



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2023 FOR**

concrete youth

**REGISTERED CHARITY NUMBER:
1195576**

**DYMOND ACCOUNTANTS
OFFICE F1,
BEVERLEY ENTERPRISE CENTRE
BECK VIEWROAD
BEVERLEY EAST YORKSHIRE
HU17 0JT**

Trustee Information

The trustees present their report with the financial statements of the charity for the period 20th August 2022 to 31st July 2023. The trustees have adopted the provisions of 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 Board of Trustees is made up of seven individuals with their own specialist, respective skills, and expertise that support the ongoing running and development of the organisation.

Sarah Penney (Chair) is Producer of Absolutely Cultured, Hull. Previously, she has worked with the Royal Shakespeare Company, Hull Truck Theatre, Metro Bolout Dodo, The Regional Theatre Young Director's Scheme, The Herd Theatre, Silent Uproar, Arts Council England, The University of Hull and others. She is part of a theatre company called The Roaring Girls that make fierce, feminist, fun theatre with women's stories and well-being at the core.

Andrew Smith (Vice-Chair) is the Founder of the Hull Homeless Community Project, founded in 2010 and registered as a charity in 2016 the Hull Homeless Community Project works to assist anyone effected or at risk of Homelessness, poverty and crisis in Hull and the surrounding area. Andrew also works as the Coordinator of the Humber Modern Slavery Partnership.

Rajwant Kaur Singh (Secretary – **incoming**) has over 10 years' experience championing accessible and inclusive arts, contributing to strategic development and creative production at organisations including Whitechapel Gallery, Tate, The Royal Household, Architectural Association, Rosetta Arts & Arts&Heritage. Rajwant is currently CEO at Children's Heart Federation, the leading national charity championing children with heart conditions, working to ensure children with heart conditions and co-morbidities have their medical and social needs met to live the fullest life possible.

Dale Kay Daley (Treasurer) is a Regional Executive for the Institute of Chartered Accountants in England & Wales ICAEW. Her role involves overseeing the activities and development of finance professionals working in the Hull and Humber Region. Formerly the Head of Operations for Hull Truck Theatre, Dale has previously served as Treasurer and business mentor on the board of Young Enterprise UK. Prior to this she managed national and international teams for Travelex Worldwide Money. Her wider interests include supporting local artists and developing opportunities for young people.

Dr Gill Brigg (**incoming**) is a theatre-maker and teacher with 40 years' experience working within the world of Sensory Theatre both nationally and internationally. She works to support theatre companies, classroom practitioners and drama schools who wish to develop the dramaturgy of this work, specifically around engagement with emotional narratives for audiences labelled as having complex intellectual needs. Until very recently she worked as a cross-arts specialist within a specialist school local to her home and continues to offer communication support to local adult care services. Gill contributes to conferences across a range of settings and has experience of working in an advisory role and board member for a number of organisations.

Anthony Dove (**outgoing**) is a writer and artist based in County Durham. Anthony has been a carer for a young man labelled with PMLD for most of his adult life and spent his childhood volunteering in a specialist setting in East Durham.

Jamie Potter (**outgoing**) is the Audience Development Manager at local theatre company, Middle Child. He has previously worked in internal communications at the Joseph Rowntree Foundation in York, following a BA (Hons) Journalism and Politics at De Montfort University and MA New Media and Society at University of Leicester. Outside of work he writes and took part in the 2018 Writers' Group with Tom Wells. He also climbs whenever he can and dabbles in acid as DJ Slow Crush.



Objectives and Activities

Objectives and Aims

This CIO exists:

To promote the arts for persons labelled with profound and multiple learning disabilities (PMLD) in particular, but not exclusively by:

- providing high-quality theatre for people labelled with PMLD
- encouraging accessible theatre
- increasing the visibility of people with learning disabilities within the arts and the wider community
- encouraging and supporting the creation of work for audiences with PMLD by providing training for artists and venues to enable them to provide accessible events and performances
- providing training to enable people with PMLD to access the arts at home or at other venues including storytelling and sensory activities and raising awareness and understanding of the needs of people with PMLD.

