

Company number: 02578163

Charity Number: 1046461

Théâtre Sans Frontières Ltd

Report and financial statements
For the year ended 31 March 2023

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2023

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:

Pascale Konym Chair (resigned 29/06/2023)

Christopher Black

Barbara Douglas (appointed 23/07/2022)

(appointed Chair 29/06/2023)

Rhiannon Griffiths

Caroline Theobald

Key management Sarah Kemp Artistic Director

personnel John Cobb Artistic Director

Bankers Barclays Bank Plc

Tynedale Group, Priestpopple, Hexham, Northumberland, NE46 1PE

Independent Jennifer Daniel FCCA DChA, Slade & Cooper Limited

examiner Beehive Mill, Jersey St, Ancoats, Manchester M4 6JG

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Trustees' annual report
for the year ended 31 March 2023

The trustees present their report and the unaudited financial statements for the year ended 31 March 2023.

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

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- 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.

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 21 professional artists from the North East and further afield as performers, directors, musicians, workshop leaders, designers and set and costume makers. This included 5 artists who were new to the company, as well as performers and artists from Canada, Romania, Ukraine, Poland and the Netherlands.

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 whilst it was aimed primarily at young people aged 11 to 14, school groups and families, it also attracted and enthused audiences of all ages. A further Arts Council grant enabled TSF to re-stage and tour the show again in January 2023. The performances were with the original cast but a new technician/stage manager successfully re-lit the show, thereby enhancing the visual experience for audiences in a variety of different venues. Performances were sold out, reaching over 300 people, in the four North East venues visited: Customs House, South Shields; Bellingham Town Hall; Bardon Mill and Henshaw Village Hall; Star and Shadow Cinema, Newcastle. The tour was again accompanied by workshops for students and children in South Shields, Wark, Bellingham and Hexham. Following the UK performances, TSF was invited to take the show to Tenerife in the Canary Islands as part of their season of foreign language theatre. There were four performances on the island, two in El Sauzal (including to 400 school students); one in the capital Santa Cruz and one in Adeje. The show was performed in English with Spanish surtitles.

Audience comments included:

Bardon Mill – *"ABSOLUTELY BRILLIANT! Thank you so much."*
"Amazing, entertaining, sound effects great."

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"Quality production, well acted. Creative use of scenery makes it ideal for a village hall."

"Very talented cast. Most enjoyable."

"Fabulous – such fun."

Bellingham - *"Creative, entertaining fun. Good acting, innovative props. Good pace, excellent storytelling."*

"Exuberant, talented people. Such an original set and how you moved people around and incorporated music."

"Very good fun, creative, good entertainment, great venue, loved the live music too."

"Excellent and polished performance. Very clever set changes. Loved the integrated musicality."

"Brilliant Brilliant Brilliant!"

"Very enjoyable – captivating, unique, amusing."

"Absolutely brilliant telling of this story – unique and engaging - creative set and the music was excellent – a very talented company."

Adeje - *"Thank you for your amazing production here in Adeje – the audience loved it, loved being able to go to the theatre in English, and I really hope we see you and your troupe again next year."*

Touring into Schools

The Golden Conch Shell

Following on from the making of the shadow puppetry animation ***The Golden Conch Shell*** during lockdown in 2020, TSF received Arts Council England funding to start developing a live version of the story. In preparation for this, in April 2022, TSF's artistic directors showed the original film to groups of children at Wark, Bellingham and Kielder Primary schools, afterwards discussing the content with them and their teachers, as well as ideas for further development. TSF then worked for two weeks with Patricia Bergeron from Théâtre À l'Envers, Canada, Zannie Fraser from Luminous Tales, Norwich, and two performers new to the company from London and Essex. This process led to the creation of a new live 'work in progress' version of the show using actors, puppets, shadow puppetry and music, and including development of the characters and narrative based on the children, teachers and creative team's ideas. TSF took this 'work in progress' back to the three schools and performed it for the children, following up the performance with a discussion about what worked well and what could be developed further in the future.

Ti-Jean et La Chèvre

This was a re-tour of a production TSF had made originally in 2018, with two new performers from Northumberland and Romania. The show was performed in simple French for primary school children and told three short stories from Mali, Quebec and Cambodia. There were 26 performances in schools across the North East and Cambridgeshire, including 13 schools in Northumberland. Overall, nearly 2,500 children benefitted from TSF's work. With funding from community wind farm developments and the Wellesley Trust, the company was able to offer free performances to eight Northumberland schools in South East and West Northumberland that TSF had not visited before. Covid-19 had a minor impact on the tour with one of the performers being infected with the virus in the final week and some of her performances being taken over by the director.

