



THE THEATRE IN PRISONS AND PROBATION CENTRE
(a company limited by guarantee)

Trading as: TiPP

**ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR

THE YEAR ENDED MARCH 31 2023

**THE THEATRE IN PRISONS AND PROBATION CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31 2023**

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**THE THEATRE IN PRISONS AND PROBATION CENTRE
CHAIR'S STATEMENT
FOR THE YEAR ENDED MARCH 31 2023**

The arts workers at TiPP have completed another successful year and it looks as though the work has really turned a corner after the trials of Covid and lockdown. Simon Ruding and Rachel Graham have worked hard to maximise TiPP's potential to make valuable contributions across a range of art forms in a wide variety of criminal justice settings. Lots of work has gone into making bids for new projects, developing existing projects and creating new relationships in a wide range of sectors.

The work will be described in more detail elsewhere in the report but briefly here:

- work continues in the region's prisons and we have plans to develop a regional strategic framework of delivery in 2024.
- TiPP continues to offer training and education in a wide range of settings including Higher Education
- The consolidation of our music work with Manchester Youth Justice Service, recognised in the city by TiPP being shortlisted for a Manchester Culture Award
- The work with the Probation Activity Hubs in West Yorkshire continues to develop and expand, with new centres in Bradford, Hull, York and Scarborough. The consolidation of this work has resulted in us playing a key role in the development of the service, with real hope that we can extend our community based work into the NW region in 2024.

We continue to look at how to highlight aspects of the work that are incredibly valuable but perhaps not so publicly recognised which would include the huge amount of work and effort that goes into mentoring, training and supporting new artists. We will look at how to raise the profile of this kind of work and discuss how to make it more valued.

Thanks you to all my fellow Board members who continue to support the work of TiPP. Thank you to Simon, Rachel and Julia and to all the freelance artists who work so hard for the company. Thank you to all our funders and other supporters who make the work of TiPP possible.

Dr Alison Jeffers
Chair of the Board of TiPP

**THE THEATRE IN PRISONS AND PROBATION CENTRE
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED MARCH 31 2023**

DIRECTORS

A G Cunningham
M B Gale
A Jeffers (Chair)
S J Osmond
M A Struthers
M Webster

COMPANY SECRETARY

S Ruding PhD FRSA

PRINCIPAL STAFF

S Ruding PhD FRSA
R Graham
J Child

Administrator

**REGISTERED OFFICE AND
PRINCIPAL PLACE OF BUSINESS**

The Martin Harris Centre
University of Manchester
Oxford Road
Manchester M13 9PL

**INDEPENDENT EXAMINER
ACCOUNTANTS**

Stacy Mason FCCA
HGA Accountants & Financial Consultants Ltd
t/a Chittenden Horley – Chartered Accountants
The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

BANKERS

Royal Bank of Scotland

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2023**

INTRODUCTION

The trustees present their annual report together with the financial statements of The Theatre In Prisons and Probation for the year ended March 31 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

REPORTING FRAMEWORK

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), referred to as the Charities SORP (FRS 102) (second edition – October 2019).

OUR PURPOSES AND ACTIVITIES

The purposes of the Charity are:

- to use participatory arts practices to advance the education of prisoners, ex-offenders, vulnerable people at risk of offending and those working within the justice system, health services, education and voluntary sectors
- to promote and facilitate pure and applied research into the impacts of the arts on people within the criminal justice system (or at risk of being so)
- to publish any useful results for the public benefit with a view to aiding rehabilitation and preventing criminal activity

The Charity also has the general aim of developing the participatory arts in criminal justice sector through training and investment in new and emerging creative arts practitioners and the provision of specialist consultancy and support services. We are dedicated to developing robust and effective models of practice that play a significant and demonstrable role in reducing (re)offending and rehabilitating people who have offended.

In shaping all of our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. TiPP relies on grants and the income from fees and charges to cover its operating costs.

Many of the services that we offer are highly successful at engaging individuals that are marginalised and disconnected from mainstream society; by delivering the services we offer we believe that we are providing a significant service to the wider public, breaking patterns of behaviour that may lead to offending and providing legitimate means for people to re-enter mainstream education, access training or pursue a personal interest in the arts. The true extent of our reach and engagement is consistently under-represented as we have no way of successfully measuring the numbers of people that impacted indirectly as a result of our training, support and consultancy services.

