

Charity registration number: 1158013

Beating Time

Annual Report and Financial Statements

for the Year Ended 30 April 2022

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
Charity Registration Number	1158013
Principal Office	Unit 1.29, 9-11 Gunnery Terrace Cornwallis Road Royal Arsenal Woolwich London SE18 6SW
Independent Examiner	Field Sullivan Limited 70 Royal Hill Greenwich SE10 8RF
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ The Charity Bank Fosse House 182 High Street Tonbridge TN9 1BE Triodos Bank Deanery Road Bristol BS1 5AS

Beating Time

Trustees' Report

CHAIR'S STATEMENT

Summary of year

Whilst Beating Time has changed beyond all recognition in the last 18 months, our purpose remains the same: to help people survive a prison sentence and thrive on release.

A large and growing prison population is, we believe, a sign of a society's weakness not strength. Our prisons continue to be populated largely by people who are mentally ill, have been excluded from school, have been in care, experienced trauma, addiction, homelessness and poverty. Crime has been falling since 1981. We do not need the five new prisons currently being built in the UK at vast expense. However, policy is unlikely to change: locking people up is a vote winner. Interestingly, about the same percentage of the population as 30 years ago (c. 76%), think sentences are still too lenient, even though in that time sentences have gone up by a third and the prison population has doubled. However, we continue to swim against the tide of policies and politics and help people to come back from their lowest point.

It is six months since we filed our last accounts. But even in that short period there is much to report on and celebrate:

We have rebuilt new musical teams in the West Midlands and Kent. We now have nine musicians. After two years of silence, our choirs are reforming and finding their voices again. In effect, Choirs Beating Time has had to begin again from scratch as musicians, singers, officers and Governors have moved on. Huge credit belongs to Sally, our West Midlands Manager, and Pete Churchill, our Head of Music, for sticking with us and ensuring prison choirs were not another victim of Covid.

Inside Job is no longer pottering along in a single wing of locked down prisons. Manned desks are established in four prisons and we are about to open in a fifth. By late September it will employ four full-time staff. As I write, in July 2022, we have secured over 180 job starts for people leaving prison.

In the year ended 30 April 2022, expenditure divided approximately:

- 64% on Inside Job;
- 8% on Choirs Beating Time; and
- 28% on Management and Administration.

The Inside Job spend includes: staff, training and bursaries for our Prison Recruiters (peer workers still serving their prison sentences); support for A Fairer Chance; development of a secure data and management portal; rent; computers and printers for the Inside Job prison desks; and travel. The central costs include: staff (who have spent the year growing the charity in unprecedented times - building and maintaining relationships with the expanding team, prisons, funders, employers, trustees and our wider stakeholders; developing strategy; and raising funds); compliance; IT development; communications; and accounting.

The transformation of the Charity in the last two years has been quite remarkable. We have started 2022/23 with twice the number of programmes, working in twice the number of prisons, managing two small offices and double the number of permanent staff we went into Covid with in March 2020.

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Trustees' Report

That is not to say that we do not still face considerable challenges. The growth we are experiencing necessitates double the amount of income - a not inconsiderable task for the team. There are still obstacles preventing easy access into and around the prisons we serve. The people living and working in prison are still affected by what HM Chief Inspector of Prisons, Charlie Taylor, has identified as "post-Covid torpor". The situation is exacerbated by the extreme shortage of prison staff: there are simply insufficient people to safely unlock wings and run full, open regimes day-to-day.

The Programmes

- Inside Job

Inside Job has been the focus of 2021/22. We have developed and embedded the programme, testing what does and does not work. We hope to add one more Midlands Prison to the fold during the year. However, growth will be focussed on the number of candidates we can help in our existing five prisons. To date we have worked with over 300 people. This year we hope to work with 500+.

At the time of writing, Inside Job has achieved over 180 job starts - a phenomenal achievement for two people and our partner A Fairer Chance (in East Sutton Park) with restricted access to the Candidates. Two of those Candidates placed into work are former Prison Recruiters: congratulations to Jordan and Rohan. Another candidate, Carl, spent 25 years going in and out of prison. We placed him on a building site when he was released earlier this year. He has since gone on to be promoted and has employed five more Candidates from us. His story makes the point powerfully that those closest to the problem, are the solution.

