

Company number: 02578163

Charity Number: 1046461

Théâtre Sans Frontières Ltd

Report and financial statements
For the year ended 31 March 2021

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Company number 02578163

Charity number 1046461

Registered office and operational address 2a Tanners Yard, Hexham
Northumberland
NE46 3NL

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Jane Brantom Chair (resigned 19/07/2021)

June Abbott (resigned 19/07/2021)

Christopher Black

Rhiannon Griffiths

Robert Hull (resigned 21/04/2021)

Pascale Konyn (appointed Chair 19/07/2021)

Caroline Theobald

Key management personnel Sarah Kemp Artistic Director
John Cobb Artistic Director

Bankers Barclays Bank Plc
Tynedale Group, Priestpopple, Hexham, Northumberland, NE46 1PE

Independent examiner Jennifer Daniel FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester M4 6JG

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

The trustees present their report and the unaudited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The primary purpose of the charity is to create an international theatre of excellence that celebrates world languages and cultures. The charity is committed to the promotion, maintenance, improvement and advancement of the education of the public in the understanding, practice and appreciation of the arts. Our objectives are:

- to create and tour plays that reflect the richness and diversity of world cultures
- to produce multilingual theatre that is innovative, engaging and imaginative
- to break the barriers of language through a style of theatre that is physical, visual and accessible to all
- to collaborate with artists and organisations from the UK and around the world to explore cultural difference and celebrate cultural exchange
- to support and inspire the life-long learning of languages.

The trustees review the aims, objectives and activities of the charity each year. In shaping the objectives for the year and in planning the activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. Théâtre Sans Frontières (TSF) relies on grants, donations and the income from selling its productions to schools and theatre venues to cover its operating costs. In setting the level of performance fees, the trustees give careful consideration to the implications for the accessibility of the charity's productions to those on low incomes.

The strategies employed to achieve the charity's aims and objectives are to:

- stage and tour a number of plays each year, both in schools and in public venues, with particular emphasis on productions in foreign languages
- proactively seek artists from a range of ethnic and cultural backgrounds
- provide cultural and educational opportunities for a wide range of beneficiaries, from young school children to older people both in the UK and abroad
- be mindful, in making decisions about where to tour, of the particular need for the charity's work in areas of high social deprivation or rural isolation
- use digital technology to widen access to the charity's work and social media to deepen audience engagement
- provide children with what is often their only experience of live theatre and contact with professional artists
- support the modern language curriculum, schools working towards Artsmark and children doing Arts Award
- deliver participatory projects designed to develop skills and confidence in language and drama to language teachers and pupils, adult learners and also non-specialist teaching staff
- offer opportunities for a broad range of people to actively explore their own creativity
- support new and emerging artists and theatre companies by supplying equipment and personnel.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Putting these strategies into action, the charity has three major areas of activity which are:

- stage performances in theatres, arts centres and festivals in the UK and abroad
- touring into schools
- participatory work with children and adults.

Achievements and performance

- The charity's main activities and beneficiaries during the year are described below. All TSF's charitable activities were undertaken to further charitable purposes for the public benefit.
- Over the year, TSF worked with a total of 16 professional artists from the North East and further afield as performers, directors, musicians, workshop leaders, designers and set and costume makers.
- The planned artistic programme was changed overnight in March 2020 by the onslaught of Covid-19. The impact of the pandemic on Company activities has been serious and currently endures. However, while artistic projects including performances, workshops and any face-to-face creative work with groups or audiences have been limited, adherence to the government guidelines has encouraged TSF to become more flexible and adaptable. Much time was also spent on planning and development of future work.
- Progress with mitigating the ongoing impact of the pandemic is outlined later in 'Plans for the future'.

Touring into Schools

TSF had intended touring into schools. A new show ***The Animal Olympics - Tokyo 2020***, for six to eleven year olds, was scheduled for summer 2020 to tie in with the actual Tokyo 2020 Olympic Games. A National Lottery project grant from Arts Council England (ACE) and further funding from several trusts and foundations had been received and the Community Foundation Tyne & Wear and Northumberland, via Wind Farm Community Benefit Funds in the Bellingham and Blyth areas, enabled TSF to offer free performances to schools in these disadvantaged rural and urban locations. The interactive show and accompanying participatory workshops celebrate the values of the Olympic Games: excellence, friendship and respect, exploring themes around diversity, cultural difference and internationalism. Children were to have the opportunity to take part in two scenes in the play, performing alongside three professional actors, participation in the drama aiming to develop the children's self-confidence and team working.

