

Company number: 02578163

Charity Number: 1046461

Théâtre Sans Frontières Ltd

Report and financial statements
For the year ended 31 March 2022

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

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

Barbara Douglas (appointed 23/07/2022)

Rhiannon Griffiths

Robert Hull (resigned 21/04/2021)

Pascale Konym (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

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

The trustees present their report and the unaudited financial statements for the year ended 31 March 2022.

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.

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

- stage performances in theatres, arts centres, festivals and community venues 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 25 professional artists from the North East and further afield as performers, directors, musicians, workshop leaders, designers and set and costume makers.
- The enduring impact of the Covid-19 pandemic on company activities is evidenced below. During the year, TSF flexibly adapted its activities in response to the changing government guidelines, as the possibility for artistic projects, including performances, workshops and face-to-face creative work with groups and audiences increased. Much time was also spent on planning and development of future work, supported in particular by the Arts Council England Culture Recovery Round 2 and Continuity Support Funds.

Performances in theatres, arts centres and community venues

Sherlock Holmes: The Speckled Band

The Speckled Band was developed from a preliminary exploration of the classic Conan Doyle story with a group of actors and musicians in July 2018, when a work in progress was very positively received by Year 8 pupils from St Joseph's Middle School, Hexham. The full scale production in March 2022, TSF's first live production for the general public since Covid-19, was supported by an Arts Council England project grant and originally aimed primarily at young people aged 11 to 14, school groups and families, but attracted and enthused audiences of all ages.

"It held my attention every minute and I am 84" Exchange Theatre, North Shields

"A unique re-enactment of the story" Market Theatre, Ledbury

A three week nationwide tour followed a short rehearsal period, during which the Victorian tale was given the TSF treatment with dramatic live music, a highly physical acting style and sophisticated video projections, with which the cast interacted, from dynamic North East video production company Von Fox Promotions. The show employed 12 artists, including: director John Cobb; four actors, three from the North East and one from Poland; designer; script writer; composer. The final week of rehearsals took place at Queen's Hall Arts Centre, Hexham where the show premiered to great acclaim on 8 March 2022, International Women's Day. In celebration, Northumberland County Council filmed interviews with three of the female members of the creative team about their experiences of working in the arts and in particular of being involved in this project.

"A beautiful production ... which sparkles from 'curtain up' to shocking denouement, performed with imagination and verve" David Whetstone of Cultured. North East

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TSF mounted 13 performances in all, to a total audience of 748. HexhamTV filmed extracts and interviews with cast and director, extending the reach of the piece.

The tour included theatres, village halls and libraries, the charity engaging with a number of venues for the first time: Warwick on Eden Village Hall; Headway Arts (a hub for learning disabled artists); Star & Shadow Cinema (Newcastle); Catstrand (Galloway, Scotland). Performances in partnership with Northumberland Libraries, in Berwick and Cramlington, consolidated connections with the library service at a time when many other venues were not yet open, post-pandemic. In Warwick on Eden Village Hall, the community's excitement at being able to watch professional theatre, together, for the first time in more than two years, brought home the significance of touring theatre rurally, and its relevance for local people, both socially and culturally.

"Excellent set, fabulous music, creative, energetic story" Cramlington Library

"Great comic timing" Middlesbrough Theatre

The tour was accompanied by drama workshops in four Cumbrian and Northumberland schools and with Headway Arts. The workshops enhanced young people's understanding and appreciation of the subject matter, dealing with issues of patriarchy and the role of women, colonialism and attitudes to immigrants and outsiders in Sherlock Holmes, using drama.

"I learnt that in Victorian times, men treated women very differently to they do now. We got to do what we thought the character would do which helped open my imagination"
Pupil, Cumwhinton Primary School

Touring into Schools

The Animal Olympics – Tokyo 2020

A new participatory show in simple French ***The Animal Olympics - Tokyo 2020***, for six to eleven year olds, had been scheduled for summer 2020 to tie in with the Tokyo 2020 Olympic Games. Funding was in place before the first Covid-19 lockdown, and all funders, schools and performers agreed to a postponement pending the restoration of more normal working conditions in schools and the wider community.

The Animal Olympics - Tokyo 2020 toured for four weeks in June and July 2021 to primary schools across Northumberland, the wider North East, Yorkshire and Cambridge. Throughout the tour, detailed arrangements changed on an almost daily basis to accommodate government guidelines and the dates for two schools had to be re-scheduled because of Covid-19 outbreaks. This put pressure on a very small team but fortunately it was eventually possible to celebrate the Tokyo Olympics with 1,769 pupils in 22 schools (25 performances).