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Children's comments:

"It was absolutely amazing. Cannot wait to see your next performance."

"I was a monkey and I threw fruit which I really enjoyed."

"You see the actions and understand what they're saying more."

"I love the actors' sense of humour."

Teachers' comments:

"All children came away excited from the show. They all enjoyed their afternoon."

"Some pupils have never been to a theatre, so this is an opportunity to have that experience. I hope that it might spark an interest in theatre and the arts generally."

"They use puppetry and music, which makes the show more of an all-round arts experience."

"The introduction to traditional tales from other countries and in another language was beneficial. The songs got all engaged and they were encouraged to join in."

"They were all very actively engaged and encouraged to participate throughout. The use of story telling was a superb hook!"

Participatory projects

Start programme

TSF finally completed the **Start** programme which had begun in 2018 and been held up due to Covid-19. 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. Sarah Kemp worked with teachers and children from Kielder Primary School on a drama in education 'Mantle of the Expert' project exploring differences in children's lives between Victorian times and the 21st century. The staff and children worked phenomenally hard to create a design and exhibits for a 'new exhibition' on Victorian childhood, involving art, drama and creative writing. It was the teacher's first experience of using drama in this way.

"Just wanted to thank you and your colleagues for last week. It was lovely to work with you, and I hope we can work together in the future."

Older People's Drama

The older people's drama group in Hexham met regularly throughout the year, first at the Torch Centre and then later at Queen's Hall Arts. Participants continued to develop their drama skills and also created a new devised show **Make Do and Mend**, based on stories of their relatives' lives in the 1950s, particularly the lives of women. The development work had been started the previous year, in parallel with Dutch director Loes Hegger and her group in Amsterdam. In May 2022 the Dutch group came to Hexham for a cultural exchange weekend that included a joint workshop at Queen's Hall, participation in a ceilidh and visits to Hadrian's Wall and the Baltic Art Gallery. They also performed their show to a full audience in the studio at Queen's Hall. The Hexham group completed making their show in November 2022 and it was then performed in Haltwhistle, Bellingham and on the main stage at Queen's Hall, Hexham, to a total of 160 people. The group comprised 13 older women aged 58-78.

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Audience comments:

Haltwhistle - *"Fabulous – amusing, well done!"*

"Well-staged, well-directed, committed cast. Music was excellent. It was so evocative of my childhood and parents. Thank you."

"Absolutely brilliant, thank you so much. A super performance and very moving."

Bellingham - *"A lovely afternoon's entertainment and thank you for bringing it out to Bellingham."*

"Loved it and made it all the more poignant that it was all based on stories of the cast."

"Very enjoyable and entertaining. Loved the links with actual family history."

Hexham - *"Loved it – well done all."*

"Very moving indeed."

"Lovely refreshing show – well presented and put together."

"Hugely enjoyable – lovely range of characters and mix of humour and more serious issues."

Participant comments:

"Emotionally it meant a great deal to portray my grandad and share his achievements with a wide audience."

"An opportunity to challenge myself mentally, physically and emotionally, to create something meaningful in collaboration with others."

"I like being known as someone who isn't just retired but still has something to offer creatively."

"I loved being part of the group. It was great to be working together to achieve something that felt important and personal to us all."

As well as the work in Hexham, TSF also ran a drama session for Newcastle's ImAGE festival for older people, organised by the Elders Council.

Gateway into the Community Theatre Production

TSF worked during Autumn 2022 on a theatre collaboration with staff and performers at Gateway into the Community's drama group for people with learning disabilities. Directed by Sarah Kemp, the group devised a new production called **Queen Camilla's Lost Her Fella** based loosely on King Charles and Queen Camilla coming to the throne. A funny, lively and entertaining show with colourful set and costumes and catchy music, it was performed over two evenings just before Christmas at the Gateway centre to parents and friends. The production was funded through the National Lottery Awards for All, Jubilee Fund.