All TSF's funders for ***The Animal Olympics - Tokyo 2020*** agreed to a re-scheduling of the tour to June/July 2021 when the Tokyo Olympics was now due to take place. The grant monies raised were retained by TSF as restricted funds pending the restoration of more normal working conditions in schools and the wider community. Even if the Olympic Games themselves had not gone ahead in 2021, the TSF show would stand alone, although it was possible that extra funds would be required to make adjustments for social distancing requirements. The 27 schools that originally booked 29 performances were contacted in March 2020 and all replied enthusiastically about hosting the show in 2021. Contact was renewed from October 2020 and a major increase in the usual administration time was spent on organising the tour and adjusting to each school's changing Covid requirements and protocols.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Budgeting included £6,000 in earned income from the schools themselves but schools in the rurally isolated or urban disadvantaged areas of Bellingham and Blyth continued to be offered free performances with the support of the Wind Farm Community Benefit Funds. The performers originally contracted had all agreed to take part in the 2021 tour and every participating school would have access to the Company's educational resource materials (songs, recordings, word games and drama activities). Now, more than ever, after lockdown and social isolation, which impacted particularly severely on those already disadvantaged, young people would benefit from the stimulus of interactive drama, boosting their confidence, creativity, team skills and wellbeing.

"We feel that it is important that our children are offered a wide range of artistic and musical experiences in school as there is a high level of deprivation in our catchment area. The children are always amazed and delighted by the experience of live theatre and this is invaluable in developing their creative and imaginative skills. A visit from Théâtre Sans Frontières means that many of our children are able to enjoy the experience for a cost that is within our limited budget, and this may be their only chance to access live theatre."
Teacher, Thomas Bewick Campus Ashington

Participatory projects

iSilencio, silencio he dicho!

Workshops for Spanish language A-level students, based on the famous Spanish dramatist Federico García Lorca's play: ***La Casa de Bernarda Alba***, had been planned for schools in Darlington, Leeds and London in April 2020 but the project had to be abandoned owing to Covid-19. TSF's collaborators Durham University offered a small grant to partially compensate the artists who should have been involved in the project for loss of earnings and to cover some of TSF's costs that had already been incurred.

Start programme

All funding was in place for Year two of TSF's **Start** programme, in collaboration with Queen's Hall Arts, to continue visiting Tynedale schools from April to July 2020. Sadly cut short as schools closed, this activity resumed in Autumn 2020 with delivery adapted to accommodate the developing Covid-19 circumstances. The project included the continued support of 15 students from Hexham Middle School who were doing the Bronze Arts Award and 10 sculpture workshops with sculptor Richard Broderick. TSF remains committed to providing greater access to theatre and the arts for children who live in rurally deprived areas. No young person should ever be starved of cultural opportunities because their postcode determines their life chances and options.

Older People's Drama

TSF ran free online drama workshops with 14 older people from the North East during May and June 2020. These replaced face to face workshops that had been planned with the Adult Drama Group which had met pre-Covid in the Queens Hall, Hexham. The programme was run in conjunction with Dutch theatre director Loes Hegger, who was leading a parallel project in Amsterdam, and continued over winter 2020/21 with funding from the Northumberland Cultural Fund. The resulting 35 minute Zoom film – ***An Uncertain World*** is a playful and poignant response, by 10 older women, to living under lockdown, including tales of adventures and friendships, past and present. Poet Linda France, local video editor Ken Patterson and musician Janet Longbottom took part in the project, to great effect. Loes Hegger's sister Adult Drama Group in Amsterdam produced their own film ***Alive and***

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Kicking covering similar ground. **An Uncertain World** premiered online on 26 March 2021 and was watched on over 180 devices across the world.

