



The Twisting Ducks
Theatre Company CIO

Annual Report and Accounts

for the year ended 31 March 2025

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The Trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, 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 (FRS 102) (effective October 2019).

Welcome from Miles Henderson, Chair



It is now five very short and enjoyable years since I was first invited to become a trustee of the Twisting Ducks, and I was truly honoured to be elected to the position of Chair this year. I remain hugely proud of the work that Jay and his team do in sustainably growing the charity, and indeed of everything we do.

The increasing geographical spread of our activities continues and enables increasing numbers of people to participate. We have also seen some truly innovative performances that bring great joy to both participants and the audience.

I would also like to take this chance to formally thank all of our supporters, sponsors, funders, trustees and staff for their work this year. I must also thank Chris Shrubbs who retired as Chair mid way through the year.

She was an inspiration to all at the charity and was instrumental in moving the charity from its much smaller roots. Most of all, however, I must express both pride and thanks to our members who drive the Ducks to ever greater heights.

Onwards and upwards to a great 2025.

Miles Henderson,
Chair

Welcome from Jay Hare, CEO



It's been a privilege to see so many original performances emerging this year, and to receive such positive feedback from participants and audiences. None of this would have been possible without the creativity and dedication of our group members, staff and volunteers, who are an incredible asset to The Twisting Ducks.

Building on the strength of our Academy programme, and supporting our aim to involve more people in the arts, we have expanded our offer over the last 12 months, including delivering new sessions in North Tyneside and growing numbers for our recently established South Tyneside Performing Arts Academy. Funding from Newcastle Culture Investment Fund has enabled us to deliver our outreach programme, helping our community to explore social issues through the arts, and to represent these issues through our groups' performance work.

Raising the visibility of performers with learning disabilities and autistic artists within mainstream cultural arenas is one of our core objectives. Continued support from our partners Northern Stage, Theatre Royal, Arts Centre Washington, and Customs House has enabled us to do this. By providing meeting, rehearsal and performance space, tech support, awareness raising, and much, much more, these cultural institutions have played a key role in helping over 80 people this year realise their ambition of performing on the stage of a public theatre. It was rewarding to hear our partners sharing the value that our inclusive approach brings to them, via our 'Spotlight' film and we look forward to continued joint working to increase opportunities for our artists and audiences.

Jay Hare,
CEO

Objectives and Activities



The Twisting Ducks Theatre Company CIO aims to tackle inequalities and improve wellbeing by increasing opportunities for people with a learning disability and autistic people to have their voices heard and to contribute to their community through leading on the production of theatre, film and music that reflects their lived experience.

We achieve our aims by creating accessible opportunities for people to come together and create, to develop their artistic skills and talent, and to collaborate with communities and cultural partners. We support beneficiaries to share their work on a public platform, ensuring the uniqueness and relevance of their art reaches more people. We use issue-based art forms to

educate and inform, to help people explore social issues, and to raise awareness. We create opportunities for people to lead as artists and practitioners, and to work and volunteer with us.

This year, we have delivered against our objectives by providing a 6-day programme of participatory arts sessions across Newcastle, North Tyneside, Northumberland, South Tyneside and Sunderland, resulting in 5 original live theatre productions. Funding from the Newcastle Culture Investment Fund at Community Foundation has enabled our artists with learning disabilities and autism to deliver outreach workshops and to devise and perform a new piece of theatre at Northern Stage.

Public Benefit Statement

In deciding our annual objectives and planning our activities, the Trustees have duly considered the Charity Commission's guidance on Public Benefit. This report describes the main activities undertaken by our charity to carry out its charitable purpose for the benefit of people with a learning disability and autistic people.

Key Achievements and project highlights



Theatre performances

It has been a bumper year for live theatre productions, with 5 original shows devised and performed by our drama groups.

My Washington, My Sunderland – Platform Sunderland

Our Platform Sunderland group, based at Arts Centre Washington, wanted to devise a piece of theatre that celebrates their local area and their connections to it. Incorporating song, dance, drama, and film, My Washington, My Sunderland shared stories of local people, history, and culture, and was performed at Arts Centre Washington on 26th April.