Our goal is to shift beneficiaries' self-narrative towards a positive, socially engaged and responsible story. As our projects often take place under the auspices of criminal justice agencies, beneficiaries will view engagement with us within a particular frame and as such participation in TiPP projects may have a stigma attached. We understand that if we are to remain true to our goal we have to signpost beneficiaries to mainstream arts and educational provision as quickly as possible. We achieve this by maintaining close links with cultural organisations in the region, employing local artists who are well networked and can signpost additional pathways and, where safeguarding concerns are a priority, offering one to one support and informal mentoring.

The beneficiaries of our projects and programmes can be loosely categorised into two groups, which mirror the taxonomy of the justice system: children and young people (under eighteen years of age) and adults (eighteen years and over). To these two groups we add a third - the agency staff, students and artists who benefit from our professional development and consultancy programmes.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2023**

ACHIEVEMENTS AND PERFORMANCE

The COVID pandemic continued to cast a long shadow well in to the financial year, impacting considerably upon our prison-based activities, where prison staff shortages and the occasional outbreak resulted being in cancelled, curtailed and postponed projects. By the end of the summer, this had stabilised somewhat and work patterns had almost returned to the pattern we knew pre-pandemic. By contrast, the work we have been delivering in youth justice and probation, which had barely paused during the pandemic, has continued to grow and develop.

Major Grants

In November, we were disappointed with the news that our application to become an Arts Council England National Portfolio Organisation was rejected. TiPP had been an NPO for many years, and we had invested considerable time in putting together what we believed (and was assessed to be) a strong and robust application. As ever, the regional competition for funds was identified as the main reason for the application's failure. TiPP's Director, Simon Ruding, was serving as Chair of the National Criminal Justice Arts Alliance (itself an NPO) when the news was announced, and as a result had a clear view of the national picture. While it is no comfort, we were not alone in our disappointment, and despite the arts in criminal justice sector being flattered by considerable Arts Council attention, the majority of the sectors' applicants were also rejected.

Throughout the year we continued to benefit from Youth Music funding, (awarded in 2021) which has supported our youth justice music provision over the past few years and has enabled us to develop an ever-closer working partnership with Manchester Youth Justice Service, and extended the reach of the project beyond Greater Manchester and into Merseyside and Cheshire.

Attendances

	2022/23	2021/22
Children & Young People	724	545
Adults	1025	447
Training/Consultancy/Support	525	692
Events / Presentations (estimate)	125	150
Arts Awards:		
Discover	26	28
Explore	26	28
Bronze	34	32
Silver	1	0

This work was delivered by the core team, supported by a team of 31 freelance creatives and project managers, supported by 19 volunteers.

The attendances offer a rough guide to how our practices have shifted and adapted over the two years. The most significant shift worthy of note is the increase in adult contacts; while prison work remained hugely challenging for the majority of the year, in the third quarter we began a project in HMP Preston and we have maintained and grown our work with The Growth Company, delivering creative arts sessions in the Yorkshire Probation Activity Hubs. The attendances at these sessions have continued to grow throughout the year and can be seen in the figures.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2023**

Web Metrics

Since early 2018 we have been undertaking an analysis of our reach, providing us with a picture of the audience reach of our digital media. Our site is designed to provide researchers, students and other interested parties both with an insight into our current work, and an understanding of our history and approach. Our metrics indicate that the majority of our visitors come from the United Kingdom and the United States, but the site has continued to receive hits from a worldwide audience.

	Website Metrics	
	2022/23	2021/22
Unique Visitors	3,400	3,100
Visits	4,100	3,700
Pageviews	8,600	8,200

Participatory Artists Skills Development

Skills development sits at the core of our practice and we remain firmly committed to developing the skills and capacities of current, new and emerging artists. We offer training to all of our artists and our expertise is very much in demand from other arts organisations in the region. Talent development is central to all our funded programmes, and is a key feature of our Youth Music programme of activity. The vast majority of the 692 attendances on our training and support programmes are new and emerging artists, or artists and creatives seeking to expand their understanding and knowledge of our specialised work.