Excerpts from **An Uncertain World** appeared in the the Dutch group's film and despite Covid restrictions, **Alive and Kicking** was nominated for an award for best innovative, creative and inspiring project this year, which led to increased publicity in Holland, including for the Hexham group. Zoom meetings under lockdown, involving the participants from both countries sharing stories and experiences past and present, made everyone feel less isolated. **An Uncertain World** also showcases the dynamism and continued creativity of older people, combatting ageist stereotypes.

"I realised that I actually could be more positive about older people - that it was rare to see so many older women on film."

"I loved all the creativity and art and music that oozed everywhere. Very joyful."

"Absolutely lovely film, so joyful."

"Excellent, I felt so proud of Hexham"

Covid-19 Emergency Response – May to October 2020

In April 2020, TSF successfully applied to the Arts Council England (ACE) Covid-19 Emergency Response Fund for organisations outside the National Portfolio. The Company was awarded £21,645 to support its activities over a six month period. This grant enabled TSF to compensate the artists due to perform in **The Animal Olympics - Tokyo 2020**, or run **Start** programme workshops in schools, for a proportion of their loss of earnings. Core expenditure on, for example, office and store rent, phone, insurance and website costs was also provided by the Emergency Response grant during the six-month period.

Digital Initiatives

The Covid-19 Emergency Response grant enabled the creation of a new online public facing project with international and UK partners, **The Golden Conch Shell**. The theme was the encouragement and support of young people looking to find their way in the contemporary world and the project developed into a shadow animation film devised online, during lockdown, in collaboration with Théâtre À l'Envers (Quebec) and Luminous Tales (Norwich). **The Golden Conch Shell** launched on 21 August 2020 through the Forum Cinema Hexham's online presence. By mid-October there had been over 900 viewings. This is an animated film, fabricated in Norwich by puppeteer Zannie Fraser and edited in Newcastle by Ken Patterson and is a mix of Andersen's Little Mermaid and the Mamiwata myths of West Africa. The film was also shown in Hexham Abbey to a live distanced audience on 29 August 2020, as part of Hexham's *Under the Sun* festival and has since been re-recorded in French and shown in the *Montreal International Film Festival for Children (FIFEM 2021)*. A Spanish version will be produced in the near future. The film is accompanied by a short demonstration and instruction on how to make shadow puppets.

"Magical and beautiful GREAT WORK! XXXXX Thankyou!!" Shelley

"I loved the puppets and the music....and how Billy and Serena both got their parents to pay them more attention through being determined and following their hearts." Una, 9 years

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

"Many thanks for sharing this enchanting film - loved the puppetry, the colours, story-telling, singing and dancing. Beautiful. Great to see that Covid is not stopping such great international collaboration in the artistic sphere." Online viewer

In addition, the ACE Emergency Response grant enabled TSF to make some archived work, for example **Como Agua Para Chocolate**, available to audiences online. In March 2021 this work contributed to the *Express Yourself North East Festival of Languages*.

TSF's digital work over the year, in particular the new shadow puppetry film **The Golden Conch Shell** and the film made with older adults **An Uncertain World**, has increased the Company's reach to wider audiences, young and old across the globe. So whilst TSF may not have toured physically, virtual touring has continued, embracing many new people.

Evaluation

After all TSF's performances and projects, age appropriate feedback questionnaires are used to ask about enjoyment, level of understanding, relevance, benefits of seeing the show and/or participating in the workshops, usefulness of educational materials, improvements in confidence and motivation. Comments are also invited via the Company website and social media platforms. Sometimes groups are invited to give feedback via teachers and youth leaders. At the end of each project all this material is analysed; reviews from press and peers are collated; feedback is collected from the creative, technical and educational teams; the process and outcomes of the project are reflected on with all personnel involved; and action points for the development of future work are recorded.

Financial review

The charity's income for the year was £51,319 (2020: £49,189). Within this income were significant Covid-related grants totalling £34,283 from the Arts Council England Covid-19 Emergency Response Funds and Northumberland County Council Covid-19 Additional Restrictions Business Support. Without these grants the charity would have been unable to cover its core costs and plan for the future. Northumberland County Council continued to support TSF with an unrestricted Arts & Heritage grant of £1,256. All grants are disclosed within Income from charitable activities (Notes 4 and 16).