There were often fewer children in the audience than on previous tours because of year group bubbles and small schools were unable to join performances at larger schools as originally planned. However, a grant from the Arts Council England Culture Recovery Fund enabled the filming of several scenes and all the songs, so that children from schools and year groups that had missed out could access key elements of the performance online. The Culture Recovery funding also provided for a doubling of the number of children's costumes, which were therefore Covid proof when the company performed two shows in a day.

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The production celebrated the values of the Olympic Games: excellence, friendship and respect, exploring themes around diversity, cultural difference and internationalism. Workshops prepared two groups of children in each school for participation in the performance alongside three professional actors, including a Paris-based Japanese actor, Akihiro Nishida. The show was a joyous and fun celebration of the Tokyo Olympics, with martial arts, live music, animation, songs and actions, boosting children's confidence, creativity, team skills and wellbeing. Every participating school had access to the Company's educational resource materials (songs, recordings, word games and drama activities).

"The children enjoyed participating and the chance to do something completely different (and freeing!) after a year of Covid restrictions."

"I think the children really benefited from participating in the show as they showed fantastic confidence and teamwork and they were able to speak in French to an audience."

"I liked the theme, music and people. I would like to see one of these plays again."

The Community Foundation Tyne & Wear and Northumberland, via Wind Farm Community Benefit Funds in the Bellingham and Blyth localities, enabled TSF to offer free performances to schools in these rurally isolated or urban disadvantaged areas. Teachers in Blyth said about the performance:

"It was amazing, this is the first fun that the children have had all year."

Participatory projects

Start programme

Year two of TSF's **Start** project, in collaboration with Queen's Hall Arts, should have concluded in July 2020 but was cut short when schools closed owing to Covid-19. While some activity resumed in Autumn 2020, with delivery adapted to accommodate the developing Covid-19 circumstances, most of the remaining work was delayed until April 2021.

The **Start** programme, originally funded by Children and the Arts and thereafter by Culture Bridge North East, sought to encourage greater participation in the arts by children with little, or no, previous arts experience. 230 pupils from Kielder, Bellingham, Greenhaugh, Wark and Newbrough Primary schools in the rurally isolated Tyne Valley benefited from sculpture, ceramics, dance and drama workshops in the Summer Term of 2021. Disadvantaged Year 7 Hexham Middle School pupils attended **Sherlock Holmes: The Speckled Band** in March 2022, and 6 disadvantaged students achieved Bronze Arts Awards, all as a result of the **Start** programme. No young person should ever be starved of cultural opportunities because their postcode determines their life chances and options.

French Revolution drama

TSF ran a series of drama workshops with 25 Year 8 students at Hexham Middle School to devise a play based on events in the French Revolution. The play was performed twice by the students to Year 5 pupils on 14 July to commemorate Bastille Day.

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Older People's Drama

The Arts Council England Culture Recovery Round 2 funding enabled TSF to run **masterclasses** with the older people's drama group (ages 59 to 87) in Spring/Summer 2021. These included two online sessions with radio drama expert Stefan Escreet from Cumbria and, as restrictions eased, a face to face, day-long workshop on physical theatre, gesture and text that took place in Hexham with renowned theatre director, Annabel Arden.

"Being given the opportunity to work with Stefan Escreet has been an incredibly rewarding and enjoyable creative experience. Learning and practising the techniques for radio plays has increased my confidence with my voice and opened up a whole new world of voice acting to me."

In December 2021, the older people's drama group enjoyed a dance masterclass conducted by expert choreographer Tim Rubidge, highly experienced in supporting older people to express themselves with movement.

"Inspiring, invigorating and full of ideas. An awareness of a sense of space between things, people, land forms, and around everyday objects is something we don't usually consider very deeply. Feeling "close" to nature and to other people is a positive direction in these times of climate crisis and Covid isolation."

In March 2022, Loes Hegger from Amsterdam conducted a day-long workshop, themed around movement in space. Meanwhile the group, fluctuating in size between 8 and 15, continued to be inspired by weekly drama sessions with Sarah Kemp, TSF's joint artistic director. Fundraising is ongoing to support the group going forward.

