

**SURFACE AREA DANCE THEATRE**

**REPORT AND FINANCIAL STATEMENTS**  
**For the period 23.03.2023 to 31.03.2024**

**Charity Number 1202467**

# **SURFACE AREA DANCE THEATRE**

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

For the period 23.03.2023 to 31.03.2024

---

| <b>Contents</b>                                                                 | <b>Page</b> |
|---------------------------------------------------------------------------------|-------------|
| Trustees annual report                                                          | 1 to 9      |
| Independent examiners report                                                    | 10          |
| Statement of Financial Activities (including<br>income and expenditure account) | 11          |
| Balance sheet                                                                   | 12          |
| Notes to the financial statements                                               | 13 to 19    |

**SURFACE AREA DANCE THEATRE CIO**  
**TRUSTEES ANNUAL REPORT**  
**For the year ended March 2024**

## **1. Introduction**

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the period ending 31 March 2024.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019)

---

## **2. Chair's Report**

As the founding Chair of Surface Area Dance Theatre, it gives me great pleasure to present this annual report for the company in its first full year as a Charitable Incorporated Organisation (CIO) and Arts Council England National Portfolio Organisation (NPO).

Dance artist Nicole Vivienne Watson established the fledgling Surface Area Dance Theatre in 2007, and this operated successfully for a number of years as a Community Interest Company before transitioning to a registered charity in 2023. The decision to become a CIO followed full and careful consideration but can be seen in many ways as a natural progression. It was felt that the change would open the door to greater opportunity for Surface Area to grow and fulfil an increasingly focused and ambitious agenda for the communities that Surface Area works with and for.

Nicole was appointed as the CIO's founding Chief Executive.

Although we are only one year into our new organisational model, with the support and direction of a new and enlarged board of Trustees and encouragement from the Arts Council, it has proved successful, and Surface Area has been able to move ahead with confidence and vigour. The processes for achieving both CIO and NPO status had provided frameworks to test thinking and clarify ambitions, and in this first year, Surface Area has hit its agreed targets and beyond, satisfying ACE and other funders' requirements and achieving our own creative and organisational objectives. It has been particularly pleasing to note the expansion of our work and reputation in supporting deaf and disabled organisations, artists and members of the public in Greece, Italy and Japan, as well as on a UK national and local basis.

I would like to record our thanks and appreciation to Nicole and to General Manager Sara Chezari for their dedication, enthusiasm, and skills in achieving these outcomes.

Positive relationships have been maintained with ACE, who had initially awarded 3-year funding to NPOs. However, in recognition of the general struggle for arts and cultural organisations to recover from the effects of Covid, rising costs and a worsening economic situation in which people have less money to engage with the arts, ACE have proposed an extension to a 4<sup>th</sup> year of funding subject to a simplified application process to be announced later in 2024. Surface Area will apply for the extension when the time comes.

In terms of governance, Surface Area has already increased the strength and depth of its Trustee resources in 2023/24 but will seek further Trustee appointments to fill any perceived gaps in the skills, knowledge and diversity of its Board. Thanks are due to the Trustees for their commitment and contribution to the Company's success.

During 2024/24, the Board approved a series of ethically based policies and procedures to guide the company's operation, and we will review and add to these as part of Surface Area's ongoing development.

Our challenge remains to make ourselves, our work, and that of other arts organisations accessible, particularly to the D/deaf and disabled people in our diverse communities. We will, therefore, consider the training and development needs of the board and staff as a whole, particularly around equality and inclusion, to help ensure we can confidently connect with our target beneficiaries.

**SURFACE AREA DANCE THEATRE CIO**  
**TRUSTEES ANNUAL REPORT**  
**For the year ended March 2024**

The Financial Statements for 2023/2024 and the Independent Examiner's review confirm that Surface Area Dance Theatre is in a financially sound position despite the pressures of the wider economic situation, having achieved its operational objectives within budget, met the Board's Reserves Policy, and having reasonable expectations of secure income to deliver our objectives for the next financial year. As such, there is a sound basis for believing we are well-placed to continue trading as a registered charity and to enthusiastically take on the company's plans for 2024/2025 and beyond.

On behalf of the Board and staff, I would like to thank our funders, partners, collaborators, BSL interpreters and all those who participated in SADT activities for their dedication and enthusiasm to our charitable causes

---

### **3. Objectives and Activities**

Surface Area Dance Theatre (SADT), established in 2007, is an award-winning dance company based in the UK. Our core mission is to ensure dance is accessible and engaging for all, particularly focusing on the intersection of sign language, D/deaf culture, and dance. Operating primarily from Dance City in Newcastle upon Tyne and Sunderland, SADT's reach extends across the North-East region and beyond, impacting both local and international communities.