This charity improves the quality of life for people labelled with PMLD through multi-sensory theatre in theatres and multi-sensory educational services in education settings. The charity is also dedicated to the promotion of awareness and the visibility of people labelled with PMLD.

Mission: To advance sensory theatre and education for people labelled with PMLD in the UK and beyond.

Vision: A world where theatre is accessible for all.

Audience statement: We will provide sensory theatre and education that is accessible, enjoyable, and comfortable for people labelled with PMLD.

Awareness statement: We will invest our time, money and resources in artists, venues, and the public to promote visibility, education and awareness of our audience, inclusivity, and neurodivergence.

Values:

- We will make work that is safe, nurturing, and comfortable for our audience.
- Our audience will be the central focus of our work, they will always be the driving force of what we do.
- We will work with artists and venues to promote inclusion and education across the industry to correct the lack of provision for audiences labelled with PMLD.
- Sensory play is at the heart of our work. Our productions and educational services will always immerse our audience in the senses.
- We will support carers, collaborate with them and value their opinions on what is best for the person(s) they care for.
- We want to represent a diversity of voices across our organisation.
- We are a new-writing organisation, as we believe our audience deserve exciting, original stories.
- We will support as many artists and companies as possible to make work for audiences labelled with PMLD.

Objectives and Activities

Concrete Youth Background



Concrete Youth is a trailblazing charity based in Hull, touring sensory theatre for audiences with PMLD throughout the UK. As an organisation, we have presented four original theatre productions - *To the Moon and Back* (2019 & 2023), *Shebaa's Adventure to Jopplety How* (2020), *Winter Wonderland* (2020) & *The Whispering Jungle* (2021 & 2023)

In 2021, following Concrete Youth's registration as a CIO, we presented The ASMR Project, a national, ground-breaking research project to explore the impact of autonomous sensory meridian response (ASMR). The touring department has engaged over 4,000 people with PMLD across 5 continents. Concrete Youth also presented *The Whispering Jungle* (toured in 2022 & touring again in 2023), a new, ASMR-integrated sensory theatre production for audiences with PMLD, that was developed following the research findings of The ASMR Project.

In 2022/23, Concrete Youth took to the road with a revival of its first production, *To the Moon and Back*. Touring the country in an inflatable planetarium, the production reached 302 audiences members labelled with PMLD across the UK and gained critical acclaim and exceptional audience feedback across the board.

Concrete Youth is the only touring organisation in the country to have an exclusive education offer for people labelled with PMLD. The Artsmark-accredited education department provides sensory stories, sensory workshops, sensory parties, and story massage sessions for individuals with PMLD. The

department exists to increase the cultural provision of people with PMLD, so they can engage in Concrete Youth's activity, when we are not able to tour. To date, the department has 4,309 people labelled with PMLD across the UK in schools, libraries, festivals, aquariums, care settings and hospices.



Public Benefit

The charity confirms that the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

Annually, the trustees review the proposed activities and strategic aims for the following financial year to ensure that it aligns with the organisation's objectives. In doing so, attention is made to the Charity Commission's guidance on public benefit when reviewing the aims and objectives of the charity (PB2). The trustees agree that Concrete Youth's work provides exceptional public benefit as demonstrated in the activities and achievements sections of this report.

Charitable Activities

The trustees are confident that the activities undertaken in 2022/23 directly reflect the charity's objectives. In 2022/23, Concrete Youth has:

- Reached 624 audience members with PMLD, through our touring productions, across 15 cities
- Reached 1,024 people with PMLD in schools, care settings and other settings through the education and engagement department, across the UK
- Employed 33 freelance artists, working across the touring and education/engagement departments.

Awards

In July 2023, Concrete Youth's Education & Engagement Department won the Corporate Vision Best Sensory Education Award for 2023.

To the Moon and Back UK Tour



Following the success of its debut production in 2019, Concrete Youth revived *To the Moon and Back* in 2023 for a major national tour. The production, set in a large, inflatable planetarium dome featured 360° projection, updated orchestrations and a revamped script.