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. Arts Education consultant Bev Briggs, of The Forge in Durham, advised TSF on an appropriate evaluation framework for **The Speckled Band** workshops. 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 recorded income for the year was £130,688 (2021: £51,319). This year on year increase of £79,369 was due to two effects: the resurgence of activities within the charity following the previous year of Covid-19 lockdown; and an accounting adjustment of £29,456 representing income that must be recognised in this year's accounts under charity accounting rules even though the expenditure will be incurred in next year's accounts. Grants from government represented the majority of receivable income this year, totalling £103,958, with £93,237 of that total obtained via Arts Council England. Northumberland County Council continued to support TSF with an unrestricted Arts & Heritage grant of £1,221 and the charity received £9,500 in Northumberland County

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Council Covid-19 Additional Restrictions Business Support. Note 10 to the financial statements provides further information on the source of government grants.

Income generated from performance and similar fees recovered slightly, from £618 in the previous year to £10,891 this year, as Covid-19 restrictions eased.

TSF would also like to thank very warmly those individuals who donated £2,569 (2021: £4,075) towards the work of the charity.

The charity's expenditure totalled £100,746 (2021: £46,839). Almost all of this increase relates to project and project development activity. Further information on the projects undertaken by the charity and the continuing Covid-19 challenges experienced is set out in the Achievements and performance section above.

The charity made a surplus for the year of £29,942 (2021: £4,480). However, almost all of this surplus (£29,456) arises from the timing difference between the recognition of income within this year's accounts and the related expenditure which will be recognised in next year's accounts. Next year's financial statements will show a corresponding decrease in surplus.

The charity's total funds at 31 March 2022 were £80,037. Of this total, £37,375 was held as restricted funds, leaving £42,662 as unrestricted free reserves (2021 free reserves £24,380). The charity's reserves policy set out below is to maintain at least three months of expenditure in reserves, which would equate to approximately £25,000 based on the charity's 2022 results. Hence, at 31 March 2022 the charity's current reserves are £17,662 above the baseline set by the reserves policy. This stable position allows the charity's artistic directors and trustees to contemplate more significant or financially risky projects for the 2022/2023 year than would otherwise have been possible.

Reserves policy

The trustees have resolved that reserves should be maintained to cover at least three months' operating expenditure. At 31 March 2022, this policy objective was met.

Plans for the future

Since the year end, TSF has:

- April 2022 - developed the shadow puppetry film ***The Golden Conch Shell*** into a live version with Quebec partner Théâtre À l'Envers and Luminous Tales, Norwich
- June and July 2022 - retoured into primary and middle schools ***Ti-Jean et la Chèvre*** (Ti-Jean and his Goat), a show in simple French for ages 6-11, first created by TSF in May 2018
- collaborated on an ongoing basis with Dutch theatre director Loes Hegger's Adult Drama Group from Amsterdam which visited Hexham in May 2022 for a joint workshop with TSF's Older People's Drama Group and performed 'The Fifties' at Queen's Hall. Both groups explore stories of everyday life at the time of Queen Elizabeth's accession to the throne and the TSF group will work towards performing their own show ***Make Do and Mend*** to audiences at Queen's Hall and two Northumberland libraries, Haltwhistle and Bellingham, in December 2022

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

- hosted a Ukrainian filmmaker, Svitlana Pohasiy, through the Erasmus for Young Entrepreneurs Scheme, funded by the EU.

In the Autumn period and looking towards 2023 and thereafter, TSF will:

- form a partnership with local charity Gateway into the Community, which supports people with learning disabilities, to create a community performance celebrating the new King Charles III
- plan for a short retour in January 2023 of *Sherlock Holmes: The Speckled Band*, to UK venues and Tenerife
- adapt *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.
- create a major theatre show based on *Clochemerle*, the satirical novel by Gabriel Chevallier, based in a 1920s small French town around a dispute about public toilets, raising awareness about water resources, politics and planning consents in a humorous way.

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.

Trustees review 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 Arts Council England Culture Recovery funding and government business support via Northumberland County Council Covid-19 Additional Restrictions Grants. These grants have covered core costs and have been crucial in allowing the charitable company to maintain a satisfactory level of unrestricted reserves while working towards full operation following the Covid-19 pandemic. Both project and core grants remain fundraising priorities, to enable TSF to continue its creative work.

Future funding

TSF will continue with its project funded business model, delivering performances and participatory projects and touring into schools, theatres and community venues. The company has maintained an active profile throughout the Covid-19 pandemic but it remains reliant on 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.