The group also performed an excerpt of the play at Washington's 60th Celebration event on 20th July – a day of music, performances and family activities to celebrate the 60th anniversary of Washington New Town.

The project was funded by the Postcode Neighbourhood Trust, a grant giving charity funded entirely by players of People's Postcode Lottery, as well as support from Washington Heritage Partnership and Sunderland Culture.



"Brilliant and joyous celebration of Sunderland, Washington and the company"

(audience member).



Employment Roulette - Newcastle Saturday Performing Arts Academy

The group shared their lived experience and their employment aspirations to produce a new performance that uses a game show concept to convey the highs and lows of pathways to work.

"Employment Roulette is about people with learning disabilities finding it hard to get a job, because of all the barriers out there. Some employers might not want

to take people on, a lot of people need support and don't always know where to get it. I do paid work delivering training for The Twisting Ducks and it makes me feel confident. I think more people should have the opportunity to work" (Marc, performer).

The group gave a matinee and evening performance at Newcastle's Live Theatre on 4th May.



"I would watch it all over again. An important message delivered with fun, joy, humour and sincerity"

(audience member).

Dolly's Boots - South Tyneside Performing Arts Academy

Set against a backdrop of Dolly Parton's timeless classics, Dolly's Boots follows the heartwarming tale of a woman with a learning disability called 'Dolly', and her triumph over adversity to follow her dreams to perform on stage.

"We are a cast of people with learning disabilities and just like Dolly, we have got each other and have overcome challenges to perform this amazing show" (Lisa, performer).

Audience members at the Customs House, including Andrea Pattison (Dolly Parton tribute performer) and the Mayor of South Tyneside Cllr Fay Cunningham, attended the performance on 18th June, in celebration of National Learning Disability Week.



"Made me laugh and cry. Fab performance!"

(audience member).

What Am I Like?! - Newcastle Wednesday Performing Arts Academy

Performed on 20th November at St James United Reform Church in Newcastle, What Am I Like?! follows a group of strangers who discover new things about themselves and find a greater sense of belonging through sharing their stories and exploring their identities.



"I thought it was fabulous, pure joy. Bold, creative, imaginative, relevant. Well done to all the performers"

(audience member).



Tick Tock Whenever – Spectrum Theatre

Our autistic artists from Spectrum Theatre devised Tick Tock Whenever and staged three back-to-back live performances at Northern Stage on 27th March, with tickets for the final evening performance selling out.

"We wanted to do a play about all our different needs, and how this connects us. Pat and Jessie really like Steampunk, so we decided to do a steampunk theme.... My character creates a time machine because there's times when he feels like he doesn't belong, so he escapes through traveling through time" (Kieran, performer)

Tick Tock Whenever was funded through the Newcastle Culture Investment Fund – the eighth original theatre production made possible by this grant since 2015.



"Original, funny. Raises awareness of autism. I'm autistic so enjoyed seeing autistic people perform"

(audience member).

Outreach Workshops

Feeling Free project

Made possible by a grant from **The Newcastle Fund**, 8 Peer Facilitators with a learning disability met weekly to devise workshops exploring mental health. The group utilised film stimulus, role play, music and issue-based drama techniques such as Rainbow of Desire.

Peer Facilitators delivered workshops to 62 people with a learning disability. Key issues that emerged were:

- **Emotions** – is it ok to feel sad and tell people that you are sad?
- **Self-help** (identifying what makes you feel sad, anxious, and offering peer advice with this)

"I've got to speak up about things in my life and listen to other people's issues. It's really helped me". (Lisa)

The group will be delivering more workshops next year, and producing a film that focuses on peer advice around emotional resilience and positive mental health and wellbeing.



Issue-based Newcastle workshops



With funding from **Newcastle Culture Investment Fund at Community Foundation North East** our core artists with a learning disability and members of our autism theatre

group 'Spectrum' devised and delivered 6 outreach drama workshops in Newcastle that enabled their peers to express themselves creatively and to explore social issues such as housing, independence, and relationships. Workshops incorporated excerpts from the group's past theatre performances.

87 people from groups including Skills for People and Westgate College took part in the workshops, and gave feedback that demonstrates the valuable peer support that our creative approach enables.