Working with Ukrainian Artists

In April 2022, Ukrainian film-maker Svitlana Pohasiy joined TSF on a three month Erasmus For Young Entrepreneurs programme. Owing to the war, she continued to stay in Hexham and worked on various projects with the company including: documenting the company's development work on **The Golden Conch Shell**; filming/photographing parts of the Dutch

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weekend, the older people's drama group and the *Ti-Jean et La Chèvre* tour; producing artwork for publicity for *Make Do and Mend* and working on the design of a new website for TSF. TSF has also been actively involved with a group of Ukrainian artists living in Tynedale, using creative methods to explore our common humanity, with the aim of eventually producing a new Tynedale/Ukraine arts project and production.

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 £62,488 (2022: £130,688). This year on year decrease of £68,200 was primarily due to two effects: the loss of Covid grants from last year which have not been fully replaced with fee income or other grants; and a reversal of an accounting adjustment made last year of £29,456 representing income that was recognised in the previous year's accounts under charity accounting rules even though the expenditure has been incurred in this year's accounts. Grants still represent the majority of receivable income this year, totalling £32,656 of which £18,171 are grants from Government and similar sources. Note 4 to the financial statements provides further information on the source of grants.

It was pleasing to see the recovery of income generated from performance and similar fees, up from £10,891 in the previous year to £27,262 this year. Two years ago, this income was just £618.

TSF would also like to thank very warmly those individuals who donated £2,502 (2022: £2,569) towards the work of the charity.

The charity's expenditure totalled £84,420 (2022: £100,746).

The charity made a deficit for the year of £21,932 (2022: £29,942 surplus). This deficit arises from the timing difference between the recognition of £29,456 of income within last year's accounts and the related expenditure which has been recognised in this year's accounts. Without this timing difference the charity would have shown a surplus of £7,524.

The charity's total funds at 31 March 2023 were £58,105. Of this total, £14,071 was held as restricted funds, leaving £44,034 as unrestricted reserves (2022 unrestricted reserves £42,662). Within the charity's unrestricted reserves are fixed assets of £1,125. The charity's free reserves after accounting for this are £42,909. The charity's reserves policy set out below is to maintain at least three months of expenditure in reserves, which would

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equate to approximately £21,000 based on the charity's 2023 results. Hence, at 31 March 2023 the charity's current reserves are £21,909 above the baseline set by the reserves policy. The charity's forecasts for the 2023/24 year indicate that this excess is likely to be fully utilised in the current year.

Reserves policy

The trustees have resolved that reserves should be maintained to cover at least three months' operating expenditure. At 31 March 2023, this policy objective was met.

Plans for the future

Since the year end, TSF has:

- re-staged and re-toured the popular *Les Aventures de Lapin* show for primary schools
- continued to work with Tynedale based Ukrainian artists on a joint collaborative project along with other local UK artists
- launched its new website, created by Svitlana Pohasiy
- had initial discussions with Newcastle University about creating an archive of the company's work
- hosted a Ukrainian visual artist/producer, Liudmyla Nychai, through the Erasmus for Young Entrepreneurs Scheme, funded by the EU.

In the Autumn period and looking towards 2024 and thereafter, TSF will:

- re-stage and re-tour *Make Do and Mend* with the Adult Drama group, including taking the show to Amsterdam as part of a return visit to Loes Hegger and her group there
- start a new adult drama group in Bellingham supported by Health Inequalities funding through Thriving Together
- continue to develop the Ukraine arts collaboration
- continue conversations with Patricia Bergeron in Canada around possibilities for developing the Golden Conch Shell
- continue with plans for a TSF archive
- explore possibilities with Northumberland Libraries for a commissioned piece of drama celebrating the Libraries' centenary
- explore the possibility of a summer show for primary schools based on the Paris Olympics
- explore possibilities for further touring of *Sherlock Holmes: The Speckled Band*.

Administration and Finance

Since the year end, the charity has restructured its administration and finance activities, so that these services are now either taken on by the Artistic Directors or purchased on an as-need basis.

Future funding

Both project and core grants remain fundraising priorities, to enable TSF to continue its creative work. TSF will continue with its project funded business model, delivering performances and participatory projects and touring into schools, theatres and

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community venues. The company 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.

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 2023 was 5 (2022:5).

Board of Trustees

Théâtre Sans Frontières' governing body is its Board of trustees which currently comprises four 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 2023.

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

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- 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 engaged on short freelance 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.

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.

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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

Barbara Douglas (Chair)

Date: 13 November 2023

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 2023 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.

