

HAND OF LTD

England & Wales · Charity number 1175512

Details

Status	Registered
Legal form	Charitable company
Company number	10156422
Registered	2017-11-02
Register	View on the Charity Commission register

Contact

Address	5-7 Side Newcastle upon Tyne NE1 3JE
Phone	01916978011
Email	info@handof.co.uk
Website	https://handof.co.uk

Activities

Objects: (A) TO ADVANCE, IMPROVE, DEVELOP AND MAINTAIN PUBLIC EDUCATION IN, AND APPRECIATION OF INTERDISCIPLINARY ARTS IN ALL ASPECTS, INCLUDING BUT NOT LIMITED TO MUSIC, FILM, VISUAL ARTS, THEATRE, PERFORMANCE ART, DANCE. THE CHARITY WILL DELIVER THIS BY ANY MEANS THE TRUSTEES SEE FIT INCLUDING BUT NOT LIMITED TO THE PRESENTATION OF PUBLIC CONCERTS AND PERFORMANCES.(B) TO PROMOTE THE EDUCATION (INCLUDING SOCIAL AND PHYSICAL TRAINING) OF YOUNG PEOPLE IN THE UK IN SUCH WAYS AS THE CHARITY TRUSTEES THINK FIT, INCLUDING BUT NOT LIMITED TO BY OFFERING OPPORTUNITIES FOR YOUNG PEOPLE TO ENGAGE IN CULTURALEDUCATION AND FOCUS ON IMPROVING THEIR SELF ESTEEM, PHYSICAL WELL BEING AND ACADEMIC STANDARDS.(C) PROVIDING SERVICES AND FACILITIES WHICH PROMOTE THE PRACTICE OR ENJOYMENT OF THE ARTS FOR RECREATION OR OTHER LEISURE TIME OCCUPATION AND TO MAKE THEM AVAILABLE IN THE INTERESTS OF SOCIAL WELFARE TO INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE.

Activities: Hand Of is an arts and education charity working with the heritage, culture and education sectors.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£209,451	£179,055	-	-
2024-08-31	£136,293	£126,324	-	-
2023-08-31	£114,965	£95,770	-	-
2022-09-01	£81,650	£91,129	-	-
2021-09-01	£65,618	£74,656	-	-
2020-09-01	£78,341	£46,134	-	-

Trustees

Name	Role	Appointed
ALEXANDER CHARLES WRIGHT		2017-10-12
Clarence Sarkodee Adoo		2022-01-24
DARRYL MARCUS ASHBOURNE		2017-10-12
Katherine Louise Joel		2019-02-26
Nabihah Iqbal		2019-07-26
Rachael Ann Purvis		2022-01-24

HAND OF LTD

England & Wales - Charity number 1175512

Accounts

Registered number: 10156422
Charity number: 1175512

HAND OF LTD
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

HAND OF LTD
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2025**

Trustees

A C Wright
D M Ashbourne
S E M James (resigned 6 November 2025)
K L Joel
N Iqbal
C S Adoo
R A Purvis, Chair

Company registered number

10156422

Charity registered number

1175512

Registered office

9 Akenside Hill
Princes Wharf
Newcastle upon Tyne
NE1 3XP

Accountants

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

Bankers

Lloyds Bank plc
1 High Street
Sheffield
S1 2GA

HAND OF LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their annual report together with the financial statements of the charitable company for the year from 1 September 2024 to 31 August 2025. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The objects of the charitable company in this time were:

- a) To develop new educational outreach projects which:
 - i. Are impactful and life-changing for participating children;
 - ii. Focus on disadvantaged children and work in deprived communities;
 - iii. Work in partnership with prestigious local and national organisations, including public bodies and cultural organisations; and
 - iv. Provide opportunities for new, emerging, and established artists.
- b) To make our events accessible to everyone, including those who might not normally experience them or other events like them.
- c) To explore inter-disciplinary, inter-cultural and inter-generational approaches to creating and experiencing art.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Strategies for achieving objectives**

The strategies employed to achieve the company's objectives were to:

- a) Continue to develop new education outreach projects;
- b) Continue to seek out and build relationships with new and established partners;
- c) Continue to seek out and build relationships with new and established artists; and
- d) Achieve a level of funding which allows us to reduce or remove economic barriers to participation in our projects, wherever possible.

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

Achievements and performance

● **Review of activities**

Between 1st September 2024 and 31st August 2025, Hand Of continued to work supporting children across the North East.

We worked with c.300 children from 9 schools, delivering close to 1,000 contact hours.

Number Nine Project

The Number Nine Project provides a safe and inspiring space for children and young people aged 13-25, from disadvantaged backgrounds (PPG/FSM) and for Looked After Children (LAC), and for children not in mainstream education.

Working together with professional artists and musicians, participating children and young people are able to shape a syllabus unique to them, following the interests and the skills which motivate them. This includes instrumental, music theory and music production lessons, as well as visual art, maths, engineering and English.

Co-constructing a bespoke syllabus in this manner helps children and young people who may have little to no attendance at school to re-engage with learning, gradually increasing their educational contact hours, reintroducing core subjects such as maths and English, and building towards potentially returning to school or sitting Functional Skills or GCSE exams.

In 2024 - 2025, the Number Nine Project delivered 260 hours of sessions with 7 children.

Nine Voices

Based at Hand Of's office and learning space, the Nine Voices chamber choir forms part of the Number Nine Project, and provides a unique opportunity for participating young people to learn, create and perform music together with professional musicians and with each other, in a supported environment.

Concert Series

As part of the Number Nine Project, young people also perform alongside their mentors and other professional musicians and artists, in concerts hosted at our office and learning space on Newcastle's quayside. They are involved at every stage of the programming, planning, and set up of these events, gaining valuable experience working in the cultural and events sector.

In December 2025, our Christmas Concert sold out, and included young people performing music and poetry.

Digression Sessions

Digression Sessions is a 1-to-1 mentoring programme blending cultural, academic and pastoral support for children over the course of a school year. The sessions enable students to pursue interests, get support with school work, express themselves creatively, and broaden their horizons through weekly sessions with Hand Of educators.

Digression Sessions was delivered in two schools from September 2024 - May 2025. Across these schools, c.30 children received weekly 1-to-1 mentoring, co-creating projects including:

- An illustrated haiku anthology
- An essay collection exploring the relationship between 20th Century American art and the lived experience of women in that period

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

Achievements and performance (continued)

- A new board game about aliens and the global energy crisis
- An imagined walk along the Wansbeck river, told through poetry
- A pitch for a video game inspired by the pursuit of Al Capone and many more.

Stomping Ground

Stomping Ground (January - July 2025) featured children in Years 8 and 9, from two schools in North Tyneside and Northumberland. Working together with professional artists, theatre practitioners, musicians, puppeteers and cinematographers, children created two art films exploring stories and histories from the region they call home. This included trips to Theatre Royal (Newcastle), the National Glass Centre (Sunderland), and RSPB Saltholme (Middlesbrough).

Their films were premiered at Tyneside Cinema, in a sold out event in the largest screen.

Pitmen and Bishops Project

The Pitmen and Bishops Project (March 2025), a week-long project in Bishop Auckland, was delivered in partnership with Auckland Castle, and worked with students aged 11-13 at a secondary school in Bishop Auckland.

The children worked together with professional artists and musicians, and archivists from the Parliamentary Archives, to create a 40 minute performance inspired by the heritage of the County Durham coalfield and its connections to Auckland Castle. Their performance was shared with peers, teachers, friends and families at the end of the project, at the Chapel of St Peter in Auckland Castle.

Tyne and the Tide Project South

The Tyne and the Tide Project South (May 2025) saw Year 6 children from a primary school in South Tyneside working together with artists, musicians and theatre directors to explore the South Shields Volunteer Life Brigade Watch House Museum. The group met with SSVLB volunteers and coastguards, staging a dramatic rescue on the beach, as well as freely exploring the museum and identifying stories and exhibits which interested them. Together, they developed a live performance featuring drama, music and set design, which they performed for an audience of their peers, parents, teachers, and the general public, within the museum itself.

The Rigg & Furrow Project

The Rigg & Furrow Project (June 2025) worked with Year 7 students from Northumberland, exploring our relationship with the natural world through workshops at Capheaton Hall and its gardens, as well as at Middle Farm, Hexham.

The project culminated in a live site-specific multimedia performance, in which the children shared their discoveries through music, art, and drama.

Spinning Yarns

Spinning Yarns is a 1-day storytelling and theatre project, bringing students together to work with a team of theatre practitioners, puppeteers and musicians, to write and perform their own stories from their lives today.

Together with a puppeteer, visual artist and 3 musicians, participating children created their own large scale 'crankie' (a storytelling device that uses a long, illustrated scroll wound around two spools and cranked through a box). They devised their own stories, shining a light on their lives in the North East in 2025: What is their

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

Achievements and performance (continued)

relationship to the region? Which places and spaces do they consider home? What are their hopes and dreams for the future?

At the end of the project, the group performed their live storytelling to parents, peers and teachers, at Northern Stage.

Culture Day

A new commission for a secondary school in Walker, this project saw a Hand Of educator and a filmmaker working together with 3 students to capture documentary footage of the school's Culture Day - an annual celebration of the vibrant cultural heritage of every student at the school. This included wreath making workshops, cooking workshops, fashion shows, musical and dance performances, and exhibitions delivered by students and families showcasing cultural heritage from all over the world.

The selected students worked together in pre-filming sessions to develop storyboards and itineraries, ensuring that they were able to capture as much as possible on the day. During the day itself, they operated the camera and sound recording equipment, conducted interviews, and took creative and curatorial decisions about how to capture the day.

North Tyneside Sound Walk 2025

Responding to the evolving needs of the participating school and its community, the sixth iteration of the North Tyneside Sound Walk (August 2025) was shortened to one week, providing a creative, engaging and positive first experience of school for c.45 children, before they began secondary school.

They worked together with theatre directors, actors, fine artists, musicians, music producers, and more. They explored North Tyneside on foot, researched deeper into the histories they found, took field recordings, developed fiction and non-fiction stories, wrote music, recorded their own narration and drama performances, and created an art exhibition. The art exhibition was free to attend for the families of participants and also featured a live music performance from the group, as well as delicious treats prepared by the group in a workshop exploring food safety, nutrition, and the history of the spice trade.

The finished North Tyneside Sound Walk 2025 was provided free to participating children, and is available to stream on Spotify, download from Bandcamp, or purchase from the Hand Of web-shop.

Summer School Project

As we continue to adapt the North Tyneside Sound Walk to the changing needs of the schools and communities it supports, we have also created the Summer School Project.

The Summer School Project 2025 took place in two schools. In each of these schools, incoming Year 7s created new performances based on local stories, and told through music, puppetry, 'crankie' animation, and art.

Funding

In this year, we were successful in securing substantial core funding. This catalysed substantial growth in the organisation, as we were able to diversify our sources of income through increased activity on the Number Nine Project. This change to our model also made it possible to provide the majority of our work with schools free of charge - a necessary step given the ongoing financial challenges that schools across the region are facing. As a result, we were able not only to continue to support schools and children throughout the year, but to increase the number of children we reached.

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

● **Financial review**

The financial results for the period are set out in the attached accounts. They show a surplus for the year of £30,396 (2024: surplus of £9,969) and funds carried forward of £78,380 (2023: £47,984) which includes restricted funds of £4,300 (2024: £6,800).

This surplus is the result of careful financial management as we built towards our reserves target, and lays the foundation as we work towards the long-term stability of the charity.

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

Hand Of's policy on maintaining reserves is intended:

- To cover lags in funding flows
- To take account of the increasingly uncertain funding environment
- To cover any unforeseen shortfalls
- To mitigate the effect of unexpected failures or defaults in funding
- To provide for unforeseen contingencies
- To fulfil commitments including our office lease, up to the break clause

To meet these purposes, Hand Of's reserves policy is that the organisation shall seek to maintain general free reserves equivalent to between six and twelve months operating expenditure. To this end, we have set a reserves target of £89,528.

Structure, governance and management

● **Constitution**

Hand Of Ltd is registered as a charitable company limited by guarantee, incorporated on 29 April 2016 and registered as a charity on 2 November 2017.

● **Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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

Structure, governance and management (continued)

● **Organisational structure and decision-making policies**

The charitable company in this accounting period was run by a board of 7 Trustees, working closely with two CEOs on strategic and operational procedures. The board meets on a quarterly basis, and is in contact when necessary by phone and email.

● **Policies adopted for the induction and training of Trustees**

New board members receive guidance to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles, the board and decision making processes, the business and strategic plans of the company.

Plans for future periods

In 2025-26, we will continue to focus on sustaining our project pathway, as we prioritise the provision of multi-year support for participating children in spite of an uncertain economic context. We will also look to extend the pathway to more schools, and expand our work supporting children through local authorities across the region.

We will continue to work with Durham University to understand and continuously improve our work and its impact, as well as our data collection processes.

We will also explore options for new office and teaching space close to our current site, as we prepare for the end of the lease on our current office in June 2026. This represents an exciting opportunity to continue to capitalise on the growth of the organisation over the past few years, as we look to create the infrastructure and resources necessary to offer increased support to the children we are already working with, as well as extending support to more children in need. We are excited to be able to involve children and young people in the development and design of teaching spaces that inspire them.

We will also be creating a Youth Advisory Board, which will provide participating young people with the structured opportunity to provide insight and feedback directly to our Board of Trustees, and to shape the direction of the charity going forward.

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

Statement of Trustees' responsibilities

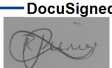
The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29 May 2026 and signed on their behalf by:

DocuSigned by:

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R A Purvis (Chair)

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2025**

Independent examiner's report to the Trustees of Hand Of Ltd ('the charitable company')

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 31 August 2025.