"The house scene was good. I'm going through the same things at home and it was good to hear everyone's advice, like from my classmates who've already moved out of home. It's been really helpful for me"

"All my life since I was a child I wanted to do some acting, and I'm good at speaking in front of people. I've been living independently for three years, it was nice to share my experience of that and share in the scenes".

Percy Hedley project

Funding from the Riverbank fund at Community Foundation enabled us to deliver a series of creative sessions with 19 young people who have profound and multiple learning disabilities at Percy Hedley College, North Tyneside. Approaches included film and green screen technology to virtually transport individuals to different environments, sound buttons to aid communication, music, and singing. We produced a film and composed and recorded a piece of music that incorporated participants' creative contributions.

Along with a live music performance staged at Percy Hedley on 25th October, the film was showcased at Percy Hedley's Awards event at the Civic Centre, attended by 180 people, including family, carers, and local community groups.



"I liked the use of technology - I thought this was a really effective way of engaging people, and something that I haven't seen before" (Percy Hedley staff member).

Music and Dj'ing events

The Twist

Our North Tyneside based band 'The Twist' recorded a new original song and music video - YouTube Killer.

The song celebrates self-expression and the joy of making music together.

The band said: "It's about rocking out, having fun and having a laugh. The video is inspired by lots of 70s glam rock bands"

The Twist performed YouTube killer at our Customs House (South Shields) performance event in June.



FRESH club night

176 people attended our Newcastle club night FRESH to socialise with friends whilst enjoying eclectic music from our DJ's with a learning disability.



Commissioned work

Our Accessible Health Resource team and our artists with a learning disability and our autistic artists applied their skills and lived experience to deliver creative involvement work, and to produce several innovative health information resources:

- Our Mental Capacity Act film was co-produced with South Tyneside and Sunderland NHS Foundation Trust as a training resource for health professionals.
- A collaboration with our partners Olovus used creative workshops to involve people and their families in South Tyneside in shaping respite services.
- Tees, Esk and Wear Valley NHS Trust commissioned a film and original songs about reasonable adjustments in therapy services. Our musicians with a learning disability performed the songs live at Therapies Reasonable Adjustments conference in Stockton on 12th March.
- Working with members of Your Voice Counts' Cooking with Confidence group in South Tyneside, we co-produced an accessible 'top tips for healthy eating' film, featuring a learning disability-led cooking tutorial.
- 'Beat Asthma' commissioned our Accessible Health Resource team to create an accessible asthma awareness film, targeted at children.
- We supported North Tyneside Parent Carer Forum CIC to produce a local signposting 'top tips' film for carers.

Impact



1,078

Live audience numbers



Participant outcomes:

97%

increased their social connections

85%

gained increased skills

96%

feel more confident

100%

reported positive wellbeing



535

Total number of people who took part in our activities

11 

Number of people with a learning disability and autistic people carrying out paid work with us



"It gives me so much confidence when we make a show and people really like it. It makes me feel really emotional and proud. I'm proud to raise awareness to others about people with learning disabilities like me" (Alex).



"I get sad, get upset and miserable. But when I come here I feel happy" (Gary).



"I've been dreaming about coming to the Twisting Ducks Theatre Company. When I first met the band they said 'welcome to the band academy'. People support me when I play different instruments. I like making songs together" (James).



"I feel involved and included. I've been to other groups and not felt that before. This group keeps me going. Family life can be tricky - coming here gives me focus and allows me a break. I feel like I can work through difficulties now if I have an issue with someone" (Neil).



"Everyone accepts who I am and I can just be me" (Victoria).



"I love it because I love performing and I get to speak up about things I'm passionate about" (Lisa).

Caitlan's story

When Caitlan first joined our Morpeth Performing Arts Academy she was extremely anxious and withdrawn and frequently needed to take time out of the group. We spent time getting to know Caitlan, and we made a plan with her to help her self-manage her anxiety. Gradually, Caitlan became more and more confident, her anxiety reduced, and she began to interact and socialise with other group members. Caitlan has a very caring quality and began to encourage and support other group members. As her confidence and skills grew, Caitlan asked to lead on some of the group's drama activities – and this is something she excels at; she gives instructions clearly, confidently and calmly to the group and gives an example to help people gain a better understanding of the activity.