Jennifer Daniel FCCA DChA

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

Date
24 November 2023

Théâtre Sans Frontières Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations	3	2,218	284	2,502	2,569
Charitable activities:	4	28,483	31,435	59,918	128,114
Investments	5	68	-	68	5
Total income		30,769	31,719	62,488	130,688
Expenditure on:					
Charitable activities:	6	29,397	55,023	84,420	100,746
Total expenditure		29,397	55,023	84,420	100,746
Net income/(expenditure) for the year	7	1,372	(23,304)	(21,932)	29,942
Transfer between funds		-	-	-	-
Net movement in funds for the year		1,372	(23,304)	(21,932)	29,942
Reconciliation of funds					
Total funds brought forward		42,662	37,375	80,037	50,095
Total funds carried forward		44,034	14,071	58,105	80,037

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

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Company number 02578163
Balance sheet as at 31 March 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,125		-
Total fixed assets			1,125		-
Current assets					
Debtors	13	19,583		46,618	
Cash at bank and in hand		44,532		51,915	
Total current assets		64,115		98,533	
Liabilities					
Creditors: amounts falling due in less than one year	14	(7,135)		(18,496)	
Net current assets			56,980		80,037
Total assets less current liabilities			58,105		80,037
The funds of the charity:					
Restricted income funds	15		14,071		37,375
Unrestricted income funds	16		44,034		42,662
Total charity funds			58,105		80,037

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 13/11/2023 and signed on their behalf by:

Barbara Douglas

Christopher Black

Théâtre Sans Frontières Limited
Statement of Cash Flows
for the year ended 31 March 2023

	Note	2023 £	2022 £
Cash provided by/(used in) operating activities	18	(5,951)	2,781
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		68	5
Purchase of tangible fixed assets		(1,500)	-
Cash provided by/(used in) investing activities		(1,432)	5
Increase/(decrease) in cash and cash equivalents in the year		(7,383)	2,786
Cash and cash equivalents at the beginning of the year		51,915	49,129
Cash and cash equivalents at the end of the year		44,532	51,915

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Notes to the accounts for the year ended 31 March 2023

The charity is a private company limited by guarantee, incorporated and registered in England and Wales. The registered office is 2a Tanners Yard, Hexham, Northumberland NE46 3NL.

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 held net current assets of £56,980 and its unrestricted free reserves exceeded the amount required by the charity's reserves policy. The charity's forecast indicates that the charity's reserves will be reduced during the current year and that it will require some additional external funding in order to continue in operational existence over the next 12 months. The charity has reduced its operating costs in the current year and the trustees therefore believe that the funding gap is achievable so that the charity will be able 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.

Theâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (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 independent examination 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 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 2023 (continued)

i Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors.

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

Creditors 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 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 charge in the financial statements is equal to the amount of the charity's contributions payable in the year.

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 2023 £	Total 2022 £
Donations	2,218	284	2,502	2,569
	<hr/>	<hr/>	<hr/>	<hr/>
Total by fund 31 March 2023	2,218	284	2,502	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
Total by fund 31 March 2022	2,175	394		2,569
	<hr/> <hr/>	<hr/> <hr/>		<hr/> <hr/>

Theâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Grants				
Arts Council England Culture Recovery Grant Round 2	-	-	-	25,045
Arts Council England Culture Recovery Continuity Support	-	-	-	18,038
Arts Council England Project Grant (1)	-	-	-	1,270
Arts Council England Project Grant (2)	-	-	-	48,884
Arts Council England Project Grant (3)	-	9,450	9,450	-
Community Foundation (Bellingham Fund)	-	1,105	1,105	-
Community Foundation (Ted Weekes Fund)	-	2,865	2,865	-
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	-	-	-	4,675
Community Foundation (Wellesley Trust)	-	-	-	8,090
Creative UK	-	5,000	5,000	-
Hadrian Trust	-	1,000	1,000	-
Joicey Trust	-	3,000	3,000	-
Lions Club of Tynedale	-	1,000	1,000	-
Localgiving Magic Little Grant	-	-	-	500
National Lottery Community Fund	-	5,515	5,515	-
Northumberland County Council Covid-19 Additional Restrictions	-	-	-	9,500
Northumberland County Council Arts & Heritage	1,221	-	1,221	1,221
Northumberland County Council Communities Together	-	500	500	-
Northumberland County Council Cultural Development	-	2,000	2,000	-
Total grants	1,221	31,435	32,656	117,223
Fees and other income	27,262	-	27,262	10,891
Total by fund 31 March 2023	28,483	31,435	59,918	128,114