- Choirs Beating Time

We are now back and singing in prison. We have seven choirs in six prisons with two more to follow in August/September 2022. Choir membership is lower than pre-Covid (the aforementioned "torpor") but we have already held our first three concerts and two recordings have been submitted for Koestler Awards and numbers are growing every week.

Plans for a national joint celebration of music in prisons continue with January 2023 the targeted month. We are also expanding our creative offering to include visual art, working in collaboration with carefully selected partners who share our values.

- Upstart

We have decided to keep UpStart on hold during 2022/23. The choirs need to re-establish and there is insufficient capacity in the team to run a programme (including 12 months' post-course mentoring) to the standard we require. The Trustees will continue to keep this under review with the management team.

Funding

I am pleased to note that we have maintained income at similar levels to the previous two years in a challenging fund-raising environment. We have also achieved the goal we set in our last accounts to reduce our reserves. In the year under review we have received income of £247,675 and incurred expenditure of £307,885. Last year the equivalent figures were £266,125 (income) and £166,185 (expenditure).

We have ended the year with reserves of £186,860 of which £122,890 is unrestricted. This complies with our reserves policy of 3 months' running costs. Last year's reserves were £254,403 (because we were not able to operate for much of 2020). Our planned objective of substantially reducing our reserves (focusing spending on the development of Inside Job) has been achieved.

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Trustees' Report

Prisons (HMPPS/G4S) accounted for c24% of our income. All our prisons apart from East Sutton Park and Brinsford contributed to funding. Approximately, 71% of income was received from charitable foundations. We are deeply grateful for their support. We have strong relationships with many and are getting more multi-year offers of funding and seeing funders offering to renew their support at the end of grant periods.

In the year under review we raised £127,00 from our 5 largest funders. Our focus currently is achieving visibility of funding into 2023/24. This has got off to a strong start with awards from the Garfield Weston Foundation, Rayne Foundation and a second multi-year award from Bromley Trust.

The Team

- Staff

At the year-end we had four full-time staff and three part-time staff. We have welcomed Shelley to the Midlands Inside Job Team and Sue in London as full time team members. In October 2022, we will be adding two more staff members to the Birmingham team, Jon and Caprice. Jon, our Inside Job Co-Director and first Prison Recruiter in Birmingham will be working alongside Bally developing the programme as well as delivering frontline work. Caprice, an Unlock Graduate Prison Officer brings a different slant to Inside Job. She has been instrumental to our success in HMP/YOI Brinsford. If all goes well we will also welcome Sid in August. Sid is serving a sentence currently and will join the Inside Job Team for 3 days a week on Release on Temporary Licence.

- Prison Recruiters (our Peer Workers)

We currently have seven Prison Recruiters operating our Inside Job advice desks in prisons. We have to replace people regularly, as they are released or transferred. We make a point of ensuring our Recruiters are released to a job. We are in the process of appointing two more Recruiters to head up our new desk in HMP Oakwood. We are continuing to save £60 a week into a bursary fund for each Recruiter, which is paid to them on release.

With the loosening of restrictions in our prisons, we also hope to put our plan into action to offer Recruitment Employment Confederation professional exams this year to our Recruiters. This will mean they can leave with a recruitment qualification as well as practical recruitment experience.

Vision

We continue to believe Inside Job, could and should be a national, peer-led, prison employment programme. We want to achieve the scale, effectiveness and reputation that the Samaritans' "Listener" programme and Shannon Trust's literacy programme have in prison. Both programmes are staffed by people who are serving their own sentences and trained by the Charities. Crucially they are independent of policy and politics and have flourished over decades.

We will continue to spearhead creativity in prisons - more music, more choirs, more concerts, more choristers for Choirs Beating Time. More collaborations with other creative organisations and a nationwide celebration of Prison Music and, our first foray into visual art.

Big Picture

We continue to support policies and initiatives to reduce the number of people in prison and the length of sentences and to make the factual case for effective ways of reducing crime and to move away from the ongoing polarised political debate. We support efforts, led by Criminal Justice Alliance, to change the narrative on the reporting of crime and its impact on victims and those who commit crime.

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Trustees' Report

The Right Track #walkwithjon

On 21 September 2022, Jon is being released. Before he joins us in the office he is walking 100 miles home from HMP Birmingham to Manchester. He wants to highlight:

- How, given the right opportunities, prison can help people like him find purpose, a new direction and to change; and
- That re-joining society after a prison sentence is a long road - practically and emotionally.