Prison Based Activities

Despite the governmental declaration that the pandemic was over, the impact of COVID continued to be felt within the prison sector a long way in to 2022. Many prison staff left the service during the pandemic, exacerbating an already significant recruitment and retention crisis that had its roots in the government's austerity years. Since early 2021 it was evident that many prisons were operating with a reduced number of trained officers; any staff illnesses have therefore impacted on operational capability. Through the spring and summer of 2022, planned prison projects would be cancelled, postponed or curtailed as a result. While this situation was much improved by the autumn, and we were able to run five prison residencies, it still remained, and remains, precarious.

In the final quarter of the year we began a long-term project in HMP Preston, working in the drug reduction unit. This was immensely successful and in 2024 are planning a programme of week-long residencies in the NW region's prisons on the back of this programme.

Community Based Activities

Summer Arts Colleges

Summer Arts Colleges which in 2022 comprised of intensive one-week music projects with Manchester Youth Justice Service and Cheshire East, Chester West, Halton & Warrington Youth Justice Services. A total of 20 young people had contact with the project with a core group of 5 in Warrington and 6 in Manchester fully engaging and getting a total of 17 Arts Awards between them. Sadly, as a part of their new strategy Arts Council England have decided to withdraw funding from this immensely successful national programme, so this handful of projects will be the final Arts Colleges funded by ACE and Unitas (their funding partner) for the foreseeable future.

Rock Up

Funded by Youth Music, Rock Up works with young people aged between twelve and eighteen through a range of youth justice partners including youth justice services across Greater Manchester, Cheshire and Merseyside. Funding for the project was awarded in March 2021, just before the start of the financial year, and has been matched with funds from The Philip Barker Centre in the University of Chester. The current iteration of the project has TiPP musicians based in residence at Manchester Youth Justice Services, delivering weekly sessions to young people; these sessions are matched funded by funds from the Service itself, enabling us to double the capacity of the programme. In addition, the Youth Music funding allowed us to deliver four, week long music residencies in the Greater Manchester, Cheshire and Merseyside region. The project will run to March 2023, when we will be seeking funding from Youth Music to substantially expand the project.

Film Making

Over the years, we have made several films with, by and for third sector agencies, including a training film for Epilepsy Action concerned with raising awareness of epilepsy in prison. At the start of the year, we undertook a similar project developing a series of short films that feature in a training programme for Advanced Mental Health Practitioners. These films looked at the role that translators play when a person who doesn't have English as their first language is being detained under the mental health act.

Increasingly, film and film making is forming a part of our repertoire, not least because of the constant demand for new images and material for our digital media platforms, and as a result we have developed partnerships with a team of experienced film makers and editors, who we hope will travel the road with us over the next few years.

Probation Activity Hubs

The Probation Activity Hubs in Yorkshire are managed by The Growth Company, with funding from HMPPS and the European Social Fund via the Co-Financing Office. Since autumn 2021 we have been delivering a range of creative arts sessions at the Probation Activity Hubs in Sheffield and Leeds. Several satellite Hubs have now been established and throughout the year we delivered sessions in York, Doncaster, and Wakefield and will be expanding to Hull, Scarborough and Bradford in 2023.

THE THEATRE IN PRISONS AND PROBATION CENTRE TRUSTEES' AND DIRECTORS' ANNUAL REPORT FOR THE YEAR ENDED MARCH 31 2023

The Hubs are a safe and supportive space for people on probation in Yorkshire, and they aim to support rehabilitation and resettlement. The Hubs offer a range of tailored support, including one to one advice, guidance and group work, enabling individuals to move closer to the labour market, employment training and education. The service aims to equip people with the necessary skills needed to help them desist from offending and contribute to their local communities.

TiPP deliver weekly sessions in a range of art forms, including drama, music, visual art, and media. Workshop sessions develop creative arts skills, and the plan is to integrate art form approaches to create combined art outcomes, much like you can see in this video below. Visual art, music, and media practisers worked together to design the mural, record a time-lapse film, and compose and perform the music.

Several pieces of work from the sites were entered for Koestler awards and in 2022 our participants/projects won awards for radio production, visual art, needlecraft and music.

The work in Sheffield and Leeds has enabled us to develop a new team of creatives, working across the Yorkshire region. This is a particularly exciting development, as it provides us with opportunities to develop a wide range of projects in the Yorkshire and Humberside region over the next few years. The projects in the Hubs have a strong visual arts and crafts core programme, which has further expanded our creative arts offer and will form a part of our development plans, which have seen us delivering projects in several Approved Premises and PIPES (Psychologically Informed Planned Environments) in Merseyside and Yorkshire.