The production toured to Leeds, Salford, Dorchester, Barnet, Hull, Doncaster, Gloucester, Scunthorpe, Sunderland, Cambridge, Chester, Oxford, Edinburgh, Barnsley, and Coventry, reaching 624 audience members labelled with PMLD.

The 2023 UK Tour of *To the Moon and Back* was supported by Arts Council England, Hull City Council, Interplay Theatre, Back to Ours and Middle Child.

Following the tour, Concrete Youth released the 2023 UK Tour Cast Recording of *To the Moon and Back* to ensure that audiences of the production can continue to enjoy the music from the show long term. The album achieved commercial and critical success and continues to be streamed by audiences across the country.



★★★★★ "This critic would give it 6 stars if it was possible." (The Reviews Hub)

★★★★★ "Concrete Youth treated us to a masterclass in inclusive theatre. As someone sat next to me said that this was "one of the best we've been to a long time" and I absolutely agree!" (Fairypowered)

"I must be honest that I didn't have any idea what I was expecting and what I have signed up as a studio performance, but I still wanted to go ahead. I have a 6.5-year-old boy who has ADHD and Sensory Integration Disorder. I never ever felt this much included in any of the experiences we have attended with him. My son got distracted and became impulsive quite at the beginning and everybody was so prompt to help him instead of judging him. I did not have any "eyes", I did not have "The Look" at all. Unfortunately, no matter how we try to be as inclusive or as diverse as possible we are not there yet as a society. People still judge hidden disabilities. I could say that everyone on board was



not doing it as they have to it was just their natural. He was on the scene most of the show and I had tears in my eyes were because of happiness not because of the fear of judgment for the first time. I just wanted to say a big heartfelt thank you to everybody today for giving my son and I the best experience we had in our lives." (Parent)

"Utterly life changing. Thank you so much. We will be at every show you do in the future. I can't thank you enough." (Carer)

"I didn't know what to expect but I have to say we were both absolutely blown away. Firstly, the whole show took place in what looked like a massive igloo. The show was amazing, full of loads of songs which [CHILD'S NAME] loved. The group used Makaton all the way through their production which was amazing and the sensory experiences they offered the children were brilliant. [CHILD'S NAME] particularly loved the planets and fairy lights spinning around her and smelling the moon cheese. [CHILD'S NAME] was even tired at the end thanks to the relaxing music and lavender spray, leaning on my shoulder all chilled out and we'd have quite happily stayed there all day. If you ever get invited to attend anything where Concrete Youth are performing make sure you attend, they are phenomenal!" (Parent)

Prague Quadrennial

In June 2023, Concrete Youth's touring department was invited to speak at the Prague Quadrennial. Held in Prague once every four years since 1967, the Prague Quadrennial of Performance Design and Space or Prague Quadrennial is the world's largest event in the field of scenography, consisting of a competitive presentation of contemporary work in a variety of performance design disciplines and genres including costume, stage, lighting, sound design, and theatre architecture for dance, opera, drama, site-specific, multi-media performances, and performance art.

Concrete Youth's talk, as part of the prestigious PQ Talks programme, was entitled *Sound, Space & Stimulation* and shared the charity's international research project, *The ASMR Project*, which took place in 2021. It explored the findings of the project, the methods that Concrete Youth used to collect the data, how it worked collaboratively with 750 people labelled with PMLD, before the research was developed into an original touring sensory theatre production.

The talk was well received and led to substantial ongoing conversations with artists and organisations from across the world. The announcement of the talk also gained significant media attention with dozens of press bodies, including the BBC, picking up the story as part of their news coverage.

Sensory Sessions – Education & Engagement Department



2021/22 has been a strong year for the education department's sessions in schools, care settings and homes across the UK. The department offers fully bespoke sensory workshops, sensory stories, story massages and sensory birthday parties in various settings across the country. The sessions are available for a small fee. These fees support staff costs and the ongoing development and operation of the charity.

This year, the education department have run sessions including themes of Shakespeare, friendship, sharing, the Suffragette movement, religious holidays, and many others. Schools, care

groups, and other settings that book the sessions have complete control of what the bespoke sessions entail. The sessions align with the national curriculum and/or the schools/care setting's aims and targets per term and are designed to support the development of the individuals they engage. The sessions have been run in settings across the UK from Hull to London, Leeds to Manchester.

