

MIRADOR

England & Wales · Charity number 1158284

Details

Other names MIRADOR

Status Registered

Legal form CIO

Registered 2014-08-19

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

Contact

Address 20 All Saints Road
Lytham St. Annes
FY8 1PL

Phone 07983398779

Website www.miradorarts.co.uk

Activities

Objects: FOR THE PUBLIC BENEFIT, TO PROVIDE THE ADVANCEMENT OF ARTS, HERITAGE AND CULTURE TO ALL MANKIND REGARDLESS OF AGE, GENDER, SEXUAL ORIENTATION, RACE AND ABILITY, WHO ARE RESIDENT, WORKING OR VISITING THE NORTH WEST OF ENGLAND, BY PROVIDING INFORMATION AND RAISING AWARENESS OF THE HERITAGE AND CULTURE OF THE SAID REGION THROUGH EVENTS, ART INSTALLATIONS AND PUBLIC PERFORMANCE.

Activities: THE CHARITY HAS BEEN FOUNDED TO PROMOTE THE ADVANCEMENT OF ARTS, HERITAGE AND CULTURE TO ALL THOSE WORKING OR VISITING THE NORTH WEST OF ENGLAND BY PROVIDING INFORMATION AND RAISING AWARENESS OF THE HERITAGE AND CULTURE OF THE REGION THROUGH EVENTS, ART INSTALLATIONS AND PERFORMANCE.

Classification

- **How:** Provides Human Resources, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** The General Public/mankind

Geography

- Blackburn With Darwen
- Blackpool
- Cumbria
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£61,934	£64,478	-	-
2024-08-31	£112,915	£78,819	-	-
2023-08-31	£15,000	£15,644	-	-
2022-08-31	£15,000	£15,644	-	-
2021-08-31	£500	£1,112	-	-

Trustees

Name	Role	Appointed
Amanda Chetwynd		2017-05-08
GEORGE BENJAMIN HARRIS		2014-08-19
Gillian White		2022-12-05
Lela Harris		2025-03-17
SUSAN RILEY		2017-05-08
Vicci McCann		2025-03-17

MIRADOR

England & Wales - Charity number 1158284

Accounts

Mirador

Trustees' Report and Unaudited Financial Statements

For The Year Ended
31 August 2025



MIRADOR

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MIRADOR

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2025

Registered charity name	Mirador
Charity registration number	1158284
Principal and registered office	20 All Saints Road St Annes-on-the-Sea Lancashire FY8 1PL
Trustees	L Harris A Chetwynd G Harris S Riley G White V McCann
Independent Examiner	MHA Chartered Accountants 14 Mannin Way Lancaster Business Park Lancaster Lancashire LA1 3SW

MIRADOR

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their report along with the financial statements of the charity for the year ended 31st August 2025. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The Trustees

The Trustees who served the charity during the period, and up to the date of approval of the accounts were as follows:

S Ashworth (resigned 27 November 2024)
L Harris (appointed 2 June 2025)
A Chetwynd
G Harris
S Riley
G White
V McCann (appointed 2 June 2025)

Structure, governance and management

The charity is constituted as a Charitable Incorporation Organisation (CIO) and was registered with the charity commission on 19 August 2014.

Recruitment

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees. Induction is carried out on a one-to-one basis and training is provided as and when required. The charity recognises the need to keep current and new Trustees up to date with legislative, Charity Commission and accounting requirements. Each Trustee offers themselves for re-election on an annual basis.

Susan Ashworth resigned at the AGM on 27 November 2024 as required by the charity's constitution having served 3 consecutive periods of 2 years. New trustees appointed in 2025 were Vicci McCann and Lela Harris during 2024/25.

Objectives and activities

The Mirador Mission: To Reveal Heritage Through Art. Working with artists to create joyful encounters with history for everyone to enjoy.

This has been Mirador's tenth year of activity since receiving our formal registration by the Charities Commission. The charity has been founded to promote the advancement of arts, heritage and culture to all those working in, living in or visiting the Northwest of England, by providing information and raising awareness of the heritage and culture of the region through remarkable events, art installations and performance.

Summer and autumn 2024 saw the delivery of our highly successful Jukebox Project. It was very well received involving local communities and attracting audiences new to participating in heritage inspired activity. People loved the interactive artworks, over 6,000 people enjoyed sitting in the 'Voices from the Hood' hair salon installation by Dan Fox and many older people had their first VR experience with 'Welcome to Lunashire'. Our community participants loved the music and dancing, listening to stories and talks, interacting with others and sharing memories. They thoroughly enjoyed themselves and thought it was both fun and memorable. Mirador delivered a truly high-quality project that connected with people and used the work of artists in a unique way to make learning about the past fun and interactive.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025



A lovely positive outcome was a group of learning-disabled people from the New Langdale Centre in Blackpool coming across the 'Voices from the Hood' and the jukebox exhibition at Stanley Park Visitor Centre and everyone enjoying the installation. We then invited them to our big celebration event at the Winter Gardens where they had great fun taking part in the dance routines and experiencing the VR installation in a safe environment.

The Jukebox Project realised a very successful partnership with the Lancaster University Library team. A legacy of the project is an online publicly accessible archive created by the university team. We were also successful in bringing in additional funding for the project from the Granada Foundation and Garfield Weston Foundation.

Other key partnerships over the year included working with imitating the dog arts organisation, Lancaster City Council, Lancaster BID, The Dukes Theatre and Lancaster University as a core member of the steering group on Light Up Lancaster 2024. In conjunction with artists, creative technologists and arts companies, a range of researchers and scientists from Lancaster University, we raised funding for Explore Week which revealed fascinating insights and learning about light, art and science. The week fed directly into Light Up Lancaster itself with the learning – and some development projects – pivotal to how artworks at the festival are created. Explore was based in The Storey, Lancaster and had a comprehensive schedule of FREE enriching, lively, hands-on activities combining arts and science during half-term, October 21st to October 25. The project provided an opportunity for self-expression and exploration, helping participants – more than 4,000 on the week - to understand the wider world around them.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025



Serious research, planning, fundraising and networking also took place on our forthcoming 2026 project celebrating the life of artist, caricaturist and printing technique entrepreneur Karel Klic. We are looking forward to getting cracking with the wonderful news that we have secured a significant National Lottery Heritage Fund award to deliver this exciting next project.

WHO WE ARE:

Mirador is a company of arts, heritage, media, legal and business professionals. The directors are Carolyn Primett, Louise Bryning and George Harris who is also a trustee. Lauren Randall has provided freelance social media and communications support during this year. Other trustees are Susan Riley, Amanda Chetwynd, Gillian White, Lela Harris and Vicki McCann.

Carolyn has led Blackpool Council's Arts Service for 19 years and has worked on a wide range of arts programmes and award-winning schemes. Her expertise is in managing and curating artists, project management, fundraising and business planning.

George is a creative and arts consultant specialising in small, medium and large-scale creative projects. He is a former executive director at Lanternhouse International, Chief Executive of Horse + Bamboo Theatre and Business Development Manager at The Dukes. He is presently the freelance Creative Producer for Light Up Lancaster an annual light art festival much loved by the local community.

Louise has more than 30 years' experience as journalist and from 2010-19 was press and marketing officer for The Dukes in Lancaster. She is now freelancing as a journalist and providing publicity support to arts and heritage organisations. Her passion for the region's heritage and attractions has been brought to freelance projects including publicity for The Museum of the Moon at Lancaster Priory, Lancashire Witches 2012 project, and writing for Lancaster and Morecambe visitor brochures.

Susan Riley is a journalist and former newspaper editor. Her long interest in Lancashire and Cumbria's heritage, food and arts has proved invaluable as she now specialises in those subjects as a freelance journalist and PR consultant.

Amanda Chetwynd is a Higher Education consultant and previously professor of mathematics and provost for student experience at Lancaster University. She is now a trustee of the Students' Union and is particularly interested in creating opportunities for students to be more involved in the local community.