In addition, we began a couple of small projects in the Manchester Hub in November 2022, and have proven so successful that the commissioner, Interventions Alliance, have retained our services throughout 2023.

Teaching and Training

Our long-term relationship with the University of Manchester saw us delivering on several of their undergraduate and postgraduate programmes. Our Prison Theatre course was running at the start of the financial year in the university's second semester of the 2021/22 academic year, attracting over twenty students. The course returned to its pre-pandemic schedule in the autumn of 2022, again, attracting in excess of twenty students. At the same time, we returned to teaching in the University's Music Department; the course was exceptionally popular, and attracted over thirty students.

Outside of our participatory arts teaching, we have maintained our contacts with the Social Work course at the University of Manchester and Manchester Metropolitan University and throughout the year we delivered training and simulation-based activities for their respective social work students.

International Overdose Awareness Day Film

Over the summer we collaborated with small performance adventures and on the production of a film made in seven cities as an act of remembrance and respect for those who have lost their lives to overdose.

Strategic Work

In 2020 TiPP's Director, Simon Ruding, was asked to Co-Chair the National Criminal Justice Arts Alliance, alongside Anna Hermann of Clean Break. He also joined the Board of the national third sector in criminal justice representative body, Clinks. Simon also became the arts sector representative on the RR3 Single Issue Group, established to facilitate conversations between the third sector and the Ministry of Justice and HMPPS. TiPP's presence on the national stage has significantly raised the organisation's profile, and has enabled us to remain abreast of all the planned changes in the justice system.

Administrative Activities

Governance Review

Our approach to creative arts practice is underpinned by the often-repeated mantra that limitation is stimulation, and this philosophy runs through all of our operations. It describes our company culture and encapsulates how we respond to challenges with a determination to find solutions, whatever the circumstances. A resilient business has to be underpinned by a resilient culture and we have worked hard to generate a culture that empowers everyone we employ to take decisions, develop ideas and suggest new directions. This financial year tested our commitment to this resolve, and we believe we responded well, continuing to offer services; adapting and changing our approach in response to the times. If anything, we have emerged leaner and fitter.

Our Board of Trustees played an important role in our survival, offering support, guidance and a stabilising influence whilst encouraging experimentation and a degree of risk taking. The words of a former Senior Manager at ACE who was tasked with a review of our governance and business model remains true today:

"TiPP is an organisation which is 'fleet of foot' and has proven to be adaptive and flexible in responding to new work opportunities and continues to be so. This is reflected in the strong number of projects being delivered, excellent relationships and reputation with partners and the relatively healthy financial position. It is especially adept in its ability in securing commissioned work, contributing a high percentage of income to its turnover in relation to public grants.

Whilst the size of the organisation and its related resources are relatively small by comparison to many other arts organisations, it has made excellent and prudent use of these, ensuring that there is the greatest attention to frontline delivery of programmes and the resultant direct benefit to participants, as opposed to administrative and other overheads.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
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TiPP has much to commend it as an 'exemplar' in many aspects of its policy and processes when compared to other similar organisations. The business plan is comprehensive and detailed, reflecting the breadth and extensive volume of work delivered and there is a committed and knowledgeable Board of Trustees."

We remain alert to the changes caused by shifts in government policy and funding agendas. This demands constant vigilance, an imaginative alertness, and a willingness to respond quickly and positively to opportunities. What can clearly be seen in our financial report is how the sources of our funding have begun to diversify, opening up new opportunities for us and improving financial resilience.

Contribution of volunteers

The vast majority of our programme work is delivered by experienced and well qualified staff. However, our commitment to talent development means that we commit to offering opportunities for new and emerging artists to volunteer on some of our projects in low risk settings. Volunteer arts workers are commonly attached to our more intensive, time bound programmes (for example, a three-week Summer Arts College). Typically, volunteers will support and shadow project managers and / lead arts practitioners in a hybrid work placement / volunteer role, their role being to provide practical support in sessions with beneficiaries and undertake some basic administrative roles.