Cultural exchange is central to our mission, and we strive to showcase the UK's diverse talents and abilities through our work. Our commitment to inclusivity was recognised in 2018 when we became a registered Level 2 Disability Confident Committed Employer. By 2022, we advanced to a Disability Confident Leader, as recognised by the Department of Work and Pensions.

#### **Surface Area Values:**

##### **Inclusive**

We champion diversity, equality, and equity. Our commitment to inclusivity ensures everyone is treated fairly and respectfully and has equal access to opportunities. We amplify diverse voices and drive greater equality in everything we do, making inclusion the core of who we are.

##### **Influential**

Our influence stems from collaborating with diverse communities. We believe influence only matters when it adds value. By sharing our insights, we advocate for those we serve and aim to make a lasting impact on the arts sector, always aligning our actions with our values.

##### **Innovative**

Innovation fuels our creativity. We push boundaries with fresh ideas and bold processes, creating high-quality work that remains dynamic and relevant. We constantly seek better ways to innovate, using technology in new and exciting ways to enhance accessibility.

#### **Mission and Objectives**

- Through sharing expertise in dance and associated arts, to engage with, encourage, support, and develop established and emerging D/deaf and hearing artists, individuals and communities.
  - To collaboratively produce and perform inspirational dance and associated artwork.
  - To empower D/deaf, disabled and marginalised people to achieve leadership roles in the arts and creative industries.
  - To build exemplary environments that facilitate the creation of high-quality, innovative artistic work by D/deaf, disabled and hearing people.
  - To advocate and promote equal access to employment, development, and investment opportunities.
  - For the wider public benefit, provide access to and improve engagement with D/deaf communities and diverse cultures.
-

#### **4. Public Benefit Statement**

The Board of Trustees has referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users. The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must meet two key principles and i) demonstrate that they are established for public benefit, and ii) have had due regard to the public benefit guidance issued by the Charity Commission. Surface Area's beneficiaries are appropriate to its aims, and the public benefits from its work. Benefits are evidenced and relate directly to its aims. The Trustees do not consider that any detriment or harm flows from its work and, therefore, believe that the charity meets both key principles.

---

#### **5. Achievements and Performance**

The achievement of National Portfolio Organisation (NPO) status represents a significant milestone for SADT. This status enables us to further our impact on the UK's arts and culture sector by creating essential opportunities for D/deaf and hearing artists to develop innovative work and build sustainable careers, particularly in leadership roles within the arts and creative industries.

Our distinctive creative output and portfolio of work, heavily influenced by traditions in visual arts and Japanese culture, celebrates human variation and the aesthetics of difference. The integration of sound technologies into choreographic experimentation has positioned us as innovators in the field, further expanding our potential to shape the future of dance as an art form.

Surface Area successfully recruited a General Manager. The General Manager is responsible for the administrative operations and management of the Company's outputs — working closely with the Chief Executive to deliver strategic aims, build relationships and support the SADT's diverse artists and communities. The General Manager will manage the logical functions of the organisation and be responsible for implement reporting systems that ensure the company operates efficiently and effectively.

Implementing plans for training and development of board members, jointly with staff where appropriate, and taking external advice from experts, communities, collaborators etc through co-option, consultation, surveys, Board advisory sub-groups or other appropriate means from time to time. Specifically, a D/deaf Community Steering Group will be established to oversee SADT's activities, outreach and development of works; this will be accessible and inclusive to those from all backgrounds and identities, including those with less access and experience of art, creativity and culture.

Delivering BSL and Deaf Awareness training in partnership with Paul Miller to leading cultural and regional arts venues to increase awareness and accessibility for D/deaf and Hard of Hearing audiences and members. Delivered successfully to Live Theatre, Turner Contemporary, Baltic Centre for Contemporary Art, Newcastle City Council's Art Connect Network, Matings Visual Arts and planned to delivery to Tyne and Wear Museums and Archives.

BSL training Feedback:

*As for the training, I thought it was great. Really useful to learn the basics of BSL and gain a better understanding in regards to using the correct terminology and how best to approach someone working in an office/ emergency scenarios. ( I have since corrected my health and safety advisor at work) The group size was ideal as it gave us a good amount of time to ask specific questions relating to our areas of expertise. It was lovely to meet other artist on this training course as well so thank you for the invite and opportunity :)*  
*- Shiori artist at Art Connect.*

---

## **6. Evaluation and outputs**

Monitoring and evaluation by the board, including social accounting methodologies, will consider impact across project work, utilising digital software (such as Views) to process and analyse all data collected. Quantitative data such as engagement and performance attendance, artists involved, employment opportunities, growth of followers and interaction on social media, qualitative data such as performance impact, skills development, improvement to wellbeing, happiness at work, and progress towards mission and purpose will be used.