Gill began her career more than 30 years ago as a journalist on the Lancaster Guardian and has worked in public relations, arts, festivals and events marketing. During her time at Lancaster City Council she was instrumental in bringing organisations together to help create the Light Up Lancaster Festival and Vintage by the Sea. As managing director of Cumbria Tourism she is passionate about partnership working and helping to ensure a vibrant visitor economy that benefits communities and place.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Lela Harris is an award-winning figurative artist whose creative practice focuses on uncovering stories of those often overlooked by history and marginalised by society. Her work is inspired by historical research, storytelling and the use of different mediums, techniques and surfaces; resulting in an expansive portfolio of work with a strong focus on portraiture. Harris' work resides in private collections around the world and has been acquired by several public collections including Abbot Hall Gallery, Kendal; Judges' Lodgings Museum, Lancaster and Lancaster University.

Vicci McCann is a registered member of the Archives & Records Association and has been a qualified archivist for 26 years – 20 of those at Lancashire Archives & Local History. Lancaster is her adopted home, studying for a degree in History at Lancaster University, having grown up in Manchester. She is passionate about the history and heritage of the Northwest in all its diversity. In her role as archivist and engagement manager at Lancashire Archives she is always looking for new, innovative and creative ways for communities to engage with their heritage.

Lauren Randall has been working in regional and national arts marketing and communications for a decade. Having worked for five years at The Dukes in Lancaster, she became a freelance marketing consultant, which has seen her work with several organisations, festivals and venues across the arts sector. She enjoys discovering and nurturing the relationships between arts, places and communities.

Financial Review

Mirador's activity during 2024/25 has been supported through the successful applications made to the National Heritage Lottery Fund and ACE in the previous financial year 2023/24. Also grants of £3,000 from the Granada Foundation and £8,000 from the Garfield Weston Foundation.

Other grants incoming for 24/25 included Mirador's successful application to Lancashire County Council's Crowdfunding platform for Explore Week which raised £17,829.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on an annual basis.

Reserves policy

The charity's reserves at the end of the year were £32,515 which represents £10,899 unrestricted reserves and £21,616 restricted funds carried forward to the next financial period. The Trustees agreed to adopt a reserves policy at their meeting on 14th September 2020 that a minimum of £1,500 should be held in the account to cover up to 12 months of the organisation's minimum overheads, which is currently being comfortably achieved.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees' responsibilities

The Trustees are required 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 its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies followed are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it's inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Independent examiner

MHA have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Trustees

Amanda Chetwynd

**A Chetwynd
Trustee**

February 23, 2026

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MIRADOR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIRADOR FOR THE YEAR ENDED 31 AUGUST 2025

I report on the accounts of the Charity for the year ended 31 August 2025, which are set out on pages 8 to 17.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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.

Independent examiner's statement

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 the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable 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.

J Steer

Jack Steer BA(Hons) FCA

Independent Examiner
14 Mannin Way
Lancaster Business Park
Lancaster
Lancashire
LA1 3SW
February 24, 2026
.....

MIRADOR**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025**

		Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	-	61,934	61,934	112,915
Total		-	61,934	61,934	112,915
Expenditure on:					
Charitable activities	4	3,955	60,523	64,478	78,819
Total		3,955	60,523	64,478	78,819
Net income/(expenditure)		(3,955)	1,411	(2,544)	34,096
Transfers between funds		12,316	(12,316)	-	-
Net movement in funds		8,361	(10,905)	(2,544)	34,096
Reconciliation of funds:					
Total funds brought forward		2,538	32,521	35,059	963
Total funds carried forward	9	10,899	21,616	32,515	35,059

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

MIRADOR

BALANCE SHEET

AS AT 31 AUGUST 2025

		2025		2024	
		£	£	£	£
Current assets					
Cash at bank and in hand		33,775		35,641	
		<u>33,775</u>		<u>35,641</u>	
Creditors: amounts falling due within one year	8	(1,260)		(582)	
		<u>32,515</u>		<u>35,059</u>	
Net current assets		32,515		35,059	
Total assets less current liabilities		32,515		35,059	
Net assets		32,515		35,059	
Funds:					
Unrestricted funds	9	10,899		2,538	
Restricted funds	9	21,616		32,521	
		<u>32,515</u>		<u>35,059</u>	
Total funds		32,515		35,059	

February 23, 2026

These accounts were approved by the Trustees and authorised for issue on the and are signed on their behalf by:

Amanda Chetwynd

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A Chetwynd
Trustee

The notes on pages 10 to 17 form part of these financial statements.

MIRADOR

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Legal form

The entity is registered as a charitable incorporated organisation in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The Trustees, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Donations and grants are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

No income is shown net of expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (continued)

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Accumulated funds

Unrestricted funds - these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies (continued)

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

MIRADOR**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025****3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
National Heritage Lottery Fund	-	3,591	3,591	45,814
Arts Council National Lottery	-	18,500	18,500	18,500
Garfield Western Foundation	-	-	-	8,000
Granada Foundation	-	-	-	3,000
Spacehive crowdfunding	-	36,543	36,543	36,601
Lancaster District Community & Voluntary Solutions	-	3,300	3,300	-
Imitating the dog	-	-	-	1,000
	-	61,934	61,934	112,915

4 Expenditure on charitable activities

Activity	Promotion of arts, heritage and culture		Total 2025 £	Total 2024 £
	Unrestricted funds £	Restricted funds £		
Project delivery costs	-	51,457	51,457	67,922
Support Costs (note 5)	3,955	2,544	6,499	4,699
Artist costs	-	6,522	6,522	6,198
	3,955	60,523	64,478	78,819

Included within expenditure on charitable activities in the prior year was £2,425 of unrestricted expenditure and £76,394 of expenditure against restricted funds.

5 Support costs

	Total 2025 £	Total 2024 £
Independent examination fee	1,368	582
Bank charges	439	438
Website	1,682	1,405
Insurance	466	-
Marketing costs	2,544	2,274
	6,499	4,699

MIRADOR**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025****6 Net (income)/expenditure**

	2025	2024
	£	£
Net (income)/expenditure stated after charging/(crediting):		
Independent examiner's remuneration:		
- independent examination fee	1,260	582
	1,260	582

7 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity.

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £6,906 (2024: £1,500) in their capacity as creative producer. No expenses were reimbursed to any trustees in the year.

No salaries or wages have been paid to employees during the year.

8 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	1,260	582
	1,260	582

MIRADOR**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 AUGUST 2025****9 Analysis of charitable funds:**

	At 1 September 2024 £	Income £	Expenditure £	Transfers £	At 31 August 2025 £
Unrestricted funds					
General fund	2,538	-	(3,955)	12,316	10,899
Restricted funds					
Crowdfunding	-	36,544	(19,228)	-	17,316
National Heritage Lottery Fund	2,021	3,590	(295)	(5,316)	-
Arts Council England	18,500	18,500	(35,000)	(2,000)	-
Garfield Weston Foundation	8,000	-	(3,000)	(5,000)	-
Granada Foundation	3,000	-	(3,000)	-	-
Imitating the Dog	1,000	-	-	-	1,000
Lancaster District C&V Fund	-	3,300	-	-	3,300
	32,521	61,934	(60,523)	(12,316)	21,616
Total funds	35,059	61,934	(64,478)	-	32,515

Summary of Fund Purposes

Crowdfunding – to commission light-based artworks for the *Light Up Lancaster* festivals in 2024 and 2025, reaching over 50,000 people, inspired by the heritage of Lancaster Priory Church and supporting young people's learning in light, art and creativity through *Explore Week*.

National Heritage Lottery Fund – grant to support a project celebrating the production of the first jukeboxes in England on the Fylde Coast and the era of the teenager, including a contribution to overheads and administration.

Arts Council England – grant to support artist commissions inspired by the jukebox era, including a contribution to overheads and administration.

Garfield Weston Foundation – grant to support artist commissions and public engagement workshops as part of the jukebox project, including management fees.

Granada Foundation – grant to support the delivery of the jukebox project.

Imitating the Dog – contribution towards the costs of a commissioned artwork for *Light Up Lancaster 2025*.

Lancaster District Community Fund – grant to support engagement activity linked to an arts commission celebrating swifts as part of *Light Up Lancaster 2025*, including workshops, construction of swift boxes and support for the artwork *Blink And You Miss It*.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

10 Analysis of charitable funds: Prior year

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
Unrestricted funds					
General fund	963	4,000	(2,425)	-	2,538
Restricted funds					
	-	108,915	(76,394)	-	32,521
	-	108,915	(76,394)	-	32,521
Total funds	963	112,915	(78,819)	-	35,059

11 Analysis of net assets by funds: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2025 are represented by:			
Current assets	12,159	21,616	33,775
Creditors: amounts falling due within one year	(1,260)	-	(1,260)
	10,899	21,616	32,515

12 Analysis of net assets by funds: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2024 are represented by:			
Current assets	3,078	32,521	35,599
Creditors: amounts falling due within one year	(540)	-	(540)
	2,538	32,521	35,059

13 Control

There was no ultimate controlling party during the current or prior period.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

14 Related party transactions

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £6,906 (2024: £1,500) in their capacity as creative producer. No expenses were reimbursed to any trustees in the year.

