

Company number: 02578163

Charity Number: 1046461

Théâtre Sans Frontières Ltd

Report and financial statements
For the year ended 31 March 2025

Théâtre Sans Frontières
Reference and administrative information
for the year ended 31 March 2025

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:

Barbara Douglas	Chair
Stephen Agar	(appointed 27/01/2025)
Christopher Black	(resigned 27/01/2025)
Penelope Grennan	(appointed 29/10/2024)
Rhiannon Griffiths	(resigned 29/10/2024)
Jennifer Kinnear	(appointed 03/04/2025)
Caroline Theobald	

Key management personnel	Sarah Kemp	Artistic Director
	John Cobb	Artistic Director

Bankers Barclays Bank Plc
Leicester, LE87 2BB

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

Théâtre Sans Frontières
Trustees' annual report
for the year ended 31 March 2025

The trustees present their report and the unaudited financial statements for the year ended 31 March 2025.

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

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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 28 professional artists from the North East and further afield, as performers, directors, musicians, workshop leaders, designers and set and costume makers. This included 3 artists who were new to the company as well as performers and artists from France, Spain, Ukraine and The Netherlands.
- TSF has also benefitted from the support of volunteers over the year as outlined below. We are very grateful for their help.

Performances in theatres, arts centres and community venues

Site-specific theatre

Seeds of Hope

TSF continued with its four-part project ***Seeds of Hope***, a site specific, multi-arts programme of work, collaborating with Ukrainian and Tynedale artists to explore our common humanity, generate new conversations between people and sow seeds of hope for a more peaceful world. The multinational collective started working together in October 2022, sharing artistic and cultural practice, exchanging skills and experiences. Part one of the project, ***Departure***, had taken place at Ladycross nature reserve in March 2024. The following three parts ran between April and June 2024. These comprised:

Routes, a film camp for teenagers, led by Svitlana Pohasiy and Christo Wallers, at Queen's Hall Arts Centre. The students' films were then shown to the general public at the Forum Cinema, Hexham.

Lost & Found, an art exhibition at Queen's Hall Arts Centre, featuring work by Ukrainian artists Yuliia Achkasova, Yaryna Kvitka, Nataliia Petryc, Lucy Nychai and UK artists Tim Rubidge, Linda Kent, Jo Aris and Karen Melvin. On the opening day of the exhibition, poet Linda France and artist Jo Aris ran creative workshop activities with the general public to gather their responses to the exhibition. Linda France then created a poem, based on words collected from 39 members of the public who had seen the exhibition. The poem was used in the fourth part of the project ***Arrival***.

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Arrival was a site-specific performance that was performed twice in Hexham Abbey on 22nd June to a total audience of 140. The performances celebrated the life of Etheldreda, founder of the Abbey, and the Abbey's role as a place of safety and sanctuary throughout the ages. The performers included: Eleanor Cobb, John Cobb, Bridget Enever, Yasu Fernández, Sarah Kemp, Yaryna Kvitka, Karen Melvin, Nataliia Petryc, Tim Rubidge, Lya Vollering. The performance also featured a tree sculpture created by Fran García, Nataliia Petryc and Lya Vollering.

We were delighted to receive funding for **Seeds of Hope** from Passionists Grants Fund; Foyle Foundation; Northumberland County Council; Hexham Town Council; Tynedale Lions Club; Allen Valleys Help for Ukraine (Fawside). We are also very grateful for the support from all our partners on this amazing project: Burnlaw Centre; Queen's Hall Arts Centre; Forum Cinema; Hexham Abbey. The project fulfilled its aims of generating new perspectives, stimulating conversations, developing cultural understanding and achieving active creative engagement between artists and the community.

Audience responses to Arrival:

Totally overwhelming. Inexplicable and so memorable

So atmospheric. Wonderful acoustics for the haunting beautiful music

Very rich powerful imagery, full sound(ing) tapestry, timeless

Wonderful, profound & powerful

Lost for words! Thought provoking, poignant, moving. Thank you.