TSF would also like to thank very warmly those individuals who donated £4,075 (2020: £3,595) towards the work of the charity.

The charity's expenditure totalled £46,839 (2020: £48,864). Further information on the projects undertaken by the charity and the Covid challenges experienced is set out in the Achievements and performance section above.

The charity made a small surplus for the year of £4,480 (2020: £325).

The charity's total funds at 31 March 2021 were £50,095. Of this total, £25,715 was held as restricted funds, leaving £24,380 as unrestricted free reserves (2020 free reserves £22,092). The charity's revised reserves policy set out below is to maintain at least three months of expenditure in reserves, which would equate to approximately £11,700 based on the charity's 2021 results. Hence, at 31 March 2021 the charity's current reserves are £12,680 above the baseline set by the reserves policy. This stable position has enabled the charity's artistic directors and trustees to contemplate more significant projects for the 2021/2022 year than would otherwise have been possible.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Reserves policy

The trustees have reviewed the reserves policy of the charity and determined that reserves should be maintained to cover at least three months' operating expenditure. At 31 March 2021, this policy objective was met.

Plans for the future

TSF proposes to continue with its three main areas of activity, where necessary modified to conform with ongoing Covid-related restrictions:

- touring into primary and middle schools ***The Animal Olympics – Tokyo 2020*** (June and July 2021)
- participatory work to complete year two of the ***Start*** programme in Tynedale schools
- ***Drama masterclasses*** with the Older Adults' Drama Group, on- and off-line
- developing ***The Golden Conch Shell*** into a full theatrical co-production with Quebec partner Théâtre À l'Envers and Luminous Tales (Norwich)
- creating a new larger scale touring production for ages 11-14 and families, ***Sherlock Holmes: The Speckled Band***, suitable for performance in schools, theatres and community venues
- retouring into schools ***Ti-Jean et la Chèvre*** (Ti-Jean and his Goat), a show in simple French for ages 6-11 (summer 2022)
- adapting ***L'homme qui plantait les Arbres*** (The Man who Planted Trees) by Jean Giono into a production for primary pupils with an accompanying resource pack supporting environmentally friendly activities.

Administration and Fundraising

Administration, fundraising and marketing personnel are engaged on short fixed-term contracts, as and when the trustees consider the utilisation of reserves is appropriate or funding has been obtained. From May 2020, TSF participated in the government's Coronavirus Job Retention Scheme and furloughed the only current employee. This was followed by several periods of flexible furlough.

Trustees will continue to review financial projections and alternative models for the company which reflect those financial projections and follow the principles outlined under 'future funding' below. Fundraising for the arts has been severely impacted by Covid-19 but TSF has been able to access both ACE Covid-19 Emergency Response funding and, post the year end, the Culture Recovery Fund. These sources, together with Government business support via Northumberland County Council Covid-19 Additional Restrictions Grants, have covered core costs and been crucial in allowing the charitable company to maintain its level of unrestricted reserves unchanged during the year and into 2022. Project grants are currently the immediate fundraising priority so that TSF can continue its creative work.

Future funding

TSF will continue with its project funded business model, delivering performances and touring work in so far as conditions permit. Online projects have allowed the company to maintain an active profile throughout the pandemic, although it remains reliant on

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

external funding to support most of its artistic activities and core costs. The charity will continue to

- fundraise for well-developed projects and for core costs, with an element of core cost recovery in individual project applications
- only authorise each project when sufficient funding has been obtained to avoid a disproportionately high draw down of the company's reserves
- work towards a sustainable level of earned income from performances and projects, while at the same time ensuring that those schools and individuals who most need the charity's work are not priced out.

There can be no doubt that circumstances remain extremely challenging for the theatre industry but TSF's multi-stranded approach and adaptability will enable the Company to remain viable.

Structure, governance and management

Company Status

The organisation is a charitable company limited by guarantee, incorporated on 30 January 1991 and registered as a charity on 16 May 1995.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association as amended by special resolutions dated 05 May 1995 and 07 December 2010.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 7 (2020:7).