Responsibilities and basis of report

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

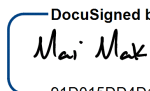
Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

Signed:  91D015DD4D1845B...

Dated: 29 May 2026

Mai Mak FCA

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

HAND OF LTD
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	113,840	23,036	136,876	78,373
Charitable activities	4	-	72,264	72,264	57,920
Investments	5	-	311	311	-
Total income		113,840	95,611	209,451	136,293
Expenditure on:					
Raising funds	6	30,439	609	31,048	283
Charitable activities	7	85,901	62,106	148,007	126,041
Total expenditure		116,340	62,715	179,055	126,324
Net movement in funds		(2,500)	32,896	30,396	9,969
Reconciliation of funds:					
Total funds brought forward		6,800	41,184	47,984	38,015
Net movement in funds		(2,500)	32,896	30,396	9,969
Total funds carried forward		4,300	74,080	78,380	47,984

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 28 form part of these financial statements.

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REGISTERED NUMBER: 10156422

BALANCE SHEET
AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,279	1,851
Current assets			
Debtors	13	11,293	4,958
Cash at bank and in hand		92,152	52,973
		<u>103,445</u>	<u>57,931</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(26,344)	(11,798)
Net current assets		<u>77,101</u>	<u>46,133</u>
Total assets less current liabilities		<u>78,380</u>	<u>47,984</u>
Total net assets		<u><u>78,380</u></u>	<u><u>47,984</u></u>
Charity funds			
Restricted funds	16	4,300	6,800
Unrestricted funds	16	74,080	41,184
Total funds		<u><u>78,380</u></u>	<u><u>47,984</u></u>

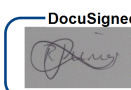
The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 29 May 2026 and signed on their behalf by:

DocuSigned by:

R A Purvis (Chair)

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BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2025

The notes on pages 13 to 28 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. General information

Hand Of Ltd is a private company limited by guarantee incorporated in England and Wales, registration number 10156422 and charity number 1175512. The address of the registered office which is also the principal place of business is 9 Akenside Hill, Princes Wharf, Newcastle upon Tyne, NE1 3XP.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Hand Of Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds Sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees consider that there are no material uncertainties concerning the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following basis:

Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

2. Accounting policies (continued)

2.10 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.11 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations and grants			
Donations from trusts and foundations	102,140	15,000	117,140
Private donations including gift aid	-	8,036	8,036
Public funding	11,700	-	11,700
	<u>113,840</u>	<u>23,036</u>	<u>136,876</u>

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

3. Income from donations and legacies (continued)

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations and grants			
Donations from trusts and foundations	31,270	25,500	56,770
Private donations including gift aid	-	5,753	5,753
Public funding	15,850	-	15,850
	<u>47,120</u>	<u>31,253</u>	<u>78,373</u>

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Income from charitable activities - Earned income, events programme and outreach work	<u>72,264</u>	<u>72,264</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income from charitable activities - Earned income, events programme and outreach work	<u>57,920</u>	<u>57,920</u>

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Investment income - local cash	<u>311</u>	<u>311</u>	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

6. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Costs of raising funds	-	609	609
Costs of raising funds - staff costs	30,439	-	30,439
	30,439	609	31,048

Costs of raising voluntary income (continued)

	Unrestricted funds 2024 £	Total funds 2024 £
Costs of raising funds	283	283

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Direct costs - Events programme and outreach work	85,901	62,106	148,007
	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Direct costs - Events programme and outreach work	42,820	83,221	126,041

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Direct costs - Events programme and outreach work	63,098	84,909	148,007
	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs - Events programme and outreach work	105,559	20,482	126,041

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Events programme and outreach work 2025 £	Total funds 2025 £
Depreciation	180	180
Educator, artist and production fees	51,005	51,005
Freelance staff and contractors	1,720	1,720
Documentation and evaluation	3,000	3,000
Workshop materials	4,392	4,392
Childrens' food	1,018	1,018
Other direct costs	1,783	1,783
	63,098	63,098

	Events programme and outreach work 2024 £	Total funds 2024 £
Depreciation	331	331
Educator, artist and production fees	47,321	47,321
Freelance staff and contractors	49,627	49,627
Documentation and evaluation	1,050	1,050
Workshop materials	4,894	4,894
Childrens' food	900	900
Other direct costs	1,436	1,436
	105,559	105,559

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Events programme and outreach work 2025 £	Total funds 2025 £
Staff costs	60,634	60,634
Depreciation	1,049	1,049
Travel and accommodation	678	678
Rent	8,462	8,462
Insurance	1,821	1,821
Repairs and maintenance	659	659
Sundry office costs	869	869
Legal and professional	67	67
Governance costs	2,730	2,730
Other sundry support costs	7,940	7,940
	<u>84,909</u>	<u>84,909</u>

	<i>Events programme and outreach work 2024 £</i>	<i>Total funds 2024 £</i>
Depreciation	1,332	1,332
Travel and accommodation	537	537
Rent	8,462	8,462
Insurance	818	818
Repairs and maintenance	335	335
Sundry office costs	1,349	1,349
Governance costs	1,619	1,619
Other sundry support costs	6,030	6,030
	<u>20,482</u>	<u>20,482</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

9. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the charitable company's independent examiner for the preparation and independent examination of the charitable company's annual accounts	1,075	1,050

10. Staff costs

	2025 £	2024 £
Wages and salaries	89,205	-
Contribution to defined contribution pension schemes	1,868	-
	91,073	-

The average number of persons employed by the charitable company during the year was as follows:

	2025 No.	2024 No.
Employees	5	-

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2025, no Trustee expenses have been incurred (2024 - £NIL).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 September 2024	12,400
Additions	657
At 31 August 2025	13,057
Depreciation	
At 1 September 2024	10,549
Charge for the year	1,229
At 31 August 2025	11,778
Net book value	
At 31 August 2025	1,279
At 31 August 2024	1,851

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	6,082	1,302
Prepayments and accrued income	5,211	3,656
	11,293	4,958

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

14. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,084	-
Pension payable	366	-
Other creditors	5,543	-
Accruals and deferred income	18,351	11,798
	<u>26,344</u>	<u>11,798</u>

15. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>92,152</u>	<u>52,973</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

16. Statement of funds

Statement of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
Unrestricted funds				
General Funds	41,184	95,611	(62,715)	74,080
Restricted funds				
The Tyne and the Tide Project South 2025	1,750	1,850	(3,600)	-
Rigg and Furrow Project 2025	-	9,990	(9,990)	-
North Tyneside South Walk 2025	-	11,700	(11,700)	-
Number Nine Project 2025-26	-	4,300	-	4,300
Number Nine Project 2024-25	-	4,500	(4,500)	-
The Pitmen & Bishops Project 2025	2,750	7,500	(10,250)	-
Core	-	51,000	(51,000)	-
Stomping Ground 2025	2,300	23,000	(25,300)	-
	6,800	113,840	(116,340)	4,300
Total of funds	47,984	209,451	(179,055)	78,380

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 2 September 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
Unrestricted funds				
General Funds	35,515	89,173	(83,504)	41,184
Restricted funds				
The North Tyneside Sound Walk	-	7,170	(7,170)	-
The Tyne and the Tide Project South 2025	-	9,550	(7,800)	1,750
Number Nine Project 2024-25	-	5,950	(5,950)	-
The Pitmen & Bishops Project 2025	2,500	3,500	(3,250)	2,750
DS 24/25	-	17,650	(17,650)	-
Core	-	1,000	(1,000)	-
Stomping Ground 2025	-	2,300	-	2,300
	2,500	47,120	(42,820)	6,800
Total of funds	38,015	136,293	(126,324)	47,984

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

16. Statement of funds (continued)

Restricted funds:

The Tyne and the Tide Project South 2025 received support from Community Foundation - Dream Jar (£1,850), and the Hays Travel Foundation (£1,750).

Rigg and Furrow Project 2025 received support from The Matthew Wrightson Charity Trust (£500), Hadrian Trust (£1,000), The Shears Foundation (£4,820) and The Community Foundation - Nothumberland Village Homes Trust (£3,670).

North Tyneside South Walk 2025 received support from Arts Council England (£13,000), and the Holiday Activity Fund (£3,250).

Number Nine Project 2025-26 received support from The Community Foundation - Newcastle Culture Investment Fund (£4,300).

Number Nine Project 2024-25 received support from BBC Children in Need (£4,000), the D'Oyly Carte Charitable Trust (£2,750), and The Philip Bates Trust (£500).

The Pitmen & Bishops Project 2025 recieved support from Point North (£5,500) and The Barbour Foundation (£2,000).

Core received support from Youth Music (£50,000) and The Rothley Trust (£1,000).

Stomping Ground 2025 received support from The John Horseman Trust (£5,000), The Joicey Trust (£2,000), The Nineveh Trust (£2,500), The Austin & Hope Pilkington Trust (£1,000), The Mila Charitable Trust (£10,000) and The St James's Place Charitable Foundation (£2,500).

17. Summary of funds

Summary of funds - current year

	Balance at 1 September 2024 £	Income £	Expenditure £	Balance at 31 August 2025 £
General funds	41,184	95,611	(62,715)	74,080
Restricted funds	6,800	113,840	(116,340)	4,300
	<u>47,984</u>	<u>209,451</u>	<u>(179,055)</u>	<u>78,380</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

17. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 2 September 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2024 £</i>
General funds	35,515	89,173	(83,504)	41,184
Restricted funds	2,500	47,120	(42,820)	6,800
	<u>38,015</u>	<u>136,293</u>	<u>(126,324)</u>	<u>47,984</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	1,279	1,279
Current assets	4,300	99,145	103,445
Creditors due within one year	-	(26,344)	(26,344)
Total	<u>4,300</u>	<u>74,080</u>	<u>78,380</u>

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	1,851	1,851
Current assets	6,800	51,131	57,931
Creditors due within one year	-	(11,798)	(11,798)
Total	<u>6,800</u>	<u>41,184</u>	<u>47,984</u>

HAND OF LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

19. Pension commitments

The charitable company operated a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £1,868 (2024: £nil). As at the year end the amount outstanding and payable to the scheme was £366 (2024: £nil).

20. Operating lease commitments

At 31 August 2025 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	6,723	8,462
Later than 1 year and not later than 5 years	-	6,723
	<u>6,723</u>	<u>15,185</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	2025 £	2024 £
Operating lease rentals	<u>8,462</u>	<u>8,462</u>

21. Related party transactions

The charitable company has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the charitable company as at 31 August 2025 (2024: £nil).

HAND OF LTD

England & Wales - Charity number 1175512

Accounts

Registered number: 10156422
Charity number: 1175512

HAND OF LTD
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

HAND OF LTD
(A company limited by guarantee)

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HAND OF LTD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2024**

Trustees

A C Wright
D M Ashbourne
S E M James
K L Joel
N Iqbal
C S Adoo
R A Purvis, Chair

Company registered number

10156422

Charity registered number

1175512

Registered office

9 Akenside Hill
Princes Wharf
Newcastle upon Tyne
NE1 3XP

Accountants

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

Bankers

Lloyds Bank plc
1 High Street
Sheffield
S1 2GA

HAND OF LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their annual report together with the financial statements of the charitable company for the year from 1 September 2023 to 31 August 2024. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The objects of the charitable company in this time were:

- a) To develop new educational outreach projects which:
 - i. Are impactful and life-changing for participating children;
 - ii. Focus on disadvantaged children and work in deprived communities;
 - iii. Work in partnership with prestigious local and national organisations, including public bodies and cultural organisations; and
 - iv. Provide opportunities for new, emerging, and established artists.
- b) To make our events accessible to everyone, including those who might not normally experience them or other events like them.
- c) To explore inter-disciplinary, inter-cultural and inter-generational approaches to creating and experiencing art.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Strategies for achieving objectives**

The strategies employed to achieve the company's objectives were to:

- a) Continue to develop new education outreach projects;
- b) Continue to seek out and build relationships with new and established partners;
- c) Continue to seek out and build relationships with new and established artists; and
- d) Achieve a level of funding which allows us to reduce or remove economic barriers to participation in our projects, wherever possible.

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

Achievements and performance

● **Review of activities**

In the year ended 31 August 2024, Hand Of continued to work supporting children across the North East.

We worked with over 250 children from 11 schools, delivering nearly 1,000 contact hours.

Number Nine Project

The Number Nine Project provides a safe and inspiring space for children and young people aged 14-25, from disadvantaged backgrounds (PPG/FSM) and for Looked After Children (LAC).

Working together with professional artists and musicians, participating children and young people are able to shape a syllabus unique to them, following the interests and the skills which motivate them. This includes guitar, piano, music theory and music production lessons, as well as maths and English.

Co-constructing a bespoke syllabus in this manner helps children and young people who may have little to no attendance at school to re-engage with learning, gradually increasing their educational contact hours, reintroducing core subjects such as maths and English, and building towards potentially returning to school or sitting Functional Skills or GCSE exams.

Number Nine Residency

Based at Hand Of's office and learning space, the Number Nine Residency forms part of the Number Nine Project, and provides a unique opportunity for a young artist to work to pursue their artistic development in a supported environment. Our Young Artist in Residence graduated from the programme in September 2023, and has now enrolled at University.

Concert Series

As part of the Number Nine Project and Number Nine Residency, young people also perform alongside their mentors and other professional musicians and artists, in concerts hosted bi-annually at our office and learning space on Newcastle's quayside. They are involved at every stage of the programming, planning, and set up of these events, gaining valuable experience working in the cultural and events sector.