We will be walking with Jon and have extended an invitation to prison staff and other stakeholders to join us for some or all of the route.

Thank you

Lastly, I want to say thank you - to our outstanding Prison Recruiters; Jon; our External Consultants, Shelley and Bally; our gifted musicians, Pete, Gina, Claire, Martha, Gladstone, Liz, Ciara, Gavin and Sharon; our Funders who have stuck with us and backed us and our ideas during such a challenging time; the employers who have brought jobs into prison; the prison officers who go the extra mile and make what we do possible; and my fellow trustees - particularly those who have mentored team members and helped them overcome some of the personal challenges faced this year. I want to thank Sally, Rachel, the two Sarahs and Sue for all their hard work behind the scenes.

Lastly, I want to thank Heather and Rachel for their courageous and compassionate leadership and also to congratulate Heather on her appointment as High Sheriff of Greater London this year. She brings all her knowledge of prisons to the role and she is bringing back to Beating Time insights, knowledge and connections across the justice arena that will enable us to achieve our wider goals.



.....
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 2022.

OBJECTIVES AND ACTIVITIES

The charitable objectives of the Beating Time are unchanged. Our purpose remains the promotion of the rehabilitation of prisoners for the public benefit in particular to build the skills and capacity of offenders so that they can break the cycle of re-offending on release.

Our main activities in relation to that purpose are:

Choirs Beating Time: our therapeutic singing programme run weekly in prison; and
Inside Job: our in prison and through-the-gate employment programme

Through these activities we build the capability and confidence of people serving sentences and increase employment opportunity. The goal is to help break the cycle of reoffending on release and for our participants to lead fulfilling lives on release.

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

Activities: Our Programmes and Aims

We run two interlinked continuous programmes, Choirs Beating Time (CBT) and Inside Job (IJ).

Choirs Beating Time - A year-round, weekly 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:

- o develops peer-led recruitment teams in prison;
- o introduces employers to our candidates;
- o supports candidates post release into work.

Inside Job has again been our focus during this accounting period. At the time of writing, Covid restrictions have lifted sufficiently in some of the prisons we work in to enable CBT to start to run but it is by no means consistent across all prisons. We report on our Covid Activities below.

Note: As reported in 2020/21, we have been unable to run our creative entrepreneurship programme, UpStart. We do not envisage being able to do so for at least another 12 months until CBT is fully operational again post-Covid and we have funding and sufficient staff resource.

Activities: Our Prisons

Our work is based around two hubs - (1) the Midlands (largely West Midlands) and (2) Kent/South East. During this financial year 2021/22 we have had contracts/relationships with the following prisons:

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Trustees' Report

Prison	Prison Type	Contracted/Agreed Programmes
Birmingham	Local/men	CBT, IJ and UpStart
Hewell	Local/men	CBT and IJ
Gartree	Cat B/men	CBT
Swinfen Hall	YOI (18-29)/men	CBT and IJ
Stafford	Cat C - Sexual Offences/men	CBT and IJ
Brinsford	YOI (18-21)/men	IJ
Rye Hill	Cat B - Sexual Offences/men	CBT
HMP Maidstone	Foreign Nationals/men	CBT (2 choirs and an enrichment programme)
HMP YOI East Sutton Park	Open/women	CBT and IJ
HMP Swaleside	Cat B/men	CBT

Our work in these prisons is funded through a combination of charitable donations and payment received under a contract with the prison (save for Brinsford, East Sutton Park and Swaleside which are 100% charitably funded).

We are confident that prisons will retender for further contracts when the current contracts come to an end and that we have an excellent chance of success.

Activities: Collaborations and Donations

Collaborations: We are continuing with our strategy to increase impact through collaboration. We have renewed our partnership with CIC, A Fairer Chance to deliver Inside Job at HMP East Sutton Park. We continue to increase collaborations with both specialist vocational trainers and employers who share our mission.

It remains our plan to promote a national music week and increase the profile of music across the prison estate. We continue to liaise with other charities in the sector to achieve this as we all slowly restart our programmes in fragile prison regimes.

Donations: We look 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 mentioned above and the onward donation of funding received from Wharfedale (with their agreement) to Music in Prisons for a remote music project in HMP Wakefield.