A great celebration of the continuity of the social fabric and the resilience, courage and determination of the human spirit

Conversations Around Cancer

In 2023 Sarah Kemp met Newcastle University researcher Jennifer Deane at a workshop at Northern Stage. Since then, they had met on various occasions to discuss how TSF might work with Jennifer to dramatise her findings from her work on people's experiences of Head and Neck Cancer. In August 2024, the charity Oracle Head & Neck Cancer UK, offered to fund a pilot Forum Theatre project to take place at the Afro Caribbean Centre in Leicester in February 2025. **Conversations Around Cancer**, involved TSF regular actor Becky Jameson and two actors new to the company, Wayne Nelson from Leicester and Marva Alexander from London. Tony Neilson, who had previously acted as a stage manager for TSF was facilitator and SM for the project, alongside Sarah Kemp who both acted and facilitated. North East performer Claire Webster Saaremets was also involved in some of the initial devising of the work but had to drop out due to ill health. This was an interactive project, using Forum Theatre to raise awareness of Head and Neck Cancer symptoms and treatment, empowering audience members to better understand how to ask questions of health professionals. We ran a trial run-through for an invited audience of 25 people at Newcastle University before taking the project to Leicester where we performed to over 70 people. The project was very positively received, with the audience enthusiastically engaging in the scenes and interacting with the characters.

Audience comments:

Very informative, very well produced, enjoyed thoroughly

Fantastic and informative

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Very informative and interactive. Love the fact of engaging the audience to know they can ask questions

Really engaging and thought provoking

Touring into Schools

Les Olympiques des Animaux celebrated the Olympic games in Paris. It was based on our previous Olympic shows (Rio and Japan) with a new design by Alison Ashton and some new scenes specifically for Paris, including a Parisian Rap song and a Paris fashion sequence. The show was aimed at 6 to 11 year-olds and performed in simple French with opportunities for children to sing songs and participate alongside the professional actors. The tour extended throughout Northumberland and also into Cambridgeshire, focusing in particular on areas of rural isolation or urban disadvantage, where access to arts and diversity is often least. It was supported by a grant from Arts Council England as well as the EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund at the Community Foundation North East. This meant we could offer free shows to Blyth schools. The performers included two recently graduated drama students Eleanor Cobb and French actor new to TSF, Fanny Le Pironnec, as well as TSF artistic director John Cobb. Sarah Kemp directed. There were 26 performances in total, benefiting 2953 children, 1343 of whom participated in workshops enabling them to devise Olympic displays and activities from their own ideas.

Comments from children:

The best bit was taking part, wearing costume, learning the songs, cheering for our favourite animal, the comedy. Humshaugh First School

I loved how interactive it was, how funny and how everyone could learn the songs. Hedworth Lane Primary School

You can hear how they pronounce the words so the next time you try to say a word in French you can think back to the play and say how they said it. Ellington Primary School

Comments from teachers:

Excellent - the children benefited from a cultural experience with exposure to French language. Added fun and humour. Marden Bridge Middle School

Thankyou for a wonderful entertaining session – Excellent, very clear & confidence raised. We only wish we'd had longer. Bede Academy Primary Blyth

Fantastic and engaging, expanded their vocabulary. They loved it. St Mary's C of E Primary School, Saffron Walden.

Community participatory projects

Older People's Drama

The older people's drama group in Hexham continued to meet regularly at Queen's Hall Arts Centre, with several new people attending over the year. In Spring 2024, the group started work on a new devised show, ***Many Happy Returns!*** The show was commissioned by Northumberland County Council to celebrate the centenary of the county Library

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Service and funded by Arts Council England. The group did archival research to discover information and stories for the play, supported by county archivist Kate St Clair Gibson who also co-produced the show with TSF. Together with Sarah Kemp, the cast improvised and wrote the text for the play. Ken Patterson created an animated backdrop to each scene, Janet Longbottom composed music and wrote songs, and Alison Ashton assisted with design. In the cast were nine older people and one younger person. The show featured live music performed by two cast members, Bridget Enever (saxophone and violin) and Maxine Tomney (accordion), as well as songs sung by the cast. The play was directed by Sarah Kemp. John Cobb was stage manager and also made a cameo appearance in one of the scenes. The show toured to great acclaim to rural community venues in Bellingham, Allendale, Haltwhistle and Rothbury in November 2024, reaching an audience of 190 people, many of whom reported that it would encourage them to use the Library Service more. Svitlana Pohasiy's 20-minute film of the production was shown to much acclaim at the Northumberland Libraries conference in Spring 2025.

