February 2022 and signed on their behalf by:


Eleni Skordaki
Trustee

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2021

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Unit 1.29, 9-11 Gunnerly Terrace

Royal Arsenal

SE18 6SW

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - Charities SORP (FRS 102) - Second edition October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Beating Time meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the periods in which the estimate is revised where revisions affects only that period, or in the period of the revision and future periods where the revisions affects both current and future periods.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2021

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2021

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	£	£	£	£
Donations and legacies;				
Donations from foundations	31,500	128,500	160,000	87,600
Donations from individuals	19,932	-	19,932	53,015
Gift aid reclaimed	15,319	-	15,319	875
	66,751	128,500	195,251	141,490

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2021

4 Income from charitable activities

	Unrestricted		
	General		
	£	£	£
	2021	2020	
	Total	Total	
Prisons	60,232	64,775	
Contractual income	10,000	-	
	70,232	64,775	

5 Investment income

	Unrestricted		
	funds		
	General		
	£	£	£
	2021	2020	
	Total	Total	
Interest receivable and similar income;	642	520	
Interest receivable on bank deposits	642	520	

6 Expenditure on charitable activities

	Total	Total	
	2021	2020	
	£	£	
Musical directors	12,639	70,288	
Inside job	16,272	12,276	
Choir co-ordination	-	13,929	
Restart/Upstart	3,588	536	
Fundraising costs	-	4,520	
Charitable donations	900	-	
Support Manager	15,700	-	
IT development - one off (1)	2,880	7,554	
Support costs	114,206	95,530	
	166,185	204,633	

Notes to expenditure on charitable activities

(1) This relates to upgrading of website, systems and security to enable remote working and compliance with MOJ requirements. It was restricted funding received from the Lloyds Foundation Enable Fund.

Notes to the Financial Statements for the Year Ended 30 April 2021

7 Analysis of governance and support costs

Support costs	Total 2021 £	Total 2020 £
Staff costs	72,425	61,919
Wages and salaries	3,845	895
Social security costs	-	-
Pension costs	422	2,218
Rent and rates	537	540
Insurance	217	190
Telephone and internet	18,002	14,790
Bookkeeping and administration	4,826	2,818
Computer software and maintenance	984	1,801
Printing, postage and stationery	92	137
Trade subscriptions	647	316
Sundries	99	955
Cost of trustee meetings	742	2,106
Travel and subsistence	1,095	-
Advertising	2,004	1,590
Independent examination	103	73
Bank charges	3,028	2,503
Depreciation of office equipment	638	1,234
Training	4,500	1,445
Recruitment	114,206	95,530

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2021

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	72,425	61,919
Social security costs	3,845	895
Pension costs	422	-
	<u>76,692</u>	<u>62,814</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Charitable activities	<u>3</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £35,145 (2020 - £40,271).

	Administration	Kent Hub	Inside job	Total
The staff cost was spread between different projects	30,991	8,260	37,441	76,692

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2021

13 Creditors: amounts falling due within one year

	2021	2020
Other taxation and social security	1,565	4,940
Other creditors	294	-
Accruals	1,824	1,590
Deferred income	10,000	14,638
	<u>13,683</u>	<u>21,168</u>

Deferred income at 1 May 2020
Resources deferred in the period
Amounts released from previous periods
Deferred income at year end

	2021	2020
	£	£
	14,638	3,283
	-	14,638
	<u>(4,638)</u>	<u>(3,283)</u>
	10,000	14,638

14 Pension and other schemes Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £422 (2020 - £Nil).

Notes to the Financial Statements for the Year Ended 30 April 2021

Beating Time

15 Funds

Current period

Unrestricted funds			
<i>General</i>			
Bromley Trust	10,000	10,000	(10,000)
Oxford Orpheus	1,000	1,000	(1,000)
Vanessa Briggs	8,000	8,000	(8,000)
Drapers Charitable Foundation	-	10,000	(1,200)
Norton Rose Foundation	-	10,000	(7,051)
KPMG	-	10,000	(6,562)
Kent Community - High Sheriff	-	500	(500)
Award	-	60,232	(3,400)
Prisons	7,440	27,893	(31,474)
Other unrestricted funds	29,542	137,625	(69,187)
Restricted funds			
Henry Oldfield Charitable Trust	-	55,500	(44,627)
Edward Cadbury Charitable Trust	2,798	-	-
Swire Charitable Trust	4,034	20,000	(6,388)
Berkeley Foundation	5,400	-	(5,400)
Didymus	2,000	-	-
Wharfedale Foundation	1,800	-	-
The Colyer-Fergusson Charitable Trust	1,710	31,000	(14,034)
Henry Oldfield Charitable Trust	24,644	-	-
Jon Hayes	3,500	-	(3,500)
People's Postcode Lottery	10,607	-	(10,607)
The Woodward Charitable Trust	500	-	(500)
The Brook Trust	5,000	-	(1,500)
Hilden Charitable Trust	2,595	-	-
The Michael & Shirley Hunt Charitable Trust	1,750	-	-
Marsh Christian Trust	400	-	-
The Clothworkers Foundation	583	-	(402)
Mr & Mrs Andrew Phillips	50,000	-	-
Jill Franklin Trust	160	-	(160)
General			
Bromley Trust	-	10,000	(10,000)
Oxford Orpheus	-	1,000	(1,000)
Vanessa Briggs	-	8,000	(8,000)
Drapers Charitable Foundation	-	10,000	(1,200)
Norton Rose Foundation	-	10,000	(7,051)
KPMG	-	10,000	(6,562)
Kent Community - High Sheriff	-	500	(500)
Award	-	60,232	(3,400)
Prisons	7,440	27,893	(31,474)
Other unrestricted funds	29,542	137,625	(69,187)
Restricted funds			
Henry Oldfield Charitable Trust	-	55,500	(44,627)
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Berkeley Foundation	5,400	-	(5,400)
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Wharfedale Foundation	1,800	-	-
The Colyer-Fergusson Charitable Trust	1,710	31,000	(14,034)
Henry Oldfield Charitable Trust	24,644	-	-
Jon Hayes	3,500	-	(3,500)
People's Postcode Lottery	10,607	-	(10,607)
The Woodward Charitable Trust	500	-	(500)
The Brook Trust	5,000	-	(1,500)
Hilden Charitable Trust	2,595	-	-
The Michael & Shirley Hunt Charitable Trust	1,750	-	-
Marsh Christian Trust	400	-	-
The Clothworkers Foundation	583	-	(402)
Mr & Mrs Andrew Phillips	50,000	-	-
Jill Franklin Trust	160	-	(160)