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Activities: Covid Alternative Provision

The financial year 2021/22 was again subject to Covid restrictions in prisons with group activities prohibited or severely curtailed. At the time of writing this report, restrictions have been lifted centrally by HMPPS, but prisons are still affected at a local level by severe staff shortages and limited regimes - in practice neither activities, education nor workshops are taking place at anywhere close to pre-Covid levels.

Choirs Beating Time: we have held sessions in person wherever permitted but until the very end of this financial year (21/22) they have been very intermittent. Alternative remote and in-cell services such as song writing, and instrument lessons have been offered but prevented from delivery by staff shortages and long wait times for security approvals. Continuous service has returned in most prisons in April/May 2022.

Inside Job has been permitted to operate throughout and we have brought employers into prison to interview candidates whenever possible (subject to staff availability and Covid lockdowns) during this financial year. We are grateful to those prison staff who have facilitated this in challenging circumstances. The full model with our Prison Recruiters being able to meet with their peers across the whole prison has not been possible with lockdowns and ongoing wing mixing restrictions. We have met this challenge through Co-Director, Bally Nijjar, adding considerably to his workload: Bally has taken on part of the peer internal recruitment role and is regularly walking the wings our Recruiters are unable to access to meet and recruit candidates. At the date of this report, Inside Job has delivered over 180 job starts.

ACHIEVEMENTS

Main achievements in 2021/22

- 180+ job starts
- Supporting over 300 people serving sentences
- Recruiting 62 employers to our network
- Growing the Inside Job team to enable us to meet the increased demand - adding two new permanent staff from September 2022.
- Rebuilding the Choirs Beating Time Musical Teams in both the Midlands and Kent.
- Increasing the number of prisons we work in to 11 (from 6 in March 2020).
- Establishing the Inside Job model in four prisons with a fifth operational desk opening in August 2022.
- Renewing/Winning 4 HMPPS Contracts.
- Opening our first offices in Birmingham and London.
- Developing a bespoke secure portal for real time day-to-day management and reporting for Inside Job.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Beating Time is a registered CIO constituted with voting members other than its trustees. Its 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. Incoming trustees are provided with a welcome guide including an outline of our processes.

Organisation

Trustees: Our Trustees are unchanged. We had nine as at 30 April 2022:

- Eleni Skordaki - Chair
- Seymour (Sam) Eastwood
- Thomas Snowden

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Trustees' Report

- Magdalen Evans
- Henry Featherstone
- Alberto Gonzalez
- Rosalind Fox
- Paul Jackson
- Simon Morgan

Senior Management Team:

Charity Founder Heather Phillips remains our CEO. Heather is assisted by Rachel Mace (Director/COO), Sarah Inglis (Communications Director), Susan Anderson (Executive Assistant/Office Manager), and Sarah Rigby, the Charity's bookkeeper. Rachel and Sarah Rigby work part-time.

Inside Job:

Inside Job has two full-time members of staff, Bally Niljar (Co-Director) and Shelley Ballard (Employment Consultant) who are both based in our Birmingham Office. Two additional members will be joining the team in Autumn 2022. The team work closely with our seven Prison Recruiters. We are also trialling a ROTL placement and adding more Prison Recruiters, bringing the total Inside Job team to 14 people, including 10 volunteers.

Choirs Beating Time:

Area Managers: our Midlands Cluster is run by Sally Debiage who is based in Birmingham. Rachel Mace oversees our Kent prison relationships in addition to her central role.

Musicians: This last financial year has been very challenging for our team of musicians. As freelance session workers they have all had to find alternative sources of income and cannot easily drop those jobs to come back to lead a prison choir. However, with Head of Music, Pete Churchill, and MD Ciara Considine in Kent, the teams have been rebuilt. Our new team members are already making an impact as choirs restart and we continue to recruit further Musical Directors particularly those skilled at working with our under 21 demographic in Young Offender Institutions.

Volunteers:

Volunteering opportunities have been limited during this last financial year with tight controls on prison visitors. However, we are grateful to the imaginative alternative support people have provided. Particular thanks go to our Reconciliation Ambassador, Elizabeth Jimenez, who continues to champion Beating Time through the media as part of her wider mission on forgiveness, to our donor Jon Hayes who has provided his 1-2-1 coaching expertise to the women of HMP East Sutton Park and to Simon Albrighton at KPMG who has supported and mentored one of our former Prison Recruiters to a management-level job following his release earlier this year as well as hosting our West Midlands regional prisons and employers event. Whilst we save nominal bursaries for our Prison Recruiters, they are, in reality, volunteers and the engine of Inside Job.