In May 2024, our Young Artist in Residence performed alongside Ceitidh Mac, contemporary music ensemble 55minus1, and their mentors from Hand Of.

Digression Sessions

Digression Sessions is a 1 to 1 mentoring programme blending cultural, academic and pastoral support for children over the course of a school year. The sessions enable students to pursue interests, get support with school work, express themselves creatively, and broaden their horizons, through weekly sessions with Hand Of educators.

Digression Sessions was delivered in two schools from September 2023 - May 2024, and in a third from May 2024 - July 2024. Across these three schools, c.40 children received weekly 1-to-1 mentoring, developing projects including business plans, manifestos for changes to school policy, creative writing projects re- writing Animal Farm and Around The World In Eighty Days, geography, maths, Spanish, German, and science.

Data gathered by schools indicates that Digression Sessions has had a significant positive impact, including dramatic increases in students' confidence, attainment, and attitude to learning. For example, more than twice as many students said they look forward to lessons after participating in Digression Sessions (25% before; 53%

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

Achievements and performance (continued)

after). This positive shift in attitude to school also resulted in improved school attendance, with students increasing their attendance by up to 11%.

Home Adventures

The Home Adventures (January - July 2024) featured children in Years 7, 8 and 9, from two schools in North Tyneside and Northumberland. Working together with professional artists, theatre practitioners, musicians, puppeteers and cinematographers, children created two art films exploring stories and histories from the region they call home. This included trips to The Sill National Landscape Discover Centre, the Life Science Centre, and Northumbria University's gaming department.

Their films were premiered at Tyneside Cinema, with an additional second screening being added due to overwhelming demand.

The Rigg & Furrow Project

The Rigg & Furrow Project (June 2024) worked with Year 7 students from Northumberland, exploring our relationship with the natural world through workshops at Capheaton Hall and its gardens, as well as at Middle Farm, Hexham.

The project culminated in a live site-specific multimedia performance, in which the children shared their discoveries through music, art, and drama.

North Tyneside Sound Walk 2024

Responding to the evolving needs of the participating school and its community, the fifth iteration of the North Tyneside Sound Walk (August 2024) was divided into two one-week projects, providing a creative, engaging and positive first experience of school for c.45 children, before they began secondary school.

They worked together with theatre directors, actors, fine artists, musicians, music producers, and more. They explored North Tyneside on foot, researched deeper into the histories they found, took field recordings, developed fiction and non-fiction stories, wrote music, recorded their own narration and drama performances, and created an art exhibition. The art exhibition was free to attend for the families of participants, and also featured a live music performance from the group, and delicious treats prepared by the group in a workshop exploring food safety, nutrition, and the history of the spice trade.

The finished North Tyneside Sound Walk 2024 was provided free to participating children, and is available to stream on Spotify, download from Bandcamp, or purchase from the Hand Of web-shop.

Tyne and the Tide Project South

The Tyne and the Tide Project South (May 2024) saw Year 6 children from a primary school in South Tyneside working together with artists, musicians and theatre directors to explore the South Shields Volunteer Life Brigade Watch House Museum. The group met with SSVLB volunteers and coastguards, staging a dramatic rescue on the beach, as well as freely exploring the museum and identifying stories and exhibits which interested them. Together, they developed a live performance featuring drama, music and set design, which they performed for an audience of their peers, parents, teachers, and the general public, within the museum itself.

Pitmen and Bishops Project

The Pitmen and Bishops Project (February - March 2024), a new week-long project in Bishop Auckland, was delivered in partnership with Auckland Castle, and worked with students aged 11-13 from schools in Bishop

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

Achievements and performance (continued)

Auckland and the surrounding area.

The children worked together with professional artists and musicians, and archivists from the Parliamentary Archives, to create a 40 minute performance inspired by the heritage of the County Durham coalfield and its connections to Auckland Castle. Their performance was shared with peers, teachers, friends and families at the end of the project, at Auckland Castle.

Secret Garden Project

The Secret Garden Project (September 2023 - July 2024) was a collaboration with Moorbridge Pupil Referral Unit in North Tyneside, working with children from schools across North Tyneside who were identified as being at risk of non-attendance or exclusion.

Each half-term, a new group of 6 students gathered weekly at The Meadows community centre in Meadow Well. There, they met with artists, musicians and theatre directors, to create a new multi-media piece of art inspired by their time together. They were able to decide what they created, and were responsible for planning their itinerary to ensure that they created it in time for an exhibition of their work in their final week.

Over the course of the project, the groups made:

- Bee Connected, an art exhibition featuring sculptural models of the community centre and its beehives;
- Meet Is At Upstairs Toilets, a fiction podcast containing advice for struggling students;
- Emotions of the Garden, a sound walk featuring poetry inspired by the community centre;
- Giant Tales, a non-linear sound walk inviting listeners to freely explore the community centre's gardens and meet fictional characters along the way;
- Norham Bandits, an art exhibition featuring analogue photography and origami inspired by Bandit, a friendly neighbourhood cat who regularly visited the community centre;
- Doors, Flames & Ripples, a podcast featuring poetry inspired by the gardens and a spooky campfire story.

Work Experience Programme

We also provided work experience for a young person from North Tyneside with an interest in a career in the arts or charity sector. They developed workshop materials, carried out research for workshop content and lesson plans, and researched prospective new project partners.

Funding

We have been successful in securing greater support from grant makers this year than last, in large part due to the appointment of a Development Co-ordinator. We raised less through donations from individuals, as the previous year included a one-off match-funding campaign. Nonetheless, our fundraising was in line with expectations, as the increase in support from trusts and foundations was greater than the decrease in individual donations.

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

● **Financial review**

The financial results for the period are set out in the attached accounts. They show a surplus for the year of £9,969 (2023: surplus of £19,195) and funds carried forward of £47,984 (2023: £38,015) which includes restricted funds of £6,800 (2023: 2,500).

This surplus is the result of careful financial management as we built towards our reserves target, and lays the foundation as we work towards the long-term stability of the charity.

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

Hand Of's policy on maintaining reserves is intended:

- To cover lags in funding flows
- To take account of the increasingly uncertain funding environment
- To cover any unforeseen shortfalls
- To mitigate the effect of unexpected failures or defaults in funding
- To provide for unforeseen contingencies
- To fulfil commitments including our office lease, up to the break clause

To meet these purposes, Hand Of's reserves policy is that the organisation shall seek to maintain general free reserves equivalent to between three and six months operating expenditure. At the year end, we held free reserves of £41,184, which falls within this range.

Structure, governance and management

● **Constitution**

Hand Of Ltd is registered as a charitable company limited by guarantee, incorporated on 29 April 2016 and registered as a charity on 2 November 2017.

● **Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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

Structure, governance and management (continued)

• **Organisational structure and decision-making policies**

The charitable company in this accounting period was run by a board of 7 Trustees, working closely with two CEOs on strategic and operational procedures. The board meets on a quarterly basis, and is in contact when necessary by phone and email.

• **Policies adopted for the induction and training of Trustees**

New board members receive guidance to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles, the board and decision making processes, the business and strategic plans of the company.

Plans for future periods

We will continue to support children and schools, especially through continuing and expanding our project pathways together with schools across the North East.

We will also strengthen and develop our projects by rigorously analysing and assessing our pedagogy, processes and impacts, in partnership with Durham University. Funded by the Arts and Humanities Research Council, we will appoint a PhD researcher to work across our programme, evaluating our work.

We also continue to work on diversifying and growing our income, including by investing in our staff, launching fundraising campaigns, developing training programmes designed for corporate partners and supporters, and applying for support from the likes of Arts Council England, National Lottery funding, Historic England and others.

HAND OF LTD
(A company limited by guarantee)

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

Statement of Trustees' responsibilities

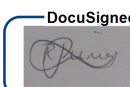
The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on
21-May-2025 and signed on their behalf by:

DocuSigned by:

F14B3D67BECAD2
R A Purvis (Chair)

HAND OF LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

Independent examiner's report to the Trustees of Hand Of Ltd ('the charitable company')

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

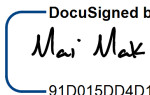
Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

Signed:  91D015DD4D1845B...

Mai Mak FCA

Dated: 22-May-2025

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

HAND OF LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	47,120	31,253	78,373	<i>75,008</i>
Charitable activities	4	-	57,920	57,920	<i>39,957</i>
Total income		47,120	89,173	136,293	<i>114,965</i>
Expenditure on:					
Raising funds	5	-	283	283	<i>510</i>
Charitable activities	6	42,820	83,221	126,041	<i>95,260</i>
Total expenditure		42,820	83,504	126,324	<i>95,770</i>
Net movement in funds		4,300	5,669	9,969	<i>19,195</i>
Reconciliation of funds:					
Total funds brought forward		2,500	35,515	38,015	<i>18,820</i>
Net movement in funds		4,300	5,669	9,969	<i>19,195</i>
Total funds carried forward		6,800	41,184	47,984	<i>38,015</i>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 27 form part of these financial statements.

HAND OF LTD
(A company limited by guarantee)
REGISTERED NUMBER: 10156422

BALANCE SHEET
AS AT 31 AUGUST 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,851	2,568
Current assets			
Debtors	11	4,958	13,679
Cash at bank and in hand		52,973	27,973
		<u>57,931</u>	<u>41,652</u>
Creditors: amounts falling due within one year	12	(11,798)	(6,205)
Net current assets		<u>46,133</u>	<u>35,447</u>
Total assets less current liabilities		<u>47,984</u>	<u>38,015</u>
Total net assets		<u><u>47,984</u></u>	<u><u>38,015</u></u>
Charity funds			
Restricted funds	14	6,800	2,500
Unrestricted funds	14	41,184	35,515
Total funds		<u><u>47,984</u></u>	<u><u>38,015</u></u>

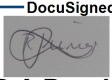
The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 21-May-2025 and signed on their behalf by:

DocuSigned by:

R A Purvis (Chair)

The notes on pages 12 to 27 form part of these financial statements.

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1. General information

Hand Of Ltd is a private company limited by guarantee incorporated in England and Wales, registration number 10156422 and charity number 1175512. The address of the registered office which is also the principal place of business is 9 Akenside Hill, Princes Wharf, Newcastle upon Tyne, NE1 3XP.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Hand Of Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pounds Sterling and rounded to the nearest pound.

2.2 Going concern

The Trustees consider that there are no material uncertainties concerning the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following basis:

Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

2. Accounting policies (continued)

2.10 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations and grants			
Corporate donations	-	-	-
Donations from trusts and foundations	31,270	25,500	56,770
Private donations including gift aid	-	5,753	5,753
Public funding	15,850	-	15,850
	47,120	31,253	78,373

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

3. Income from donations and legacies (continued)

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations and grants			
Corporate donations	-	500	500
Donations from trusts and foundations	34,446	250	34,696
Private donations including gift aid	-	26,604	26,604
Public funding	1,208	-	1,208
Grants	12,000	-	12,000
	<u>47,654</u>	<u>27,354</u>	<u>75,008</u>

4. Income from charitable activities

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Income from charitable activities - Earned income, events programme and outreach work	<u>57,920</u>	<u>57,920</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from charitable activities - Earned income, events programme and outreach work	<u>39,957</u>	<u>39,957</u>

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Costs of raising funds	283	283

Costs of raising voluntary income (continued)

	Unrestricted funds 2023 £	Total funds 2023 £
Costs of raising funds	510	510

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Direct costs - Events programme and outreach work	42,820	83,221	126,041

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct costs - Events programme and outreach work	45,154	50,106	95,260

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Direct costs - Events programme and outreach work	105,559	20,482	126,041

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Direct costs - Events programme and outreach work	74,859	20,401	95,260

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Events programme and outreach work 2024 £	Total funds 2024 £
Depreciation	331	331
Educator, artist and production fees	47,321	47,321
Freelance staff and contractors	49,627	49,627
Documentation and evaluation	1,050	1,050
Workshop materials	4,894	4,894
Childrens' food	900	900
Other direct costs	1,436	1,436
	<u>105,559</u>	<u>105,559</u>

	<i>Events programme and outreach work 2023 £</i>	<i>Total funds 2023 £</i>
Depreciation	884	884
Educator, artist and production fees	57,250	57,250
Freelance staff and contractors	9,927	9,927
Documentation and evaluation	1,920	1,920
Workshop materials	2,319	2,319
Childrens' food	811	811
Other direct costs	1,748	1,748
	<u>74,859</u>	<u>74,859</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Events programme and outreach work 2024 £	Total funds 2024 £
Depreciation	1,332	1,332
Travel and accommodation	537	537
Rent	8,462	8,462
Insurance	818	818
Repairs and maintenance	335	335
Sundry office costs	1,349	1,349
Governance costs	1,619	1,619
Other sundry support costs	6,030	6,030
	<u>20,482</u>	<u>20,482</u>

	<i>Events programme and outreach work 2023 £</i>	<i>Total funds 2023 £</i>
Depreciation	1,096	1,096
Travel and accommodation	2,069	2,069
Rent	8,458	8,458
Insurance	749	749
Repairs and maintenance	2,616	2,616
Sundry office costs	1,161	1,161
Legal and professional	13	13
Governance costs	1,284	1,284
Other sundry support costs	2,955	2,955
	<u>20,401</u>	<u>20,401</u>

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

8. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the charitable company's independent examiner for the preparation and independent examination of the charitable company's annual accounts	1,050	1,000
Fees payable to the charitable company's independent examiner in respect of:		
All other services not included above	-	60

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

10. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 September 2023	11,454
Additions	946
At 31 August 2024	12,400
Depreciation	
At 1 September 2023	8,886
Charge for the year	1,663
At 31 August 2024	10,549
Net book value	
At 31 August 2024	1,851
At 31 August 2023	2,568

11. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	1,302	-
Prepayments and accrued income	3,656	13,679
	4,958	13,679

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

12. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	11,798	6,205

13. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	52,973	27,973

Financial assets measured at fair value through income and expenditure comprise bank balances.