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2021

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 30 April 2021 £
Clinks	-	7,000	(7,000)	-
Charles Hayward Foundation	-	7,000	(2,880)	4,120
Baring Foundation	-	8,000	-	8,000
Total restricted funds	117,481	128,500	(96,998)	148,983
Total funds	154,463	266,125	(166,185)	254,403

Previous period

Balance at 1 May 2019 £	Incoming resources £	Resources expended £	Balance at 30 April 2020 £
-------------------------------	----------------------------	----------------------------	----------------------------------

Unrestricted funds

General

Corbett Award	-	5,000	(5,000)	-
Bromley Trust	-	10,000	(10,000)	-
Midland Festival Chorus	-	3,000	(3,000)	-
Oxford Orpheus	-	1,000	(1,000)	-
Vanessa Briggs	-	2,000	(2,000)	-
Prisons	2,665	64,775	(60,000)	7,440
Other unrestricted funds	40,694	2,410	(13,562)	29,542

Restricted

Henry Oldfield Charitable Trust	5,140	5,250	(10,390)	-
Edward Cadbury Charitable Trust	-	3,000	(202)	2,798
Swire Charitable Trust	19,098	-	(15,064)	4,034
Berkeley Foundation	25,000	-	(19,600)	5,400
Didymus	-	2,000	-	2,000
Wharfedale Foundation	-	1,800	-	1,800
The Colyer-Fergusson Charitable Trust	-	21,000	(19,290)	1,710
Henry Oldfield Charitable Trust	30,000	-	(5,356)	24,644
Jon Hayes	-	3,500	-	3,500
People's Postcode Lottery	-	18,000	(7,393)	10,607
The Woodward Charitable Trust	-	500	-	500
The Brook Trust	-	5,000	-	5,000
Hilden Charitable Trust	4,000	-	(1,405)	2,595

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2021

	Balance at 1 May 2019 £	incoming resources £	Resources expended £	Balance at 30 April 2020 £
The Michael & Shirley Hunt	-	1,750	-	1,750
Charitable Trust	-	400	-	400
Marsh Christian Trust	-	6,400	(5,817)	583
The Clothworkers Foundation	-	50,000	-	50,000
Mr & Mrs Andrew Phillips	160	-	-	160
Jill Franklin Trust	7,554	-	(7,554)	-
Lloyds Bank Foundation	5,000	-	(5,000)	-
Santander	1,000	-	(1,000)	-
Alchemy	3,000	-	(3,000)	-
Green Hall	9,000	-	(9,000)	-
Allen Lane	108,952	118,600	(110,071)	117,481
Total restricted funds	152,311	206,785	(204,633)	154,463
Total funds				

Notes to the Financial Statements for the Year Ended 30 April 2021

Beating Time

The specific purposes for which the funds are to be applied are as follows:

Choirs Beating Time Programme (CBT)

- Henry Oldfield Charitable Trust - CBT at HMP Maidstone and salaries.
- Swire Charitable Trust - CBT at HMP/YOI Brinsford.
- The Colyer-Fergusson Charitable Trust - CBT at HMP Maidstone.

Inside Job - In Prison Recruitment Agency

- Clincks - Inside Job for HMP Birmingham
- Charles Hayward Foundation

Mental Health Choir

- The Barling Foundation

- The Brook Trust Fund

Musical Participatory Family Days

- Hidden Charitable Trust
- The Michael and Shirley Hunt Charitable Trust
- Marsh Christian Trust

Equipment

- The Clothworkers Foundation

Core Costs

- Mr & Mrs Andrew Phillips

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2021

16 Analysis of net assets between funds

	Current period			Previous period		
	Unrestricted	Restricted	Total funds	Unrestricted	Restricted	Total funds
Tangible fixed assets	5,806	-	5,806	6,732	-	6,732
Current assets	113,297	148,983	262,280	51,418	117,481	168,899
Current liabilities	(13,683)	-	(13,683)	(21,168)	-	(21,168)
Total net assets	105,420	148,983	254,403	36,982	117,481	154,463

16 COVID 19

The charity's services continue to be affected by the outbreak of Covid19. Until April 2021, the prisons remained effectively closed to outside visitors and non-HMPPS staff with some limited exceptions. From April 2021 there was a gradual and continuous relaxation of restrictions and we expected to see close to normal service returning to at least half of our prisons by the end of the calendar year. However, HMPPS has reimposed full lockdown measures due to Omicron meaning group activities are still suspended. Throughout this time, Beating Time has provided alternative services where possible at the request of the MoI and in liaison with local prison staff teams. We have been able to provide adapted face-to-face delivery of inside job in four prisons during 2021 (2 of those since June) and we are about to set up in two more. Choirs returned in 3 prisons this Autumn for a few weeks. Progress is not smooth as local Covid outbreaks require short-term suspensions of work for quarantine periods but we remain confident that we will resume all our work (and continue to find new opportunities). Funders and prisons have continued to be supportive.