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

Income from charitable activities - *previous reporting period*

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Grants			
<i>Arts Council England Culture Recovery Grant Round 2</i>	-	25,045	25,045
<i>Arts Council England Culture Recovery Continuity Support</i>	-	18,038	18,038
<i>Arts Council England Project Grant (1)</i>	-	1,270	1,270
<i>Arts Council England Project Grant (2)</i>	-	48,884	48,884
<i>Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)</i>	-	4,675	4,675
<i>Community Foundation (Wellesley Trust)</i>	-	8,090	8,090
<i>Localgiving Magic Little Grant</i>	500	-	500
<i>Northumberland County Council Covid-19 Additional Restrictions</i>	9,500	-	9,500
<i>Northumberland County Council Arts & Heritage</i>	1,221	-	1,221
	<hr/>	<hr/>	<hr/>
Total grants	11,221	106,002	117,223
<i>Fees and other income</i>	10,891	-	10,891
	<hr/>	<hr/>	<hr/>
<i>Total by fund 31 March 2022</i>	22,112	106,002	128,114
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 Investment income

	2023	2022
	<i>£</i>	<i>£</i>
Income from bank deposits	68	5
	<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 2023 (continued)

6 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Staff costs	10,888	9,982
Premises costs	2,940	2,940
Administrative costs	8,420	8,517
Project development costs	6,491	17,393
Project costs	54,226	60,614
Depreciation	375	-
Governance costs - Accountancy and independent examination	1,080	1,300
	84,420	100,746
	2023 £	2022 £
Restricted expenditure	55,023	94,736
Unrestricted expenditure	29,397	6,010
	84,420	100,746

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	375	-
Independent examiner's remuneration - accountancy fees	810	750
Independent examiner's remuneration - Independent examiner's fee	270	250
Independent examiner's remuneration - Grant certification fee	-	300

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	10,888	9,982
	<hr/>	<hr/>
	10,888	9,982
	<hr/> <hr/>	<hr/> <hr/>

No employee had employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 1 (2022: 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 £19,650 (2022: £19,676).

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 (2022: Nil).

One of the trustees received travel and subsistence expenses during the year totalling £35 (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £80).

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 £Nil (2022: £400) for tour booking services to the charity. The amount owed at the balance sheet date was £Nil (2022: £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 2023 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
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
Arts Council England Project Grant (3)	9,450	
Creative UK	5,000	
Northumberland County Council Arts & Heritage	1,221	1,221
Northumberland County Council Communities Together	500	
Northumberland County Council Covid-19 Additional Restrictions	-	9,500
Northumberland County Council Cultural Development	2,000	
	18,171	103,958

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 2022	70,096	24,906	95,002
Additions	1,500	-	1,500
Disposals	(28,479)	(5,700)	(34,179)
	43,117	19,206	62,323
Depreciation			
At 1 April 2022	70,096	24,906	95,002
Charge for the year	375	-	375
Disposals	(28,479)	(5,700)	(34,179)
	41,992	19,206	61,198
Net book value			
At 31 March 2023	1,125	-	1,125
At 31 March 2022	-	-	-
	1,125	-	1,125

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

13 Debtors

	2023	2022
	£	£
Trade debtors	-	4,761
Other debtors	10,765	773
Prepayments and accrued income	8,818	41,084
	19,583	46,618
	19,583	46,618

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,831	6,961
Other creditors and accruals	5,109	11,372
Taxation and social security costs	195	163
	7,135	18,496
	7,135	18,496

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Arts Council England Culture Recovery Continuity Support	4,037	-	(4,037)	-	-
Arts Council England National Lottery Project Grant (2)	12,654	-	(12,654)	-	-
Arts Council England National Lottery Project Grant (3)	-	9,450	(9,450)	-	-
Children and the Arts	2,355	-	-	-	2,355
Community Foundation (Bellingham Fund) (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	-	1,105	-	-	1,105
Community Foundation (Ted Weekes Fund)	-	2,865	-	-	2,865
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	4,675	-	(4,675)	-	-
Community Foundation (Wellesley Trust)	8,090	-	(8,090)	-	-
Creative UK	-	5,000	(1,705)	-	3,295
Culture Bridge North East	1,134	-	(1,134)	-	-
National Lottery Community Fund	-	5,515	(5,515)	-	-
Hadrian Trust	-	1,000	-	-	1,000
Joicey Trust	-	3,000	(3,000)	-	-
Lions Club of Tynedale	-	1,000	(114)	-	886
Northumberland County Council Communities Together	-	500	(500)	-	-
Northumberland County Council Cultural Development	-	2,000	(2,000)	-	-
Restricted donations	1,865	284	(2,149)	-	-
Total	37,375	31,719	(55,023)	-	14,071