No other related party transactions occurred in the current period.

MIRADOR

Registered / head office address:
20 All Saints Road
St Annes-on-the-Sea
Lancashire
FY8 1PL

Charity number: 1158284

MHA
14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

Dear Sirs,

Financial statements for the year ended 31 August 2025

Dear Sirs,

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of the supporting documentation sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your report on the financial statements of the charity for the **year ended 31 August 2025**:

We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland) and that you do not express an audit opinion.

We acknowledge as trustees our responsibility under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your independent examination and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of management meetings, have been made available to you.

We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

We have disclosed to you all claims in connection with litigation that have been, or are expected to be received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

There were no contingent liabilities at the balance sheet date.

Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Page 2

We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully

Amanda Chetwynd

.....
A Chetwynd
Trustee

On behalf of the board of trustees

Date February 23, 2026

MIRADOR

England & Wales - Charity number 1158284

Accounts

Mirador

Trustees' Report and Unaudited Financial Statements

For The Year Ended
31 August 2024



MIRADOR

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MIRADOR

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2024

Registered charity name	Mirador
Charity registration number	1158284
Principal and registered office	20 All Saints Road St Annes-on-the-Sea Lancashire FY8 1PL
Trustees	S Ashworth A Chetwynd G Harris S Riley G White
Independent Examiner	MHA Chartered Accountants 14 Mannin Way Lancaster Business Park Lancaster Lancashire LA1 3SW

MIRADOR

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their report along with the financial statements of the charity for the year ended 31st August 2024. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The Trustees

The Trustees who served the charity during the period were as follows:

S Ashworth
A Chetwynd
G Harris
S Riley
G White

Structure, governance and management

The charity is constituted as a Charitable Incorporation Organisation (CIO) and was registered with the charity commission on 19 August 2014.

Recruitment

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees. Induction is carried out on a one-to-one basis and training is provided as and when required. The charity recognises the need to keep current and new Trustees up to date with legislative, Charity Commission and accounting requirements. Each Trustee offers themselves for re-election on an annual basis.

Objectives and activities

This has been Mirador's eighth year of activity since receiving our formal registration by the Charities Commission. The charity has been founded to promote the advancement of arts, heritage and culture to all those working in, living in or visiting the North West of England, by providing information and raising awareness of the heritage and culture of the region through remarkable events, art installations and performance

The Mirador Mission: To Reveal Heritage Through Art. Working with artists to create joyful encounters with history for everyone to enjoy.

WHO WE ARE:

Mirador is a company of arts, heritage, media, legal and business professionals. The directors are Carolyn Primett, Louise Bryning and George Harris who is also a trustee. Helen Bartosinski has provided freelance social media and communications support during this year. Other trustees are Susan Ashworth, Susan Riley, Amanda Chetwynd and Gillian White.

Carolyn has led Blackpool Council's Arts Service for 18 years and has worked on a wide range of arts programmes and award-winning schemes. Her expertise is in managing and curating artists, project management, fundraising and business planning.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

George is a creative and arts consultant specialising in small, medium and large-scale creative projects. He is a former executive director at Lanternhouse International, Chief Executive of Horse + Bamboo Theatre and Business Development Manager at The Dukes. He is presently the freelance Creative Producer for Light Night Lancaster an annual light art festival much loved by the local community.

Louise has more than 30 years' experience as journalist and from 2010-19 was press and marketing officer for The Dukes in Lancaster. She is now freelancing as a journalist and providing publicity support to arts and heritage organisations. Her passion for the region's heritage and attractions has been brought to freelance projects including publicity for The Museum of the Moon at Lancaster Priory, Lancashire Witches 2012 project, and writing for Lancaster and Morecambe visitor brochures.

Born and bred in Ulverston, Helen began her career in London working in the classical music sector. After moving into music and commercial venue management, working across HR, communications, fundraising, financial planning and business management, she returned to marketing with The Dukes in Lancaster in 2012, as Marketing Manager. She is now a freelance arts marketing consultant based in Lancaster.

Susan Ashworth has worked in curatorial, collections management and project management roles for 35 years and at senior manager level since 1987. She project-managed the refurbishment of the Museum of Lancashire and the fundraising, acquisition and exhibition of the Silverdale Hoard, the third largest hoard of Viking silver ever found in the country. In January 2020 Susan joined the Blackpool Council Museum Team as the Project Manager to deliver 'Showtown' the museum of fun and entertainment for Blackpool opened in March 2024.

Susan Riley is a journalist and former newspaper editor. Her long interest in Lancashire and Cumbria's heritage, food and arts has proved invaluable as she now specialises in those subjects as a freelance journalist and PR consultant.

Amanda Chetwynd is a Higher Education consultant and previously professor of mathematics and provost for student experience at Lancaster University. She is now a trustee of the Students' Union and is particularly interested in creating opportunities for students to be more involved in the local community.

Gill began her career more than 30 years ago as a journalist on the Lancaster Guardian and has worked in public relations, arts, festivals and events marketing. During her time at Lancaster City Council she was instrumental in bringing organisations together to help create the Light Up Lancaster Festival and Vintage by the Sea. As managing director of Cumbria Tourism she is passionate about partnership working and helping to ensure a vibrant visitor economy that benefits communities and place.

Financial Review

Mirador worked with Lancashire based theatre company imitating the dog, Lancaster City Council and Lancaster BID on an exciting project for the popular Light Up Lancaster festival which takes place annually in November. Mirador launched a crowd funding proposal for the project through Lancashire County Council's Culture and Sport Crowdfund Lancashire initiative. The project involved researchers at Lancaster University, the Duchy of Lancaster and projection artists Illuminos creating a sound and light display at Lancaster Castle that showcased the history of the Duchy of Lancaster and the centrepiece of its medieval archive, the Great Cowcher Book. This display in line with Mirador's approach was an innovative and appealing way to engage a wide audience with this important element of Lancaster's history; approximately 30,000 came to see it. Mirador received a project management fee which has gone towards its overheads for 23/24.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024



Since Covid it has become increasingly challenging for the small charity to secure funds for well thought out projects due to a huge increase in competition and demand for funding which has not increased in the same period. However, Miradors continued commitment to seek out interesting partnerships; explore quirky themes from hidden social history specific to the north west; and the team's tenacity in seeking funding has been successfully rewarded this financial year.

Mirador's application to the National Heritage Lottery Fund in summer 2023 for the project 'Jukebox – the Teenage Revolution' was successful with a grant of £50,904 awarded in December 2023. The project has been developed in partnership with Lancaster University Library. Project delivery started in earnest with the start of the new year in 2024. An exciting programme of engagement activities has been developed and delivered. Mirador was also successful in June 2024 in securing a grant of £37,000 from Arts Council National Lottery Project Grants to support a series of innovative artist commissions inspired by the jukebox and 1950s and 1960s teenage revolution theme. Additional bids to support the wide engagement programme and touring of the art installations at a range of festivals such as Vintage Festival in Morecambe and presentation at Light Up Lancaster were successful with £3,000 from the Granada Foundation and £8,000 from the Garfield Weston Foundation. The project delivery continues onto the end of the calendar year 2024.



As usual Mirador is also researching and exploring new ideas and themes for future projects.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Financial Review

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on an annual basis.

Reserves policy

The charity's reserves at the end of the year were £35,059 which represents restricted cash reserves of £34,096 and £2,538 unrestricted free cash reserves. The Trustees agreed to adopt a reserves policy at their meeting on 14th September 2020 that a minimum of £1,500 should be held in the account to cover up to 12 months of the organisation's minimum overheads.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Statement of Trustees' responsibilities

The Trustees are required 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 its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies followed are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it's inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Independent examiner

MHA have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Trustees

Susan Ashworth

S Ashworth
Trustee

December 11, 2024
.....

MIRADOR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIRADOR FOR THE YEAR ENDED 31 AUGUST 2024

I report on the accounts of the Charity for the year ended 31 August 2024, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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.