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

14. Statement of funds

Statement of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
Unrestricted funds				
General Funds	35,515	89,173	(83,504)	41,184
Restricted funds				
The North Tyneside Sound Walk	-	7,170	(7,170)	-
The Tyne and the Tide Project South	-	9,550	(7,800)	1,750
The Rigg and Furrow Project	-	5,950	(5,950)	-
The Pitmen & Bishops Project	2,500	3,500	(3,250)	2,750
Home Adventures	-	17,650	(17,650)	-
Core Project	-	1,000	(1,000)	-
Stomping Ground Project	-	2,300	-	2,300
	2,500	47,120	(42,820)	6,800
Total of funds	38,015	136,293	(126,324)	47,984

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 2 September 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 August 2023 £</i>
Unrestricted funds				
General Funds	18,820	67,311	(50,616)	35,515
Restricted funds				
The Number Nine Residency	-	2,180	(2,180)	-
The Coastal Explorations Project	-	11,550	(11,550)	-
The North Tyneside Sound Walk	-	10,340	(10,340)	-
The Tyne and the Tide Project South	-	7,208	(7,208)	-
The Rigg and Furrow Project	-	6,700	(6,700)	-
Youth Music	-	7,176	(7,176)	-
The Pitmen & Bishops Project	-	2,500	-	2,500
	-	47,654	(45,154)	2,500
Total of funds	18,820	114,965	(95,770)	38,015

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

14. Statement of funds (continued)

Restricted funds:

The North Tyneside Sound Walk received support from Wellbank Foundation (£4,000), Northumberland Village Homes Trust (£2,170), and The Samuel Gardner Memorial Trust (£1,000).

The **Tyne and the Tide Project South** received support from Historic England (£6,800), Barbour Foundation (£1,000) and the Hays Travel Foundation (£1,750).

The Rigg and Furrow Project received support from The Joicey Trust (£500), Nineveh Trust (£2,000), Carroll Savage Grant (£1,750) and the North East Endowment for Musical Traditions (£1,700).

The **Pitmen & Bishops Project** received support from Matthews Wrightson Charity Trust (£750) and The D'Oyly Carte Charitable Trust (£2,750).

Home Adventures received support from the BNI Foundation (£800), Arts Council of England (£9,050) and the 1989 Willan Charitable Trust (£7,800).

Core received support from the Catherine Cookson Charitable Trust (£1,000).

Stomping Ground received support from the Three Monkeys Trust (£2,300).

15. Summary of funds

Summary of funds - current year

	Balance at 1 September 2023 £	Income £	Expenditure £	Balance at 31 August 2024 £
General funds	35,515	89,173	(83,504)	41,184
Restricted funds	2,500	47,120	(42,820)	6,800
	<u>38,015</u>	<u>136,293</u>	<u>(126,324)</u>	<u>47,984</u>

Summary of funds - prior year

	Balance at 2 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
General funds	18,820	67,311	(50,616)	35,515
Restricted funds	-	47,654	(45,154)	2,500
	<u>18,820</u>	<u>114,965</u>	<u>(95,770)</u>	<u>38,015</u>

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	1,851	1,851
Current assets	6,800	51,131	57,931
Creditors due within one year	-	(11,798)	(11,798)
Total	6,800	41,184	47,984

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	2,568	2,568
Current assets	2,500	39,152	41,652
Creditors due within one year	-	(6,205)	(6,205)
Total	2,500	35,515	38,015

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

17. Operating lease commitments

At 31 August 2024 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	8,462	6,700
Later than 1 year and not later than 5 years	6,723	-
	<u>15,185</u>	<u>6,700</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	2024 £	2023 £
Operating lease rentals	<u>8,462</u>	<u>8,458</u>

18. Related party transactions

The charitable company has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the charitable company as at 31 August 2024.

HAND OF LTD

England & Wales - Charity number 1175512

Accounts

Registered number: 10156422
Charity number: 1175512

HAND OF LTD
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023

HAND OF LTD
(A company limited by guarantee)

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HAND OF LTD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE PERIOD ENDED 31 AUGUST 2023**

Trustees

A C Wright
D M Ashbourne
S E M James
K L Joel
N Iqbal
C S Adoo
R A Purvis, Chair

Company registered number

10156422

Charity registered number

1175512

Registered office

9 Akenside Hill
Princes Wharf
Newcastle upon Tyne
NE1 3XP

Accountants

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

Bankers

Lloyds Bank plc
1 High Street
Sheffield
S1 2GA

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of the charitable company for the year from 2 September 2022 to 31 August 2023. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The objects of the charitable company in this time were:

- a) To develop new educational outreach projects which:
 - i. Are impactful and life-changing for participating children;
 - ii. Focus on disadvantaged children and work in deprived communities;
 - iii. Work in partnership with prestigious local and national organisations, including public bodies and cultural organisations; and
 - iv. Provide opportunities for new, emerging, and established artists.
- b) To make our events accessible to everyone, including those who might not normally experience them or other events like them.
- c) To explore inter-disciplinary, inter-cultural and inter-generational approaches to creating and experiencing art.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Strategies for achieving objectives**

The strategies employed to achieve the Company's objectives were to:

- a) Continue to develop new education outreach projects;
- b) Continue to seek out and build relationships with new and established partners;
- c) Continue to seek out and build relationships with new and established artists; and
- d) Achieve a level of funding which allows us to reduce or remove economic barriers to participation in our projects, wherever possible.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2023

Achievements and performance

• **Review of activities**

Between 2nd September 2022 and 31st August 2023, Hand Of continued to work supporting children across the North East.

Number Nine Club

Based at Hand Of's office, the Number Nine Residency provided a unique opportunity for a young artist to work to pursue their artistic development in a supported environment. Our Young Artist in Residence received regular piano lessons as well as unique masterclasses in performance, piano and composition, and worked on composing, programming and arranging a performance of their work, together with professional musicians. They also learned a variety of vital professional and life skills, including in producing their own work and in identifying, writing and reporting on funding applications relating to their work.

The project also provided a safe and inspiring space for students from disadvantaged backgrounds (PPG/FSM), and for Looked After Children (LAC).

Digression Sessions

Digression Sessions is a 1-to-1 mentoring programme blending cultural, academic and pastoral support for children over the course of an entire school year. The sessions enable students to pursue interests, get support with school work, express themselves creatively, and broaden their horizons, through weekly sessions with Hand Of educators.

This project responds to the needs of schools, many of whom have found that traditional tutoring has not had the impact they hoped for. Data gathered by schools so far indicates that Digression Sessions, by contrast, has had a breadth of very positive outcomes, including dramatic increases in students' confidence and attainment.

Coastal Explorations

The Coastal Explorations project launched in 2022, and continued in 2023, with students aged 11 - 15 from two schools working together with contemporary folk musician Ceitidh Mac, fine artist Millie Avis, and theatre director Abigail Lawson. In various ensembles, they explored the coastline of the North East, uncovering stories and histories there through music and film photography. The final performance of the project took place at the Common Room, and featured participating children performing live on stage accompanied by their own film photography.

The Rigg & Furrow Project

New for 2023, The Rigg & Furrow Project worked with Year 7 students from Northumberland and Newcastle, exploring our relationship with the natural world, through workshops at Capheaton Hall and its gardens, as well as at Middle Farm, Hexham.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2023

Achievements and performance (continued)

North Tyneside Sound Walk 2023

In August 2023, we returned for the fourth iteration of the North Tyneside Sound Walk. Responding once again to the needs of the participating school, the 2023 iteration of the project provided a creative, engaging and positive first experience of school for 45 children, in the last two weeks before they began secondary school. They worked together with theatre directors, actors, fine artists, musicians, music producers, and more. They researched stories from around North Tyneside, took field recordings, developed fiction and non-fiction stories, wrote music, recorded their own narration and drama performances, and created art. The finished North Tyneside Sound Walk 2023 was provided free to participating children, and is available to stream on Spotify, download from Bandcamp, or purchase from the Hand Of web-shop.

Funding

We have enjoyed support from a number of grant makers during the year, including the National Lottery Heritage Fund, the House of Lords, and the North Tyneside Learning Trust. We were also able to raise an increased amount from individual donors this year, through a concerted match-funding campaign, and secured support from new corporate supporters.

Financial review

• **Financial review**

The financial results for the period are set out in the attached accounts. They show a surplus for the year of £19,195 (2022: deficit of £9,479) and funds carried forward of £38,015 which includes restricted funds of £2,500.

This surplus is the result of careful financial management as we built towards our reserves target, and lays the foundation as we work towards the long-term stability of the charity.

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2023

● **Reserves policy**

Hand Of's policy on maintaining reserves is intended:

- To cover lags in funding flows
- To take account of the increasingly uncertain funding environment
- To cover any unforeseen shortfalls
- To mitigate the effect of unexpected failures or defaults in funding
- To provide for unforeseen contingencies
- To fulfil commitments including our office lease, up to the break clause
- To weather the Covid-19 pandemic.

To meet these purposes, Hand Of has a reserves policy is that the organisation shall seek to maintain general free reserves equivalent to between three and six months operating expenditure.

At the last year end, Hand Of held £32,947 in free reserves after adjusting for non-liquid funds held within fixed assets.

Structure, governance and management

● **Constitution**

Hand Of Ltd is registered as a charitable company limited by guarantee, incorporated on 29 April 2016 and registered as a charity on 2 November 2017.

● **Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

In the period to which these accounts refer, Hand Of appointed two new Trustees, bringing the total at time of writing to 7.

● **Organisational structure and decision-making policies**

The charitable company in this accounting period was run by a board of 7 Trustees, working closely with two CEOs on strategic and operational procedures. The board meets on a quarterly basis, and is in contact when necessary by phone and email.

● **Policies adopted for the induction and training of Trustees**

New board members receive guidance to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles, the board and decision making processes, the business and strategic plans of the Company.

Plans for future periods

We will continue to support children and schools, especially through continuing and expanding projects such as the North Tyneside Sound Walk and Digression Sessions. We will also continue to develop new projects responding to the needs of disadvantaged children and young people in communities across the North East.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 AUGUST 2023

Plans for future periods (continued)

We continue to build on partnerships with organisations such as Newcastle University and the Parliamentary Archives, as well as developing work with new partners including Northumbria University.

We also continue to work on diversifying and growing our income, including by investing in our staff, launching fundraising campaigns, and applying for support from the likes of Arts Council England, National Lottery funding, Historic England and others.

Statement of Trustees' responsibilities

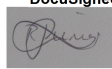
The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 May 2024 and signed on their behalf by:

DocuSigned by:

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R A Purvis (Chair)

HAND OF LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023

Independent examiner's report to the Trustees of Hand Of Ltd ('the charitable company')

I report to the charity Trustees on my examination of the accounts of the charitable company for the period ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

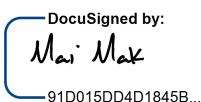
Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

Signed:  91D015DD4D1845B...

Dated: 24 May 2024

Mai Mak FCA

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

HAND OF LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 AUGUST 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	47,654	27,354	75,008	52,268
Charitable activities	4	-	39,957	39,957	29,382
Total income		47,654	67,311	114,965	81,650
Expenditure on:					
Raising funds	5	-	510	510	454
Charitable activities	6	45,154	50,106	95,260	90,675
Total expenditure		45,154	50,616	95,770	91,129
Net movement in funds		2,500	16,695	19,195	(9,479)
Reconciliation of funds:					
Total funds brought forward		-	18,820	18,820	28,299
Net movement in funds		2,500	16,695	19,195	(9,479)
Total funds carried forward		2,500	35,515	38,015	18,820

The Statement of financial activities includes all gains and losses recognised in the period.

The notes on pages 10 to 25 form part of these financial statements.

HAND OF LTD
(A company limited by guarantee)
REGISTERED NUMBER: 10156422

BALANCE SHEET
AS AT 31 AUGUST 2023

	Note	31 August 2023 £	1 September 2022 £
Fixed assets			
Tangible assets	11	2,568	3,295
Current assets			
Debtors	12	13,679	11,055
Cash at bank and in hand		27,973	21,130
		<u>41,652</u>	<u>32,185</u>
Creditors: amounts falling due within one year	13	(6,205)	(16,660)
Net current assets		<u>35,447</u>	<u>15,525</u>
Total assets less current liabilities		<u>38,015</u>	<u>18,820</u>
Total net assets		<u><u>38,015</u></u>	<u><u>18,820</u></u>
Charity funds			
Restricted funds	15	2,500	-
Unrestricted funds	15	35,515	18,820
Total funds		<u><u>38,015</u></u>	<u><u>18,820</u></u>

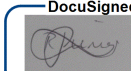
The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 24 May 2024 and signed on their behalf by:

DocuSigned by:

F14B3D67BFCA4D2
R A Purvis (Chair)

The notes on pages 10 to 25 form part of these financial statements.