The year has seen developments of public sessions in public venues including Hull Central Library, Ferens Arts Gallery, Left Bank Leeds, Big Malarkey Festival, and more. The aim of these sessions is to increase cultural provision to people labelled with PMLD in a space that is accessible and nearby to them, whilst increasing the visibility of people labelled with PMLD within public spaces. All of our public sessions are free of charge to the public.



"Our experience with Concrete Youth's Sensory Storybook session was absolutely wonderful! Their approach to engaging individuals with PMLD through multi-sensory experiences was truly impressive. Every interaction felt personalised, creating moments of joy and connection that we'll treasure forever. Thank you, Concrete Youth, for making storytelling accessible to all." (Teacher)

"Concrete Youth's ASMaRt programme is a real game-changer for individuals with PMLD. The tailored approach and adaptive techniques used in this programme empower participants to express themselves creatively and explore their artistic talents in a supportive environment. We've seen incredible growth and confidence in our community members since joining ASMaRt. Thank you, Concrete Youth, for fostering inclusivity and artistic expression!"

"As a school, finding programmes that cater to the diverse needs of our students can be challenging. Concrete Youth not only met but exceeded our expectations with their special school session. Their team's dedication to understanding each student's abilities and preferences ensured that every participant felt valued and included. The session was engaging, interactive, and most importantly, accessible to all. We're grateful to Concrete Youth for their commitment to making a difference in the lives of our students." (Headteacher)

"Concrete Youth brought joy and laughter into our care setting with their innovative approach to inclusive activities. The session they conducted was not just about entertainment; it was a transformative experience that brightened the day for everyone involved. Witnessing the genuine smiles and enthusiasm from our residents reaffirmed the impact of Concrete Youth's work. We're immensely grateful for the positive memories they've created for our community." (Care Setting)

"The Big Malarkey Festival wouldn't be complete without Concrete Youth's contribution. Their dedication to accessibility and inclusivity shines through in every activity they organise. From interactive workshops to immersive storytelling sessions, Concrete Youth ensures that individuals with profound learning disabilities can fully participate and enjoy the festival experience. Their presence adds depth and richness to the event, making it truly unforgettable for all attendees. Thank you, Concrete Youth, for making the Big Malarkey Festival a place where everyone feels welcome." (Festival Attendee)



Financial Review

Reserves policy

Charity law requires any income received by a charity to be spent within a reasonable period of receipt. Trustees should be able to justify the holding of income as reserves. A reserves policy explains to existing and potential funders, donors, and other stakeholders why a charity is holding a particular number of reserves.

2. Introduction

Concrete Youth is a charity providing multi-sensory theatre and education for people with PMLD in the UK and beyond. The purpose of this policy is to give confidence to stakeholders that the charity's finances are being managed and can also provide an indicator of future funding needs.

2.1 Definitions

Free reserves:

That part of the charity's unrestricted income funds that is freely available to spend.

Designated funds:

Unrestricted funds earmarked for essential future spending. For example, to fund a project that could not be met from future income alone.

Restricted funds:

These are monies received from supporters/grant funders for a specific area of expenditure. They are not freely available to spend.

3. Responsibilities and Accountability

3.1 Trustees

- Trustees have overall responsibility for the governance of the organisation.
- Trustees should be able to justify the holding of income as reserves.
- Where the Trustees have a reserves policy, this policy must be set out in the Trustees annual report.
- Trustees should keep the reserves policy under review to ensure it meets the charity's changing needs and circumstances. In this way, Trustees will be aware of the build-up of excess reserves or of reserves being unexpectedly or rapidly depleted.

4. Procedures and Implementation

4.1 Total reserves

Includes restricted reserves, designated funds and free reserves.

4.2 Calculation of free reserves target

The charity is currently in a transitional period, with substantial grant applications being made and income increasing gradually from the charity's commercial arm. To account for the growth of the charity's income, for this financial year, free reserves should total 2 months of total organisational operating costs. This policy will be reviewed upon the completion of this financial year, when the Trustees intend to extend the free reserves target to 6 months of organizational operating costs.