Independent examiner's statement

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 the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable 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.

J Steer

Jack Steer BA(Hons) ACA

Independent Examiner

14 Mannin Way

Lancaster Business Park

Lancaster

Lancashire

LA1 3SW

December 12, 2024

.....

MIRADOR**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024**

		Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	4,000	108,915	112,915	-
Total		4,000	108,915	112,915	-
Expenditure on:					
Charitable activities	4	2,425	76,394	78,819	1,492
Total		2,425	76,394	78,819	1,492
Net income/(expenditure)		1,575	32,521	34,096	(1,492)
Transfers between funds		-	-	-	-
Net movement in funds		1,575	32,521	34,096	(1,492)
Reconciliation of funds:					
Total funds brought forward		963	-	963	2,455
Total funds carried forward	9	2,538	32,521	35,059	963

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

MIRADOR

BALANCE SHEET

AS AT 31 AUGUST 2024

		2024		2023	
		£	£	£	£
Current assets					
Cash at bank and in hand		35,641		1,503	
		<u>35,641</u>		<u>1,503</u>	
Creditors: amounts falling due within one year	8	(582)		(540)	
		<u>35,059</u>		<u>963</u>	
Net current assets					963
Total assets less current liabilities		<u>35,059</u>			<u>963</u>
Net assets		<u>35,059</u>			<u>963</u>
Funds:					
Unrestricted funds	9	2,538			963
Restricted funds	9	32,521			-
Total funds		<u>35,059</u>			<u>963</u>

These accounts were approved by the Trustees and authorised for issue on the December 11, 2024 and are signed on their behalf by:

Susan Ashworth

S Ashworth
Trustee

The notes on pages 9 to 15 form part of these financial statements.

MIRADOR

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Legal form

The entity is registered as a charitable incorporated organisation in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The Trustees, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Donations and grants are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

No income is shown net of expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies (continued)

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Accumulated funds

Unrestricted funds - these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies (continued)

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

MIRADOR**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024****3 Income from donations and legacies**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
National Heritage Lottery Fund	4,000	41,814	45,814	-
Arts Council National Lottery	-	18,500	18,500	-
Garfield Western Foundation	-	8,000	8,000	-
Granada Foundation	-	3,000	3,000	-
Spacehive crowdfunding	-	36,601	36,601	-
Imitating the dog	-	1,000	1,000	-
	4,000	108,915	112,915	-

4 Expenditure on charitable activities

Activity	Promotion of arts, heritage and culture		Total 2024 £	Total 2023 £
	Unrestricted funds £	Restricted funds £		
Project delivery costs	-	67,922	67,922	-
Support Costs (note 5)	2,425	2,274	4,699	1,492
Artist costs	-	6,198	6,198	-
	2,425	76,394	78,819	1,492

Included within expenditure on charitable activities in the prior year was £1,492 of unrestricted expenditure and £Nil of expenditure against restricted funds.

5 Support costs

	Total 2024 £	Total 2023 £
Independent examination fee	582	540
Bank charges	438	427
Website	1,405	443
Trustee gifts	-	80
Sundry	-	2
Marketing costs	2,274	-
	4,699	1,492

MIRADOR**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024****6 Net (income)/expenditure**

	2024	2023
Net (income)/expenditure stated after charging/(crediting):	£	£
Independent examiner's remuneration:		
- independent examination fee	582	540

7 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity.

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £1,500 (2022: £Nil) in their capacity as creative producer. No expenses were reimbursed to any trustees in the year.

No salaries or wages have been paid to employees during the year.

8 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	582	540
	582	540

9 Analysis of charitable funds: Current year

	At 1 September 2023 £	Income £	Expenditure £	Transfers £	At 31 August 2024 £
Unrestricted funds					
General fund	963	4,000	(2,425)	-	2,538
					-
Restricted funds	-	108,915	(76,394)	-	32,521
	-	108,915	(76,394)	-	32,521
Total funds	963	112,915	(78,819)	-	35,059

MIRADOR**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024****10 Analysis of charitable funds: Prior year**

	At 1 September 2022 £	Income £	Expenditure £	Transfers £	At 31 August 2023 £
Unrestricted funds					
General fund	2,455	-	(1,492)	-	963
Restricted funds					
	-	-	-	-	-
	-	-	-	-	-
Total funds	2,455	-	(1,492)	-	963

11 Analysis of net assets by funds: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2024 are represented by:			
Current assets	3,078	32,521	35,599
Creditors: amounts falling due within one year	(540)	-	(540)
	2,538	32,521	35,059

12 Analysis of net assets by funds: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2023 are represented by:			
Current assets	1,503	-	1,503
Creditors: amounts falling due within one year	(540)	-	(540)
	963	-	963

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

13 Control

There was no ultimate controlling party during the current or prior period.

14 Related party transactions

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £1,500 (2023: £Nil) in their capacity as creative producer. No expenses were reimbursed to any trustees in the year.

No other related party transactions occurred in the current period.

MIRADOR

England & Wales - Charity number 1158284

Accounts

Mirador

Trustees' Report and Unaudited Financial Statements

For The Year Ended
31 August 2022



MIRADOR

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MIRADOR

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2022

Registered charity name	Mirador
Charity registration number	1158284
Principal and registered office	20 All Saints Road St Annes-on-the-Sea Lancashire FY8 1PL
Trustees	S Ashworth A Chetwynd G Harris G F Rycroft S Riley C Hull
Independent Examiner	MHA Moore and Smalley Chartered Accountants Priory Close St Mary's Gate Lancaster Lancashire LA1 1XB

MIRADOR

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report along with the financial statements of the charity for the year ended 31st August 2022. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The Trustees

The Trustees who served the charity during the period were as follows:

S Ashworth
A Chetwynd
G Harris
G F Rycroft
S Riley
C Hull

Structure, governance and management

The charity is constituted as a Charitable Incorporation Organisation (CIO) and was registered with the charity commission on 19 August 2014.

Recruitment

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees. Induction is carried out on a one-to-one basis and training is provided as and when required. The charity recognises the need to keep current and new Trustees up to date with legislative, Charity Commission and accounting requirements. Each Trustee offers themselves for re-election on an annual basis.

Objectives and activities

This has been Mirador's eighth year of activity since receiving our formal registration by the Charities Commission. The charity has been founded to promote the advancement of arts, heritage and culture to all those working in, living in or visiting the North West of England, by providing information and raising awareness of the heritage and culture of the region through remarkable events, art installations and performance

The Mirador Mission: To Reveal Heritage Through Art. Working with artists to create joyful encounters with history for everyone to enjoy.

Achievements and performance for the financial year 2021/22

WHO WE ARE:

Mirador is a company of arts, heritage, media, legal and business professionals. The directors are Carolyn Primett, Louise Bryning and George Harris who is also a trustee. Helen Bartosinski provides marketing support and Katy Bateson is responsible for social media. Other trustees are Susan Ashworth, Susan Riley, Gary Rycroft, Amanda Chetwynd and Caroline Hull.

Carolyn has led Blackpool Council's Arts Service for 15 years and has worked on a wide range of arts programmes including award winning schemes such as Morecambe's TERN project and Blackpool's Comedy Carpet. Her expertise is in managing and curating artists, project management, fundraising and business planning.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

George is a creative and arts consultant specialising in small, medium and large-scale creative projects. He is a former executive director at Lanternhouse International, Chief Executive of Horse + Bamboo Theatre and Business Development Manager at The Dukes.

Louise has more than 30 years' experience as journalist and from 2010-19 was press and marketing officer for The Dukes in Lancaster. She is now freelancing as a journalist and providing publicity support to arts and heritage organisations. Her passion for the region's heritage and attractions has been brought to freelance projects including publicity for The Museum of the Moon at Lancaster Priory, Lancashire Witches 2012 project, and writing for Lancaster and Morecambe visitor brochures.

Born and bred in Ulverston, Helen began her career in London working in the classical music sector. After moving into music and commercial venue management, working across HR, communications, fundraising, financial planning and business management, she returned to marketing with The Dukes in Lancaster in 2012, as Marketing Manager. She is now a freelance arts marketing consultant based in Lancaster.