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023

1. General information

Hand Of Ltd is a private company limited by guarantee incorporated in England and Wales, registration number 10156422 and charity number 1175512. The address of the registered office which is also the principal place of business is 9 Akenside Hill, Princes Wharf, Newcastle upon Tyne, NE1 3XP.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Hand Of Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees consider that there are no material uncertainties concerning the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following basis:

Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

2. Accounting policies (continued)

2.10 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the period.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations and grants			
Corporate donations	-	500	500
Donations from trusts and foundations	34,446	250	34,696
Private donations including gift aid	-	26,604	26,604
Public funding	1,208	-	1,208
Grants	12,000	-	12,000
	<u>47,654</u>	<u>27,354</u>	<u>75,008</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

3. Income from donations and legacies (continued)

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations and grants			
Corporate donations	-	2,511	2,511
Donations from trusts and foundations	22,000	-	22,000
Private donations including gift aid	-	1,790	1,790
Public funding	3,348	-	3,348
Grants	14,906	-	14,906
Government grants	7,713	-	7,713
	<u>47,967</u>	<u>4,301</u>	<u>52,268</u>

4. Income from charitable activities

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from charitable activities - Earned income, events programme and outreach work	<u>39,957</u>	<u>39,957</u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from charitable activities - Earned income, events programme and outreach work	<u>29,382</u>	<u>29,382</u>

HAND OF LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £
Costs of raising funds	510	510

Costs of raising voluntary income (continued)

	Unrestricted funds 2022 £	Total funds 2022 £
Costs of raising funds	454	454

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Direct costs - Events programme and outreach work	45,154	50,106	95,260

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Direct costs - Events programme and outreach work	47,967	42,708	90,675

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Direct costs - Events programme and outreach work	74,859	20,401	95,260

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Direct costs - Events programme and outreach work	61,097	29,578	90,675

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Events programme and outreach work 2023 £	Total funds 2023 £
Depreciation	884	884
Educator, artist and production fees	57,250	57,250
Freelance staff and contractors	9,927	9,927
Documentation and evaluation	1,920	1,920
Workshop materials	2,319	2,319
Childrens' food	811	811
Other direct costs	1,748	1,748
	<u>74,859</u>	<u>74,859</u>

	<i>Events programme and outreach work 2022 £</i>	<i>Total funds 2022 £</i>
Depreciation	884	884
Educator, artist and production fees	48,568	48,568
Freelance staff and contractors	1,450	1,450
Documentation and evaluation	2,650	2,650
Workshop materials	3,750	3,750
Childrens' food	1,184	1,184
Other direct costs	2,611	2,611
	<u>61,097</u>	<u>61,097</u>

HAND OF LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Events programme and outreach work 2023 £	Total funds 2023 £
Depreciation	1,096	1,096
Travel and accommodation	2,069	2,069
Rent	8,458	8,458
Insurance	749	749
Repairs and maintenance	2,616	2,616
Sundry office costs	1,161	1,161
Legal and professional	13	13
Governance costs	1,284	1,284
Other sundry support costs	2,955	2,955
	<u>20,401</u>	<u>20,401</u>

	<i>Events programme and outreach work 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	7,339	7,339
Depreciation	782	782
Travel and accommodation	5,869	5,869
Rent	7,278	7,278
Insurance	502	502
Repairs and maintenance	1,112	1,112
Sundry office costs	1,280	1,280
Legal and professional	517	517
Governance costs	1,560	1,560
Other sundry support costs	3,339	3,339
	<u>29,578</u>	<u>29,578</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

8. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the charitable company's independent examiner for the preparation and independent examination of the charitable company's annual accounts	1,000	960
Fees payable to the charitable company's independent examiner in respect of:		
All taxation advisory services not included above	-	180
All other services not included above (2022 includes £600 re 2021)	60	924
	<u><u> </u></u>	<u><u> </u></u>

9. Staff costs

	2023 £	2022 £
Wages and salaries	-	7,220
Contribution to defined contribution pension schemes	-	119
	<u><u> </u></u>	<u><u> </u></u>
	<u><u> </u></u>	<u><u> </u></u>

The average number of persons employed by the charitable company during the period was as follows:

	2023 No.	2022 No.
Employees	<u><u> </u></u>	<u><u> </u></u>
	<u><u> </u></u>	<u><u> </u></u>

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the period ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

HAND OF LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 2 September 2022	10,201
Additions	1,253
At 31 August 2023	11,454
Depreciation	
At 2 September 2022	6,906
Charge for the period	1,980
At 31 August 2023	8,886
Net book value	
At 31 August 2023	2,568
<i>At 1 September 2022</i>	<i>3,295</i>

12. Debtors

	31 August 2023 £	<i>1 September 2022 £</i>
Due within one year		
Prepayments and accrued income	13,679	<i>11,055</i>
	13,679	<i>11,055</i>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

13. Creditors: Amounts falling due within one year

	31 August 2023 £	<i>1 September 2022 £</i>
Other taxation and social security	-	165
Accruals and deferred income	6,205	16,495
	<u>6,205</u>	<u>16,660</u>

14. Financial instruments

	31 August 2023 £	<i>1 September 2022 £</i>
Financial assets		
Financial assets measured at fair value through income and expenditure	27,973	21,130
	<u>27,973</u>	<u>21,130</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

15. Statement of funds

Statement of funds - current period

	Balance at 2 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
Unrestricted funds				
General Funds	18,820	67,311	(50,616)	35,515
Restricted funds				
The Number Nine Residency	-	2,180	(2,180)	-
The Coastal Explorations Project	-	11,550	(11,550)	-
The North Tyneside Sound Walk	-	10,340	(10,340)	-
The Tyne and the Tide Project South	-	7,208	(7,208)	-
The Rigg and Furrow Project	-	6,700	(6,700)	-
Youth Music	-	7,176	(7,176)	-
The Pitmen & Bishops Project	-	2,500	-	2,500
	-	47,654	(45,154)	2,500
Total of funds	18,820	114,965	(95,770)	38,015

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

15. Statement of funds (continued)

Statement of funds - prior period

	<i>Balance at 2 September 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 1 September 2022 £</i>
Unrestricted funds				
General Funds	28,299	33,683	(43,162)	18,820
Restricted funds				
North Tyneside Learning Trust	-	12,000	(12,000)	-
House of Lords	-	3,348	(3,348)	-
Finn Family Fund	-	2,000	(2,000)	-
Tesco Groundwork	-	5,000	(5,000)	-
29th May 1961 Charitable Trust	-	3,000	(3,000)	-
NTCA Kickstart	-	7,713	(7,713)	-
National Lottery - Awards for All	-	5,000	(5,000)	-
Heritage Lottery Fund	-	9,906	(9,906)	-
	-	47,967	(47,967)	-
Total of funds	28,299	81,650	(91,129)	18,820

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

15. Statement of funds (continued)

Restricted funds:

The **Number Nine Residency** received support from the Community Foundation (£1,480), Magic Little Grants (£500), and the Philip Bates Trust (£200).

The **Coastal Explorations Project** received support from RW Mann (£800), the D'Oyly Carte Charitable Trust (£2,250), the North Tyneside Learning Trust (£8,000), and St Hilda's Trust (£500).

The **North Tyneside Sound Walk** received support from Give Inn Back (£1,340), National Lottery Awards for All (£6,000), and the Holiday Activity Fund (£3,000).

The **Tyne and the Tide Project South** received support from the National Lottery Heritage Fund (£6,000) and the House of Lords (£1,208).

The **Rigg and Furrow Project** received support from the Wellbank Foundation (£4,000), the Hays Travel Foundation (£2,200), and Ellen's Gift of Hope (£500).

Youth Music also provided £7,176 of support towards freelance staff costs.

The **Pitmen & Bishops Project** received support from Durham County Council Community Arts & Culture Small Grants Scheme (£2,500).

16. Summary of funds

Summary of funds - current period

	Balance at 2 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
General funds	18,820	67,311	(50,616)	35,515
Restricted funds	-	47,654	(45,154)	2,500
	<u>18,820</u>	<u>114,965</u>	<u>(95,770)</u>	<u>38,015</u>

Summary of funds - prior period

	Balance at 2 September 2021 £	Income £	Expenditure £	Balance at 1 September 2022 £
General funds	28,299	33,683	(43,162)	18,820
Restricted funds	-	47,967	(47,967)	-
	<u>28,299</u>	<u>81,650</u>	<u>(91,129)</u>	<u>18,820</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 31 August 2023 £	Unrestricted funds 31 August 2023 £	Total funds 31 August 2023 £
Tangible fixed assets	-	2,568	2,568
Current assets	2,500	39,152	41,652
Creditors due within one year	-	(6,205)	(6,205)
Total	2,500	35,515	38,015

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 1 September 2022 £</i>	<i>Total funds 1 September 2022 £</i>
Tangible fixed assets	3,295	3,295
Current assets	32,185	32,185
Creditors due within one year	(16,660)	(16,660)
Total	18,820	18,820

18. Pension commitments

The charitable company operated a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £nil (2022 - £119).

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2023**

19. Operating lease commitments

At 31 August 2023 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	31 August 2023 £	<i>1 September 2022 £</i>
Not later than 1 year	6,700	8,044
Later than 1 year and not later than 5 years	-	6,368
	<u>6,700</u>	<u>14,412</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	31 August 2023 £	<i>1 September 2022 £</i>
Operating lease rentals	<u>8,458</u>	<u>7,278</u>

20. Related party transactions

The charitable company has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the charitable company as at 31 August 2023.

HAND OF LTD

England & Wales - Charity number 1175512

Accounts

Registered number: 10156422
Charity number: 1175512

HAND OF LTD
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022

HAND OF LTD
(A company limited by guarantee)

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HAND OF LTD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS**
FOR THE YEAR ENDED 1 SEPTEMBER 2022

Trustees

A C Wright
D M Ashbourne
S E M James
K L Joel
N Iqbal
C S Adoo (appointed 24 January 2022)
R A Purvis, Chair (appointed 24 January 2022)

Company registered number

10156422

Charity registered number

1175512

Registered office

9 Akenside Hill
Princes Wharf
Newcastle upon Tyne
NE1 3XP

Accountants

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

Bankers

Lloyds Bank plc
1 High Street
Sheffield
S1 2GA

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 1 SEPTEMBER 2022

The Trustees present their annual report together with the financial statements of the charitable company for the year from 2 September 2021 to 1 September 2022. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The objects of the charitable company in this time were:

- a) To develop new educational outreach projects which:
 - i. Are impactful and life-changing for participating children;
 - ii. Focus on disadvantaged children and work in deprived communities;
 - iii. Work in partnership with prestigious local and national organisations, including public bodies and cultural organisations; and
 - iv. Provide opportunities for new, emerging, and established artists.
- b) To make our events accessible to everyone, including those who might not normally experience them or other events like them.
- c) To explore inter-disciplinary, inter-cultural, & inter-generational approaches to creating and experiencing art.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Strategies for achieving objectives**

The strategies employed to achieve the Company's objectives were to:

- a) Continue to develop new education outreach projects;
- b) Continue to seek out and build relationships with new and established partners;
- c) Continue to seek out and build relationships with new and established artists; and
- d) Achieve a level of funding which allows us to reduce or remove economic barriers to participation in our projects, wherever possible.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 1 SEPTEMBER 2022

Achievements and performance

• **Review of activities**

Between 2nd September 2021 and 1st September 2022, Hand Of continued to work supporting children across the North East.

Number Nine Club

The Number Nine Club was a weekly after-school club held at Hand Of's office, for students who had participated in previous Hand Of projects. The project provided an opportunity for students to work together in pursuing their interests. Participants read together, created art together, and took up drumming - some have continued to learn the drums after the lifespan of the project. The project also provided a safe and inspiring space for students from disadvantaged backgrounds (PPG/FSM), and for Looked After Children (LAC).

Digression Sessions

Digression Sessions is a 1-to-1 mentoring programme blending cultural, academic and pastoral support for children over the course of an entire school year. The sessions enable students to pursue interests, get support with school work, express themselves creatively, and broaden their horizons, through weekly sessions with Hand Of educators.

This project responds to the needs of schools, many of whom have found that traditional tutoring has not had the impact they hoped for. Data gathered by schools so far indicates that Digression Sessions, by contrast, has had a breadth of very positive outcomes, including dramatic increases in students' confidence and attainment.

Coastal Explorations

The Coastal Explorations project launched in 2022, and saw students aged 11 - 15 from three schools working together with contemporary electric guitar ensemble Ex-Easter Island Head. In various ensembles, they explored the coastline close to where they live, designing and building Aeolian instruments (instruments powered by the wind). The final performance of the project took place at the Whitley Bay Playhouse, and featured participating children performing live on stage accompanied by field recordings of their Aeolian instruments.

The Lamplighters

The Lamplighters project took place in Easter 2022, in the Port of Blyth. Participating students from two schools in Blyth created music and art together with drummer Sarah Heneghan (Power Out), inspired by LV50 - the oldest extant wooden light ship in the UK - and artefacts from the Parliamentary Archives. They performed together in the Port at the end of the project.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 1 SEPTEMBER 2022

Achievements and performance (continued)

North Tyneside Sound Walk 2022

In August 2022, we returned for the third iteration of the North Tyneside Sound Walk. Responding once again to the needs of the participating schools, the 2021 iteration of the project provided a creative, engaging and safe landing for 45 children, in the last two weeks before they began secondary school. They worked together with theatre directors, actors, fine artists, musicians, music producers, and more. They researched stories from around North Tyneside, took field recordings, developed fiction and non-fiction stories, wrote music, recorded their own narration and drama performances, and created art. The finished North Tyneside Sound Walk 2022 was provided free to participating children, and is available to stream on Spotify, download from Bandcamp, or purchase from the Hand Of web-shop.

Funding

We have enjoyed support from a number of grant makers during the year, including the National Lottery Heritage Fund, the House of Lords, and the North Tyneside Learning Trust. The cost of living crisis had an impact on contributions from corporate supporters and participating schools due to demands on their budgets, however we have been able to continue relationships with a number of key supporters.

Financial review

• **Financial review**

The financial results for the period are set out in the attached accounts. They show a deficit for the year of £9,479 (2021: deficit of £9,038) and funds carried forward of £18,820.