Culture Counts and Illuminate, ACE's recommended data analysis tool, will be used. Data to be reviewed regularly by the Board of Trustees. Evaluating against ACE Let's Create Investment Principles and Outcomes, and our proposed activity, to ensure they are being met to strengthen the management structure and ensure the leadership team is inclusive to D/deaf, disabled and marginalised.

Established a CRM system where all SADT forms, audience interactions, SADT work, documents and data can be stored in one place and accessed securely by the SADT.

---

## **7. Highlights**

SADT has successfully secured funding for several key projects, including:

- Secured funds from the J. S. Latsis Public Benefit Foundation to work with the Deaf Community in Athens. The project "DeafVest" will set up a deaf steering committee in Athens, who are the custodian of SubPacs and Woojer vests which translate music into vibrations, creating a new accessible sensory experience for D/deaf and disabled wearers.
- Bonewords: Louise Stern and Hetain Patel lead Bonewords, a live physical theatre production performed by six members of the D/deaf, disabled and non-disabled community, along with two of Surface Area's long-standing performing artists. Performances were showcased at Ushaw College in County Durham on the 18 of June (a Priority Area), Northern Stage, Newcastle upon Tyne on the 23 of June, and Alnwick Playhouse, Alnwick on the 24 of June 2023.

*"There's something that is so beautiful and difficult to put into words about seeing such diversity in raw and emotive performances, all showing deep connections and completely different styles and tones. It was a truly wonderful moment where it felt like all the pieces were beginning to fit for the first time, and it started to feel like a performance."*

- Reflection from community cast member Jasper:

- Surface Area Dance Theatre was invited to take part in an international residency programme at Oriente Occidente in Rovereto in October 2023. The 'Open Dialogo' programme facilitated exchange between D/deaf and disabled artists and dance organisations in England and Italy, so as to deepen relationships and shared understanding about dance, disability and creative processes between the two countries. This programme was managed by Stopgap Dance Company, and commissioned by Arts Council England, the Italian Ministry of Culture (The Performing Arts department), the Italian Cultural Institute of London and the British Council.
- Surface Area Dance Theatre supported artist Paul Miller in developing and touring his new children's live theatre work, The Gingerbread Witch, across the North East, showcasing at Live Theatre (Newcastle), Arts Centre Washington (Sunderland) and Hexham Queen's Hall Arts. The show is inspired by the famous children's tale of Hansel and Gretel. With one sibling who is Deaf and communicating through BSL, and the other Hearing and communicating through English, the performance cleverly promotes diversity and inclusivity – celebrating the strength of the bond between the Hearing and D/deaf characters is a metaphor for disabled and non-disabled people coming together to overcome challenge. With thanks to Arts Council England, the Hadrian Trust and Unity Theatre, Paul Miller was able to trial creative community engagement activities, reaching children and young people in the North East.

**SURFACE AREA DANCE THEATRE CIO**  
**TRUSTEES ANNUAL REPORT**  
**For the year ended March 2024**

- Surface Area developed new audiences and reached young people in priority places like Durham and Sunderland through Haptic Technology movement workshops and Animation and theatre-based workshops. Working with children and young people aged 5-19 years old. Visting Sunderland Bede College, Gilesgate Primary School, Thorney Close Primary School and South Stanley Primary School.

**Case studies:**

**Gilesgate Primary School feedback:**

*"Having Paul Miller visit our school to deliver his animation and drama workshops to a group of profoundly deaf and hearing children was a great experience. The children loved meeting Paul who in a fun way introduced them to acting skills based on his Gingerbread Witch animation. The rapport that built up between Paul and the pupils was wonderful to see as they responded to him as a deaf role model and accomplished actor. When Paul visited again to deliver animation workshops over a number of weeks the children were delighted to see him again. The activities and resources were very popular, especially the plasticine and lego modelling. Paul showed the children how to develop stop animations by creating their own characters and using an i-pad app to film a short sequence which they could share with their friends in school. They were very proud of what they had achieved. This was a highlight of the animation course, though the children also enjoyed making their own thaumatropes (spinners) and flip books, all of which proved a lot of fun and a great time was had by all. We would like to thank Paul and his team very much for the opportunity to take part in the workshops!"*

**Thorney Close Primary School feedback:**

*We were contacted by the organisation after watching their performance if they could deliver a workshop in my school. And I am grateful that we took the opportunity, as the Deaf children absolutely loved it and benefited from it. They learnt how to role play and act out, exaggerating their facial expressions to be more dramatic. The delivery from Paul Miller was outstanding as he was able to adapt each session accordingly to the Deaf children's needs and understanding, which meant all children of different needs and abilities were actively engaging with the sessions and showing off their acting skills too.*

---

## **8. Financial review**

### **Review of the year**

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

During the year the Charity had income of £208,596 and expenditure of £106,707. There was an operating surplus of £107,889.