Susan Ashworth has worked in curatorial, collections management and project management roles for 35 years and at senior manager level since 1987. She project-managed the refurbishment of the Museum of Lancashire and the fundraising, acquisition and exhibition of the Silverdale Hoard, the third largest hoard of Viking silver ever found in the country. In January 2020 Susan joined the Blackpool Council Museum Team as the Project Manager to deliver 'Showtown' the museum of fun and entertainment for Blackpool due to open in 2023.

Gary is a partner at Joseph A Jones & Co Solicitors in Lancaster and his expertise is in charity law, mental capacity and drafting wills and trusts. He is a member of the editorial committee of PSJ, a specialist Law Society journal, and often contributes to other media including BBC1's Rip Off Britain. He is a former chairman of The Dukes, Lancaster.

Susan Riley is a journalist and former newspaper editor. Her long interest in Lancashire and Cumbria's heritage, food and arts has proved invaluable as she now specialises in those subjects as a freelance journalist and PR consultant.

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Financial Review

Mirador continues to pursue opportunities for partnership working and securing funding from a range of sources to deliver exciting programmes of engagement with the public.

Mirador was disappointed to receive the decision in December 2021 that a large National Heritage Lottery Fund Project bid it submitted in partnership with the Ribble Rivers Trust for the 'River Ribble Heritage Expo' programme was unsuccessful. The feedback from the National Heritage Lottery Fund was encouraging and post-covid the competition for large grants has increased considerably. Mirador will look at other ways to pursue elements of the 'River Ribble Heritage Expo' programme with partners as and when the opportunities to resource activity arise.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Financial Review

Mirador was successful in securing a grant of £15,000 from the National Arts Lottery Fund in August 2021 for the research and development phase of 'Buried Pleasure'. The project was undertaken in collaboration with the award-winning company Deco Publique. The creative programme has taken for its inspiration the hidden history of two seaside pleasure gardens in Blackpool & Morecambe. We selected an initial group of diverse artists to develop ideas to reveal the 'buried' pleasure gardens that predated the rise of Blackpool and Morecambe as centres of seaside popular culture. The R&D has delivered some outstanding artistic ideas ranging from performance to digital gaming offering the potential for imaginative creative participation at a local level but also through the internet to engage at a global level.

Imitating the Dog – mock ups for 'The Wrecker's Ball' concept for Blackpool Winter Gardens – R&D commission for 'Buried Pleasure'.



At the end of the period, the Charity had funds of £2,455.

Plans for the future

Mirador is looking at ways to take forward the exciting ideas that have come out of the 'Buried Pleasure' Research and Development Programme with artists.

Also, a new partnership with Lancaster University Library is developing with plans to deliver a public programme in Lancaster, Blackpool and Fylde celebrating the British jukebox. Lancaster University Library is home of the Jack Hylton Archive, the celebrated English band leader and impresario. Jack Hylton was instrumental in bringing the American jukebox concept over to England and jukeboxes started to be manufactured, first at Hawtins in Blackpool and then at the Ditchburn factory in Lytham St Annes in the late 1940s.

We aim to deliver a series of original, participative and heritage events/activities/talks to reveal how the distinctive British jukebox was created on the seaside coast of Lytham and Blackpool. The programme will have accessible, fun content and relevant activities to the boom in youth culture during the 1950s.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on an annual basis.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Reserves policy

The charity's reserves at the end of the year were £2,455 which represents entirely unrestricted free cash reserves. The Trustees agreed to adopt a reserves policy at their meeting on 14th September 2020 that a minimum of £1,500 should be held in the account to cover up to 12 months of the organisation's minimum overheads.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Statement of Trustees' responsibilities

The Trustees are required 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 its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies followed are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it's inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Independent examiner

MHA Moore and Smalley have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Trustees

G F Rycroft

Trustee



5 October 2022

MIRADOR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIRADOR FOR THE YEAR ENDED 31 AUGUST 2022

I report on the accounts of the Charity for the year ended 31 August 2022, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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.

Independent examiner's statement

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 the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable 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.



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

17/01/2023
.....

MIRADOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	-	15,000	15,000	500
Total		-	15,000	15,000	500
Expenditure on:					
Charitable activities	4	1,614	14,030	15,644	1,112
Total		1,614	14,030	15,644	1,112
Net income/(expenditure)		(1,614)	970	(644)	(612)
Transfers between funds		970	(970)	-	-
Net movement in funds		(644)	-	(644)	(612)
Reconciliation of funds:					
Total funds brought forward		3,099	-	3,099	3,711
Total funds carried forward	9	2,455	-	2,455	3,099

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

MIRADOR

BALANCE SHEET

AS AT 31 AUGUST 2022

		2022		2021	
		£	£	£	£
Current assets					
Cash at bank and in hand		2,995		3,603	
		<hr/>		<hr/>	
		2,995		3,603	
Creditors: amounts falling due within one year	8	(540)		(504)	
		<hr/>		<hr/>	
Net current assets		2,455		3,099	
		<hr/>		<hr/>	
Total assets less current liabilities		2,455		3,099	
		<hr/>		<hr/>	
Net assets		2,455		3,099	
		<hr/> <hr/>		<hr/> <hr/>	
Funds:					
Unrestricted funds	9	2,455		3,099	
Restricted funds	9	-		-	
		<hr/>		<hr/>	
Total funds		2,455		3,099	
		<hr/> <hr/>		<hr/> <hr/>	

These accounts were approved by the Trustees and authorised for issue on the 05.12.22 and are signed on their behalf by:



.....
G F Rycroft
Trustee

The notes on pages 9 to 15 form part of these financial statements.

MIRADOR

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Legal form

The entity is registered as a charitable incorporated organisation in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The Trustees, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Donations and grants are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

No income is shown net of expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies (continued)

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Accumulated funds

Unrestricted funds - these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies (continued)

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Arts Council Grant	-	15,000	15,000	-
Arnold Clark	-	-	-	500
	-	15,000	15,000	500

Included within income from donations and legacies in the prior year was £500 of unrestricted funds and £nil of restricted funds.

4 Expenditure on charitable activities

Activity	Promotion of arts, heritage and culture		Total 2022 £	Total 2021 £
	Unrestricted funds £	Restricted funds £		
Project delivery costs	550	14,030	14,580	-
Support Costs (note 5)	1,064	-	1,064	1,112
	1,614	14,030	15,644	1,112

Included within expenditure on charitable activities in the prior year was £1,112 of unrestricted expenditure and £nil of expenditure against restricted funds.

5 Support costs

	Total 2022 £	Total 2021 £
Independent examination fee	540	504
Bank charges	416	247
Website	58	361
Donations	50	
	1,064	1,112

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

6 Net (income)/expenditure

	2022	2021
	£	£
Net (income)/expenditure stated after charging/(crediting):		
Independent examiner's remuneration:		
- independent examination fee	540	504

7 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity.

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £1,680 (2021: £nil) in their capacity as creative producer. No expenses were reimbursed to any trustees in the year.

No salaries or wages have been paid to employees during the year.

8 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals	540	504

9 Analysis of charitable funds: Current year

	At 1 September 2021	Income	Expenditure	Transfers	At 31 August 2022
	£	£	£	£	£
Unrestricted funds					
General fund	3,099	-	(1,614)	970	2,455
Restricted funds					
Buried Pleasure - Arts Council	-	15,000	(14,030)	(970)	-
	-	15,000	(14,030)	-	-
Total funds	3,099	15,000	(15,644)	970	2,455

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

9 Analysis of charitable funds: Current year (continued)

During the year the Charity received £15,000 from Arts Council England to fund the "Buried Pleasure" project - an outstanding artistic and heritage programme celebrating the hidden history of two remarkable seaside pleasure gardens on the Lancashire coast.

10 Analysis of charitable funds: Prior year

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Unrestricted funds					
General fund	3,711	500	(1,112)	-	3,099
Restricted funds	-	-	-	-	-
	-	-	-	-	-
Total funds	3,711	500	(1,112)	-	3,099

11 Analysis of net assets by funds: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2022 are represented by:			
Current assets	2,995	-	2,995
Creditors: amounts falling due within one year	(540)	-	(540)
	2,455	-	2,455

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

12 Analysis of net assets by funds: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2021 are represented by:			
Current assets	3,603	-	3,603
Creditors: amounts falling due within one year	(504)	-	(504)
	<hr/>	<hr/>	<hr/>
	3,099	-	3,099
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13 Control

There was no ultimate controlling party during the current or prior period.