Board of Trustees

Théâtre Sans Frontières' governing body is its Board of trustees which currently comprises four people from a variety of backgrounds. Another two people have expressed an interest in joining the Board in the near future. The amended Memorandum & Articles of Association allow for a minimum of three and a maximum of twelve trustees. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee received any remuneration for his or her services as trustee during the year ended 31 March 2021.

New trustees are only recruited when trustees resign or when there is a perceived skills gap on the Board. At present, Théâtre Sans Frontières gives all new trustees an induction pack which includes:

- Terms of reference including legal obligations under charity and company law
- Charity Commission guidance on public benefit
- Person specification / Skills requirements
- Staff Handbook
- Company brochure
- Newsletters
- Any publicity from current shows

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Organisation

The Board of trustees is responsible for the overall management and control of the charity and meets approximately four times a year for full Board meetings plus the Annual General Meeting. The Board is supported by a Finance and Personnel sub-committee which meets more regularly. Between 23 March 2020 and 19 July 2021, all meetings were held by electronic means. The charity is run on a day-to-day basis by the two freelance joint artistic directors, Sarah Kemp and John Cobb. Part-time administration and finance staff are employed on short fixed-term contracts and, in addition, the charity commissions work from self-employed actors, directors, designers, writers, composers, marketing personnel, fundraisers etc.

Related parties and relationships with other organisations

The charitable company's wholly owned subsidiary, TSF Trading Limited, was dormant since its incorporation on 08 April 2015 and a voluntary strike off application was filed at Companies House on 27 February 2020. Voluntary strike off action, suspended by Companies House in response to Covid-19, was restarted on 10 September 2020 and the company TSF Trading Limited was dissolved on 29 September 2020. The charity Théâtre Sans Frontières Ltd is not affiliated with any other organisation.

Risk management

The charity has continued to monitor the risks to which it is exposed. Financial sustainability is the main financial risk for the charity. A key element in the management of financial risk is the continued close monitoring of available liquid funds. Careful budgeting and management reporting against those budgets continues to ensure that no irreversible commitments are made to projects before adequate funding has been obtained. Unrestricted reserves are closely monitored since provision for core costs while funds are being raised for projects remains a major challenge. Attention has also been focused on non-financial risks arising from fire, health and safety, cyber security and performing rights. These risks are managed by robust policies and procedures, ensuring testing and accreditation is up to date, and risk assessment of all charitable activities.

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2021

Statement of responsibilities of the Board of trustees

The Board of trustees (who are also directors of Théâtre Sans Frontières Ltd for the purposes of company law) 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).

Company law requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of trustees is required to:

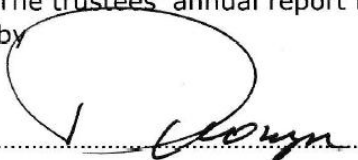
- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The Board of trustees is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of trustees is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees and signed on their behalf by


..... Pascale Konyon (Chair)

9th November 2021

Independent examiner's report to the trustees of Théâtre Sans Frontières

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 12 to 28.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Slade & Cooper

Jennifer Daniel FCCA DChA

Slade & Cooper Limited
Beehive Mill,
Jersey Street
Manchester, M4 6JG

Date 16th December 2021

Théâtre Sans Frontières Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations	3	1,797	2,278	4,075	3,595
Charitable activities:	4	16,930	30,290	47,220	45,532
Investments	5	24	-	24	62
Total income		18,751	32,568	51,319	49,189
Expenditure on:					
Charitable activities:	6	16,463	30,376	46,839	48,864
Total expenditure		16,463	30,376	46,839	48,864
Net income/(expenditure) for the year	7	2,288	2,192	4,480	325
Transfer between funds		-	-	-	-
Net movement in funds for the year		2,288	2,192	4,480	325
Reconciliation of funds					
Total funds brought forward		22,092	23,523	45,615	45,290
Total funds carried forward		24,380	25,715	50,095	45,615