FINANCIAL REVIEW

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

Reserves and cash: The Charity's policy remains to hold unrestricted reserves equivalent to three months' running costs from time to time. The Trustees keep this policy under regular review and in determining the level have regard to the known current and future obligations of the Charity, the specified purposes of the restricted funds, anticipated multi-year funding grants, prison contracts and the funding climate.

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Trustees' Report

As at the year-end we had £126,062 cash in the bank and total net assets of £188,351.

Of these reserves:

- £63,970 was restricted
- £124,381 was unrestricted

The Trustees confirm that this complies with the current reserves policy.

We reported last year that Reserves (and in particular, Restricted Reserves) remained higher than anticipated as Covid had prevented spending on ongoing projects. We are pleased to update that these Reserves have been reduced as planned - put to good use developing and delivering Inside Job.

Funding: We have two principal sources of funding - charitable donors and prison contracts.

Donors currently contribute c71% of the Charity's income. For the financial year to 30 April 2022 we have received:

- Foundations: £156, 867
- Individuals (plus gift aid) £20,312

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

The Bromley Trust
Colyer-Fergusson Charitable Trust
Henry Oldfield Trust
Swire Charitable Trust
KPMG
Tudor Trust
A B Charitable Trust
The Weavers Company Benevolent Fund
The Inglis Family
The Phillips Family

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: As the Trustees envisaged in last year's report, the inability to deliver CBT and UpStart has impacted significantly on the Charity's choir-focused fundraising and income from prisons for 2021/22. HMPPS has withdrawn or amended contracts and deferred retendering until there was greater certainty around the return of group activities. As stated in our last report the reduction in prison income was c.£73,000.

However, we are pleased to report that the start of 2022/23 is seeing the DPS retenders coming through, for Inside Job, Choirs and hearteningly for creative activities beyond weekly choir. The restart of Choirs has also meant new funding applications can be submitted for this programme. The first donation has been received from The National Lottery Awards for All Programme.

The Trustees remain confident that income will return once prisons re-open fully: our relationships with prisons and funders continue to be strong.

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Trustees' Report

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.

The annual report was approved by the trustees of the charity on 25/01/12 and signed on its behalf by:



.....
Eleni Skordaki (On Behalf of the Trustees)

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 2022 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: 20/9/22

Beating Time

Statement of Financial Activities for the Year Ended 30 April 2022

	Note	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:							
Donations and legacies	3	115,312	63,667	178,979	66,751	128,500	195,251
Charitable activities	4	71,303	-	71,303	70,232	-	70,232
Investment income	5	1,101	-	1,101	642	-	642
Total income		187,715	63,667	251,383	137,625	128,500	266,125
Expenditure on:							
Charitable activities	6	(213,422)	(96,680)	(310,102)	(69,187)	(96,998)	(166,185)
Total expenditure		(213,422)	(96,680)	(310,102)	(69,187)	(96,998)	(166,185)
Unrealised gains/losses on investment assets		(7,333)	-	(7,333)	-	-	-
Net (expenditure)/income		(33,039)	(33,013)	(66,052)	68,438	31,502	99,940
Gross transfers between funds		52,000	(52,000)	-	-	-	-
Net movement in funds		18,961	(85,013)	(66,052)	68,438	31,502	99,940
Reconciliation of funds							
Total funds brought forward		105,420	148,983	254,403	36,982	117,481	154,463
Total funds carried forward	16	124,381	63,970	188,351	105,420	148,983	254,403

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

The funds breakdown for 2021 is shown in note 16.


The notes on pages 15 to 29 form an integral part of these financial statements.

Beating Time

(Registration number: 1158013)
Balance Sheet as at 30 April 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	11,781	5,606
Current assets			
Debtors	12	10,875	92,289
Investments	13	48,533	
Cash at bank and in hand		<u>124,158</u>	<u>169,991</u>
		183,366	262,280
Creditors: Amounts falling due within one year	14	<u>(6,796)</u>	<u>(13,683)</u>
Net current assets		<u>176,570</u>	<u>248,597</u>
Net assets		<u>188,351</u>	<u>254,403</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	63,970	148,983
Unrestricted income funds			
Unrestricted funds		<u>124,381</u>	<u>105,420</u>
Total funds	16	<u>188,351</u>	<u>254,403</u>

The financial statements on pages 13 to 29 were approved by the trustees, and authorised for issue on 25/7/22 and signed on their behalf by:



Eleni Skordaki
Trustee

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

1 Charity status

The charity is domiciled in England and Wales.