At 31 March 2024 the Charity had net assets of £107,889.

---

### **Reserves policy**

The Trustees consider the level of reserves, £107,889 which includes £61,745 of designated funds, prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

### **Reserves Target:**

Surface Area Dance Theatre aims to maintain unrestricted funds equivalent to 3-6 months of the charity's annual expenditure. For the fiscal year 2024-2025, with a budgeted expenditure of £206,000, the reserves target is set between £19,365 and £38,730.

### **Current Reserves:**

As of the end of March 2024, SADT holds reserves of £107,889 which includes designated funds of 61,745, equivalent to 3 months of the target level. These reserves are critical for meeting the working capital needs of the charity and ensuring its ability to sustain activities in the event of a significant drop in funding.

## **9. Risk Management**

SADT's senior management team has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company.

These procedures are periodically reviewed to ensure that they still meet the needs of the charity. As part of its annual business planning process, the charity Trustees regularly review the charity's major governance, operational and financial risks and confirm that systems have been established to mitigate these risks. Surface Area has a risk management strategy in place which comprises an annual review of the strategic risks the charity may face via the business plan, the establishment of systems and procedures to mitigate those risks identified, the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

---

## **10. Plans for future periods**

Surface Area Dance Theatre is committed to the ambitious scale and quality of our activities while recognising the wider impact of our consistent growth on capacity and team well-being.

Future plans include:

- Continue **diversifying Board & D/deaf Community Steering Board** to Govern SADT's activities to ensure access & inclusion for diverse identities, including those with less access & experience of art. Plans for cultural worker Joel Daniel to join the board.
- **Stabilising Income Generation:** Investing in regular fundraising capacity and diversifying income sources. Our recent charity status will allow us to access new funding opportunities alongside continued delivery of our BSL and Deaf awareness training, event production, and workshop facilitation.
- **Prioritising Well-Being:** Ensuring supportive structures for Surface Area's small team and the artists we work with, including professional development opportunities.
- **Continuing to increase activity and audience reach:** Expanding activities and audience engagement in areas of identified need, such as Sunderland and Durham. Continuing work with schools and community centres.
- Continue **supportive relationships with talented D/deaf artists** including Paul Miller, Chris Fonseca, Chisato Minamimura, Raffie Julien, Louise Stern and Anna Seymour. Reaching new D/deaf artists to collaborate with.
- Continue **delivering inclusive artistic projects involving** and collaborating with D/deaf and intersectional creatives to produce award-winning, high-quality productions that are representative of this community.
- Continue **BSL accessible producing support for D/deaf artists**, to enable D/deaf artists to secure ACE Lottery Funding / DYCP, commissions, opportunities and develop their own work, creative practice and engagement.
- Continue **engaging with D/deaf groups and networks in the NE, Yorkshire and beyond** to deliver BSL access creative community engagement. Sourcing community steering group through these networks.
- Developing a partnership with Harewood House to develop a new dance-for-camera project featuring Dance Artist Christopher Fonseca. The film will feature scenes of Christopher performing with the sculpture 'Adam' by Sir Jacob Epstein, 1938-9, and in the breathtaking Himalayan Garden.



**SURFACE AREA DANCE THEATRE CIO  
TRUSTEES ANNUAL REPORT  
For the year ended March 2024**

**11. Reference and administrative details of the charity, its trustees and advisors**

|                                                 |                                                                                                                                         |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Registered charity name</b>                  | Surface Area Dance Theatre CIO                                                                                                          |
| <b>Charity number</b>                           | 1202467                                                                                                                                 |
| <b>Registered office</b>                        | Dance City,<br>Temple Street,<br>Newcastle upon Tyne,<br>NE1 4BR (UK)                                                                   |
| <b>Trustees and Members of the Board</b>        | Jeff Dean<br>Dave Sharp<br>Carol Blyth<br>Liz Pavey<br>Val Milnes<br>Rachel Boyd<br>Fusako Innami<br>Joel Daniel (appointed 01.08.2024) |
| <b>Chief Executive and Senior staff members</b> | Nicole Vivien Watson, CEO<br>Sara Chezari, GM                                                                                           |
| <b>Independent Examiner</b>                     | Doug Maltman FMAAT<br>Connected Voice Business Services<br>One Strawberry Lane<br>Newcastle upon Tyne.<br>NE1 4BX.                      |

---

**12. Structure, governance and management**

**Structure:**

The Chief Executive manages the charity's day-to-day operations, supported by the General Manager.