Circumstances remain extremely challenging for the theatre industry as audience numbers have still not yet returned to pre-pandemic levels and are now threatened by the rise in the cost of living but TSF's multi-stranded approach and adaptability will enable the company to remain viable.

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

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 2022 was 5 (2021:7).

Board of Trustees

Théâtre Sans Frontières' governing body is its Board of trustees which currently comprises five people from a variety of backgrounds. 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 2022.

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

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. 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 charity is not affiliated with any other organisation.

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to the trustees of
Théâtre Sans Frontières

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, or final funding instalments awaited, 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.

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

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

DocuSigned by:
Pascale Konyn
.....88F532563EA04E9..... Pascale Konyn (Chair)

Date 17 November 2022

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 2022 which are set out on pages 13 to 29.

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 06/12/2022

Théâtre Sans Frontières Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations	3	2,175	394	2,569	4,075
Charitable activities:	4	22,112	106,002	128,114	47,220
Investments	5	5	-	5	24
Total income		24,292	106,396	130,688	51,319
Expenditure on:					
Charitable activities:	6	6,010	94,736	100,746	46,839
Total expenditure		6,010	94,736	100,746	46,839
Net income/(expenditure) for the year	7	18,282	11,660	29,942	4,480
Transfer between funds		-	-	-	-
Net movement in funds for the year		18,282	11,660	29,942	4,480
Reconciliation of funds					
Total funds brought forward		24,380	25,715	50,095	45,615
Total funds carried forward		42,662	37,375	80,037	50,095

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 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	12		-		-
Total fixed assets			-		-
Current assets					
Debtors	13	46,618		4,591	
Cash at bank and in hand		51,915		49,129	
Total current assets		98,533		53,720	
Liabilities					
Creditors: amounts falling due in less than one year	14	(18,496)		(3,625)	
Net current assets			80,037		50,095
Total assets less current liabilities			80,037		50,095
The funds of the charity:					
Restricted income funds	16		37,375		25,715
Unrestricted income funds	17		42,662		24,380
Total charity funds			80,037		50,095

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 16 to 29 form part of these accounts.

Approved by the trustees on 17/11/2022 and signed on their behalf by:

DocuSigned by:
Pascale Konyn
88E582568EA04E9
Pascale Konyn (Chair)

DocuSigned by:
Christopher Black
7F4637099CD24A6
Christopher Black

Théâtre Sans Frontières Limited
Statement of Cash Flows
for the year ended 31 March 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	19	2,781	7,250
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		5	24
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		5	24
Increase/(decrease) in cash and cash equivalents in the year		2,786	7,274
Cash and cash equivalents at the beginning of the year		49,129	41,855
Cash and cash equivalents at the end of the year		51,915	49,129

Theâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022

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.

Theâtre 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 £80,037 and its unrestricted free reserves exceeded 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 of the range of challenges posed by the coronavirus pandemic and the current cost of living crisis, 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 2022 (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 2022 (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 2022 £	Total 2021 £
Donations	2,175	394	2,569	4,075
Total by fund 31 March 2022	2,175	394	2,569	
Total by fund 31 March 2021	1,797	2,278		4,075

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Grants				
Arts Council England Covid-19 Emergency Response	-	-	-	21,645
Arts Council England Culture Recovery Grant Round 2	-	25,045	25,045	-
Arts Council England Culture Recovery Continuity Support	-	18,038	18,038	-
Arts Council England Project Grant (1)	-	1,270	1,270	-
Arts Council England Project Grant (2)	-	48,884	48,884	-
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	-	-	-	3,630
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	-	4,675	4,675	-
Community Foundation (Wellesley Trust)	-	8,090	8,090	-
Culture Bridge North East	-	-	-	1,250
DCMS Match Funding	-	-	-	445
Durham University	-	-	-	1,320
HMRC Job Retention Scheme	-	-	-	2,418
Localgiving Magic Little Grant	500	-	500	-
Northumberland County Council Covid- 19 Additional Restrictions	9,500	-	9,500	12,638
Northumberland County Council Arts & Heritage	1,221	-	1,221	1,256
Northumberland County Council Cultural Fund	-	-	-	2,000
Total grants	11,221	106,002	117,223	46,602
Fees and other income	10,891	-	10,891	618
Total by fund 31 March 2022	22,112	106,002	128,114	47,220