The address of its registered office is:

Unit 1.29, 9-11 Gunnery Terrace, Cornwallis Road

Royal Arsenal

Woolwich

London

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.

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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 2022

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's 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

Research and development

Research and development expenditure is written off as incurred.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

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.

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

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.

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 charity 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 General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from foundations	95,000	63,667	158,667	160,000
Donations from individuals	15,185	-	15,185	19,932
Gift aid reclaimed	5,127	-	5,127	15,319
	<u>115,312</u>	<u>63,667</u>	<u>178,979</u>	<u>195,251</u>

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

4 Income from charitable activities

	Unrestricted General £	Total 2022 £	Total 2021 £
Prisons	61,303	61,303	60,232
Contractual income	10,000	10,000	10,000
	<u>71,303</u>	<u>71,303</u>	<u>70,232</u>

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Income from dividends;			
Dividends receivable from other listed investments	760	760	-
Interest receivable and similar income;			
Interest receivable on bank deposits	341	341	642
	<u>1,101</u>	<u>1,101</u>	<u>642</u>

6 Expenditure on charitable activities

	Total 2022 £	Total 2021 £
Musical directors	9,032	12,639
Inside Job (1)	25,115	16,272
Restart/Upstart	-	3,588
Fundraising costs	180	-
Charitable donations	1,000	900
A Fairer Chance (2)	15,030	-
Bursaries (3)	11,260	-
Support Manager	15,834	15,700
IT development	-	2,880
Support costs	232,651	114,206
	<u>310,102</u>	<u>166,185</u>

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

Notes to expenditure on charitable activities

(1) This relates to expenditure on the Inside Job programme (excluding salaries (see note 9, staff costs), donations to A Fairer Chance and bursaries) as follows:

- Recruiter training/development 6,605
- Rent and rates 5,922
- Computer software and maintenance 2,214
- Printing, postage and stationery 1,555
- Sundries 3,517
- Travel and subsistence 5,302

Total 25,115

(2) This relates to our charitable donation to CIC, A Fairer Chance as part of the delivery of our charitable activities through Inside Job at HMP East Sutton Park.

(3) A bursary of £60/week is set aside for each 11 Internal recruiter (our peer workers in prison). It is paid on release or on transfer to the open estate.

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

7 Analysis of governance and support costs

Support costs

	Total 2022 £	Total 2021 £
Staff costs		
Wages and salaries	174,887	72,425
Social security costs	13,493	3,845
Pension costs	2,018	422
Rent and rates	10,762	-
Insurance	617	537
Telephone and Internet	864	217
Bookkeeping and administration	6,143	18,002
Computer software and maintenance	6,515	4,826
Printing, postage and stationery	1,143	984
Trade subscriptions	260	92
Sundries	-	647
Cost of trustee meetings	-	99
Transfer of donation	1,800	-
Travel and subsistence	1,161	742
Advertising	-	1,095
Staff entertaining	339	-
Independent examination	2,076	2,004
Bank charges	147	103
Depreciation of office equipment	6,029	3,028
Training	2,027	638
Recruitment	2,370	4,500
	<u>232,651</u>	<u>114,206</u>

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

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:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	174,887	72,425
Social security costs	13,493	3,845
Pension costs	2,018	422
	<u>190,398</u>	<u>76,692</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:

	2022 No	2021 No
Charitable activities	<u>5</u>	<u>3</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 £43,489 (2021 - £35,145).

	Administration	Kent Hub	Inside Job	Total
The staff cost was incurred in the delivery of different frontline projects as well as day-to-day administration and development	87,480	18,444	84,474	190,398

Note: CBT staff costs were incurred through freelance session workers - see Musical Directors (£9,032) and Support Manager (£15,834) in note 6 of the accounts - and so are not included in the aggregate payroll costs.