"I used to be a bit nervous coming here at the start and very anxious. I used to feel sad and would run away outside and slam the door and then I would calm down afterwards. I made a plan with the staff. Sometimes I need to calm down. I have water or colouring, it helps me to relax and I play with my hair or dangles. In the group I feel happy or smiley, cheerful and a bit silly with fun people like Jamie or Mark.



Sometimes I share with staff or others that I feel nervous at the start but feel alright afterwards. When I improve myself with everyone it's when I do some drama, making a script, doing activities and shows. I like bringing in my brownies for everyone".

Ian's story

This year, Ian graduated from NHS England Choices College following a 5-month internship with The Twisting Ducks Theatre Company. Ian joined us on a supported work placement as it was his goal to act on stage and to develop his peer support skills. Ian had lost his confidence and was feeling isolated since leaving college. Ian quickly grew in confidence, and flourished in his Peer Support role – helping group members to devise parts of the script, learn lines and rehearse. He shared his own experience of recently being diagnosed with autism, along with his love of dance music, to inform the narrative and music for the group's theatre piece. In March 2025, Ian realised his acting ambition by performing with the group in front of a live audience for the first time at Northern Stage.

"I've learnt to support people in shows and it feels good helping others. I have made friends here and it's a lovely environment to be in" (Ian).



Community Fundraising

Thank you to all our supporters, including **Steve Shrubbs** for his generous donation and **Nigel Mothersole** for his generous donation via Trek Logistics.

Karen Robinson (former Mayor of Newcastle) has been a long-standing supporter of The Twisting Ducks and made a very kind donation of £1,000 from her Mayor's Charity fund.

We would like to say congratulations and thank you to our 6 dedicated runners for taking part in this year's Great North Run; and thank you to all who sponsored them – resulting in a total £3,500 raised.

Investments

We have £57,000 in a 35 day notice account with Redwood Bank.



Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £383,048 (2024: £242,644) of which £183,672 was restricted (2024: £94,878) and expenditure of £337,547 (2024: £273,613) of which £169,466 was restricted (2024: £111,541). There was an operating surplus of £45,501 (2024: deficit of £30,969). At 31st March 2025 the Charity had net assets of £134,296 (2024: £88,795) of which £33,985 was restricted (2024: £19,779).

Reserves policy

The Trustees regularly review levels of reserves and have agreed that reserves equivalent to between three and six months running costs are appropriate for the organisation. Three months running costs equate to around £84,000 and six months £168,000, based on the accounts for the 12 months to 31 March 2025.

The reserves should not fall below this level in order to support good governance of the organisation.

As at 31 March 2025 the unrestricted reserves were £100,311. The Trustees plan to grow unrestricted reserves over the next 2 years to further strengthen the Charity.

Risk Management

The key controls used by the charity to mitigate risks include:

- Strategic planning, budgeting and regular financial management reports
- Established organisational and governance structure and lines of reporting
- Procedures to ensure the health and safety of staff, volunteers, service users and visitors; and policies and procedures to safeguard children and vulnerable adults
- Safeguarding vulnerable adults and Safeguarding Children training (reviewed annually)
- Safer Recruitment Policy
- Formal written policies, which are reviewed regularly
- Annual review of reserves
- Formal agenda for Board activity and minutes of decisions.

Trustees are satisfied that the major risks identified have been adequately mitigated.

Plans for future Periods

We have identified the following Key priorities to help us achieve against our vision and strategic objectives going forward:

Diversify our offer

We want to grow our offer to support beneficiaries in new geographic areas, and establish more flexible, after-school evening provision that will enable younger people to take part. We aim to do this through our fee-based Academy model to ensure financial sustainability and continuity of provision.

Helping us to meet our objective of providing accessible arts opportunities for those with diverse needs, we want to explore different models for providing ongoing activity for people with profound and multiple learning disabilities.



Grow our Accessible Health Resource service

We want to grow our trading income through this service, so that we can increase our financial resilience. A recently secured grant from the Fore will enable us to increase our capacity to secure commissioned work. Alongside this, we will continue to invest in developing our Comms and Marketing to raise awareness of our Accessible Health Resource service and to share the impact that our innovative resources have.