**Governance**

Engaging currently seven Trustee Board members with leadership, disability and governance experience to strengthen the resilience of SADT – Jeff Dean has been appointed Chair, with trustees Liz Pavey, Val Milnes, Dave Sharp, Carole Blyth and newly appointed Trustee Rachel Boyd and Fusako Innami.

Surface Area Dance Theatre's board is representative of Disability, D/deaf & HOH, and diverse cultural heritage.

**Trustee Operations**

- Developing a clear Business Plan in line with ACE Let's Create Strategy Investment Principles and Outcomes and Arts Council England's National Portfolio requirements.
- Working towards the appointment of a Board of Trustees skilled in the aptitude of all essential business operations SADT will enhance governance arrangements by: Conducting a skills and personal details audits in order to recruit new Board members/CIO
- Trustees to further diversify and strengthen the Board. The Board will seek to be inclusive and representative of those groups with which it engages – D/deaf, Disabled, Marginalised, Artists and others from across the community. The board audit considered any perceived skill gaps that might affect its ability to deliver its charitable objects, vision, mission, and plans.
- Board responsibility or sign-off and scheduled review of a suite of Ethical Organisational Policies and Procedures, including Safeguarding policies, Environmental, Health and Safety, LGBTQIA+ Inclusion policy, Equality and Diversity, Freelancer Handbook and Code of Conduct.

**SURFACE AREA DANCE THEATRE CIO**  
**TRUSTEES ANNUAL REPORT**  
**For the year ended March 2024**

- We will strengthen our sustainability and Environmental policies by using research and toolkits published by The Endworks, Julie's Bicycles Platform.

**Recruitment and Appointment of the Board**

The Board meets a minimum of four times per year and has taken advantage of the provisions of the Companies Act enabling the waiver of the need to conduct an Annual General Meeting. Detailed written Board reports and an agenda are prepared by the Chief Executive Officer and circulated in advance of meetings. Potential Trustees are identified through discussions and recommendations offered by existing Trustees and outside advisors to the organisation, as well as, through the formal advertisement of vacancies through arts and charitable networks. Trustee applicants complete an application process and undergo an interview with a trustee recruitment panel, including the Chair and the Artistic Director, before being recommended to the full Board. Trustees are appointed once the Board has authorised the selection, and on completion of the necessary registration paperwork. New Trustees are offered induction and guidance and required to attend Trustee and Staff away day activities to ensure familiarisation with the charity, its work, finances and their legal duties as Trustees. New Trustees are inducted by the Chair of the Board, other Trustees and the staff team. They are provided with a range of resources to support their understanding of Surface Area's activities. From time to time, the Trustees elect a Chair and determine for what period the Chair is to hold office.

**Board Induction and Training**

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

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers, including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure

**SURFACE AREA DANCE THEATRE CIO**  
**TRUSTEES ANNUAL REPORT**  
**For the year ended March 2024**

**13. Statement of Trustee Responsibilities**

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

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

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

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

Approved by the Trustees on 11.10.2024 and signed on their behalf by:

J M Dean  
Chair

## **SURFACE AREA DANCE THEATRE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the period 23.03.2023 to 31.03.2024

---

I report on the financial statements of Surface Area Dance Theatre for the period 23.03.2023 to 31.03.2024, which are set out on pages 11 to 19.

#### **Respective responsibilities of trustees and examiner**

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

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

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

#### **Basis of independent examiner's statement**

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

#### **Independent examiner's statement**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

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

Doug Maltman FMAAT  
Fellow Member of the Association of Accountancy Technicians  
Connected Voice Charity Business Services  
One Strawberry Lane  
Newcastle upon Tyne  
NE1 4BX  
Date: 11.10.2024