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Théâtre Sans Frontières Limited
Company number 02578163
Balance sheet as at 31 March 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	12		-		506
			<hr/>		<hr/>
Total fixed assets			-		506
Current assets					
Debtors	13	4,591		10,683	
Cash at bank and in hand		49,129		41,855	
		<hr/>		<hr/>	
Total current assets		53,720		52,538	
Liabilities					
Creditors: amounts falling due in less than one year	14	(3,625)		(7,429)	
		<hr/>		<hr/>	
Net current assets			50,095		45,109
			<hr/>		<hr/>
Total assets less current liabilities			50,095		45,615
			<hr/> <hr/>		<hr/> <hr/>
The funds of the charity:					
Restricted income funds	16		25,715		23,523
Unrestricted income funds	17		24,380		22,092
			<hr/>		<hr/>
Total charity funds			50,095		45,615
			<hr/> <hr/>		<hr/> <hr/>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006.

The notes on pages 15 to 28 form part of these accounts.

Approved by the trustees on 09/11/2021 and signed on their behalf by:

Pascale Konyyn (Chair)


Christopher Black


Théâtre Sans Frontières Limited
Statement of Cash Flows
for the year ended 31 March 2021

	Note	2021 £	2020 £
Cash provided by/(used in) operating activities	19	7,250	(1,762)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		24	62
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		24	62
Increase/(decrease) in cash and cash equivalents in the year		7,274	(1,700)
Cash and cash equivalents at the beginning of the year		41,855	43,555
Cash and cash equivalents at the end of the year		49,129	41,855

1 Accounting policies

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

a Basis of preparation

The financial statements 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

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

b Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis which assumes that the charitable company will continue in operational existence for the foreseeable future. At the year end TSF had net current assets of £50,095 and its unrestricted free reserves the amount required by the charity's reserves policy. The charity's forecast shows that it will be able to continue as a going concern for at least the next twelve months. As usual, the charity will require some additional external funding if it is to continue over the longer term. The trustees are mindful that the current pandemic has reduced the funds available for charities but they remain optimistic that the charity will be able to raise sufficient funds to continue in operation for the foreseeable future.

c Judgments and estimates

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 a provision of a specified service is deferred until the criteria for income recognition are met.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

e 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.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its audit fees and costs linked to the strategic management of the charity.
- Other expenditure represents those items not falling into any other heading.

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

h Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

i Tangible fixed assets

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 as follows:

Equipment	25%
Motor vehicle	25%

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

j Debtors

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

k Cash at bank and in hand

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

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Pensions

The charity uses a qualifying defined contribution workplace pension scheme to meet its duties as an employer. The charity's contribution is restricted to the contributions disclosed in note 8. There were no outstanding contributions at the year end.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations	1,797	2,278	4,075	3,595
	<hr/>	<hr/>	<hr/>	<hr/>
Total by fund 31 March 2021	1,797	2,278	4,075	3,595
	<hr/>	<hr/>	<hr/>	<hr/>
Total by fund 31 March 2020	3,595	-	3,595	
	<hr/>	<hr/>	<hr/>	

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Grants				
Arts Council England Covid-19 Emergency Response	-	21,645	21,645	-
Arts Council England National Lottery Project Grant	-	-	-	11,426
Catherine Cookson Trust	-	-	-	500
Children and the Arts	-	-	-	3,739
Culture Bridge North East	-	1,250	1,250	11,250
DCMS Match Funding	-	445	445	-
Durham University	-	1,320	1,320	-
EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund	-	3,630	3,630	-
Hadrian Trust	-	-	-	1,000
HMRC Job Retention Scheme	2,418	-	2,418	-
Joicey Trust	-	-	-	4,000
Northumberland County Council Covid- 19 Additional Restrictions	12,638	-	12,638	-
Northumberland County Council Arts & Heritage	1,256	-	1,256	1,256
Northumberland County Council Cultural Fund	-	2,000	2,000	2,000
Rothley Trust	-	-	-	1,000
Sylvia Waddilove Foundation	-	-	-	1,000
Vattenfall Ray Wind Farm Community Benefit Fund	-	-	-	1,832
Total grants	16,312	30,290	46,602	39,003
Fees and other income	618	-	618	6,529
Total by fund 31 March 2021	16,930	30,290	47,220	45,532