Reference and administrative details of the charity, its trustees and advisors

Registered charity name The Twisting Ducks Theatre Company CIO

Charity number 1170354

Registered office Room D1f
Milburn House
19 Dean Street
Newcastle upon Tyne
NE1 1LF

Trustees during 2024/2025 Chris Shrubbs (Chair)
Miles Henderson (Treasurer and Chair)
Una McNicholl (Treasurer)
Veronica Dougherty
Victoria Smith
Lisa Kelly

Chief Executive and Senior staff members Jay Hare, CEO
Jan van den Bosch, Project Manager & Lead Drama Facilitator
Christine Jewers, Finance Officer
Alex Tate, Business Development Officer

Independent Examiner Doug Maltman FMAAT
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX

Main Bankers Unity Trust Bank
PO Box 7193
Planetary Road
Willenhall
WV1 9DG

Structure, governance and management

Governing Document

The Twisting Ducks Theatre Company CIO Constitution. CIO - FOUNDATION Registered 24 Nov 2016.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Constitution and the Financial Statements
- Copies of key policies, including our Safeguarding Policy and Procedure
- Copy of the business plan
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee" (and NCVO's "The Good Trustee Guide" for our Trustees who have learning disabilities).
- A copy of the governance structure



Statement of Trustee Responsibilities

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

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping accounting records that 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 and detection of fraud and other irregularities.

Approved by the Trustees on: 31.10.2025

and signed on their behalf by:

Chair:

Miles Henderson



TWISTING DUCKS THEATRE COMPANY CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 March 2025

I report on the financial statements of Twisting Ducks Theatre Company CIO for the year ended 31 March 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 31.10.2025

TWISTING DUCKS THEATRE COMPANY CIO

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Income from:</u>					
Donations and legacies	5	14,920	-	14,920	12,122
Charitable activities					
Grants and contracts	6	5,000	183,156	188,156	99,756
Other trading activities	7	178,673	516	179,189	130,178
Investments	8	783	-	783	588
Total income		199,376	183,672	383,048	242,644
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	9	168,081	169,466	337,547	273,613
Total expenditure		168,081	169,466	337,547	273,613
Net movement of funds		31,295	14,206	45,501	(30,969)
<u>Reconciliation of funds</u>					
Total funds brought forward		69,016	19,779	88,795	119,764
Total funds carried forward		100,311	33,985	134,296	88,795

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

BALANCE SHEET

As at 31 March 2025

	Notes	£	Total 2025 £	£	Total 2024 £
<u>Current assets</u>					
Debtors	16	34,727		27,776	
Cash at bank and in hand	17	112,324		98,407	
Total current assets		147,051		126,183	
Creditors: amounts falling due within one year	18	(12,755)		(37,388)	
Net current assets			134,296		88,795
Total net assets or liabilities			134,296		88,795
<u>Funds of the charity</u>					
Unrestricted income funds			100,311		69,016
Restricted income funds			33,985		19,779
Total funds			134,296		88,795

These financial statements were approved by the Board on:

31.10.2025

and are signed on its behalf by:

U McNicholl
Treasurer

TWISTING DUCKS THEATRE COMPANY CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2022.

Twisting Ducks Theatre Company CIO meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £100,311. The trustees are of the view that the immediate future of the charity is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

TWISTING DUCKS THEATRE COMPANY CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