## SURFACE AREA DANCE THEATRE

### STATEMENT OF FINANCIAL ACTIVITIES

For the period 23.03.2023 to 31.03.2024

|                                       | Notes | Unrestricted<br>Funds<br>£ | Designated<br>Funds<br>£ | Total<br>to<br>£ |
|---------------------------------------|-------|----------------------------|--------------------------|------------------|
| <b><u>Income from:</u></b>            |       |                            |                          |                  |
| Charitable activities                 |       |                            |                          |                  |
| Grants and contracts                  | 7     | 195,841                    | -                        | <b>195,841</b>   |
| Other trading activities              | 8     | 12,755                     | -                        | <b>12,755</b>    |
| <b>Total income</b>                   |       | <b>208,596</b>             | <b>-</b>                 | <b>208,596</b>   |
| <b><u>Expenditure on:</u></b>         |       |                            |                          |                  |
| Charitable activities                 |       |                            |                          |                  |
| Operation of the charity              | 9     | 106,707                    | -                        | <b>106,707</b>   |
| <b>Total expenditure</b>              |       | <b>106,707</b>             | <b>-</b>                 | <b>106,707</b>   |
| <b>Net income/(expenditure)</b>       |       | <b>101,889</b>             | <b>-</b>                 | <b>101,889</b>   |
| Exceptional items                     | 6     | 6,000                      | -                        | <b>6,000</b>     |
|                                       |       | <b>107,889</b>             | <b>-</b>                 | <b>107,889</b>   |
| Transfers between funds               |       | ( 61,745 )                 | 61,745                   | -                |
| <b>Net movement of funds</b>          |       | <b>46,144</b>              | <b>61,745</b>            | <b>107,889</b>   |
| <b><u>Reconciliation of funds</u></b> |       |                            |                          |                  |
| Total funds brought forward           |       | -                          | -                        | -                |
| <b>Total funds carried forward</b>    |       | <b>46,144</b>              | <b>61,745</b>            | <b>107,889</b>   |

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

The notes on pages 13 to 19 form an integral part of these accounts.

# **SURFACE AREA DANCE THEATRE**

Charity Number 1202467

## **BALANCE SHEET**

As at 31 March 2024

|                                                       | Notes | £                | Total<br>0<br>£ |
|-------------------------------------------------------|-------|------------------|-----------------|
| <b><u>Fixed assets</u></b>                            |       |                  |                 |
| Tangible assets                                       | 16    |                  | 1,199           |
| <b><i>Total fixed assets</i></b>                      |       |                  | <b>1,199</b>    |
| <b><u>Current assets</u></b>                          |       |                  |                 |
| Cash at bank and in hand                              | 17    | 108,245          |                 |
| <b><i>Total current assets</i></b>                    |       | <b>108,245</b>   |                 |
| <b>Creditors:</b> amounts falling due within one year | 18    | <b>( 1,555 )</b> |                 |
| <b><i>Net current assets</i></b>                      |       |                  | <b>106,690</b>  |
| <b><i>Total net assets or liabilities</i></b>         |       |                  | <b>107,889</b>  |
| <b><u>Funds of the charity</u></b>                    |       |                  |                 |
| Unrestricted income funds                             |       |                  | 46,144          |
| Designated income funds                               |       |                  | 61,745          |
| <b><i>Total funds</i></b>                             |       |                  | <b>107,889</b>  |

The notes on pages 13 to 19 form an integral part of these accounts.

These financial statements were approved by the Board on: 11.10.2024

and are signed on its behalf by: J M Dean  
Chair

## **SURFACE AREA DANCE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the period 23.03.2023 to 31.03.2024

---

#### **1 Accounting Policies**

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

#### **2 Basis of accounting**

##### **2.1 Basis of preparation**

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

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

Surface Area Dance Theatre meets the definition of a public benefit entity under FRS 102.

##### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £46,144 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

#### **3 Income**

##### **3.1 Recognition of income**

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

##### **3.2 Offsetting**

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

##### **3.3 Grants and donations**

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

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

##### **3.4 Volunteer help**

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

## **SURFACE AREA DANCE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the period 23.03.2023 to 31.03.2024

---

#### **3.5 Interest receivable**

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

#### **3.6 Fund accounting**

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

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

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

#### **4.2 Charitable activities**

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

#### **4.3 Governance and support costs**

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

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

#### **4.4 Irrecoverable VAT**

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

#### **4.5 Creditors**

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

#### **4.6 Provisions for liabilities**

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

### **5 Assets**

#### **5.1 Tangible fixed assets for use by the charity**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Office and computer equipment