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

Name of restricted fund	Description, nature and purposes of the fund
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)	'Sparking Creativity' - Sherlock Holmes: The Speckled Band and the Golden Conch Shell R & D
Arts Council England National Lottery Project Grant (3)	Tour of Sherlock Holmes: The Speckled Band to the North East and Tenerife
Children and the Arts	A 'Start' arts participation project for children with little previous arts experience
Community Foundation (Bellingham Fund)	Towards Les Aventures de Lapin
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	Towards 'The Animal Olympics – Tokyo 2020'
Community Foundation (Ted Weekes Fund)	Towards Les Aventures de Lapin
Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)	Towards Ti-Jean and his Goat
Community Foundation (Wellesley Trust)	Towards Ti-Jean and his Goat
Creative UK	Development of new company website
Culture Bridge North East	A 'Start' arts participation project for children with little previous arts experience
National Lottery Community Fund	A collaborative production with Gateway into the Community, a charity supporting people with learning disabilities
Hadrian Trust	Towards the adult drama group, including performances of Make Do and Mend
Joicey Trust	Towards core costs
Lions Club of Tynedale	Towards the adult drama group, including performances of Make Do and Mend
Northumberland County Council Communities Together	Towards the adult drama group, including performances of Make Do and Mend
Northumberland County Council Cultural Development	Towards the adult drama group, including performances of Make Do and Mend
Restricted donations	Adult drama group and Ukrainian film camps

Theâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

15 Analysis of movements in restricted funds continued

<i>Previous reporting period</i>	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2022</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<i>Arts Council England Culture Recovery Grant Round 2</i>	-	25,045	(25,045)	-	-
<i>Arts Council England Culture Recovery Continuity Support</i>	-	18,038	(14,001)	-	4,037
<i>Arts Council England National Lottery Project Grant (1)</i>	9,526	1,270	(10,796)	-	-
<i>Arts Council England National Lottery Project Grant (2)</i>	-	48,884	(36,230)	-	12,654
<i>Children and the Arts</i>	2,355	-	-	-	2,355
<i>Culture Bridge North East</i>	3,587	-	(2,453)	-	1,134
<i>Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)</i>	3,630	-	(1,065)	-	2,565
<i>Community Foundation (Ventient Sisters and North Steads Wind Farm Community Benefit Fund)</i>	-	4,675	-	-	4,675
<i>Community Foundation (Wellesley Trust)</i>	-	8,090	-	-	8,090
<i>Hadrian Trust</i>	1,000	-	(1,000)	-	-
<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>	1,785	394	(314)	-	1,865
Total	9,526	106,396	(94,736)	-	37,375

Theâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	42,662	30,769	(29,397)	-	44,034
	<u>42,662</u>	<u>30,769</u>	<u>(29,397)</u>	<u>-</u>	<u>44,034</u>
	<u><u>42,662</u></u>	<u><u>30,769</u></u>	<u><u>(29,397)</u></u>	<u><u>-</u></u>	<u><u>44,034</u></u>
Previous 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>

17 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2023 £
Tangible fixed assets	1,125	-	1,125
Net current assets	42,909	14,071	56,980
	<u>44,034</u>	<u>14,071</u>	<u>58,105</u>
	<u><u>44,034</u></u>	<u><u>14,071</u></u>	<u><u>58,105</u></u>
Previous reporting period	General fund £	Restricted funds £	Total 2022 £
Tangible fixed assets	-	-	-
Net current assets	42,662	37,375	80,037
	<u>42,662</u>	<u>37,375</u>	<u>80,037</u>
	<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 2023 (continued)

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

	2023	2022
	£	£
Net income/(expenditure) for the year	(21,932)	29,942
Adjustments for:		
Depreciation charge	375	-
Interest	(68)	(5)
Decrease/(increase) in debtors	27,035	(42,027)
Increase/(decrease) in creditors	(11,361)	14,871
	(5,951)	2,781
Net cash provided by/(used in) operating activities	(5,951)	2,781