Participant/actor responses

I had a marvellous time. Working with a committed group of people is a joy, and the range of ability and experience was integrated in to a satisfying result. I think we all felt proud to be part of it and energised by the performances, and even more supportive of libraries!

For me drama is exciting, something I have always wanted to do since I was young and dabbled in. Now I am retired I can do more. And it stimulates me, gets me together with friends and explore new subjects and techniques. It is good for me physically too.

The drama group is the highlight of my week and I thoroughly enjoyed being involved in Many Happy Returns. Having moved to the area relatively recently and having retired just before that, it has been an excellent way to meet new people and feel involved in the community. It is great fun and brings a great deal of joy into my life.

Audience responses

Very informative and fun. Great to see the community come together to tell a community story.

Excellent evening, educational, fun and engaging.

Hugely enjoyable. Credit to all the actors / musicians. Cleverly written and informative. Thank you.

Very inspiring and informative. Great variety of delivery.

Brilliant production and brought back good memories. May libraries flourish!

Loved it! A beautiful, inspiring (informative) production. So clever - funny and moving.

Quite brilliant. Every minute absorbing and clever. A great evening!

Great show - most entertaining and enlightening.

Bravo!! Brilliant celebration of the 100 years. Loved the show.

Drama and Wellbeing project

We had been very pleased to be awarded Thriving Together, Health Inequalities funding to work in partnership with Northumberland Library Service to set up some drama and

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wellbeing workshops in Bellingham in Autumn 2023. Despite it being challenging at the start to encourage people to come, we ended up with a small but very positive and enthusiastic group of mostly older people. Owing to a slight underspend, the group was able to continue into Spring 2025. The work was documented by Svitlana Pohasiy and turned into a three-minute film.

Participant comments:

I just wanted to say what a fantastic workshop we all enjoyed today. I can't imagine anyone not having a huge smile on their face throughout, if we can persuade them to step in and try. Really wonderful, thoroughly enjoyed it.

From the first session, I absolutely love it, receive so much benefit from it and the Wednesday morning is the highlight of our week. This course is so well structured and run and covers many of the issues and concerns in physical and mental wellbeing and not restricted only to the elderly! I would recommend that all health professionals are made aware of these courses with a view to patient recommendation as the short and long term benefits are immense.

Tenerife Workshops

Sarah Kemp and John Cobb were invited by their Spanish colleagues, Carlos Belda and Josefa Suárez, to run a five-day Neutral Mask theatre workshop for 22 participants attending Tenerife's annual amateur theatre festival, taking place in El Sauzal in December 2024. Participants ranged in age from 24 to 80. They were a fabulous, energetic and committed group to work with. Sarah was also a member of the five-person jury that judged the 10 plays being presented at the festival.

Whilst in Tenerife, Sarah and John also participated in a five-day skills-sharing workshop with 14 other international colleagues who had all trained with Monika Pagneux.

Volunteers

TSF has been very grateful for the help and support of volunteers over the year, in particular, all the performers in the **Many Happy Returns!** show and Shelagh James who helped with making props. Thanks also to Linda France and Jo Aris who helped stewarding for **Arrival** in Hexham Abbey, to Tony May for his assistance with lighting and to Jonathan Hill who has for many years expertly tested our portable electrical appliances.

Working with Ukrainian Artists

As mentioned above, TSF has continued to work with Ukrainian artists based in Tynedale throughout the year, in particular Svitlana Pohasiy who came originally in 2022 on an Erasmus for Young Entrepreneurs scheme. Svitlana has continued to document TSF's work.

We have also been working on the **Seeds of Hope** project with four other Tynedale based Ukrainian artists – Yaryna Kvitka, Nataliia Petryc, Yuliia Achkasova and Lucy Nychai who have brought a richness and diversity to TSF's work.

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TSF archive

We are delighted that Newcastle University has acknowledged the importance of TSF's work over more than 30 years by agreeing to hold an archive of our achievements. John Cobb has been working throughout the year to sort through and order the hard copy materials we have: programmes, scripts, photographs, marketing materials, funding history etc.

Publications

Sarah Kemp had an article on '*Older people's agency and empowerment through engagement in physical theatre*' published in a special edition of the *Theatre, Dance and Performance Training Journal* on 'Agency'. Sarah was invited to Greenwich University, London, in June 2024, to present her article at the launch of the journal's special edition.