Careful and prudent financial management during the last few years have built up sufficient reserves to enable Hand Of to absorb these deficits, during continued uncertainty as a result of the Covid-19 pandemic and the cost of living crisis.

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 1 SEPTEMBER 2022

● **Reserves policy**

Hand Of's policy on maintaining reserves is intended:

- To cover lags in funding flows
- To take account of the increasingly uncertain funding environment
- To cover any unforeseen shortfalls
- To mitigate the effect of unexpected failures or defaults in funding
- To provide for unforeseen contingencies
- To fulfil commitments including our office lease, up to the break clause
- To weather the Covid-19 pandemic.

To meet these purposes, Hand Of has a reserves target of £25,000.

At the last year end, Hand Of held £15,525 in reserves after adjusting for non-liquid funds held within fixed assets.

This is below the current target, and is something that we will continue to work to rectify. At the present time, Hand Of is still expanding, and we are working to grow our reserves in order to secure a stable future and cement our position as a force for good in the communities in which we work.

Structure, governance and management

● **Constitution**

Hand Of Ltd is registered as a charitable company limited by guarantee, incorporated on 29 April 2016 and registered as a charity on 2 November 2017.

● **Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

In the period to which these accounts refer, Hand Of appointed two new Trustees, bringing the total at time of writing to 7.

● **Organisational structure and decision-making policies**

The charitable company in this accounting period was run by a board of 5-7 Trustees, working closely with two CEOs on strategic and operational procedures. The board meets on a quarterly basis, and is in contact when necessary by phone and email.

● **Policies adopted for the induction and training of Trustees**

New board members receive guidance to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles, the board and decision making processes, the business and strategic plans of the Company.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 1 SEPTEMBER 2022

Plans for future periods

We will continue to support children and schools, especially through continuing and expanding projects like Digression Sessions, Coastal Explorations, and the North Tyneside Sound Walk. We will also develop and deliver new projects including The Rigg and Furrow Project and the Number Nine Residency.

We continue to build on partnerships with organisations such as Newcastle University, the North Tyneside Learning Trust, and the Parliamentary Archives, and we are developing new partnerships too.

We continue to work on diversifying and growing our funding income, including by investing in our freelance staff, by launching fundraising campaigns, and by looking for larger grants from the likes of Arts Council England and the National Lottery Heritage Fund.

We remain hopeful that corporate supporters who withdrew support in 2020 will return, and will therefore be able to offer support again in the future.

Statement of Trustees' responsibilities

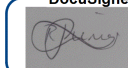
The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 11 April 2023 and signed on their behalf by:

DocuSigned by:

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R A Purvis (Chair)

HAND OF LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 1 SEPTEMBER 2022

Independent examiner's report to the Trustees of Hand Of Ltd ('the charitable company')

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 1 September 2022.

Responsibilities and basis of report

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

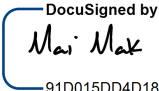
Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

Signed:  91D015DD4D1845B...

Dated: 17 April 2023

Mai Mak FCA

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

HAND OF LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	47,967	4,301	52,268	33,254
Charitable activities	4	-	29,382	29,382	32,315
Other trading activities		-	-	-	49
Total income		47,967	33,683	81,650	65,618
Expenditure on:					
Raising funds	5	-	454	454	3,225
Charitable activities	6	47,967	42,708	90,675	71,431
Total expenditure		47,967	43,162	91,129	74,656
Net movement in funds		-	(9,479)	(9,479)	(9,038)
Reconciliation of funds:					
Total funds brought forward		-	28,299	28,299	37,337
Net movement in funds		-	(9,479)	(9,479)	(9,038)
Total funds carried forward		-	18,820	18,820	28,299

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 26 form part of these financial statements.

HAND OF LTD
(A company limited by guarantee)
REGISTERED NUMBER: 10156422

BALANCE SHEET
AS AT 1 SEPTEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	3,295	2,880
Current assets			
Debtors	12	11,055	6,279
Cash at bank and in hand		21,130	30,821
		<u>32,185</u>	<u>37,100</u>
Creditors: amounts falling due within one year	13	(16,660)	(11,681)
Net current assets		<u>15,525</u>	<u>25,419</u>
Total assets less current liabilities		<u>18,820</u>	<u>28,299</u>
Total net assets		<u><u>18,820</u></u>	<u><u>28,299</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	18,820	28,299
Total funds		<u><u>18,820</u></u>	<u><u>28,299</u></u>

The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

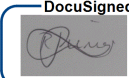
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 11 April 2023 and signed on their behalf by:

R A Purvis (Chair)

DocuSigned by:

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The notes on pages 10 to 26 form part of these financial statements.

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022

1. General information

Hand Of Ltd is a private company limited by guarantee incorporated in England and Wales, registration number 10156422 and charity number 1175512. The address of the registered office which is also the principal place of business is 9 Akenside Hill, Princes Wharf, Newcastle upon Tyne, NE1 3XP.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Hand Of Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees consider that there are no material uncertainties concerning the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. .

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022

2. Accounting policies (continued)

2.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives .

Depreciation is provided on the following basis:

Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

2. Accounting policies (continued)

2.10 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charitable company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charitable company to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations and grants			
Corporate donations	-	2,511	2,511
Donations from trusts and foundations	22,000	-	22,000
Private donations	-	1,407	1,407
Public funding	3,348	-	3,348
Gift aid	-	383	383
Grants	14,906	-	14,906
Government grants	7,713	-	7,713
	<u>47,967</u>	<u>4,301</u>	<u>52,268</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

3. Income from donations and legacies (continued)

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations and grants			
Corporate donations	-	2,982	2,982
Donations from trusts and foundations	12,000	-	12,000
Public funding	3,030	-	3,030
Gift aid	-	1,507	1,507
Private donations	-	2,240	2,240
Grants	11,495	-	11,495
	<u>26,525</u>	<u>6,729</u>	<u>33,254</u>

4. Income from charitable activities

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from charitable activities - Earned income, events programme and outreach work	<u>29,382</u>	<u>29,382</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities - Earned income, events programme and outreach work	<u>32,315</u>	<u>32,315</u>

HAND OF LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022

5. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Costs of raising funds	454	454

Costs of raising voluntary income (continued)

	Unrestricted funds 2021 £	Total funds 2021 £
Costs of raising funds	3,225	3,225

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Direct costs - Events programme and outreach work	47,967	42,708	90,675

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Direct costs - Events programme and outreach work	38,702	32,729	71,431

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Direct costs - Events programme and outreach work	61,097	29,578	90,675

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Direct costs - Events programme and outreach work	59,913	11,518	71,431

HAND OF LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Events programme and outreach work 2022 £	Total funds 2022 £
Depreciation	884	884
Educator, artist and production fees	48,568	48,568
Freelance staff and contractors	1,450	1,450
Documentation and evaluation	2,650	2,650
Workshop materials	3,750	3,750
Childrens' food	1,184	1,184
Other direct costs	2,611	2,611
	<u>61,097</u>	<u>61,097</u>

	<i>Events programme and outreach work 2021 £</i>	<i>Total funds 2021 £</i>
Depreciation	727	727
Educator, artist and production fees	48,028	48,028
Freelance staff and contractors	2,350	2,350
Audio Visual equipment hire	614	614
Documentation and evaluation	4,100	4,100
Workshop materials	1,446	1,446
Childrens' food	2,026	2,026
Other direct costs	622	622
	<u>59,913</u>	<u>59,913</u>

HAND OF LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Events programme and outreach work 2022 £	Total funds 2022 £
Staff costs	7,339	7,339
Depreciation	782	782
Travel and accommodation	5,869	5,869
Rent	7,278	7,278
Insurance	502	502
Repairs and maintenance	1,112	1,112
Sundry office costs	1,280	1,280
Legal and professional	517	517
Governance costs	1,560	1,560
Other sundry support costs	3,339	3,339
	<u>29,578</u>	<u>29,578</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

7. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Events programme and outreach work 2021 £</i>	<i>Total funds 2021 £</i>
Depreciation	441	441
Travel and accommodation	6,206	6,206
Rent	1,083	1,083
Insurance	497	497
Repairs and maintenance	1,553	1,553
Sundry office costs	878	878
Legal and professional	(346)	(346)
Governance costs	660	660
Other sundry support costs	546	546
	<u>11,518</u>	<u>11,518</u>

8. Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the charitable company's independent examiner for the preparation and independent examination of the charitable company's annual accounts	960	660
Fees payable to the charitable company's independent examiner in respect of:		
All taxation advisory services not included above	180	-
All other services not included above (includes £600 re 2021)	924	-

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

9. Staff costs

	2022 £	<i>2021</i> £
Wages and salaries	7,220	-
Contribution to defined contribution pension schemes	119	-
	<u>7,339</u>	<u>-</u>

The average number of persons employed by the charitable company during the year was as follows:

	2022 No.	<i>2021</i> No.
Employees	1	-

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 1 September 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 2 September 2021	8,120
Additions	2,081
At 1 September 2022	10,201
Depreciation	
At 2 September 2021	5,240
Charge for the year	1,666
At 1 September 2022	6,906
Net book value	
At 1 September 2022	3,295
<i>At 1 September 2021</i>	2,880

12. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	-	1,500
Prepayments and accrued income	11,055	4,779
	11,055	6,279

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

13. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Other taxation and social security	165	-
Accruals and deferred income	16,495	<i>11,681</i>
	<u>16,660</u>	<u><i>11,681</i></u>

14. Financial instruments

	2022	<i>2021</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	21,130	<i>30,821</i>
	<u>21,130</u>	<u><i>30,821</i></u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 2 September 2021 £	Income £	Expenditure £	Balance at 1 September 2022 £
Unrestricted funds				
General Funds	28,299	33,683	(43,162)	18,820
Restricted funds				
North Tyneside Learning Trust	-	12,000	(12,000)	-
House of Lords	-	3,348	(3,348)	-
Finn Family Fund	-	2,000	(2,000)	-
Tesco Groundwork	-	5,000	(5,000)	-
29th May 1961 Charitable Trust	-	3,000	(3,000)	-
NTCA Kickstart	-	7,713	(7,713)	-
National Lottery - Awards for All	-	5,000	(5,000)	-
Heritage Lottery Fund	-	9,906	(9,906)	-
	-	47,967	(47,967)	-
Total of funds	28,299	81,650	(91,129)	18,820

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 1 September 2021 £</i>
Unrestricted funds				
General Funds	25,160	39,093	(35,954)	28,299
	<u>25,160</u>	<u>39,093</u>	<u>(35,954)</u>	<u>28,299</u>
Restricted funds				
Sir James Knott Trust	-	1,000	(1,000)	-
North Tyneside Learning Trust	-	9,500	(9,500)	-
Dickon Trust	-	1,500	(1,500)	-
House of Lords	-	3,030	(3,030)	-
Arts Council England	12,177	11,495	(23,672)	-
	<u>12,177</u>	<u>26,525</u>	<u>(38,702)</u>	<u>-</u>
	<u>12,177</u>	<u>26,525</u>	<u>(38,702)</u>	<u>-</u>
Total of funds	<u>37,337</u>	<u>65,618</u>	<u>(74,656)</u>	<u>28,299</u>

Restricted funds:

The North Tyneside Learning Trust contributed £12,000 towards the Coastal Explorations project.

The House of Lords contributed £1,124 towards the North Tyneside Sound Walk and £2,224 towards The Lamplighters Project.

Finn Family Fund contributed £2,000 towards the Number Nine Club.

Tesco Groundwork contributed £5,000 towards the North Tyneside Sound Walk.

29th May 1961 Charitable Trust contributed £3,000 towards the North Tyneside Sound Walk.

North of Tyne Combined Authority awarded £7,713 to the charity as part of the Kickstart programme.

National Lottery Awards for All England awarded £5,000 towards The Lamplighters Project.

National Lottery Heritage Fund awarded £9,906 towards the North Tyneside Sound Walk.

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

16. Summary of funds

Summary of funds - current year

	Balance at 2 September 2021 £	Income £	Expenditure £	Balance at 1 September 2022 £
General funds	28,299	33,683	(43,162)	18,820
Restricted funds	-	47,967	(47,967)	-
	<u>28,299</u>	<u>81,650</u>	<u>(91,129)</u>	<u>18,820</u>

Summary of funds - prior year

	<i>Balance at 1 September 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 1 September 2021 £</i>
General funds	25,160	39,093	(35,954)	28,299
Restricted funds	12,177	26,525	(38,702)	-
	<u>37,337</u>	<u>65,618</u>	<u>(74,656)</u>	<u>28,299</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	3,295	3,295
Current assets	32,185	32,185
Creditors due within one year	(16,660)	(16,660)
Total	<u>18,820</u>	<u>18,820</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	2,880	2,880
Current assets	37,100	37,100
Creditors due within one year	(11,681)	(11,681)
Total	<u>28,299</u>	<u>28,299</u>

18. Pension commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £119 (2021 - £nil).

19. Operating lease commitments

At 1 September 2022 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	8,044	5,344
Later than 1 year and not later than 5 years	6,368	14,411
	<u>14,412</u>	<u>19,755</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	2022 £	2021 £
Operating lease rentals	<u>7,278</u>	<u>1,083</u>

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2022

20. Related party transactions

The charitable company has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the charitable company as at 1 September 2022.