TWISTING DUCKS THEATRE COMPANY CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
5 Donations and legacies				
Donations and gifts	14,619	-	14,619	12,028
Gift Aid	301	-	301	94
	<u>14,920</u>	<u>-</u>	<u>14,920</u>	<u>12,122</u>
6 Charitable activities				
<u>Income from grants</u>				
Newcastle Culture Investment Fund at the Community Foundation Tyne and Wear and Northumberland	-	20,000	20,000	20,000
Catherine Cookson Charitable Trust	-	-	-	250
Sunderland City Council	-	505	505	-
Community Foundation/Riverbank Fund	-	-	-	4,960
Didymus	-	10,000	10,000	6,500
Hadrian Trust	-	1,000	1,000	1,000
North East Bic	-	-	-	532
Shears Foundation	-	-	-	5,500
Sir James Knott Trust	-	-	-	8,000
DWP	-	36,573	36,573	17,332
NHS England	-	13,069	13,069	4,206
Postcode Neighbourhood	-	22,000	22,000	-
Spectrum Enterprises CIC	-	-	-	11,500
Victoria Wood Foundation	-	-	-	4,976
Other Grant - HMRC	5,000	-	5,000	5,000
Arts Council	-	7,987	7,987	-
Hospital of God	-	1,000	1,000	-
Grocers	-	4,493	4,493	-
Greggs Foundation	-	-	-	10,000
Foyle Foundation	-	10,000	10,000	-
Joicey Trust	-	400	400	-
The Newcastle Fund	-	16,442	16,442	-
Barbour Foundation	-	5,000	5,000	-
Arnold Clark	-	200	200	-
The Fore	-	15,000	15,000	-
National Lottery awards for all	-	19,487	19,487	-
	<u>5,000</u>	<u>183,156</u>	<u>188,156</u>	<u>99,756</u>
7 Other trading activities				
Academies fees	110,667	-	110,667	89,672
Ticket sales	1,841	416	2,257	1,457
Commissioned work	66,165	-	66,165	37,950
Services	-	100	100	1,099
	<u>178,673</u>	<u>516</u>	<u>179,189</u>	<u>130,178</u>

TWISTING DUCKS THEATRE COMPANY CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

8 Income from investments

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank interest	783	-	783	588
	<u>783</u>	<u>-</u>	<u>783</u>	<u>588</u>

Income was £383,048 (2024: £242,644) of which £199,376 was unrestricted or designated (2024: £147,766) and £183,672 was restricted (2024: £94,878)

Analysis of expenditure on charitable activities

9 Charitable activities

Direct costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Wages	95,911	154,464	250,375	206,899
National insurance	15,930	-	15,930	11,928
Pension	4,769	-	4,769	3,501
Sessional staff	10,744	2,287	13,031	10,055
Other staff costs	430	-	430	1,114
Transport	2,024	227	2,251	3,059
Room hire	17,406	7,709	25,115	16,038
Promotion	1,862	644	2,506	1,721
Filming and Music costs	1,534	754	2,288	65

Support costs

Hospitality and Volunteer expenses	2,513	-	2,513	2,470
Subscription	3,256	18	3,274	3,219
Office expenses	1,678	45	1,723	3,060
Equipment	1,411	1,468	2,879	4,013
Mobile phones	1,362	-	1,362	-
Bank charges	314	-	314	293
Insurance	1,040	-	1,040	932
Fundraising costs	894	-	894	754
Training	668	1,850	2,518	200
Professional fees	3,111	-	3,111	3,128

Governance costs

Independent examiner's fees for reporting on the accounts	1,224	-	1,224	1,164
	<u>168,081</u>	<u>169,466</u>	<u>337,547</u>	<u>273,613</u>

Expenditure on charitable activities was £337,547 (2024: £273,613) of which £168,081 was unrestricted or designated (2024: £162,072) and £169,466 was restricted (2024: £111,541)

TWISTING DUCKS THEATRE COMPANY CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

10 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	1,224	1,164
	1,224	1,164

There were no other fees paid to the examiner (2024: £nil)

11 Analysis of staff costs and the

	2025 £	2024 £
Salaries and wages	250,375	206,899
Social security costs	15,930	11,928
Pension costs (defined contribution pension plan)	4,769	3,501
	271,074	222,328

No employee received remuneration above £60,000 (2024: nil)

The key management personnel of the charity, comprise the trustees. The total employee benefits of the key management personnel of the charity were £0.

12 Staff numbers

The average monthly head count was 17 staff (2024: 17 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2025 Number	2024 Number
The parts of the charity in which the employees work		
Charitable activities	8.0	7.0
	8.0	7.0

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the reporting period.