We see volunteering as a stepping-stone into a career in the applied arts, so whilst we welcome applications we treat have a rigorous and robust recruitment and vetting policy, which links with our approach to safeguarding. Safeguarding concerns dictate that volunteers are not left in sole supervision of beneficiary groups. As a part of this commitment to talent development, we offered supported learning and training opportunities to 18 volunteers with placements on a range of or online projects. The value of this training and support cannot be easily calculated; it is both an investment in our own future, and more broadly, in the participatory arts sector.

FINANCIAL REVIEW

Overview

As the nature and size of our activity changed through the year, our financial position has remained stable.

Risk management

TIPP continues to require funding from the grant-making sector to ensure our on-going survival and development. In the past few years we have been successful at attracting these funds, but continued, on-going work is necessary to maintain this position. The engagement of specialist support and advice, coupled with an effective business strategy should, we hope, provide us with the resources to achieve this.

There are some indicators that the cycle of cuts and structural changes that have impacted on our statutory agency partners are coming to an end; the Ministry of Justice is beginning to reinvest in the prison service and prison education provision and the activities regime (in which we often play a part) are on the cusp of radical changes as a result of the lockdown. We remain an approved provider on the Prison Services Dynamic Purchasing System, permitting us to bid for small contracts of creative work in prison settings. Historically we have had some modest successes with this scheme and anticipate that opportunities will grow.

The changes occasioned by the reorganisation of the probation service were reversed and in 2021 the service was effectively re-nationalised (although with many aspects of its practice delivered by contractors). Whilst there remains considerable uncertainty, there are also potential opportunities for commissioned work and we are contracted arts providers to the Manchester Growth Company, who run the new Probation Activity Hubs in Yorkshire. As such we have to retain flexibility in our approach that will allow us to adapt - our track record is strong and we have been adept at shifting our programmes to suit changing political and social agendas over the last twenty years.

The training of new core staff takes several months and considerable investment and currently, any prison-based work is easily delivered by our experienced freelance team. To reduce the risk of further staff loss, and as a part of succession planning we offer attractive employment packages and have worked to ensure that we can invest in our staff via high quality training (both in-house and via external training courses). We also have continued to invest in developing the skills of our freelance pool, providing on-going training and support for the workers.

Investment policy and review

We have two fee free bank accounts with the Royal Bank of Scotland, the first acts as our day to day source of running capital, the second holding our reserves. Whilst it is our aspiration keep available funds in interest-bearing accounts the wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

Reserves

We have reviewed the charity's requirement for free reserves (unrestricted funds not invested in fixed assets or designated for other purposes). Given the continuing uncertain economic climate and the cuts in public spending the charity's requirement for free reserves to provide working capital and a buffer against sudden changes in available funding should be between three- and six-months operating costs, which would equate to between c£20k and c£35k at current operating levels. At March 31 2023 the free reserves were £23,371.

FUTURE PLANS

Prison Based Activities

While our attention has been squarely on our community based projects for the past three years, 2023/24 will see us begin to extend our strategic relationships with key stakeholders in prison provision, returning to work within secure environments via partnerships with education, health and resettlement providers. This will see us working in PIPES, and alongside drug and substance misuse service providers delivering creative arts provision as either one-off sessions, or as part of a longer term residency programmes. We will continue to cautious with this expansion, as we are limited by our staff team numbers, but should plans play out as we hope, by the summer of 2024 we will have a much more substantial prison delivery team and be working in several institutions on a longer term basis. In large part, this work will be funded through a combination of NHS grant funding and funds via the HMPPS Co-Finance Office programme.

Community Based Activities

Rock Up

Youth Music has funded a continuation of the Rock Up project through to mid 2023, and sees us working closely with Manchester Youth Justice Service, developing a musician in residence model for youth justice and increasing the capacity of our music team. Once the current tranche of Youth Music funding is concluded, Manchester Youth Justice Services will be funding the project. Later in 2023/24 we will be restructuring Rock Up and establishing a new, Youth Music funded programme for 2024-2027.

Probation Activity Hubs

TiPP are the primary provider of creative arts training and teaching in the Growth Foundation's Probation Activity Hubs in Sheffield and Leeds. Contract delivery began in summer 2021 and concludes in 2024, and we are lead provider to the commissioners in their bid for an expanded service, due to start in August 2024. We are hopeful that this new bid will see an extension of the programme into Greater Manchester and Merseyside in 2024.