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

Income from charitable activities - previous reporting period

	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
Grants			
<i>Arts Council England Covid-19 Emergency Response</i>	-	21,645	21,645
<i>Culture Bridge North East</i>	-	1,250	1,250
<i>DCMS Match Funding</i>	-	445	445
<i>Durham University</i>	-	1,320	1,320
<i>EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund</i>	-	3,630	3,630
<i>HMRC Job Retention Scheme</i>	2,418	-	2,418
<i>Northumberland County Council Covid- 19 Additional Restrictions</i>	12,638	-	12,638
<i>Northumberland County Council Arts & Heritage</i>	1,256	-	1,256
<i>Northumberland County Council Cultural Fund</i>	-	2,000	2,000
	<hr/>	<hr/>	<hr/>
Total grants	16,312	30,290	46,602
<i>Fees and other income</i>	618	-	618
	<hr/>	<hr/>	<hr/>
<i>Total by fund 31 March 2021</i>	16,930	30,290	47,220
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 Investment income

	2022 £	2021 £
Income from bank deposits	5	24
	<hr/> <hr/>	<hr/> <hr/>

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 2022 (continued)

6 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Staff costs	9,982	6,055
Premises costs	2,940	2,310
Administrative costs	8,517	6,232
Project development cost	17,393	10,751
Project costs	60,614	20,085
Depreciation	-	506
Governance costs - Accountancy and independent examination	1,300	900
	<hr/>	<hr/>
	100,746	46,839
	<hr/>	<hr/>
	2022 £	2021 £
Restricted expenditure	94,736	30,376
Unrestricted expenditure	6,010	16,463
	<hr/>	<hr/>
	100,746	46,839
	<hr/>	<hr/>

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	-	506
Independent examiner's remuneration - accountancy fees	750	700
Independent examiner's remuneration - Independent examiner's fee	250	200
Independent examiner's remuneration - Grant certification fee	300	-
	<hr/>	<hr/>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	9,982	6,055
	<hr/>	<hr/>
	9,982	6,055
	<hr/> <hr/>	<hr/> <hr/>

No employee had employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 1 (2021: 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 £19,676 (2021: £18,252).

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 (2021: Nil).

None of the trustees received travel and subsistence expenses during the year (2021: £Nil).

Aggregate donations from related parties were £80 (2021: £320).

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

Pascale Konyn was paid £400 (2021: £Nil) for tour booking services to the charity. The amount owed at the balance sheet date was £Nil (2021: £Nil).

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 2022 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Arts Council England Covid-19 Emergency Response Grant	-	21,645
Arts Council England Culture Recovery Grant	25,045	-
Arts Council England Culture Recovery Continuity	18,038	-
Arts Council England Project Grant (1)	1,270	-
Arts Council England Project Grant (2)	48,884	-
Culture Bridge North East	-	1,250
HMRC Job Retention Scheme	-	2,418
Northumberland County Council Arts & Heritage	1,221	1,256
Northumberland County Council Covid-19 Additional Restrictions	9,500	12,638
Northumberland County Council Cultural Fund	-	2,000
DCMS Match Funding	-	445
	<u>103,958</u>	<u>41,652</u>

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

Cost	Equipment £	Vehicles £	Total £
At 1 April 2021	70,096	24,906	95,002
Additions	-	-	-
Disposals	-	-	-
	<u>70,096</u>	<u>24,906</u>	<u>95,002</u>
At 31 March 2022	<u>70,096</u>	<u>24,906</u>	<u>95,002</u>
	<u><u>70,096</u></u>	<u><u>24,906</u></u>	<u><u>95,002</u></u>
Depreciation			
At 1 April 2021	70,096	24,906	95,002
Charge for the year	-	-	-
Disposals	-	-	-
	<u>70,096</u>	<u>24,906</u>	<u>95,002</u>
At 31 March 2022	<u>70,096</u>	<u>24,906</u>	<u>95,002</u>
	<u><u>70,096</u></u>	<u><u>24,906</u></u>	<u><u>95,002</u></u>
Net book value			
At 31 March 2022	-	-	-
At 31 March 2021	-	-	-
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

13 Debtors

	2022 £	2021 £
Trade debtors	4,761	-
Other debtors	773	1,963
Prepayments and accrued income	41,084	2,628
	<hr/>	<hr/>
	46,618	4,591
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,961	46
Other creditors and accruals	11,372	2,326
Deferred income	-	1,221
Taxation and social security costs	163	32
	<hr/>	<hr/>
	18,496	3,625
	<hr/> <hr/>	<hr/> <hr/>