Evaluation

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

Financial review

The charity's total income for the year was £74,066 (2024: £63,348). Over 95% of this income derived from charitable activities: grants totalling £56,932 (2024: £44,640) plus performance and similar fees £14,917 (2024: £14,744). 37% of the grant income was provided by Government and other sources of public funds (2024: 99%). Northumberland County Council continued to support TSF this year with an unrestricted Cultural Portfolio grant of £1,098 and the charity is particularly grateful to the Joicey Trust for an award of £1,500 towards core costs. Notes 4 and 10 to the financial statements provide further information on the source of grants.

TSF would also like to thank very warmly those individuals who donated £1,585 (2024: £3,508) towards the work of the charity.

The charity's expenditure totalled £76,989 (2024: £76,776) and therefore there was a deficit for the year of £2,923 (2024: deficit of £13,428). The decreased deficit is partly attributable to the reduction in staff costs to £nil (2024: £6,897). The overall result is significantly better than had been forecast and is satisfactory given the challenging economic environment in which charities in general and small performing arts organisations in particular continue to operate.

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The charity's total funds at 31 March 2025 were £41,754. Of this total, £6,577 was held as restricted funds, leaving £35,177 as unrestricted reserves (2024 unrestricted reserves £33,570).

Within the charity's unrestricted reserves are fixed assets of £890. The charity's free reserves after accounting for this are £34,287 which represents an increase of £2,239 over the previous year.

The charity's reserves policy set out below is to maintain at least three months of expenditure in reserves, which would equate to approximately £19k based on the charity's 2025 results. Hence, at 31 March 2025, unrestricted free reserves were approximately £15k above the baseline providing a significant buffer. In addition, the charity's forecast for the 2025/26 year projects a further reduction in core costs, indicating that the available reserves provide adequate cover.

Reserves policy

The trustees have resolved that reserves should be maintained to cover at least three months' operating expenditure. At 31 March 2025, this policy objective was met since unrestricted free reserves represented 5.3 months' operating expenditure (2024: 5.0 months).

Plans for the future

- We are working with:
 1. Our ***Seeds of Hope*** colleagues to produce a book that will document our work to date, and to create a new site-specific performance piece to be shown at the Burnlaw Centre near Allendale in September 2025
 2. Northumberland Library Service to retour ***Many Happy Returns!*** in October 2025
 3. Newcastle University to re-run the Head and Neck cancer project with community groups in the North East in 2025/26.
- We are continuing to seek funding to continue the drama and wellbeing group in Bellingham
- We will continue with the TSF archive
- We will explore possibilities for further touring of ***Sherlock Holmes: The Speckled Band***.

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.

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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 2025 was 4 (2023: 4).

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 2025.

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
- Key company policies and procedures
- Any publicity from current shows

Organisation

The Board of trustees is responsible for the overall management and control of the charity and meets at least twice a year for full Board meetings plus the Annual General Meeting. The Board is supported by a Finance 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

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policies and procedures, ensuring testing and accreditation is up to date, and risk assessment of all charitable activities.

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: 08/10/2025

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 2025 which are set out on pages 13 to 30.

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: 28/11/2025

Théâtre Sans Frontières Limited
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations	3	1,585	-	1,585	3,508
Charitable activities:	4	16,015	55,834	71,849	59,384
Investments	5	632	-	632	456
Total income		18,232	55,834	74,066	63,348
Expenditure on:					
Charitable activities:	6	16,625	60,364	76,989	76,776
Total expenditure		16,625	60,364	76,989	76,776
Net income/(expenditure) for the year	7	1,607	(4,530)	(2,923)	(13,428)
Transfer between funds		-	-	-	-
Net movement in funds for the year		1,607	(4,530)	(2,923)	(13,428)
Reconciliation of funds					
Total funds brought forward		33,570	11,107	44,677	58,105
Total funds carried forward		35,177	6,577	41,754	44,677

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

A full comparative SOFA is available on the last page of the financial statements.