4.3 Designation of funds

Funds can be designated for the following items:

- Capital spend
- Piloting new areas of the charity's programme
- Capacity building which self-funds after one financial year
- Capacity building which generates income to fund increases in operating costs

Each item should be supported with a costed business case, be scrutinized the Trustees and developed with the CEO & Co-Artistic Director. This should take place during the budget approval process. Designated funds should be used within 2 years of their target date, if this does not take place, they should either be released back into free reserves or reapproved for designation. The annual report and accounts should detail the amount and purpose of the designations.

5. Monitoring and Review

This policy will be reviewed every year or more frequently in response to legislation or Charity Commission Guidance.



Future Plans

As Concrete Youth's team always intends to remain reactive to its audience, the below mentioned aims are subject to change. With the support of the trustees, the Concrete Youth team currently plan to:

- Continue to provide exceptional provision in sensory theatre for audiences with PMLD
- Continue to develop its education and engagement offer, by reaching further people with PMLD in schools, care settings, hospices and other settings throughout the UK
- Continue to sustain Concrete Youth finances with increased bookings and projects within the Education & Engagement Department
- Work with further artists, freelancers, and specialists, and continue to educate them in inclusive theatre for audiences with PMLD
- Continue to remain reactive to the issues and situations that people with PMLD face daily
- Continue to develop a programme that supports innovation, new opportunities, and quality for audiences with PMLD
- Support the development of the ongoing sensory theatre sector
- Further develop relationships with venues to educate them in the need for sensory theatre programming for audiences with PMLD, in order to further promote accessibility and increased provision for audiences with PMLD
- Support staff development so wider team members can be employed by the charity on a PAYE basis
- Continue to explore avenues in which we can support disabled and neurodiverse staff and freelancers to work accessibly with Concrete Youth
- Develop the organisation's staffing to a level where the team can expand, to support the further development of the charity

Sensory Cinders

At Christmas 2024, Concrete Youth plans to tour a sensory pantomime - the first of its kind, *Sensory Cinders* will integrate the well-known story with sensory engagement for audiences labelled with PMLD. The production will enter its large-scale research and development (R&D) period in April and July 2024 to develop the new production. The show will be a co-production with Barnsley Civic, developed with support from the National Theatre's Generate programme and in partnership with Cast in Doncaster and Henshaws.

Following an extensive R&D process, the production will open in London's West End in October 2024, the first West End's show for audiences labelled with PMLD. Following its premiere, the show will tour nationally throughout the festive season.

Education & Engagement Department – Public Session Expansion

Concrete Youth's Education & Engagement Department recently increased its workforce to ensure that it has sustainable staffing across the UK, as demand for sessions continued to grow. Due to the larger number of staff in the department, Concrete Youth is now able to increase the number of sessions that it runs.

The department intends to secure a large amount of funding to offer widespread public sessions in major cities across the UK. The public sessions will primarily involve Concrete Youth's flagship Sensory Storybook and ASMaRt sessions in libraries and art galleries in Hull, Manchester, London, Sheffield, and more.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and Appointment of New Trustees

In May 2023, the terms of 3 trustees came to an end. Dale Kay Daley (Treasurer) remained on for a second term. This extension was agreed and voted by Trustees. Anthony Dove and Jamie Potter's term came to an end and was not renewed.

In the lead up to two departures from the Board of Trustees, the trustees and CEO & Co-Artistic Director began recruitment of two additional trustees. The trustee roles available were: one secretary and one trustee. This recruitment process was an open and transparent one, with the opportunity advertised on Concrete Youth's website, social media platforms and various other recruitment platforms to ensure a wide and open process. Applications were accepted, shortlisted, and shortlisted candidates were interviewed. Successful candidates were then invited to a quarterly meeting of the trustees before they accepted the offer of a position.

The new trustees', Rajwant Kaur Singh (Secretary) and Dr Gill Brigg, terms began in May 2023, and their term will last for three years.

If the trustees believe that a further increase to the Board of Trustees is needed at a later date, then a further open recruitment process will be pursued.