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 2022

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 May 2021	12,114	12,114
Additions	<u>12,004</u>	<u>12,004</u>
At 30 April 2022	<u>24,118</u>	<u>24,118</u>
Depreciation		
At 1 May 2021	6,308	6,308
Charge for the year	<u>6,029</u>	<u>6,029</u>
At 30 April 2022	<u>12,337</u>	<u>12,337</u>
Net book value		
At 30 April 2022	<u>11,781</u>	<u>11,781</u>
At 30 April 2021	<u>5,806</u>	<u>5,806</u>

12 Debtors

	2022 £	2021 £
Trade debtors	1,908	11,655
Prepayments	358	1,918
Accrued income	4,063	63,397
Other debtors	<u>4,546</u>	<u>15,319</u>
	<u>10,875</u>	<u>92,289</u>

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

13 Current asset investments

	2022 £
Somero Enterprises Inc.	<u>48,333</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,985	1,565
Other creditors	855	294
Accruals	1,956	1,824
Deferred income	-	10,000
	<u>6,796</u>	<u>13,683</u>

	2022 £	2021 £
Deferred income at 1 May 2021	10,000	14,638
Amounts released from previous periods	<u>(10,000)</u>	<u>(4,638)</u>
Deferred income at year end	<u>-</u>	<u>10,000</u>

15 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 £2,018 (2021 - £422).

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

16 Funds

Current period

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 April 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted funds	105,420	187,716	(220,755)	52,000	124,381
Restricted funds					
Henry Oldfield Trust	10,873	-	(10,873)	-	-
Edward Cadbury Charitable Trust	2,798	-	-	-	2,798
Swire Charitable Trust	17,646	20,000	(37,646)	-	-
Didymus	2,000	-	-	(2,000)	-
Wharfedale Foundation	1,800	-	(1,800)	-	-
The Colyer-Fergusson Charitable Trust	18,676	22,000	(28,247)	-	12,429
Henry Oldfield Trust	24,644	-	-	-	24,644
Mr J Hayes	-	6,667	-	-	6,667
The Brook Trust	3,500	-	(3,500)	-	-
Hilden Charitable Trust	2,595	-	-	-	2,595
The Michael & Shirley Hunt Charitable Trust	1,750	-	-	-	1,750
Marsh Christian Trust	400	-	-	-	400
The Clothworkers Foundation	181	-	(181)	-	-
Mr & Mrs Andrew Phillips	50,000	-	-	(50,000)	-
Charles Hayward Foundation	4,120	-	(4,120)	-	-
Baring Foundation	8,000	-	(313)	-	7,687
The Weavers Company Benevolent Fund	-	10,000	(10,000)	-	-
GIL Charitable Trust	-	5,000	-	-	5,000
Total restricted funds	148,983	63,667	(96,680)	(52,000)	63,970
Total funds	254,403	251,383	(317,435)	-	188,351

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

Previous period

	Balance at 1 May 2020 £	Incoming resources £	Resources expended £	Balance at 30 April 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	36,982	137,625	(69,187)	105,420
Restricted				
Henry Oldfield Trust	-	55,500	(44,627)	10,873
Edward Cadbury Charitable Trust	2,798	-	-	2,798
Swire Charitable Trust	4,034	20,000	(6,388)	17,646
Berkeley Foundation	5,400	-	(5,400)	-
Didymus	2,000	-	-	2,000
Wharfedale Foundation	1,800	-	-	1,800
The Colyer-Fergusson Charitable Trust	1,710	31,000	(14,034)	18,676
Henry Oldfield Trust	24,644	-	-	24,644
Mr J 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)	3,500
Hilden Charitable Trust	2,595	-	-	2,595
The Michael & Shirley Hunt Charitable Trust	1,750	-	-	1,750
Marsh Christian Trust	400	-	-	400
The Clothworkers Foundation	583	-	(402)	181
Mr & Mrs Andrew Phillips	50,000	-	-	50,000
Jill Franklin Trust	160	-	(160)	-
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