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Company number 02578163
Balance sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		890		1,522
Total fixed assets			<u>890</u>		<u>1,522</u>
Current assets					
Debtors	13	8,416		9,899	
Cash at bank and in hand		36,137		40,743	
Total current assets		<u>44,553</u>		<u>50,642</u>	
Liabilities					
Creditors: amounts falling due in less than one year	14	(3,689)		(7,487)	
Net current assets			<u>40,864</u>		<u>43,155</u>
Total assets less current liabilities			<u>41,754</u>		<u>44,677</u>
The funds of the charity:					
Restricted income funds	15		6,577		11,107
Unrestricted income funds	16		35,177		33,570
Total charity funds			<u>41,754</u>		<u>44,677</u>

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 30 form part of these accounts.

Approved by the trustees on 08/10/2025 and signed on their behalf by:

Barbara Douglas

Stephen Agar

Théâtre Sans Frontières Limited
Statement of Cash Flows
for the year ended 31 March 2025

	Note	2025 £	2024 £
Cash provided by/(used in) operating activities	18	(5,238)	(3,216)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		632	456
Purchase of tangible fixed assets		-	(1,029)
Cash provided by/(used in) investing activities		632	(573)
Increase/(decrease) in cash and cash equivalents in the year		(4,606)	(3,789)
Cash and cash equivalents at the beginning of the year		40,743	44,532
Cash and cash equivalents at the end of the year		36,137	40,743

Theâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025

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.

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 held net current assets of £40,864 and its unrestricted free reserves exceeded the amount required by the charity's reserves policy. The charity's forecast indicates that although the charity's reserves will be reduced during the current year 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.

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 2025 (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%

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.

Theâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (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

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 2025 £	Total 2024 £
Donations	1,585	-	1,585	3,508
	<hr/>	<hr/>	<hr/>	<hr/>
Total by fund 31 March 2025	1,585	-	1,585	
	<hr/>	<hr/>	<hr/>	
Total by fund 31 March 2024	2,605	903		3,508
	<hr/>	<hr/>		<hr/>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2025 £	<i>Total 2024</i> £
Grants				
Arts Council England Project Grant (2)	-	-	-	19,797
Arts Council England Project Grant (3)	-	-	-	9,955
Arts Council England Project Grant (4)	-	11,014	11,014	-
Community Foundation (EDF ER Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	-	9,000	9,000	-
Fawside	-	600	600	-
Foyle Foundation	-	4,000	4,000	-
Hexham Town Council	-	1,500	1,500	-
Joicey Trust	-	1,500	1,500	-
Lions Club of Tynedale	-	-	-	500
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	-	-	1,000
Northumberland County Council Cultural Development	-	-	-	2,500
Northumberland County Council Cultural Portfolio	1,098	-	1,098	1,098
Northumberland County Council Heritage and Libraries	-	7,500	7,500	-
Northumberland County Council Thriving Together Northumberland	-	-	-	9,790
Oracle Head & Neck Cancer UK	-	15,020	15,020	-
Passionists	-	5,700	5,700	-
Total grants	1,098	55,834	56,932	44,640
Fees and other income	14,917	-	14,917	14,744
Total by fund 31 March 2025	16,015	55,834	71,849	59,384

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

Income from charitable activities - *previous reporting period*

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Grants			
<i>Arts Council England Project Grant (1)</i>	-	-	-
<i>Arts Council England Project Grant (2)</i>	-	19,797	19,797
<i>Arts Council England Project Grant (3)</i>	-	9,955	9,955
<i>Lions Club of Tynedale</i>	-	500	500
<i>Northumberland County Council Communities Together (Ukraine Sanctuary)</i>	-	1,000	1,000
<i>Northumberland County Council Cultural Development</i>	-	2,500	2,500
<i>Northumberland County Council Cultural Portfolio</i>	1,098	-	1,098
<i>Northumberland County Council Thriving Together Northumberland</i>	-	9,790	9,790
	<hr/>	<hr/>	<hr/>
Total grants	1,098	43,542	44,640
<i>Fees and other income</i>	14,744	-	14,744
	<hr/>	<hr/>	<hr/>
<i>Total by fund 31 March 2024</i>	15,842	43,542	59,384
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 Investment income

	2025	2024
	<i>£</i>	<i>£</i>
Income from bank deposits	632	456
	<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 2025 (continued)

6 Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Staff costs	-	6,897
Premises costs	1,380	1,984
Administrative costs	8,516	7,916
Project development costs	5,645	11,876
Project costs	59,626	46,336
Depreciation	632	632
Governance costs - Accountancy and independent examination	1,190	1,135
	76,989	76,776
	2025 £	2024 £
Restricted expenditure	60,364	47,409
Unrestricted expenditure	16,625	29,367
	76,989	76,776
	76,989	76,776

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	632	632
Independent examiner's remuneration - accountancy fees	890	850
Independent examiner's remuneration - Independent examiner's fee	300	285
	1,822	1,767

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

8 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	-	4,197
Redundancy and termination costs	-	2,700
	<hr/>	<hr/>
	-	6,897
	<hr/> <hr/>	<hr/> <hr/>

No employee had employee benefits in excess of £60,000 (2024: nil).