Straight line over four years



## SURFACE AREA DANCE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS

For the period 23.03.2023 to 31.03.2024

#### Analysis of income

|                                                           | Unrestricted   | Designated | Total<br>23.03.2023<br>to<br>31.03.2024 |
|-----------------------------------------------------------|----------------|------------|-----------------------------------------|
|                                                           | Funds<br>£     | Funds<br>£ | £                                       |
| <b>6 Exceptional items</b>                                |                |            |                                         |
| Transfer of funds from CIC 06245579 to<br>Charity 1202467 | 6,000          | -          | 6,000                                   |
|                                                           | <u>6,000</u>   | <u>-</u>   | <u>6,000</u>                            |
| <b>7 Charitable activities</b>                            |                |            |                                         |
| <u>Income from grants</u>                                 |                |            |                                         |
| ACE                                                       | 162,086        | -          | 162,086                                 |
| Hadrian Trust                                             | 1,000          | -          | 1,000                                   |
| Unity Theatre Trust                                       | 1,000          | -          | 1,000                                   |
| John S Latsis                                             | 16,845         | -          | 16,845                                  |
| National Lottery Community Foundation                     | 14,910         | -          | 14,910                                  |
|                                                           | <u>195,841</u> | <u>-</u>   | <u>195,841</u>                          |
| <b>8 Other trading activities</b>                         |                |            |                                         |
| Training                                                  | 2,191          | -          | 2,191                                   |
| Community workshop                                        | 6,764          | -          | 6,764                                   |
| Fees                                                      | 3,800          | -          | 3,800                                   |
|                                                           | <u>12,755</u>  | <u>-</u>   | <u>12,755</u>                           |

Income was £208,596 of which £208,596 was unrestricted or designated and £0 was restricted

#### Analysis of expenditure on charitable activities

|                                | Unrestricted  | Designated | Total<br>23.03.2023<br>to<br>31.03.2024 |
|--------------------------------|---------------|------------|-----------------------------------------|
|                                | Funds<br>£    | Funds<br>£ | £                                       |
| <b>9 Charitable activities</b> |               |            |                                         |
| <u>Direct costs</u>            |               |            |                                         |
| Staff salaries                 | 57,639        | -          | 57,639                                  |
| Artist fees                    | 7,914         | -          | 7,914                                   |
| Interpreter fees               | 7,513         | -          | 7,513                                   |
| Consultancy fees               | 22,990        | -          | 22,990                                  |
| Marketing                      | 635           | -          | 635                                     |
| Production costs               | 525           | -          | 525                                     |
| Balance C/fwd                  | <u>97,216</u> | <u>-</u>   | <u>97,216</u>                           |

## SURFACE AREA DANCE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS

For the period 23.03.2023 to 31.03.2024

#### 9 Charitable activities (continued)

|                          |        |   |               |
|--------------------------|--------|---|---------------|
| Balance B/fwd            | 97,216 | - | <b>97,216</b> |
| Travel and accommodation | 4,517  | - | <b>4,517</b>  |
| Rent                     | 1,263  | - | <b>1,263</b>  |
| Training                 | 127    | - | <b>127</b>    |
| It software              | 1,960  | - | <b>1,960</b>  |
| Accountancy fees         | 600    | - | <b>600</b>    |
| Payroll fees             | 264    | - | <b>264</b>    |
| Depreciation             | 400    | - | <b>400</b>    |

#### Governance costs

Independent examiner's fees for reporting on the accounts

|                |          |                       |
|----------------|----------|-----------------------|
| 360            | -        | <b>360</b>            |
| <u>106,707</u> | <u>-</u> | <u><b>106,707</b></u> |

Expenditure on charitable activities was £106,707 of which £106,707 was unrestricted or designated and £0 was restricted

#### 10 Fees for examination of the accounts

**23.03.2023  
to  
31.03.2024  
£**

Independent examiner's fees for reporting on the accounts

**360**  
**360**

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

#### 11 Analysis of staff costs and the cost of key management personnel

**23.03.2023  
to  
31.03.2024  
£**

Salaries and wages  
Social security costs  
Pension costs (defined contribution pension plan)

**52,899**  
**1,565**  
**3,175**  
**57,639**

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

The key management personnel of the charity, comprise the trustees and the Executive Director . The total employee benefits of the key management personnel of the charity were £39,482.

## SURFACE AREA DANCE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS

For the period 23.03.2023 to 31.03.2024

#### 12 Staff numbers

The average monthly head count was 2 staff and the average monthly number of full-time equivalent employees during the year were as follows:

|                                                       | 23.03.2023<br>to<br>31.03.2024<br>Number |
|-------------------------------------------------------|------------------------------------------|
| The parts of the charity in which the employee's work |                                          |
| Charitable activities                                 | 1.0                                      |
| Governance                                            | 1.0                                      |
|                                                       | <u>2.0</u>                               |

#### 13 Transactions with trustees

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

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

The following detail the related party transactions in the reporting period.

| Name of the trustee or related party | Relationship to charity | Description of the transaction | Amount<br>£ | Balance at period end<br>£ | Amounts written off<br>£ |
|--------------------------------------|-------------------------|--------------------------------|-------------|----------------------------|--------------------------|
| NV Watson                            | Executive Director      | Consultancy                    | 10,500      | 10,500                     | -                        |

#### 14 Defined contribution pension scheme

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

The employer's pension costs represent contributions payable by the charity to the fund and amount to £3,175. There was £0 outstanding as at 31 March 2024.