Talent Development, Teaching and Training

Talent development will remain a prime focus for the organisation and we will be continuing to offer our specialist training and support services to arts and cultural organisations.

University Teaching and Training

In 1991 the University of Manchester's department of drama began teaching a course in prison theatre practice that has been delivered annually to the present day. Throughout all of the time, the course has been delivered by TiPP. The course has always proven to be popular and as we move into the thirty second year of the programme, we will be working with a larger cohort than ever to meet the demand. We will also be delivering on the undergraduate music programme at UoM, with a view to extending the reach of our teaching in music to the new postgraduate programme in 2023/24.

The year will also see us delivering a series of training events for students of the University's prestigious MA in Social Work and with undergraduate and postgraduates at Manchester Metropolitan University.

Safeguarding Training

Since 2002 TiPP have offered specialist safeguarding support, consultancy and training to arts and cultural settings across the North West region (and occasionally beyond).

In 2023 we will be acting as lead trainer and consultant to all of Youth Music's grant funded organisations, which significantly increases our reputational reach.

Strategic Work

The national strategic work which began in 2020 will continue to grow and develop through 2023. TiPP's Director is now a Board member of Clinks, the national third sector in criminal justice charity, and having completed his term as co-Chair of the National Criminal Justice Arts Alliance, he remains a key steering group member. The profile and networking opportunities that this national work provides TiPP is an important investment in our long-term future.

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated December 5 1995, as amended by special resolutions dated March 14 1996 and October 22 2012. It is registered as a charity with the Charity Commission.

Members of the company

The Directors have the power to admit any person or organisation to membership and also have the power to permit members to retire, providing there are never less than two members. There are currently 6 members of the company, each of whom agrees to contribute a sum not exceeding £1 in the event of the charity being wound up.

Appointment of Directors and Trustees

The Directors, who are the Trustees, are appointed by the members in general meeting. At each AGM, one third of the Directors retire by rotation, being the longest in office and are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or by a member giving not less than 14 and not more than 35 clear days' notice of the intention to propose a person for appointment or re-appointment.

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TRUSTEES' AND DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED MARCH 31 2023**

Trustee recruitment, induction and training

The Directors, who are the Trustees, are collectively known as the Board. The Board consists of the Chair and at least one other trustee.

Board expansion and role development has been identified as central to the organisation's future prosperity and a Development Plan was initiated in 2016.

Trustees are recruited through statutory and voluntary agencies that we work with and through direct recommendation from other Trustees. Board members are introduced to the organisation and inducted by the Director and the Chair. Interested individuals are invited to attend the next meeting and co-opted at the next AGM, if appropriate to the needs of the organisation. Non-voting observers are allocated by our main funder, Arts Council England.

Board development and training forms an important part of our current Board Development plan. Skills gaps are identified by audits and appraisals; where gaps are identified, training is offered to the current Board before being sought in new members.

Organisation

The Board, which must not be less than three members, administers the Charity and meets as necessary. The day to day operations of the Charity are the responsibility of the Chief Executive, Simon Ruding, to whom the Trustees have delegated authority for operational matters including finance, employment and artistic development, within the overall strategy agreed by the Board.

Related parties

The University of Manchester continues to support TiPP by providing valuable office space – currently one room plus a storeroom, heating and lighting free of any charges. Some services – telephone rental, photocopying, room hire – remain open to TiPP although they are charged at a market rate.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees (who are also directors of the Charity 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 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) (second edition – October 2019);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate 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.

SMALL COMPANY PROVISIONS AND APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Board of Trustees and signed on its behalf by:



Alison Jeffers - Director

14-12-23

Date:

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE THEATRE IN PRISONS AND PROBATION CENTRE
FOR THE YEAR ENDED MARCH 31 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended March 31 2023 which are set out on pages 13 to 22.

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.