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

Income from charitable activities - previous reporting period

	Unrestricted £	Restricted £	Total 2020 £
Grants			
Northumberland County Council Arts & Heritage	1,256	-	1,256
Arts Council England National Lottery Project Grant	-	11,426	11,426
Catherine Cookson Trust	-	500	500
Culture Bridge North East	-	11,250	11,250
Hadrian Trust	-	1,000	1,000
Children and the Arts	-	3,739	3,739
Joicey Trust	-	4,000	4,000
Northumberland County Council Cultural Fund	-	2,000	2,000
Rothley Trust	-	1,000	1,000
Sylvia Waddilove Foundation	-	1,000	1,000
Vattenfall Ray Wind Farm Community Benefit Fund	-	1,832	1,832
	1,256	37,747	39,003
Total grants	1,256	37,747	39,003
Fees and other income	6,529	-	6,529
	7,785	37,747	45,532
Total by fund 31 March 2020	7,785	37,747	45,532

5 Investment income

	2021 £	2020 £
Income from bank deposits	24	62
	24	62

All of the charity's investment income arises from money held in interest bearing deposit accounts. All investment income is unrestricted.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

6 Analysis of expenditure on charitable activities

	Total 2021 £	Total 2020 £
Staff costs	6,055	9,525
Premises costs	2,310	3,360
Administrative costs	6,232	8,913
Project development cost	10,751	15,138
Project costs	20,085	10,522
Depreciation	506	506
Governance costs - Accountancy and independent examination	900	900
	46,839	48,864
	2021 £	2020 £
Restricted expenditure	30,376	16,700
Unrestricted expenditure	16,463	32,164
	46,839	48,864

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Depreciation	506	506
Independent examiner's remuneration - accountancy fees	700	700
Independent examiner's remuneration - Independent examiner's fee	200	200

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	6,055	9,525
	<hr/>	<hr/>
	6,055	9,525
	<hr/> <hr/>	<hr/> <hr/>

No employee had employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 1 (2020: 1).

The key management personnel of the charity comprise the trustees and the joint Artistic Directors. The total remuneration of the key management personnel of the charity was £18,252 (2020: £19,251).

9 Trustee remuneration and expenses, and related party transactions

Neither the Board of trustees nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

None of the trustees received travel and subsistence expenses during the year (2020: £Nil).

Aggregate donations from related parties were £320 (2020: £240).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustees or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Arts Council England Covid-19 Emergency Response Grant	21,645	-
Arts Council England National Lottery Project Grant	-	11,426
Culture Bridge North East	1,250	11,250
HMRC Job Retention Scheme	2,418	-
Northumberland County Council Arts & Heritage	1,256	1,256
Northumberland County Council Covid-19 Additional Restrictions	12,638	-
Northumberland County Council Cultural Fund	2,000	2,000
DCMS Match Funding	445	-
	41,652	25,932
	41,652	25,932

There were no unfulfilled conditions and contingencies attached to these grants.

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Equipment £	Vehicles £	Total £
Cost			
At 1 April 2020	70,096	24,906	95,002
Additions	-	-	-
Disposals	-	-	-
	70,096	24,906	95,002
At 31 March 2021	70,096	24,906	95,002
Depreciation			
At 1 April 2020	69,590	24,906	94,496
Charge for the year	506	-	506
Disposals	-	-	-
	70,096	24,906	95,002
At 31 March 2021	70,096	24,906	95,002
Net book value			
At 31 March 2021	-	-	-
At 31 March 2020	506	-	506
	506	-	506

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

13 Debtors

	2021 £	2020 £
Trade debtors	-	1,316
Other debtors	1,963	5,752
Prepayments and accrued income	2,628	3,615
	4,591	10,683
	4,591	10,683

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	46	1,772
Other creditors and accruals	2,326	2,930
Deferred income	1,221	2,576
Taxation and social security costs	32	151
	3,625	7,429
	3,625	7,429

15 Deferred income

	2021 £	2020 £
Deferred grant brought forward	2,576	-
Grants received	1,221	2,576
Released to income from charitable activities	(2,576)	-
	1,221	2,576
	1,221	2,576