The average number of staff employed during the period was nil (2024: nil).

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 £24,266 (2024: £24,904).

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 (2024: nil).

None of the trustees received travel and subsistence expenses during the year totalling £nil (2024: none, £nil).

Aggregate donations from related parties were £Nil (2024: £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.

Theâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

10 Government grants

The government grants recognised in the accounts were as follows:

	2025	2024
	£	£
Arts Council England Project Grant (2)	-	19,797
Arts Council England Project Grant (3)	-	9,955
Arts Council England Project Grant (4)	11,014	-
Hexham Town Council	1,500	-
Northumberland County Council Communities Together (Ukraine Sanctuary)	-	1,000
Northumberland County Council Cultural Development	-	2,500
Northumberland County Council Cultural Portfolio	1,098	1,098
Northumberland County Council Heritage and Libraries	7,500	-
Northumberland County Council Thriving Together Northumberland	-	9,790
	<u>21,112</u>	<u>44,140</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.

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

12 Fixed assets: tangible assets

Cost	Equipment £	Vehicles £	Total £
At 1 April 2024	44,146	19,206	63,352
Additions	-	-	-
Disposals	(4,031)	-	(4,031)
	<hr/>	<hr/>	<hr/>
At 31 March 2025	40,115	19,206	59,321
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation			
At 1 April 2024	42,624	19,206	61,830
Charge for the year	632	-	632
Disposals	(4,031)	-	(4,031)
	<hr/>	<hr/>	<hr/>
At 31 March 2025	39,225	19,206	58,431
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value			
At 31 March 2025	890	-	890
At 31 March 2024	1,522	-	1,522
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13 Debtors

	2025 £	2024 £
Other debtors	6,650	5,721
Prepayments and accrued income	1,766	4,178
	<hr/>	<hr/>
	8,416	9,899
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	232	2,339
Other creditors and accruals	3,415	5,137
Taxation	42	11
	<hr/>	<hr/>
	3,689	7,487
	<hr/> <hr/>	<hr/> <hr/>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movements in restricted funds

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Arts Council England National Lottery Project Grant (4)	-	11,014	(11,014)	-	-
Children and the Arts	2,355	-	(404)	-	1,951
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	-	9,000	(9,000)	-	-
Creative UK	718	-	(180)	-	538
Fawside	-	600	(600)	-	-
Foyle Foundation	-	4,000	(1,708)	-	2,292
Hexham Town Council	-	1,500	(1,500)	-	-
Joicey Trust	-	1,500	(1,500)	-	-
Northumberland County Council Communities Together (Ukraine Sanctuary)	500	-	(500)	-	-
Northumberland County Council Cultural Development	1,829	-	(1,829)	-	-
Northumberland County Council Heritage and Libraries	-	7,500	(7,500)	-	-
Northumberland County Council Thriving Together Northumberland	5,705	-	(5,705)	-	-
Oracle Head & Neck Cancer UK	-	15,020	(13,224)	-	1,796
Passionists	-	5,700	(5,700)	-	-
Restricted donations	-	-	-	-	-
Total	11,107	55,834	(60,364)	-	6,577