Organisational Structure

The trustees govern the charity. The Board meets at least four times a year. Financial management is undertaken by CEO & Co-Artistic Director with responsibility for oversight being delegated to the Treasurer. The CEO & Co-Artistic Director is responsible for the day to day running of the charity and operational matters including employment, artistic performance, and strategy. Department specific responsibility is delegated to department heads (Co-Artistic Directors are responsible for the touring department, and the Head of Education is responsible for the education department), with oversight undertaken by the CEO & Co-Artistic Director.




Trustees

Miss S A Penney
Mr A Smith
Mr A G Dove (resigned 31.5.2023)
Ms D Daley (resigned 7.2.2024)
Mr J Potter (resigned 31.5.2023)
Dr G Brigg (appointed 31.5.2023)
R Kaur Singh (appointed 31.5.2023)

Independent Examiner

Dymond Accountants
Office F1,
Beverley Enterprise Centre Beck View Road
Beverley
East Yorkshire HU17 0JT

Approved by order of the board of trustees on 20/05/2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Penney', with a large, sweeping loop at the end.

Miss S A Penney - Chair

Independent examiner's report to the trustees of Concrete Youth

I report to the charity trustees on my examination of the accounts of Concrete Youth (the Trust) for the year ended 31st July 2023.

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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Rebecca Dymond
The Institute of Chartered Accountants in England and Wales

Dymond Accountants
Office F1,
Beverley Enterprise Centre Beck View Road
Beverley
East Yorkshire HU17 0JT

Date: 30/05/2024



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Statement of Financial Activities for the Year Ended 31st July 2023

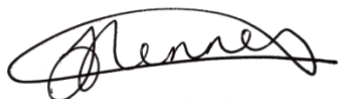
		Year Ended 31.7.23 Unrestricted funds £	Period 20.8.21 to 31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		74	8,201
Charitable activities			
Charitable Activity		128,304	76,807
Other trading activities	2	66,469	12,264
Total		<u>194,847</u>	<u>97,272</u>
EXPENDITURE ON			
Raising funds		151,464	63,003
Charitable activities			
Charitable Activity		28,033	16,343
Total		<u>179,497</u>	<u>79,346</u>
NET INCOME		15,350	17,926
RECONCILIATION OF FUNDS			
Total funds brought forward		17,926	-
TOTAL FUNDS CARRIED FORWARD		<u><u>33,276</u></u>	<u><u>17,926</u></u>

These notes form part of these financial statements.

Balance Sheet

	Notes	31.7.23 Unrestricted funds £	31.7.22 Total funds £
CURRENT ASSETS			
Debtors	5	7,114	900
Cash at bank		30,367	18,526
		<u>37,481</u>	<u>19,426</u>
CREDITORS			
Amounts falling due within one year	6	(4,205)	(1,500)
		<u>33,276</u>	<u>17,926</u>
NET CURRENT ASSETS			
		<u>33,276</u>	<u>17,926</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>33,276</u>	<u>17,926</u>
NET ASSETS			
		<u>33,276</u>	<u>17,926</u>
FUNDS	7		
Unrestricted funds		33,276	17,926
TOTAL FUNDS		<u>33,276</u>	<u>17,926</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30/05/2024 and were signed on its behalf by:



Miss S A Penney - Trustee

These notes form part of these financial statements.



Notes to the financial statements for the year ended 31st July 2023

Accounting Policies

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the financial statements for the year ended 31st July 2023 - continued

Other Trading Activities

	Year Ended 31.7.23 £	Period 20.8.21 to 31.7.22 £
Fundraising events	1,500	-
Event Income	63,968	12,264
Social lotteries	1,001	-
	<u>66,469</u>	<u>12,264</u>

Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st July 2023 nor for the period ended 31st July 2022.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st July 2023 nor for the period ended 31st July 2022.