Stacy Mason FCCA

For and on behalf of:
HGA Accountants & Financial Consultants Ltd
t/a **Chittenden Horley** - Chartered Accountants

The Wesley Centre
Royce Road, Hulme
Manchester M15 5BP

Date:



THE THEATRE IN PRISONS AND PROBATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (including the income and expenditure account)
FOR THE YEAR ENDED MARCH 31 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Incoming resources from generated funds:					
Donations	2	10,120	-	10,120	18,858
Charitable activities	3	159,450	33,700	193,150	142,124
TOTAL INCOME		169,570	33,700	203,270	160,982
EXPENDITURE					
Expenditure on charitable activities	4	211,191	36,455	247,646	203,611
TOTAL EXPENDITURE		211,191	36,455	247,646	203,611
NET MOVEMENT IN FUNDS	6	(41,621)	(2,755)	(44,376)	(42,629)
TOTAL FUNDS BROUGHT FORWARD	11	64,992	8,755	73,747	116,376
TOTAL FUNDS CARRIED FORWARD	11	23,371	6,000	29,371	73,747

The notes on pages 16 to 22 form part of these financial statements.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
BALANCE SHEET
AS AT MARCH 31 2023**

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	8		358		358
CURRENT ASSETS					
Debtors	9	25,447		19,540	
Cash at Bank and in Hand		<u>19,587</u>		<u>68,161</u>	
		45,034		87,701	
CREDITORS					
Amounts falling due in one year	10	<u>16,021</u>		<u>14,312</u>	
NET CURRENT ASSETS			<u>29,013</u>		<u>73,389</u>
NET ASSETS			<u>29,371</u>		<u>73,747</u>
FUNDS					
Unrestricted	11		23,371		64,992
Restricted	11		<u>6,000</u>		<u>8,755</u>
TOTAL FUNDS			<u>29,371</u>		<u>73,747</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

For the year ending March 31 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and no notice has been deposited under section 476 requiring the company to obtain an audit of its accounts for the year in question.

Directors' responsibilities

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The notes on pages 16 to 22 form part of these financial statements.

Approved by the Board and authorised for issue on:

And signed on their behalf by:



Alison Jeffers - Director

Company registration number 3140988

**THE THEATRE IN PRISONS AND PROBATION CENTRE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31 2023**

	notes	2023 £	2022 £
Cash used in operating activities	16	<u>(48,574)</u>	<u>(53,702)</u>
Cashflows from investing activities			
Cash provided by/(used in) investing activities		<u>-</u>	<u>-</u>
Cashflows from financing activities			
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash & cash equivalents in the year		(48,574)	(53,702)
Cash and cash equivalents brought forward		68,161	121,863
Cash and cash equivalents carried forward		<u>19,587</u>	<u>68,161</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		19,587	68,161
		<u>19,587</u>	<u>68,161</u>

There was no net debt in either year.

The notes on pages 16 to 22 form part of these financial statements.

1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared: under the historic cost convention; in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective January 1 2019 (second edition – October 2019); FRS102; and the Companies Act 2006. The charity constitutes a public benefit entity as defined by FRS102.

The accounts are prepared in £ sterling, the functional currency of the charity.

Going Concern

The charity has successfully recovered its position during the year, eliminated the deficit on unrestricted funds and exceeded its free reserves target. In light of this and the budgets and forecasts for 21/22 and beyond, the Directors have concluded that the accounts are properly prepared on the going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following applies to particular types of income:

Grants, whether of a capital or revenue nature, are recognised when the Charity has entitlement to the funds, any performance conditions have been met and it is probable that the income will be received.

Donations from individuals and other bodies (not being of the nature of a grant) are recognised when receivable.

Donated facilities are recognised on receipt at the value that the charity would be willing to pay to obtain facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised as expenditure in the period of the receipt.

Earned income is measured at the fair value of the consideration received or receivable for services and goods supplied, net of discounts.

Deferred income

Income is only deferred and included in creditors when:

- The income relates to a future accounting period
- A sales invoice has been raised ahead of the work being carried out and there is no contractual entitlement to the income until the work has been done
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded

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 the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds including those associated with fundraising activities, managing investments and commercial trading by the subsidiary company.

Charitable activities costs of undertaking the work of charity.

The Charity is not registered for VAT and cannot recover any input tax charged. Costs are stated inclusive of VAT were charged.

Allocation of support costs

Support costs are those functions which assist the work of the Charity either by supporting the delivery of charitable activities or by supporting the generation of funds. They include back office functions, staff costs and professional fees. The basis of allocations is set out in note 5.