#### 15 Corporation Taxation

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

## SURFACE AREA DANCE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS

For the period 23.03.2023 to 31.03.2024

|                                 | Office and<br>computer<br>equipment<br>£ | Total<br>£   |
|---------------------------------|------------------------------------------|--------------|
| <b>16 Tangible fixed assets</b> |                                          |              |
| <b>Cost</b>                     |                                          |              |
| Balance brought forward         | -                                        | -            |
| Additions                       | 1,599                                    | <b>1,599</b> |
| Disposals                       | -                                        | -            |
| <b>Balance carried forward</b>  | <b>1,599</b>                             | <b>1,599</b> |
| <b>Depreciation</b>             |                                          |              |
| Basis                           | SL                                       |              |
| Rate                            | 25%                                      |              |
| Balance brought forward         | -                                        | -            |
| Depreciation charge for year    | 400                                      | <b>400</b>   |
| Disposals                       | -                                        | -            |
| <b>Balance carried forward</b>  | <b>400</b>                               | <b>400</b>   |
| <b>Net book value</b>           |                                          |              |
| <b>Brought forward</b>          | -                                        | -            |
| <b>Carried forward</b>          | <b>1,199</b>                             | <b>1,199</b> |

### 17 Cash at bank and in hand

|                   |
|-------------------|
| <b>23.03.2023</b> |
| <b>£</b>          |
| <b>108,245</b>    |
| <b>108,245</b>    |

Cash at bank

### 18 Creditors and accruals (payable within 1 year)

|                   |          |
|-------------------|----------|
| <b>23.03.2023</b> |          |
| <b>to</b>         |          |
| <b>31.03.2024</b> | <b>0</b> |
| <b>£</b>          | <b>£</b> |
| <b>1,195</b>      | <b>-</b> |
| <b>360</b>        | <b>-</b> |
| <b>1,555</b>      | <b>-</b> |

Taxation and social security

Accruals

Independent examination of accounts

### 19 Events after the end of the reporting period

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

## SURFACE AREA DANCE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS

For the period 23.03.2023 to 31.03.2024

#### 20 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

|                                    | Fund<br>balances<br>brought<br>forward<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Exceptional<br>item<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|------------------------------------|---------------------------------------------|----------------------------|----------------------------|--------------------------|---------------------------------------------|
| <b>Unrestricted funds</b>          |                                             |                            |                            |                          |                                             |
| General unrestricted fund          | -                                           | 208,596                    | ( 106,707 )                | ( 55,745 )               | <b>46,144</b>                               |
| Designated funds                   |                                             |                            |                            |                          |                                             |
| Contingency fund                   | -                                           | -                          | -                          | 19,635                   | <b>19,635</b>                               |
| Staffing costs                     | -                                           | -                          | -                          | 27,200                   | <b>27,200</b>                               |
| National Lottery Community<br>Fund | -                                           | -                          | -                          | 14,910                   | <b>14,910</b>                               |
| <b>Totals</b>                      | <b>-</b>                                    | <b>208,596</b>             | <b>( 106,707 )</b>         | <b>6,000</b>             | <b>107,889</b>                              |

##### Purpose of unrestricted funds

|                                    |                                                                |
|------------------------------------|----------------------------------------------------------------|
| General unrestricted fund          | The 'free reserves' of the charity                             |
| Designated funds:                  |                                                                |
| Contingency Fund                   | Funds to cover cost incurred if the charity ceased to operate. |
| Staffing costs                     | Funds to cover the future appointment of staff.                |
| National Lottery Community<br>Fund | Community Activity in December 2024.                           |

#### 21 Capital commitments

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

#### 22 Analysis of net assets between funds

|                                        | Unrestricted  | Designated    | Total<br>23.03.2023<br>to<br>31.03.2024<br>£ |
|----------------------------------------|---------------|---------------|----------------------------------------------|
|                                        | Funds<br>£    | Funds<br>£    |                                              |
| Tangible fixed assets                  | 1,199         | -             | <b>1,199</b>                                 |
| Cash at bank and in hand               | 46,500        | 61,745        | <b>108,245</b>                               |
| Other net current assets/(liabilities) | ( 1,555 )     | -             | <b>( 1,555 )</b>                             |
|                                        | <b>46,144</b> | <b>61,745</b> | <b>107,889</b>                               |