15 Deferred income

	2022 £	2021 £
Deferred grant brought forward	1,221	2,576
Grants received	-	1,221
Released to income from charitable activities	(1,221)	(2,576)
	<hr/>	<hr/>
Deferred grants carried forward	-	1,221
	<hr/> <hr/>	<hr/> <hr/>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Arts Council England Culture Recovery Grant Round 2	-	25,045	(25,045)	-	-
Arts Council England Culture Recovery Continuity Support	-	18,038	(14,001)	-	4,037
Arts Council England National Lottery Project Grant (1)	9,526	1,270	(10,796)	-	-
Arts Council England National Lottery Project Grant (2)	-	48,884	(36,230)	-	12,654
Children and the Arts	2,355	-	-	-	2,355
Culture Bridge North East (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	3,587	-	(2,453)	-	1,134
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	-	4,675	-	-	4,675
Community Foundation (Wellesley Trust)	-	8,090	-	-	8,090
Hadrian Trust	1,000	-	(1,000)	-	-
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	1,785	394	(314)	-	1,865
Total	25,715	106,396	(94,736)	-	37,375

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arts Council England Culture Recovery Grant Round 2	Core costs, Covid-proofing Animal Olympics Tokyo 2020, masterclasses for older adults, rebuilding reserves
Arts Council England Culture Recovery Continuity Support	Core costs, freelance producer and marketeer
Arts Council England National Lottery Project Grant (1)	Towards the Animal Olympics Tokyo 2020
Arts Council England National Lottery Project Grant (2)	Sparkling Creativity' - Sherlock Holmes: The Speckled Band and the Golden Conch Shell R & D
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
Community Foundation (Wellesley Trust)	Ti-Jean and his Goat
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	Ti-Jean and his Goat
(EDF Energy Blyth Offshore Demonstrator Wind Farm Community Hadrian Trust	Towards 'The Animal Olympics - Tokyo 2020'
Restricted donations	Towards 'The Animal Olympics - Tokyo 2020'
Rothley Trust	Towards the Adult Drama Group
Sylvia Waddilove Foundation	Towards 'The Animal Olympics - Tokyo 2020'
Vattenfall 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 2022 (continued)

16 Analysis of movements in restricted funds continued

<i>Previous reporting period</i>	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2021</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Arts Council England Covid-19 Emergency Response</i>	-	21,645	(21,645)	-	-
<i>Arts Council England Nation Children and the Arts</i>	10,626	-	(1,100)	-	9,526
	2,355	-	-	-	2,355
<i>Culture Bridge North East</i>	5,710	1,250	(3,373)	-	3,587
<i>DCMS Match Funding</i>	-	445	(445)	-	-
<i>Durham University</i>	-	1,320	(1,320)	-	-
<i>EDF Energy Blyth Offshore</i>	-	3,630	-	-	3,630
<i>Hadrian Trust</i>	1,000	-	-	-	1,000
<i>Northumberland County Council Cultural Fund</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
<i>Restricted donations</i>		2,278	(493)	-	1,785
Total	18,691	32,568	(30,376)	-	25,715

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	24,380	24,292	(6,010)	-	42,662
	<u>24,380</u>	<u>24,292</u>	<u>(6,010)</u>	<u>-</u>	<u>42,662</u>
	<u><u>24,380</u></u>	<u><u>24,292</u></u>	<u><u>(6,010)</u></u>	<u><u>-</u></u>	<u><u>42,662</u></u>
Previous 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
	<u>22,092</u>	<u>18,751</u>	<u>(16,463)</u>	<u>-</u>	<u>24,380</u>
	<u><u>22,092</u></u>	<u><u>18,751</u></u>	<u><u>(16,463)</u></u>	<u><u>-</u></u>	<u><u>24,380</u></u>

18 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	-	-
Net current assets/(liabilities)	42,662	37,375	80,037
	<u>42,662</u>	<u>37,375</u>	<u>80,037</u>
Total	<u><u>42,662</u></u>	<u><u>37,375</u></u>	<u><u>80,037</u></u>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2022 (continued)

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

	2022	2021
	£	£
Net income/(expenditure) for the year	29,942	4,480
Adjustments for:		
Depreciation charge	-	506
Interest	(5)	(24)
Decrease/(increase) in debtors	(42,027)	6,092
Increase/(decrease) in creditors	14,871	(3,804)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	2,781	7,250
	<hr/> <hr/>	<hr/> <hr/>