14 Related party transactions

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £1,680 (2021: £nil) in their capacity as creative producer. No expenses were reimbursed to any trustees in the year.

No other related party transactions occurred in the current period.

MIRADOR

England & Wales - Charity number 1158284

Accounts

Mirador

Trustees' Report and Unaudited Financial Statements

For The Year Ended
31 August 2022



MIRADOR

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MIRADOR

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2022

Registered charity name	Mirador
Charity registration number	1158284
Principal and registered office	20 All Saints Road St Annes-on-the-Sea Lancashire FY8 1PL
Trustees	S Ashworth A Chetwynd G Harris G F Rycroft S Riley C Hull
Independent Examiner	MHA Moore and Smalley Chartered Accountants Priory Close St Mary's Gate Lancaster Lancashire LA1 1XB

MIRADOR

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The Trustees present their report along with the financial statements of the charity for the year ended 31st August 2022. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The Trustees

The Trustees who served the charity during the period were as follows:

S Ashworth
A Chetwynd
G Harris
G F Rycroft
S Riley
C Hull

Structure, governance and management

The charity is constituted as a Charitable Incorporation Organisation (CIO) and was registered with the charity commission on 19 August 2014.

Recruitment

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees. Induction is carried out on a one-to-one basis and training is provided as and when required. The charity recognises the need to keep current and new Trustees up to date with legislative, Charity Commission and accounting requirements. Each Trustee offers themselves for re-election on an annual basis.

Objectives and activities

This has been Mirador's eighth year of activity since receiving our formal registration by the Charities Commission. The charity has been founded to promote the advancement of arts, heritage and culture to all those working in, living in or visiting the North West of England, by providing information and raising awareness of the heritage and culture of the region through remarkable events, art installations and performance

The Mirador Mission: To Reveal Heritage Through Art. Working with artists to create joyful encounters with history for everyone to enjoy.

Achievements and performance for the financial year 2021/22

WHO WE ARE:

Mirador is a company of arts, heritage, media, legal and business professionals. The directors are Carolyn Primett, Louise Bryning and George Harris who is also a trustee. Helen Bartosinski provides marketing support and Katy Bateson is responsible for social media. Other trustees are Susan Ashworth, Susan Riley, Gary Rycroft, Amanda Chetwynd and Caroline Hull.

Carolyn has led Blackpool Council's Arts Service for 15 years and has worked on a wide range of arts programmes including award winning schemes such as Morecambe's TERN project and Blackpool's Comedy Carpet. Her expertise is in managing and curating artists, project management, fundraising and business planning.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

George is a creative and arts consultant specialising in small, medium and large-scale creative projects. He is a former executive director at Lanternhouse International, Chief Executive of Horse + Bamboo Theatre and Business Development Manager at The Dukes.

Louise has more than 30 years' experience as journalist and from 2010-19 was press and marketing officer for The Dukes in Lancaster. She is now freelancing as a journalist and providing publicity support to arts and heritage organisations. Her passion for the region's heritage and attractions has been brought to freelance projects including publicity for The Museum of the Moon at Lancaster Priory, Lancashire Witches 2012 project, and writing for Lancaster and Morecambe visitor brochures.

Born and bred in Ulverston, Helen began her career in London working in the classical music sector. After moving into music and commercial venue management, working across HR, communications, fundraising, financial planning and business management, she returned to marketing with The Dukes in Lancaster in 2012, as Marketing Manager. She is now a freelance arts marketing consultant based in Lancaster.

Susan Ashworth has worked in curatorial, collections management and project management roles for 35 years and at senior manager level since 1987. She project-managed the refurbishment of the Museum of Lancashire and the fundraising, acquisition and exhibition of the Silverdale Hoard, the third largest hoard of Viking silver ever found in the country. In January 2020 Susan joined the Blackpool Council Museum Team as the Project Manager to deliver 'Showtown' the museum of fun and entertainment for Blackpool due to open in 2023.

Gary is a partner at Joseph A Jones & Co Solicitors in Lancaster and his expertise is in charity law, mental capacity and drafting wills and trusts. He is a member of the editorial committee of PSJ, a specialist Law Society journal, and often contributes to other media including BBC1's Rip Off Britain. He is a former chairman of The Dukes, Lancaster.

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Amanda Chetwynd is a Higher Education consultant and previously professor of mathematics and provost for student experience at Lancaster University. She is now a trustee of the Students' Union and is particularly interested in creating opportunities for students to be more involved in the local community.

Financial Review

Mirador continues to pursue opportunities for partnership working and securing funding from a range of sources to deliver exciting programmes of engagement with the public.

Mirador was disappointed to receive the decision in December 2021 that a large National Heritage Lottery Fund Project bid it submitted in partnership with the Ribble Rivers Trust for the 'River Ribble Heritage Expo' programme was unsuccessful. The feedback from the National Heritage Lottery Fund was encouraging and post-covid the competition for large grants has increased considerably. Mirador will look at other ways to pursue elements of the 'River Ribble Heritage Expo' programme with partners as and when the opportunities to resource activity arise.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

Financial Review

Mirador was successful in securing a grant of £15,000 from the National Arts Lottery Fund in August 2021 for the research and development phase of 'Buried Pleasure'. The project was undertaken in collaboration with the award-winning company Deco Publique. The creative programme has taken for its inspiration the hidden history of two seaside pleasure gardens in Blackpool & Morecambe. We selected an initial group of diverse artists to develop ideas to reveal the 'buried' pleasure gardens that predated the rise of Blackpool and Morecambe as centres of seaside popular culture. The R&D has delivered some outstanding artistic ideas ranging from performance to digital gaming offering the potential for imaginative creative participation at a local level but also through the internet to engage at a global level.

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Plans for the future

Mirador is looking at ways to take forward the exciting ideas that have come out of the 'Buried Pleasure' Research and Development Programme with artists.

Also, a new partnership with Lancaster University Library is developing with plans to deliver a public programme in Lancaster, Blackpool and Fylde celebrating the British jukebox. Lancaster University Library is home of the Jack Hylton Archive, the celebrated English band leader and impresario. Jack Hylton was instrumental in bringing the American jukebox concept over to England and jukeboxes started to be manufactured, first at Hawthins in Blackpool and then at the Ditchburn factory in Lytham St Annes in the late 1940s.

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Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on an annual basis.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Reserves policy

The charity's reserves at the end of the year were £2,455 which represents entirely unrestricted free cash reserves. The Trustees agreed to adopt a reserves policy at their meeting on 14th September 2020 that a minimum of £1,500 should be held in the account to cover up to 12 months of the organisation's minimum overheads.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Statement of Trustees' responsibilities

The Trustees are required 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 its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies followed are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it's inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Independent examiner

MHA Moore and Smalley have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Trustees

G F Rycroft

Trustee



5 October 2022

MIRADOR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIRADOR FOR THE YEAR ENDED 31 AUGUST 2022

I report on the accounts of the Charity for the year ended 31 August 2022, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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.

Independent examiner's statement

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 the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable 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.



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

17/01/2023
.....

MIRADOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	-	15,000	15,000	500
Total		-	15,000	15,000	500
Expenditure on:					
Charitable activities	4	1,614	14,030	15,644	1,112
Total		1,614	14,030	15,644	1,112
Net income/(expenditure)		(1,614)	970	(644)	(612)
Transfers between funds		970	(970)	-	-
Net movement in funds		(644)	-	(644)	(612)
Reconciliation of funds:					
Total funds brought forward		3,099	-	3,099	3,711
Total funds carried forward	9	2,455	-	2,455	3,099

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

MIRADOR

BALANCE SHEET

AS AT 31 AUGUST 2022

		2022		2021	
		£	£	£	£
Current assets					
Cash at bank and in hand		2,995		3,603	
		<hr/>		<hr/>	
		2,995		3,603	
Creditors: amounts falling due within one year	8	(540)		(504)	
		<hr/>		<hr/>	
Net current assets		2,455		3,099	
		<hr/>		<hr/>	
Total assets less current liabilities		2,455		3,099	
		<hr/>		<hr/>	
Net assets		2,455		3,099	
		<hr/> <hr/>		<hr/> <hr/>	
Funds:					
Unrestricted funds	9	2,455		3,099	
Restricted funds	9	-		-	
		<hr/>		<hr/>	
Total funds		2,455		3,099	
		<hr/> <hr/>		<hr/> <hr/>	

These accounts were approved by the Trustees and authorised for issue on the 05.12.22 and are signed on their behalf by:



.....
G F Rycroft
Trustee

The notes on pages 9 to 15 form part of these financial statements.