TWISTING DUCKS THEATRE COMPANY CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

14 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £4,769 (2024: £3,501). There was £0 outstanding as at 31 March 2025 (2024: £0)

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

16 Debtors and prepayments (receivable within 1 year)

	2025 £	2024 £
Trade debtors	30,730	27,766
Prepayments	1,955	-
Other debtors	2,042	10
	<u>34,727</u>	<u>27,776</u>

17 Cash at bank and in hand

	2025 £	2024 £
Deposit account	57,000	20,000
Cash at bank	55,324	78,407
	<u>112,324</u>	<u>98,407</u>

18 Creditors and accruals (payable within 1 year)

	2025 £	2024 £
Accruals		
Independent examination of accounts	1,224	1,164
Deferred income		
National lottery - Awards for All	-	19,487
YVC - Cookery Film Commission	-	2,430
NHS Mental Capacity Film Commission	-	6,300
Other creditors	11,531	8,007
	<u>12,755</u>	<u>37,388</u>

TWISTING DUCKS THEATRE COMPANY CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

19 Deferred income

Deferred income comprises of advance payments from grants that relate to future periods

	2025 £	2024 £
Balance brought forward	28,217	5,500
Amount released to income earned from charitable activities	(28,217)	(5,500)
Amount deferred in year	-	28,217
Balance carried forward	-	28,217

20 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

21 Analysis of charitable funds

Analysis of movements in unrestricted funds As at 31 March 2025

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	69,016	199,376	(168,081)	-	100,311
Totals	69,016	199,376	(168,081)	-	100,311

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

TWISTING DUCKS THEATRE COMPANY CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

21 Analysis of movement in restricted funds (continued) **As at 31 March 2025**

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Sunderland Platform Project	3,522	14,585	(18,107)	-	-
DWP	-	49,642	(49,642)	-	-
Various funding grants	1,922	67,487	(48,566)	-	20,843
Spectrum Enterprises	9,375	-	(9,375)	-	-
NCIF Ducks	-	20,516	(20,516)	-	-
Community Foundation/Riverbank	4,960	-	(4,960)	-	-
The Newcastle Fund	-	16,442	(14,928)	-	1,514
The Fore	-	15,000	(3,372)	-	11,628
Totals	19,779	183,672	(169,466)	-	33,985

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Sunderland Platform Project	A drama project funded by Postcode Neighbourhood Trust and D'oyly Carte.
DWP	Access to work, employee support grants.
Various funding grants:	
- Barbour Foundation	A grant towards core costs.
- Didymus	A grant towards core costs.
- Foyle Foundation	A grant towards core costs.
- Hospital of God	A grant towards core costs.
- Postcode Neighbourhood	A grant towards core costs.
- National Lottery Awards for All	A grant towards core costs.
Spectrum Enterprises	A grant to fund the employment of a supported employee.
NCIF Ducks	Deliver outreach drama and creative writing workshops in Newcastle and to Devise and perform theatre and spoken word pieces.
Community Foundation/Riverbank	Deliver participatory creative workshops for young people with profound and multiple learning disabilities at Percy Hedley college.
The Newcastle Fund	Funding to deliver outreach drama workshops and a film resource exploring mental health.
The Fore	Funding to deliver our commissioned services.

22 Capital commitments

As at 31 March 2025, the charity had no capital commitments (2024 -£nil)

TWISTING DUCKS THEATRE COMPANY CIO

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

23 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Cash at bank and in hand	78,339	33,985	112,324	98,407
Other net current assets/(liabilities)	21,972	-	21,972	(9,612)
	100,311	33,985	134,296	88,795



Thank you to all our funders and partners who supported our work during 2024/25:

Arnold Clark
Arts Centre Washington
Arts Council England
Barbour Foundation
Community Foundation Tyne and Wear and Northumberland
Customs House
Didymus
D'Oyly Carte Charitable Trust
Foyle Foundation
Grocers
Hadrian Trust
Hospital of God
Joicey Trust
National Lottery Awards for All
Newcastle Culture Investment Fund at Community Foundation
North East & North Cumbria ICB
Northern Stage
Olovus
Postcode Neighbourhood Trust
Riverbank Fund at Community Foundation
South Tyneside and Sunderland NHS Foundation Trust
Sunderland Culture
Tees Esk and Wear Valley NHS Foundation Trust
Theatre Royal
The Newcastle Fund
Your Voice Counts
Washington Heritage Partnership



Twisting Ducks Studio
Room D1f
Milburn House
19 Dean Street
Newcastle upon Tyne
NE1 1LF

www.thetwistingducks.co.uk

Registered charity name: The Twisting Ducks Theatre Company CIO. Charity number 1170354.