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Arts Council England National Lottery Project Grant (4)	Les Olympiques des Animaux - Paris 2024
Children and the Arts	A 'Start' arts participation project for children with little previous arts experience
Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)	Les Olympiques des Animaux - Paris 2024
Creative UK	Development of new company website
Fawside	Towards Seeds of Hope
Foyle Foundation	Towards Seeds of Hope
Hexham Town Council	Towards Seeds of Hope
Joicey Trust	Towards core costs
Northumberland County Council Communities Together (Ukraine Sanctuary)	Towards Seeds of Hope
Northumberland County Council Cultural Development	Towards Seeds of Hope
Northumberland County Council Heritage and Libraries	For the adult drama group to create and perform Many Happy Returns! celebrating the centenary of the Northumberland Library Service
Northumberland County Council Thriving Together Northumberland	To run a drama and wellbeing project designed to alleviate health inequalities
Oracle Head & Neck Cancer UK	To provide workshop performances that reflect the experiences of patients, families & friends and medical staff involved in head and neck cancer
Passionists	Towards Seeds of Hope
Restricted donations	Adult drama group and Ukrainian film camps

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

15 Analysis of movements in restricted funds continued

<i>Previous reporting period</i>	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£
<i>Arts Council England National Lottery Project Grant (2)</i>	-	19,797	(19,797)	-	-
<i>Arts Council England National Lottery Project Grant (3)</i>	-	9,955	(9,955)	-	-
<i>Children and the Arts</i>	2,355	-	-	-	2,355
<i>Community Foundation (Bellingham Fund)</i>	1,105	-	(1,105)	-	-
<i>Community Foundation (EDF Energy Blyth Offshore Demonstrator Wind Farm Community Benefit Fund)</i>	2,565	-	(2,565)	-	-
<i>Community Foundation (Ted Weekes Fund)</i>	2,865	-	(2,865)	-	-
<i>Creative UK</i>	3,295	-	(2,577)	-	718
<i>Hadrian Trust</i>	1,000	-	(1,000)	-	-
<i>Lions Club of Tynedale</i>	886	500	(1,386)	-	-
<i>Northumberland County Council Communities Together (Ukraine Sanctuary)</i>	-	1,000	(500)	-	500
<i>Northumberland County Council Cultural Development</i>	-	2,500	(671)	-	1,829
<i>Thriving Together Fund</i>	-	9,790	(4,085)	-	5,705
<i>Restricted donations</i>	-	903	(903)	-	-
Total	14,071	44,445	(47,409)	-	11,107

Theâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

16 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	As at 31 March 2025 £
General fund	33,570	18,232	(16,625)	-	35,177
	<u>33,570</u>	<u>18,232</u>	<u>(16,625)</u>	<u>-</u>	<u>35,177</u>
Previous reporting period	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	As at 31 March 2024 £
General fund	44,034	18,903	(29,367)	-	33,570
	<u>44,034</u>	<u>18,903</u>	<u>(29,367)</u>	<u>-</u>	<u>33,570</u>

17 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2025 £
Tangible fixed assets	890	-	890
Fixed asset investments	-	-	-
Net current assets	34,287	6,577	40,864
	<u>35,177</u>	<u>6,577</u>	<u>41,754</u>
Previous reporting period	General fund £	Restricted funds £	Total 2024 £
Tangible fixed assets	1,522	-	1,522
Net current assets	32,048	11,107	43,155
	<u>33,570</u>	<u>11,107</u>	<u>44,677</u>

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

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

	2025	2024
	£	£
Net income/(expenditure) for the year	(2,923)	(13,428)
Adjustments for:		
Depreciation charge	632	632
Interest	(632)	(456)
Decrease/(increase) in debtors	1,483	9,684
Increase/(decrease) in creditors	(3,798)	352
	(5,238)	(3,216)
Net cash provided by/(used in) operating activities	(5,238)	(3,216)

Théâtre Sans Frontières Limited

Notes to the accounts for the year ended 31 March 2025 (continued)

19 Prior year Statement of Financial Activities (including Income and Expenditure account)

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total funds 2024</i> £	<i>Total funds 2023</i> £
Income from:				
Donations	2,605	903	3,508	2,502
Charitable activities:	15,842	43,542	59,384	59,918
Investments	456	-	456	68
Total income	18,903	44,445	63,348	62,488
Expenditure on:				
Charitable activities:	29,367	47,409	76,776	84,420
Total expenditure	29,367	47,409	76,776	84,420
Net income/(expenditure) for the year	(10,464)	(2,964)	(13,428)	(21,932)
Transfer between funds	-	-	-	-
Net movement in funds for the year	(10,464)	(2,964)	(13,428)	(21,932)
Reconciliation of funds				
Total funds brought forward	44,034	14,071	58,105	80,037
Total funds carried forward	33,570	11,107	44,677	58,105

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