HAND OF LTD

England & Wales - Charity number 1175512

Accounts

Registered number: 10156422
Charity number: 1175512

HAND OF LTD
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021

HAND OF LTD
(A company limited by guarantee)

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HAND OF LTD
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

Trustees	S Jewitt (resigned 16 March 2021) A C Wright D M Ashbourne S E M James K L Joel N Iqbal C S Adoo (appointed 24 January 2022) R A Purvis, Chair (appointed 24 January 2022)
Company registered number	10156422
Charity registered number	1175512
Registered office	9 Akenside Hill Princes Wharf Newcastle upon Tyne NE1 3XP
Accountants	Kinnair Associates Limited Chartered Accountants Aston House Redburn Road Newcastle upon Tyne NE5 1NB
Bankers	Lloyds Bank plc 1 High Street Sheffield S1 2GA

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 1 SEPTEMBER 2021

The Trustees present their annual report together with the financial statements of the charitable company for the year 2 September 2020 to 1 September 2021. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charitable company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● **Policies and objectives**

The objects of the charitable company in this time were:

- a) To develop new educational outreach projects which:
 - i. Are impactful and life-changing for participating children;
 - ii. Focus on disadvantaged children and work in deprived communities;
 - iii. Work in partnership with prestigious local and national organisations, including public bodies and cultural organisations; and
 - iv. Provide opportunities for new, emerging, and established artists.
- b) To make our events accessible to everyone, including those who might not normally experience them or other events like them.
- c) To explore inter-disciplinary, inter-cultural, & inter-generational approaches to creating and experiencing art.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Strategies for achieving objectives**

The strategies employed to achieve the Company's objectives were to:

- a) Continue to develop new education outreach projects;
- b) Continue to seek out and build relationships with new and established partners;
- c) Continue to seek out and build relationships with new and established artists; and
- d) Achieve a level of funding which allows us to reduce or remove economic barriers to participation in our projects, wherever possible.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 1 SEPTEMBER 2021

Achievements and performance

● Review of activities

Between 2nd September 2020 and 1st September 2021, Hand Of continued to work supporting children during the disruption of school closures.

The Northumberland Space Programme, scheduled for September 2020, was suspended, along with our pre-Covid projects (The Atlantic, the Mersey & Me; the Pitman's Parliament Project; the Tyne & the Tide Project; The Unprecedented Case).

In light of changing Covid-19 restrictions and an evolving public health context, Hand Of focused its attentions on projects which could be delivered closer to our base in the North East, and which could be delivered online if need be.

Home Adventures

The first of these was the new Home Adventures project, which ran from November 2020 - June 2021. The project saw children from three secondary schools in North Tyneside collaborating virtually in the creation of a 23-minute film exploring stories from the past and the present of the place they call home. This included writing and performing music, developing art for animations, writing stories, lyrics and poetry, and production work including set design. The film premiered on June 20th at Sage One, Sage Gateshead, with participating children and families invited to attend. Some of the children also gave an introductory speech on stage.

The Home Adventures project led to Hand Of being awarded a Learning Heroes award by education publisher Twinkl, in celebration of UNESCO's International Day of Education 2021.

The Home Adventures film preceded the premiere of Action Vibration Volume I, a new piece by Sage Artist in Residence Joe Snape, together with a new ensemble called the Northumberland Radical Fun Group. This new ensemble provides opportunities for collaboration between young musicians and professional and amateur artists.

North Tyneside Sound Walk 2021

In August 2021, we returned to the North Tyneside Sound Walk, which had been piloted in 2020. Responding once again to the needs of the participating schools, the 2021 iteration of the project provided a creative, engaging and safe landing for 45 children, in the last two weeks before they began secondary school. They worked together with theatre directors, actors, fine artists, musicians, music producers, and more. They researched stories from around North Tyneside, took field recordings, developed fiction and non-fiction stories, wrote music, recorded their own narration and drama performances, and created art. The finished North Tyneside Sound Walk 2021 was provided free to participating children, and is also available to stream on Spotify, download from Bandcamp, or purchase from the Hand Of web-shop.

Funding

We have had to work flexibly, including online workshop delivery. We have also worked diligently to conserve funds where possible, in order to secure the charity's future post-Covid.

In this period, we have been supported by the Government's catch up funding, as well as funding from, amongst others, Arts Council England, the House of Lords, North Tyneside Learning Trust and more. The Covid-19 pandemic has however had an impact on corporate supporters and trusts and foundations.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 1 SEPTEMBER 2021

Financial review

● **Financial review**

The financial results for the period are set out in the attached accounts. They show a deficit for the year of £9,038 (2020: surplus of £32,207) and funds carried forward of £28,299.

In 2020-1, Hand Of continued to weather the Covid-19 pandemic. Some corporate partners withdrew support due to the impact of the pandemic on their finances, but we have remained in contact and are optimistic that they will return.

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

● **Reserves policy**

Hand Of's policy on maintaining reserves is intended:

- To cover lags in funding flows
- To take account of the increasingly uncertain funding environment
- To cover any unforeseen shortfalls
- To mitigate the effect of unexpected failures or defaults in funding
- To provide for unforeseen contingencies
- To fulfill commitments including our office lease, up to the break clause
- To weather the Covid-19 pandemic, with restrictions difficult to predict and impacting on our operation

To meet these purposes, Hand Of has a reserves target of £25,000.

At the last year end, Hand Of held £25,419 in reserves after adjusting for non-liquid funds held within fixed assets, with £12,000 earmarked for future expenditure including projects and work on our office. We therefore hold £13,419 in unrestricted reserves.

This is below the current target, and is something that we will continue to work to rectify over the next 2-3 years. At the present time, Hand Of is still becoming established, and is still working to increase its reserves.

Structure, governance and management

● **Constitution**

Hand of Ltd is registered as a charitable company limited by guarantee, incorporated on 29 April 2016 and registered as a charity on 2 November 2017.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 1 SEPTEMBER 2021

Structure, governance and management (continued)

• **Methods of appointment or election of Trustees**

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

In the period to which these accounts refer, Hand Of's board comprised 5 trustees, who were actively seeking to expand the board to around 7 members. This included advertising the role, as well as seeking out and approaching candidates we believed to be a good fit.

After the period to which these accounts refer, two new Trustees were appointed, bringing the total at time of writing to 7.

• **Organisational structure and decision-making policies**

The charitable company in this accounting period was run by a board of 5 trustees, working closely with two CEOs on strategic and operational procedures. The board meets on a quarterly basis, and is in contact when necessary by phone and email.

• **Policies adopted for the induction and training of Trustees**

New board members receive guidance to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles, the board and decision making processes, the business and strategic plans of the Company.

Plans for future periods

Focusing our work in the North East has enabled us to provide support that is both broad - to a large number of children - and also deep - working with the same children over a long period of time.

We will be looking to resume our suspended project in the North East, the Pitman's Parliament Project (Durham) in the near future.

We are also looking to repeat projects including the North Tyneside Sound Walk and Home Adventures, as well as developing and delivering new projects including Coastal Explorations and The Lamplighters.

We have retained strong partnerships with project partners, even where work together has been suspended during the pandemic. These partners include Newcastle University, the Durham Miners' Association, North (NEPIA), Brit Insurance, the North Tyneside Learning Trust, and the Parliamentary Archives. All these partners are keen to return to delivering impactful work together, as soon as it is possible to do so safely.

We have also developed new partnerships, including with Sage Gateshead, the Royal Northumberland Yacht Club and the Port of Blyth.

With chairperson Susan Jewitt retiring in early 2021, we look forward to life under a new chair, and we will continue to seek new Trustees to add to the board.

HAND OF LTD
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 1 SEPTEMBER 2021

Plans for future periods (continued)

We will also continue to diversify our funding streams, as we hope to achieve more success with larger funding bids, including to Arts Council England and the National Lottery Heritage Fund, and to continue to attract more and better sponsorship from corporates and individuals. We are also hopeful that corporate supporters who withdrew support in 2020 will recover strongly post-Covid, and will therefore be able to offer support again in the future.

Statement of Trustees' responsibilities

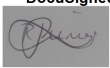
The Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 26 May 2022 and signed on their behalf by:

DocuSigned by:

F14B3D67BFCA4D2...

R A Purvis (Chair)

HAND OF LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 1 SEPTEMBER 2021

Independent examiner's report to the Trustees of Hand of Ltd ('the charitable company')

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 1 September 2021.

Responsibilities and basis of report

As the Trustees of the charitable company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

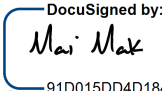
Independent examiner's statement

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

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charitable company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charitable company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company and the charitable company's Trustees as a body, for my work or for this report.

Signed: 
Mai Mak FCA 91D015DD4D1845B...

Dated: 26 May 2022

Kinnair Associates Limited
Chartered Accountants
Aston House
Redburn Road
Newcastle upon Tyne
NE5 1NB

HAND OF LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	26,525	6,729	33,254	77,798
Charitable activities	4	-	32,315	32,315	543
Other trading activities	5	-	49	49	-
Total income		26,525	39,093	65,618	78,341
Expenditure on:					
Raising funds	6	-	3,225	3,225	1,054
Charitable activities	7	38,702	32,729	71,431	45,080
Total expenditure		38,702	35,954	74,656	46,134
Net movement in funds		(12,177)	3,139	(9,038)	32,207
Reconciliation of funds:					
Total funds brought forward		12,177	25,160	37,337	5,130
Net movement in funds		(12,177)	3,139	(9,038)	32,207
Total funds carried forward	16	-	28,299	28,299	37,337

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 21 form part of these financial statements.

HAND OF LTD
(A company limited by guarantee)
REGISTERED NUMBER: 10156422

BALANCE SHEET
AS AT 1 SEPTEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	2,880	1,675
Current assets			
Debtors	12	6,279	-
Cash at bank and in hand		30,821	35,662
		<u>37,100</u>	<u>35,662</u>
Creditors: amounts falling due within one year	13	(11,681)	-
Net current assets		<u>25,419</u>	<u>35,662</u>
Total assets less current liabilities		<u>28,299</u>	<u>37,337</u>
Total net assets		<u><u>28,299</u></u>	<u><u>37,337</u></u>
Charity funds			
Restricted funds	15	-	12,177
Unrestricted funds	15	28,299	25,160
Total funds		<u><u>28,299</u></u>	<u><u>37,337</u></u>

The charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006.

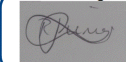
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 26 May 2022 and signed on their behalf by:

DocuSigned by:



R A Purvis (Chair)

The notes on pages 10 to 21 form part of these financial statements.

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021

1. General information

Hand Of Ltd is a private company limited by guarantee incorporated in England and Wales, registration number 10156422 and charity number 1175512. The address of the registered office which is also the principal place of business is 9 Akenside Hill, Princes Wharf, Newcastle upon Tyne, NE1 3XP.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Hand of Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The trustees consider that there are no material uncertainties concerning the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

2.3 Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. .

Expenditure on raising funds includes all expenditure incurred by the charitable company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

HAND OF LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021

2. Accounting policies (continued)

2.4 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations			
Corporate donations	-	2,982	2,982
Trusts and foundations	12,000	-	12,000
Public funding	3,030	-	3,030
Gift aid	-	1,507	1,507
Private donations	-	2,240	2,240
Grants	11,495	-	11,495
	<u>26,525</u>	<u>6,729</u>	<u>33,254</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

3. Income from donations and legacies (continued)

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations			
Corporate donations	6,000	25,776	31,776
Trusts and foundations	7,830	-	7,830
Public funding	1,200	-	1,200
Private donations	-	7,715	7,715
Grants	29,277	-	29,277
	<u>44,307</u>	<u>33,491</u>	<u>77,798</u>

4. Income from charitable activities

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Income from charitable activities - Earned income, events programme and outreach work	<u>32,315</u>	<u>32,315</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities - Earned income, events programme and outreach work	<u>543</u>	<u>543</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Trading income	49	49	-

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2021 £	Total funds 2021 £
Costs of raising funds	3,225	3,225

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Costs of raising funds	1,054	1,054

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs - Events programme and outreach work	38,702	32,729	71,431

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs - Events programme and outreach work	32,130	12,950	45,080

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Direct costs - Events programme and outreach work	59,913	11,518	71,431

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs - Events programme and outreach work	36,064	9,016	45,080

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

9. Independent examiner's remuneration

	2021	2020
	£	£
Fees payable to the charitable company's independent examiner for the preparation and independent examination of the charitable company's annual accounts	660	-

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 1 September 2021, no Trustee expenses have been incurred (2020 - £NIL).

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 2 September 2020	5,747
Additions	2,373
At 1 September 2021	8,120
Depreciation	
At 2 September 2020	4,072
Charge for the year	1,168
At 1 September 2021	5,240
Net book value	
At 1 September 2021	2,880
At 1 September 2020	1,675

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

12. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	1,500	-
Prepayments and accrued income	4,779	-
	<u>6,279</u>	<u>-</u>

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>11,681</u>	<u>-</u>

14. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>30,821</u>	<u>35,662</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

15. Statement of funds

Statement of funds - current year

	Balance at 2 September 2020 £	Income £	Expenditure £	Balance at 1 September 2021 £
Unrestricted funds				
General Funds	25,160	39,093	(35,954)	28,299
Restricted funds				
Sir James Knott Trust	-	1,000	(1,000)	-
North Tyneside Learning Trust	-	9,500	(9,500)	-
Dickon Trust	-	1,500	(1,500)	-
House of Lords - North Tyneside Sound Walk	-	3,030	(3,030)	-
Arts Council England	12,177	11,495	(23,672)	-
	12,177	26,525	(38,702)	-
Total of funds	37,337	65,618	(74,656)	28,299

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 September 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 1 September 2020 £</i>
Unrestricted funds				
General Funds	5,130	34,034	(14,004)	25,160
Restricted funds				
House of Lords - North Tyneside Sound Walk	-	1,200	(1,200)	-
Arts Council England	-	19,677	(7,500)	12,177
Insurance Industry Charitable Foundation	-	5,000	(5,000)	-
NEPIA	-	6,000	(6,000)	-
Newcastle University	-	330	(330)	-
Northumberland National Park Foundation	-	2,000	(2,000)	-
Tesco Foundation	-	500	(500)	-
Heritage Lottery Fund	-	9,600	(9,600)	-
	-	44,307	(32,130)	12,177
Total of funds	5,130	78,341	(46,134)	37,337

Restricted funds:

The Sir James Knott Trust contributed £1,000 to the North Tyneside Sound Walk 2020.