MIRADOR

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Legal form

The entity is registered as a charitable incorporated organisation in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The Trustees, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Donations and grants are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

No income is shown net of expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies (continued)

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Accumulated funds

Unrestricted funds - these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies (continued)

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Arts Council Grant	-	15,000	15,000	-
Arnold Clark	-	-	-	500
	-	15,000	15,000	500

Included within income from donations and legacies in the prior year was £500 of unrestricted funds and £nil of restricted funds.

4 Expenditure on charitable activities

Activity	Promotion of arts, heritage and culture		Total 2022 £	Total 2021 £
	Unrestricted funds £	Restricted funds £		
Project delivery costs	550	14,030	14,580	-
Support Costs (note 5)	1,064	-	1,064	1,112
	1,614	14,030	15,644	1,112

Included within expenditure on charitable activities in the prior year was £1,112 of unrestricted expenditure and £nil of expenditure against restricted funds.

5 Support costs

	Total 2022 £	Total 2021 £
Independent examination fee	540	504
Bank charges	416	247
Website	58	361
Donations	50	
	1,064	1,112

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

6 Net (income)/expenditure

	2022	2021
	£	£
Net (income)/expenditure stated after charging/(crediting):		
Independent examiner's remuneration:		
- independent examination fee	540	504

7 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity.

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £1,680 (2021: £nil) in their capacity as creative producer. No expenses were reimbursed to any trustees in the year.

No salaries or wages have been paid to employees during the year.

8 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals	540	504
	540	504

9 Analysis of charitable funds: Current year

	At 1 September 2021 £	Income £	Expenditure £	Transfers £	At 31 August 2022 £
Unrestricted funds					
General fund	3,099	-	(1,614)	970	2,455
Restricted funds					
Buried Pleasure - Arts Council	-	15,000	(14,030)	(970)	-
	-	15,000	(14,030)	-	-
Total funds	3,099	15,000	(15,644)	970	2,455

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

9 Analysis of charitable funds: Current year (continued)

During the year the Charity received £15,000 from Arts Council England to fund the "Buried Pleasure" project - an outstanding artistic and heritage programme celebrating the hidden history of two remarkable seaside pleasure gardens on the Lancashire coast.

10 Analysis of charitable funds: Prior year

	At 1 September 2020 £	Income £	Expenditure £	Transfers £	At 31 August 2021 £
Unrestricted funds					
General fund	3,711	500	(1,112)	-	3,099
Restricted funds	-	-	-	-	-
	-	-	-	-	-
Total funds	3,711	500	(1,112)	-	3,099

11 Analysis of net assets by funds: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2022 are represented by:			
Current assets	2,995	-	2,995
Creditors: amounts falling due within one year	(540)	-	(540)
	2,455	-	2,455

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

12 Analysis of net assets by funds: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2021 are represented by:			
Current assets	3,603	-	3,603
Creditors: amounts falling due within one year	(504)	-	(504)
	<hr/>	<hr/>	<hr/>
	3,099	-	3,099
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13 Control

There was no ultimate controlling party during the current or prior period.

14 Related party transactions

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £1,680 (2021: £nil) in their capacity as creative producer. No expenses were reimbursed to any trustees in the year.

No other related party transactions occurred in the current period.

MIRADOR


England & Wales - Charity number 1158284

Accounts

Mirador

Trustees' Report and Unaudited Financial Statements

For The Year Ended
31 August 2021

MIRADOR 

 **mha**
MOORE & SMALLEY

MIRADOR

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MIRADOR

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 AUGUST 2021

Registered charity name	Mirador
Charity registration number	1158284
Principal and registered office	20 All Saints Road St Annes-on-the-Sea Lancashire FY8 1PL
Trustees	S Ashworth A Chetwynd G Harris G F Rycroft S Riley C Hull
Independent Examiner	MHA Moore and Smalley Chartered Accountants Priory Close St Mary's Gate Lancaster Lancashire LA1 1XB

MIRADOR

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The Trustees present their report along with the financial statements of the charity for the year ended 31st August 2021. The financial statements have been prepared in accordance with accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The Trustees

The Trustees who served the charity during the period were as follows:

S Ashworth
A Chetwynd
G Harris
G F Rycroft
S Riley
C Hull

Structure, governance and management

The charity is constituted as a Charitable Incorporation Organisation (CIO) and was registered with the charity commission on 19 August 2014.

Recruitment

New Trustees are appointed to the committee following recommendation to and approval by the existing Trustees. Induction is carried out on a one to one basis and training is provided as and when required. The charity recognises the need to keep current and new Trustees up-to-date with legislative, Charity Commission and accounting requirements. Each Trustee offers themselves for re-election on an annual basis.

Objectives and activities

This has been Mirador's seventh year of activity since receiving our formal registration by the Charities Commission. The charity has been founded to promote the advancement of arts, heritage and culture to all those working in, living in or visiting the North West of England, by providing information and raising awareness of the heritage and culture of the region through remarkable events, art installations and performance.

The Mirador Mission: To Reveal Heritage Through Art. Working with artists to create joyful encounters with history for everyone to enjoy.

Achievements and performance for the financial year 2020/21

Mirador has worked hard during 2020/21 to get back on track in shaping and securing funding for a major strategic creative programme inspired by the rich heritage of the River Ribble from source to sea. Following consultation with the National Heritage Lottery Fund and a post Covid-19 re-evaluation of the core aims and objectives of this strategic programme, a large NHLF bid was submitted in partnership with the Ribble Rivers Trust for the 'River Ribble Heritage Expo' in August 2021.

Mirador also researched and developed a longlist of heritage themes that have the potential through exciting creative programmes to inform, engage and excite the public. The first of these being taken forward is 'Buried Pleasure' – a creative commissioning programme in collaboration with Deco Publique as co-producers where artists will develop ideas inspired by the 18th and 19th century pleasure gardens of Morecambe and Blackpool.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

WHO WE ARE:

Mirador is a company of arts, heritage, media, legal and business professionals. The directors are Carolyn Primett, Louise Bryning and George Harris who is also a trustee. Helen Bartosinski provides marketing support and Katy Bateson is responsible for social media. Other trustees are Susan Ashworth, Susan Riley, Gary Rycroft, Amanda Chetwynd and Caroline Hull.

Carolyn has led Blackpool Council's Arts Service for 15 years and has worked on a wide range of arts programmes including award winning schemes such as Morecambe's TERN project and Blackpool's Comedy Carpet. Her expertise is in managing and curating artists, project management, fundraising and business planning.

George is a creative and arts consultant specialising in small, medium and large scale creative projects. He is a former executive director at Lanternhouse International, Chief Executive of Horse + Bamboo Theatre and Business Development Manager at The Dukes.

Louise has more than 30 years' experience as journalist and from 2010-19 was press and marketing officer for The Dukes in Lancaster. She is now freelancing as a journalist and providing publicity support to arts and heritage organisations. Her passion for the region's heritage and attractions has been brought to freelance projects including publicity for The Museum of the Moon at Lancaster Priory, Lancashire Witches 2012 project, and writing for Lancaster and Morecambe visitor brochures.

Born and bred in Ulverston, Helen began her career in London working in the classical music sector. After moving into music and commercial venue management, working across HR, communications, fundraising, financial planning and business management, she returned to marketing with The Dukes in Lancaster in 2012, as Marketing Manager. She is now a freelance arts marketing consultant based in Lancaster.

Katy is a freelance marketer who has worked for First Fridays, Lancaster Grand Theatre and Ludus Dance. She runs We Are Improv in Lancaster and has performed in improve festivals around the UK and Ireland.

Susan Ashworth has worked in curatorial, collections management and project management roles for 35 years and at senior manager level since 1987. She project-managed the refurbishment of the Museum of Lancashire and the fundraising, acquisition and exhibition of the Silverdale Hoard, the third largest hoard of Viking silver ever found in the country. In January 2020 Susan joined the Blackpool Council Museum Team as the Project Manager to deliver 'Showtown' the museum of fun and entertainment for Blackpool due to open in 2023.