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	at 31 March 2021 £
Arts Council England Covid-19 Emergency Response	-	21,645	(21,645)	-	-
Arts Council England National Lottery Project Grant	10,626	-	(1,100)	-	9,526
Children and the Arts	2,355	-	-	-	2,355
Culture Bridge North East	5,710	1,250	(3,373)	-	3,587
DCMS Match Funding	-	445	(445)	-	-
Durham University	-	1,320	(1,320)	-	-
EDF Energy Blyth Offshore Demonstrator Wind Farm Fund	-	3,630	-	-	3,630
Hadrian Trust	1,000	-	-	-	1,000
Northumberland County Council Cultural Fund	-	2,000	(2,000)	-	-
Rothley Trust	1,000	-	-	-	1,000
Sylvia Waddilove Foundation	1,000	-	-	-	1,000
Vattenfall Ray Wind Farm Community Benefit Fund	1,832	-	-	-	1,832
Restricted donations	-	2,278	(493)	-	1,785
Total	23,523	32,568	(30,376)	-	25,715

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arts Council England National Lottery Project Grant	Towards 'The Animal Olympics - Tokyo 2020'
Arts Council England Covid-19 Emergency Response	Core costs, shadow animation film 'The Golden Conch Shell' and artists' compensation for loss of earnings
Children and the Arts	A 'Start' arts participation project for children with little previous arts experience
Culture Bridge North East	A 'Start' arts participation project for children with little previous arts experience
DCMS Match Funding	Towards 'An Uncertain World', a film made via Zoom in lockdown by the Adult Drama Group
Durham University	Towards work completed before lockdown on Spanish censorship project '¡Silencio, silencio he dicho!'
EDF Energy Blyth Offshore Demonstrator Wind Farm Fund	Towards 'The Animal Olympics - Tokyo 2020'
Hadrian Trust	Towards 'The Animal Olympics - Tokyo 2020'
Joicey Trust	Towards core costs
Northumberland County Council Cultural Fund	Towards 'An Uncertain World', a film made via Zoom in lockdown by the Adult Drama Group
Restricted donations	Towards the Adult Drama Group
Rothley Trust	Towards 'The Animal Olympics - Tokyo 2020'
Sylvia Waddilove Foundation	Towards 'The Animal Olympics - Tokyo 2020'
Vatternfall Ray Wind Farm Community Benefit Fund	Towards 'The Animal Olympics - Tokyo 2020'

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

16 Analysis of movements in restricted funds continued

<i>Previous reporting period</i>	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Arts Council England</i>	-	11,426	(800)	-	10,626
<i>Catherine Cookson Trust</i>	-	500	(500)	-	-
<i>Children and the Arts</i>	2,476	3,739	(3,860)	-	2,355
<i>Culture Bridge North East</i>	-	11,250	(5,540)	-	5,710
<i>Hadrian Trust</i>	-	1,000	-	-	1,000
<i>Joicey Trust</i>	-	4,000	(4,000)	-	-
<i>Northumberland County</i>	-	2,000	(2,000)	-	-
<i>Rothley Trust</i>	-	1,000	-	-	1,000
<i>Sylvia Waddilove Foundation</i>	-	1,000	-	-	1,000
<i>Vattenfall Ray Wind Farm Community Benefit Fund</i>	-	1,832	-	-	1,832
Total	2,476	37,747	(16,700)	-	23,523

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
General fund	22,092	18,751	(16,463)	-	24,380
	22,092	18,751	(16,463)	-	24,380
Previous reporting period	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>As at 31 March 2020 £</i>
General fund	42,814	11,442	(32,164)		22,092
	42,814	11,442	(32,164)	-	22,092

18 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2021 £
Tangible fixed assets	-	-	-
Net current assets/(liabilities)	24,380	25,715	50,095
Total	24,380	25,715	50,095

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2021 (continued)

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net income/(expenditure) for the year	4,480	325
Adjustments for:		
Depreciation charge	506	506
Interest	(24)	(62)
Decrease/(increase) in debtors	6,092	7,803
Increase/(decrease) in creditors	(3,804)	(10,334)
	7,250	(1,762)
Net cash provided by/(used in) operating activities	7,250	(1,762)