The House of Lords also contributed £3,030 to the North Tyneside Sound Walk 2020, as part of Parliamentary Archives outreach.

The North Tyneside Learning Trust contributed £9,500 towards the Home Adventures project, which supported pupils from schools which are a member of the Trust from November 2020 - June 2021.

The Dickon Trust also contributed £1,500 to the Home Adventures project.

Arts Council England provided two grants in this period. £1,353 was the final payment from a total of £13,530 from the Covid-19 Emergency Response Fund. A further £10,142 was a grant from the Culture Recovery Fund (second round).

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

16. Summary of funds

Summary of funds - current year

	Balance at 2 September 2020 £	Income £	Expenditure £	Balance at 1 September 2021 £
General funds	25,160	39,093	(35,954)	28,299
Restricted funds	12,177	26,525	(38,702)	-
	<u>37,337</u>	<u>65,618</u>	<u>(74,656)</u>	<u>28,299</u>

Summary of funds - prior year

	Balance at 1 September 2019 £	Income £	Expenditure £	Balance at 1 September 2020 £
General funds	5,130	34,034	(14,004)	25,160
Restricted funds	-	44,307	(32,130)	12,177
	<u>5,130</u>	<u>78,341</u>	<u>(46,134)</u>	<u>37,337</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,880	2,880
Current assets	37,100	37,100
Creditors due within one year	(11,681)	(11,681)
Total	<u>28,299</u>	<u>28,299</u>

HAND OF LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 1 SEPTEMBER 2021**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	1,675	1,675
Current assets	12,177	23,485	35,662
Total	<u>12,177</u>	<u>25,160</u>	<u>37,337</u>

18. Operating lease commitments

At 1 September 2021 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	5,344	-
Later than 1 year and not later than 5 years	14,411	-
	<u>19,755</u>	<u>-</u>

The following lease payments have been recognised as an expense in the statement of financial activities:

	2021 £	2020 £
Operating lease rentals	<u>1,083</u>	<u>-</u>

19. Related party transactions

The charitable company has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the charitable company as at 1 September 2021.

HAND OF LTD

England & Wales - Charity number 1175512

Accounts

Company Registration number: 10156422
Charity Registration number: 1175512



Hand Of Ltd

(a company limited by guarantee)

Report and Financial Statements

For the year ended 1 September 2020

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020

Company Information

Incorporated on 29th April 2016

TRUSTEES (DIRECTORS):	S Jewitt (resigned 16 March 2021) A C Wright D M Ashbourne S E M James K L Joel N Iqbal
COMPANY NUMBER:	10156422
CHARITY NUMBER:	1175512
CHARITY REGISTERED OFFICE:	East Farm Kirkwhelpington Newcastle-upon-Tyne NE19 2RT
BANKERS:	Lloyds Bank plc 1 High Street Sheffield S1 2GA

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020

The trustees who are directors for purposes of company law present their report and financial statements for the year ended 1 September 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 29 April 2016 and registered as a charity on 2 November 2017.

Recruitment and Appointment of Trustees

In the period to which these accounts refer, Hand Of's board comprised 6 trustees, who were actively seeking to expand the board to around seven members. This included advertising the role, as well as seeking out and approaching candidates we believed to be a good fit.

After the period to which these accounts refer, the chair for the period (Susan Jewitt) retired.

Trustee Induction and Training

New board members receive guidance to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles, the board and decision making processes, the business and strategic plans of the Company.

Organisational Structure

The Company in this accounting period was run by a board of 6 trustees, working closely with two CEOs on strategic and operational procedures. The board meets on a quarterly basis, and is in contact when necessary by phone and email.

OBJECTIVES AND ACTIVITIES

The objects of the Company in this time were:

- a) To develop new educational outreach projects, which:
 - i. Are impactful and life-changing for participating children;
 - ii. Focus on disadvantaged children and work in deprived communities;
 - iii. Work in partnership with prestigious local and national organisations, including public bodies and cultural organisations;
 - iv. Provide opportunities for new, emerging, and established artists.
- b) To make our events accessible to everyone, including those who might not normally experience them or other events like them;
- c) To explore inter-disciplinary, inter-cultural, & inter-generational approaches to creating and experiencing art.

Hand Of Ltd

Trustees' Report for the Year ended 1 September 2020

The strategies employed to achieve the Company's objectives were to:

- a) Continue to develop new education outreach projects;
- b) Continue to seek out and build relationships with new and established partners;
- c) Continue to seek out and build relationships with new and established artists;
- d) Achieve a level of funding which allows us to make all events free to attend, thereby reducing or removing economic barriers to access;
- e) Achieve a level of funding which allows us to offer participation in projects to schools for free or at as low a price point as possible, thereby reducing or removing economic barriers to access.

ACHIEVEMENTS AND PERFORMANCE

Between 2nd September 2019 and 1st September 2020, Hand Of continued to grow in spite of the Covid-19 emergency, supporting children during the disruption of school closures.

Prior to the pandemic, Hand Of delivered the Northumberland Space Programme (Ashington, November 2019), the Atlantic, the Mersey & Me project (Liverpool, November - December 2019), and the Pitman's Parliament Project (Durham, February 2020).

These three projects saw the charity working with 90 children from 7 schools, as well as a contemporary composer, a guitar ensemble, and a brass trio. Partners included Woodhorn Museum, Newcastle University, Northumberland National Park, Liverpool City Council, Durham Miners Association, and the Parliamentary Archives.

Reacting to the Covid-19 emergency, Hand Of suspended all forthcoming projects indefinitely. In this period, that meant suspending the Tyne and the Tide and The Unprecedented Case projects in 2020.

During the pandemic, Hand Of delivered a new project - the North Tyneside Sound Walk project (August 2020) - in response to the needs of schools and children in North Tyneside. This project worked with 30 children from 3 secondary schools, as well as 10 musicians, composers, fine artists, archivists and teachers.

We are proud to have been able to continue to support children, especially during the disruption and school closures that have impacted on their education over this period.

As well as continuing to deliver vital and impactful work, we have worked to carefully conserve funds where possible, in order to secure the charity's future post-Covid.

In this period, we have received funding, amongst others, from Arts Council England, the National Lottery Heritage Fund, the House of Lords, Durham Country Council, and more. We have also continued partnerships with corporate supporters including North (NEPIA), although the Covid-19 pandemic has impacted on other corporate supporters.

Hand Of Ltd

Trustees' Report for the Year ended 1 September 2020

Future projects and partners

Once possible to deliver safely, we intend to resume our suspended projects, as well as to continue developing new projects. Depending on the changing public health context, some of these projects may need to be re-developed as sound walk projects - projects which can be delivered in a more socially distanced manner, and which produce a recorded sound walk, rather than a live performance.

We have retained strong partnerships with project partners, even where work together has been suspended during the pandemic, and we're looking forward to resuming our work together. These partners include Woodhorn Museum, Newcastle University, Northumberland National Park, Liverpool Central Library and Record Office, the Durham Miners' Association, the Tynemouth Volunteer Life Brigade, North (NEPIA), Brit Insurance, Durham County Council, the North Tyneside Learning Trust, and the Parliamentary Archives. All these partners are keen to return to delivering impactful work together, as soon as it is possible to do so safely.

FINANCIAL REVIEW

In 2019-20, Hand Of succeeded in weathering the financial uncertainty of the Covid-19 pandemic. Some corporate partners withdrew support, due to the impact of the pandemic on their finances, but we were fortunate to have become one of Brit Insurance's nominated charities of the year in January 2020.

This, coupled with prudent planning and the securing of a grant through Arts Council England's Covid-19 Emergency fund, laid a solid foundation for Hand Of to continue to grow in the coming year.

PLANS FOR FUTURE PERIODS

For the year 2020-21, Hand Of will deliver our first longer-term project, supporting children from 3 schools in North Tyneside throughout their academic year, with a project that culminates in a live performance at Sage Gateshead in June 2021.

We will also work to restore currently suspended projects, and to develop them into sound walks if necessary, as a result of the still changing public health context.

With chairperson Susan Jewitt retiring in early 2021, we look forward to life under a new chair, and we will continue to seek new Trustees to add to the board.

We will also continue to diversify our funding streams, as we hope to achieve more success with larger funding bids, including to Arts Council England and the National Lottery Heritage Fund, and to continue to attract more and better sponsorship from corporates and individuals. We are also hopeful that corporate supporters who withdrew support in 2020 will recover strongly post-Covid, and will therefore be able to offer support again in the future.

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020

FINANCIAL RESULT

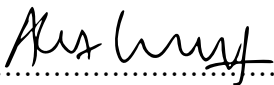
The financial results for the period are set out in the attached accounts. They show a surplus for the year of £32,207 and funds carried forward of £37,337.

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020

PREPARATION OF THE REPORT

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

This report was approved and authorised for issue by the Board of Trustees on 3 August 2021 and signed on its behalf by:


.....

Mr Alex Wright

Chair

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020
Statement of Financial Activities for the year ended 1 September
2020

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Year Ended 1 September 2020					
	Notes	Unrestricted Funds	Restricted Funds	Total	17 Months Ended 1 September 2019 Total
		£	£	£	£
Income and endowments from:					
Donations and legacies		33,491	44,307	77,798	39,296
Charitable activities		543	--	543	1,273
Other trading activities		--	--	--	--
Total Income		34,034	44,307	78,341	40,571
Expenditure on:					
Raising funds		1,054	--	1,054	22
Charitable activities	4	12,950	32,130	45,080	41,699
Total Expenditure		14,004	32,130	46,134	41,721
Net movement in funds		20,030	12,177	32,207	-1,150
Total funds brought forward		5,130	--	5,130	6,280
Total funds carried forward		25,160	12,177	37,337	5,130

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020
Balance Sheet as at 1 September 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible assets	6	1,675	908
Current Assets			
Cash at bank and in hand		35,662	5,942
Accounts receivable			1,280
Creditors			
Amounts falling due within one year	7	-	-3000
Net Assets		37,337	5,130
Funds of the charity			
Restricted income funds		12,177	-
Unrestricted income funds		25,160	5,130
Total Funds		37,337	5,130

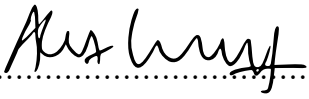
For the financial year in question the Company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for preparation of accounts.

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020

The financial statements on pages 8 to 9 were approved by the trustees on 3 August 2021 and signed on their behalf by:


.....

Mr Alex Wright
Trustee

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020
Notes to the Financial Statements for the Year ended 1 September
2020

1. Charity Status

The company is limited by guarantee and consequently does not have a share capital. The company was registered as a charity on 2 November 2017.

2. Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below:

Statement of compliance

These financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities and the Companies Act 2006.

Going concern

The trustees consider that there are no material uncertainties concerning the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income and the amount can be quantified with reasonable accuracy.

Expenditure

Expenditure is recognised on an accruals basis as a liability as incurred.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include costs attributable to the charity's compliance and constitutional and statutory requirements.

Tangible Fixed Assets

Fixed assets are recorded at costs less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost over their expected economic life as follows:

Plant and machinery	25% straight line
Fixtures and fittings	25% straight line

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020

Fund Structure

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

3. Description of Funds

Total funds available at year end were £37,337. Of these funds £12,177 were designated for specified expenditure in 2021, and were therefore considered restricted funds.

4. Expenditure – Charitable activities

Charitable activities by activity type	£
Events programme and outreach work	36,064
Governance & support costs	9,016
Total	45,080

5. Taxation

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

6. Tangible Fixed Assets

	£
Cost	
Balance b/fwd	3,543
Additions in period	<u>2,204</u>
At 1 September 2020	<u>5,747</u>
Depreciation	
Balance b/fwd	2,635
Charge for year (25%)	<u>1,437</u>
At 1 September 2020	<u>4,072</u>
Net book value at 1 September 2019	<u>908</u>
Net book value at 1 September 2020	<u>1,675</u>

Hand Of Ltd
Trustees' Report for the Year ended 1 September 2020

7. Creditors; amounts falling due within one year

£

Other creditors and deferred income

-

8. Director's benefits: Advances, Credit and Guarantees

There have been no advances, credit and guarantees advanced to the directors in the year ended 1 September 2020.

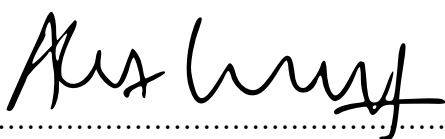
9. Guarantees and other Financial Commitments

The Company is subject to no guarantees or other financial commitments for the year ended 1 September 2020.

10. Audit

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Approved by the board of directors and signed on its behalf by:



Mr Alex Wright
Chair



Section A

Independent Examiner's Report

Report to the trustees/ members of	Hand of Ltd		
On accounts for the year ended	1 September 2020	Charity no (if any)	1175512
Set out on pages	1-13 (remember to include the page numbers of additional sheets)		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **01 / 09 / 2020**.

Responsibilities and basis of report As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: E.C. Jones Date: 13/08/2020

Name: Emily Caroline Jones

Relevant professional qualification(s) or body (if any): Chartered Accountant, Member of the Institute of Chartered Accountants in England and Wales (ACA, ICAEW)
BSc (Hons), Mathematics, King's College London

Address: Hedge Rose, Goughs Lane, Warfield, Berkshire, RG12 2JR

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.