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

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

Henry Oldfield Trust: For Salaries and the Choirs Beating Time (CBT) Programme at HMP Maidstone.
 Edward Cadbury Charitable Trust: For CBT to support mental health.
 Swire Charitable Trust: For all programmes supporting young people at HMP YOI Brinsford.
 Wharfedale: For CBT at HMP Wakefield. Donated to Music In Prisons' work at HMP Wakefield with funders' consent.
 Colyer-Fergusson Charitable Trust: For all programmes in Kent prisons.
 Henry Oldfield Trust: For Grants to be awarded to qualifying participants on the UpStart Programme.
 Mr J Hayes: For all programmes in HMP YOI East Sutton Park.
 The Brook Trust: For all programmes in Kent prisons.
 Hilden Charitable Trust: For Family Events as part of the CBT Programme.
 The Michael & Shirley Hunt Charitable Trust: For Family Events as part of the CBT Programme.
 Marsh Christian Trust: For Family Events as part of the CBT Programme.
 The Clothworkers' Foundation: For instruments and musical equipment for a mobile recording studio.
 Charles Hayward Foundation: For the Inside Job (IJ) Programme.
 Baring Foundation: For the CBT Programme to support mental health.
 The Weavers' Company Benevolent Fund: For the IJ Programme.
 The G.I.L. Charitable Trust: For the IJ Programme towards bursaries for the Internal Recruiters (peer workers in prisons).

Funder	CBT	Inside Job	Kent	Midlands	Other/Notes
Henry Oldfield Trust	X		X		Salaries (not region specific) HMP Maidstone Choir
Edward Cadbury Charitable Trust	X				Mental Health
Swire Charitable Trust	X	X		X	Young People (HMP YOI Brinsford/Swinfen Hall)
Wharfedale	X				HMP Wakefield (donated to Music In Prisons for a project in Wakefield)
Colyer-Fergusson Charitable Trust	X	X	X		
Henry Oldfield Trust					UpStart Grants
Mr J Hayes	X	X	X		HMP East Sutton Park
The Brook Trust	X	X	X		
Hilden Charitable Trust	X				Family Days
The Michael & Shirley Hunt Charitable Trust	X				Family Days
Marsh Christian Trust	X				Family Days

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

The Clothworkers' Foundation	X				Instruments/Musical Equipment
Charles Hayward Foundation		X			
Barling Foundation	X				Mental Health
The Weavers Company Benevolent Fund		X			
The G.I.L. Charitable Trust		X			Bursaries for Inside Job Internal Recruiters

Transfers from Restricted to Unrestricted Funds

The charity has transferred donations from two funders from restricted to unrestricted funds.

- £2,000 received from Didymus in financial year 2019-20 for a new singing group in HMP Wakefield. Due to a combination of unfortunate events – a change staff at the prison; serious illness of the Music Director; and then Covid – the project has not taken place. Having reported to the funder including asking if the funds should be returned, the Charity has not been instructed to return the funds. It has therefore opted to release the funds for unrestricted use.

- £50,000 from Mr & Mrs Phillips. When the charity was notified originally of the intention to donate, the funds were to be restricted to salaries. The owed donation was shown in the 2020/21 accounts accordingly as restricted. That donation was fulfilled in 2021/22 by Mrs Phillips making a gift of (Somero) shares. The deed of gift is unrestricted and accordingly the sum of £50,000 is shown as a transfer in the breakdown of funds.

Beating Time

Notes to the Financial Statements for the Year Ended 30 April 2022

17 Analysis of net assets between funds

	Unrestricted General £	Restricted £	Total funds £
Current period			
Tangible fixed assets	11,781	-	11,781
Current assets	119,396	63,970	183,366
Current liabilities	(6,796)	-	(6,796)
Total net assets	<u>124,381</u>	<u>63,970</u>	<u>188,351</u>
	Unrestricted General £	Restricted £	Total funds £
Previous period			
Tangible fixed assets	5,806	-	5,806
Current assets	113,297	148,983	262,280
Current liabilities	(13,683)	-	(13,683)
Total net assets	<u>105,420</u>	<u>148,983</u>	<u>254,403</u>

17 COVID 19

The charity's services have continued to be affected by the outbreak of Covid19 throughout this financial year. From April 2021 there was a gradual relaxation of restrictions in prisons which allowed us to develop and grow Inside Job. However, group activities such as choir continued to be prohibited. We expected to see close to normal service returning to at least half of our prisons by the end of the calendar year and 3 choirs returned briefly. However, HMPPS reimposed full lockdown measures due to Omicron in January 2022. Restrictions started to lift (to varying levels in different prisons) during April 2022. At the date of the signing of these accounts 7 choirs are back singing in 6 prisons. Staff shortages and reduced regimes are still preventing us from getting the go ahead in all the prisons in which we work. Throughout this time, Beating Time has provided alternative services when permitted to do so. We are confident that we will resume all work (and continue to find new opportunities) and prisons and funders remain supportive. We continue to add new prison relationships - double the number we had pre-Covid.