Notes to the financial statements for the year ended 31st July 2023 - continued

Comparatives for the Statement of Financial Activities

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	8,201
Charitable activities	
Charitable Activity	76,807
Other trading activities	12,264
Total	<u>97,272</u>
EXPENDITURE ON	
Raising funds	63,003
Charitable activities	
Charitable Activity	16,343
Total	<u>79,346</u>
NET INCOME	17,926
TOTAL FUNDS CARRIED FORWARD	<u><u>17,926</u></u>

Debtors: Amounts Falling Due Within One Year

	31.7.23 £	31.7.22 £
Trade debtors	7,114	900

Creditors: Amounts Falling Due Within One Year

	31.7.23 £	31.7.22 £
Taxation and social security	2,705	-
Other creditors	1,500	1,500
	<u>4,205</u>	<u>1,500</u>

Notes to the financial statements for the year ended 31st July 2023 - continued

Movement in Funds

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
Unrestricted funds				
General fund	17,926	(97,455)	112,805	33,276
Arts Council England	-	80,334	(80,334)	-
Community Fund	-	7,471	(7,471)	-
Postcode Neighbourhood Trust	-	25,000	(25,000)	-
	<u>17,926</u>	<u>15,350</u>	<u>-</u>	<u>33,276</u>
TOTAL FUNDS	<u>17,926</u>	<u>15,350</u>	<u>-</u>	<u>33,276</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,042	(179,497)	(97,455)
Arts Council England	80,334	-	80,334
Community Fund	7,471	-	7,471
Postcode Neighbourhood Trust	25,000	-	25,000
	<u>194,847</u>	<u>(179,497)</u>	<u>15,350</u>
TOTAL FUNDS	<u>194,847</u>	<u>(179,497)</u>	<u>15,350</u>



Notes to the financial statements for the year ended 31st July 2023 - continued

Movement in Funds – continued

	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds			
General fund	(6,222)	24,148	17,926
True Colours Trust	5,000	(5,000)	-
Ashley Family Foundation	5,000	(5,000)	-
Arnold Clark Community Fund	1,000	(1,000)	-
Kilpatrick Fraser Charitable Trust	2,250	(2,250)	-
Unity Theatre Trust	600	(600)	-
Community Fund	6,548	(6,548)	-
Two Ridings Community Foundation	3,750	(3,750)	-
	<u>17,926</u>	<u>-</u>	<u>17,926</u>
TOTAL FUNDS	<u>17,926</u>	<u>-</u>	<u>17,926</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,198	(20,420)	(6,222)
Arts Council England	52,676	(52,676)	-
True Colours Trust	5,000	-	5,000
Ashley Family Foundation	5,000	-	5,000
Arnold Clark Community Fund	1,000	-	1,000
Kilpatrick Fraser Charitable Trust	2,250	-	2,250
Unity Theatre Trust	600	-	600
Community Fund	6,548	-	6,548
Two Ridings Community Foundation	10,000	(6,250)	3,750
	<u>97,272</u>	<u>(79,346)</u>	<u>17,926</u>
TOTAL FUNDS	<u>97,272</u>	<u>(79,346)</u>	<u>17,926</u>

Related Party Disclosures

There were no related party transactions for the year ended 31st July 2023.

Detailed statement of financial activities for the year ended 31st July 2023

	Year Ended 31.7.23 £	Period 20.8.21 to 31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	74	8,201
Other trading activities		
Fundraising events	1,500	-
Event Income	63,968	12,264
Social lotteries	1,001	-
	<u>66,469</u>	<u>12,264</u>
Charitable activities		
Grants	128,304	76,807
Total incoming resources	<u>194,847</u>	<u>97,272</u>
EXPENDITURE		
Raising donations and legacies		
Wages	19,500	44,832
Pensions	296	-
Direct costs of performances	108,236	11,745
Travel costs	23,432	6,426
	<u>151,464</u>	<u>63,003</u>
Charitable activities		
Rent	13,642	8,048
Insurance	562	25
Telephone	64	47
Postage and stationery	-	117
Advertising	8,990	3,669
Sundries	1,321	2,937
	<u>24,579</u>	<u>14,843</u>
Support costs		
Governance costs		
Accountancy and legal fees	3,454	1,500
Total resources expended	<u>179,497</u>	<u>79,346</u>
Net income	<u><u>15,350</u></u>	<u><u>17,926</u></u>

This page does not form part of the statutory financial statements.