Gary is a partner at Joseph A Jones & Co Solicitors in Lancaster and his expertise is in charity law, mental capacity and drafting wills and trusts. He is a member of the editorial committee of PSJ, a specialist Law Society journal, and often contributes to other media including BBC1's Rip Off Britain. He is a former chairman of The Dukes, Lancaster.

Susan Riley is a journalist and former newspaper editor. Her long interest in Lancashire and Cumbria's heritage, food and arts has proved invaluable as she now specialises in those subjects as a freelance journalist and PR consultant.

Amanda Chetwynd is a Higher Education consultant and previously professor of mathematics and provost for student experience at Lancaster University. She is now a trustee of the Students' Union and is particularly interested in creating opportunities for students to be more involved in the local community.

An art historian specialising in medieval art and architecture, Caroline was an academic before becoming events co-ordinator at Lancaster Cathedral in 2005. Since 2014, she has worked for ACN UK, a large international charity working to support suffering Christian communities around the world.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Financial Review

Money was obtained by way of a donation from the Arnold Clark Community Fund. At the end of the period, the Charity had funds of £3,099.

Plans for the future

Mirador is eagerly awaiting the outcome, expected in December 2021, of the large National Heritage Lottery Fund Project bid it has submitted in partnership with the Ribble Rivers Trust for the 'River Ribble Heritage Expo' programme.

Mirador was also successful in securing a grant of £15,000 from the National Arts Lottery Fund in August 2021 for 'Buried Pleasure'. Work has now started on researching and developing ideas by commissioning a range of artists. A creative programme will be devised, and fundraising carried out to deliver imaginative work to the public in both Morecambe and Blackpool over the next few years.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is reviewed by the Trustees on an annual basis.

Reserves policy

The charity's reserves at the end of the year were £3,099 which represents entirely unrestricted free cash reserves. The Trustees agreed to adopt a reserves policy at their meeting on 14th September 2020 that a minimum of £1,500 should be held in the account to cover up to 12 months of the organisation's minimum overheads.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives they have set.

Statement of Trustees' responsibilities

The Trustees are required 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 its financial activities for that period. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies followed are in accordance with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it's inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

MIRADOR

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

Independent examiner

MHA Moore and Smalley have been re-appointed as independent examiner for the ensuing year.

Signed on behalf of the Trustees

G F Rycroft
Trustee



.....

6 December 2021

MIRADOR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MIRADOR FOR THE YEAR ENDED 31 AUGUST 2021

I report on the accounts of the Charity for the year ended 31 August 2021, which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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.

Independent examiner's statement

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 the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records
3. the accounts do not comply with the applicable 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.



Richard Hall FCCA
Independent Examiner
Priory Close
St Mary's Gate
Lancaster
Lancashire
LA1 1XB

9/12/2021

MIRADOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	500	-	500	6,100
Total		500	-	500	6,100
Expenditure on:					
Charitable activities	4	1,112	-	1,112	4,373
Total		1,112	-	1,112	4,373
Net income/(expenditure)		(612)	-	(612)	1,727
Transfers between funds		-	-	-	-
Net movement in funds		(612)	-	(612)	1,727
Reconciliation of funds:					
Total funds brought forward		3,711	-	3,711	1,984
Total funds carried forward	9	3,099	-	3,099	3,711

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 15 form part of these financial statements.

MIRADOR

BALANCE SHEET

AS AT 31 AUGUST 2021

		2021		2020	
		£	£	£	£
Current assets					
Cash at bank and in hand		3,603		4,215	
		<u>3,603</u>		<u>4,215</u>	
Creditors: amounts falling due within one year	8	(504)		(504)	
		<u>3,099</u>		<u>3,711</u>	
Net current assets					
		<u>3,099</u>		<u>3,711</u>	
Total assets less current liabilities					
		<u>3,099</u>		<u>3,711</u>	
Net assets					
		<u>3,099</u>		<u>3,711</u>	
Funds:					
Unrestricted funds	9	3,099		3,711	
Restricted funds	9	-		-	
		<u>3,099</u>		<u>3,711</u>	
Total funds					
		<u>3,099</u>		<u>3,711</u>	

These accounts were approved by the Trustees and authorised for issue on the 06.12.2021 and are signed on their behalf by:

G F Rycroft
Trustee

The notes on pages 9 to 15 form part of these financial statements.

MIRADOR

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

Legal form

The entity is registered as a charitable incorporated organisation in England and Wales. The address of the charity, the nature of its operations and its principal activities are all detailed in the Trustees' report and charity administrative details pages in these financial statements.

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Preparation of the accounts on a going concern basis

During the financial period and post year end, there has been an escalation of measures taken within society to combat the COVID-19 pandemic. The Trustees have considered the working capital of the charity and, at the time of approving the financial statements, have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Donations and grants are included as they are receivable by the charity, except insofar as they are incapable of financial measurement. Included within donations is grant income which is recognised when the charity is legally entitled to receive it.

No income is shown net of expenditure.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Support costs are those which assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly to support the objectives of the charity.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies (continued)

Debtors and creditors

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

Cash and cash equivalents included within the accounts represent amounts held on a deposit account by the charity.

Accumulated funds

Unrestricted funds - these are available for use at the discretion of the Trustees in furtherance of the general activities of the charity

Restricted funds - these are subjected to restrictions on their expenditure imposed by the donor. The restricted fixed asset fund represents assets purchased from specific grants and funds future depreciation of those assets.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies (continued)

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

De-recognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Lancaster University	-	-	-	2,100
Heritage Lottery Grant	-	-	-	4,000
Arnold Clark	500	-	500	
	500	-	500	6,100

Included within income from donations and legacies in the prior year was £4,000 of unrestricted funds and £2,100 of restricted funds.

4 Expenditure on charitable activities

Activity	Promotion of arts, heritage and culture		Total 2021 £	Total 2020 £
	Unrestricted funds £	Restricted funds £		
Project delivery costs	-	-	-	3,600
Support Costs (note 5)	1,112	-	1,112	773
	1,112	-	1,112	4,373

Included within expenditure on charitable activities in the prior year was £2,100 of unrestricted expenditure and £2,273 of expenditure against restricted funds.

5 Support costs

	Total 2021 £	Total 2020 £
Independent examination fee	504	504
Bank charges	247	246
Website	361	23
	1,112	773

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

6 Net (income)/expenditure

	2021	2020
	£	£
Net (income)/expenditure stated after charging/(crediting):		
Independent examiner's remuneration:		
- independent examination fee	504	504

7 Trustees and key management personnel remuneration

The Trustees of the charity are considered to be the key management personnel of the charity.

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £nil (2020: £2,100) in their capacity as creative producer. G Harris also received £nil in bid writing consultancy fees (2020: £1,500). No expenses were reimbursed to any trustees in the year.

No salaries or wages have been paid to employees during the year.

8 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals	504	504

9 Analysis of charitable funds: Current year

	At 1 September 2020	Income	Expenditure	Transfers	At 31 August 2021
	£	£	£	£	£
Unrestricted funds					
General fund	3,711	500	(1,112)	-	3,099
Restricted funds	-	-	-	-	-
	-	-	-	-	-
Total funds	3,711	500	(1,112)	-	3,099

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

10 Analysis of charitable funds: Prior year

	At 1 September 2019 £	Income £	Expenditure £	Transfers £	At 31 August 2020 £
Unrestricted funds					
General fund	1,984	4,000	(2,273)	-	3,711
Restricted funds					
River Ribble R&D Project	-	2,100	(2,100)	-	-
	-	2,100	(2,100)	-	-
Total funds	1,984	6,100	(4,373)	-	3,711

11 Analysis of net assets by funds: Current year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2021 are represented by:			
Current assets	3,603	-	3,603
Creditors: amounts falling due within one year	(504)	-	(504)
	3,099	-	3,099

12 Analysis of net assets by funds: Prior year

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 August 2020 are represented by:			
Current assets	4,215	-	4,215
Creditors: amounts falling due within one year	(504)	-	(504)
	3,711	-	3,711

MIRADOR

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

13 Control

There was no ultimate controlling party during the current or prior period.

14 Related party transactions

During the period G Harris, a Trustee, received fee payments and project delivery costs totalling £nil (2020: £2,100) in their capacity as creative producer. G Harris also received £nil in bid writing consultancy fees (2020: £1,500). No expenses were reimbursed to any trustees in the year.

No other related party transactions occurred in the current period.