1 ACCOUNTING POLICIES (continued)

Tangible fixed assets and depreciation

Individual fixed assets costing more than £500 are capitalised at cost and are depreciated over their estimated useful lives on a straight-line basis as set out below.

Depreciation rates are as follows:

Equipment 25% straight line

Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and 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.

Creditors and provisions

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

Financial instruments

The Charity has only basic financial instruments which are initially recorded at cost, and with the exception of investments (as set out above) subsequently measured at their settlement value.

THE THEATRE IN PRISONS AND PROBATION CENTRE
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
2 DONATIONS						
Revenue Grants:						
HMRC - CJRS	1,050	-	1,050	9,720	-	9,720
ACE Emergency Funding	-	-	-	-	-	-
ACE Cultural Recovery Fund	-	-	-	-	527	527
Donations	1,570	-	1,570	1,111	-	1,111
Donations - in kind support	7,500	-	7,500	7,500	-	7,500
	<u>10,120</u>	<u>-</u>	<u>10,120</u>	<u>18,331</u>	<u>527</u>	<u>18,858</u>

3 INCOME FROM CHARITABLE ACTIVITIES

Project grants

ACE - Grants for the Arts	-	-	-	-	-	-
Youth Music	-	33,700	33,700	-	-	-
John Thaw Foundation	-	-	-	-	-	-
Positive Steps	-	-	-	-	-	-
	<u>-</u>	<u>33,700</u>	<u>33,700</u>	<u>-</u>	<u>-</u>	<u>-</u>

Fees

Fees	159,450	-	159,450	142,124	-	142,124
	<u>159,450</u>	<u>-</u>	<u>159,450</u>	<u>142,124</u>	<u>-</u>	<u>142,124</u>
Total	<u>159,450</u>	<u>33,700</u>	<u>193,150</u>	<u>142,124</u>	<u>-</u>	<u>142,124</u>

4 CHARITABLE EXPENDITURE

Staff costs	62,639	-	62,639	58,431	-	58,431
Fees	145,563	-	145,563	99,645	-	99,645
Direct project costs	12,277	-	12,277	18,627	-	18,627
Travel and subsistence	4,056	-	4,056	2,419	-	2,419
Marketing	693	-	693	379	-	379
Repairs and renewals	786	-	786	-	-	-
Insurance	3,441	-	3,441	3,303	-	3,303
Other costs	1,007	-	1,007	949	-	949
Support costs	17,185	-	17,185	19,858	-	19,858
Charged to restricted funds	(36,455)	36,455	-	(57,123)	57,123	-
	<u>211,191</u>	<u>36,455</u>	<u>247,646</u>	<u>146,488</u>	<u>57,123</u>	<u>203,611</u>

5 SUPPORT & GOVERNANCE COSTS

	2023			2022		
	Other support			Other support		
	Governance	Costs	Total	Governance	Costs	Total
<i>Support costs</i>	£	£	£	£	£	£
Staff costs	-	6,466	6,466	-	6,466	6,466
Professional fees	1,766	-	1,766	4,601	-	4,601
In kind - office accommodation	-	7,500	7,500	-	7,500	7,500
Office costs & other costs	-	1,453	1,453	-	1,291	1,291
Total support costs	1,766	15,419	17,185	4,601	15,257	19,858

Costs that can be wholly attributed to either support or governance are allocated directly to those functions, and other costs allocated either on the basis of the estimation of time spent (staff costs) or consumption of resources (office costs).

6 NET INCOMING RESOURCES AFTER TRANSFERS

	2023	2022
This is stated after charging/(crediting):	£	£
Accountant/Independent examiner's fees		
Report	680	660
Accountancy	1,056	1,056
Depreciation charged on fixed assets	0	-
Directors' remuneration & trustees' expenses	-	-

7 STAFF INFORMATION

a Staff costs

Salaries and wages	62,466	58,259
Employers' pension contributions	1,319	1,319
Employer's NI contributions	5,319	5,319
	69,105	64,897

No employees earned more than £60,000 pa in either year

b Key management personal

The key management personal comprise the trustees and principle staff as set out on page 1. The trustees do not receive any remuneration for their services.

Employment benefits principle staff	44,840	44,840
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c Average number of employees

The average number of employees was as follows:-

	2023	2022
	Average number	Average number
Charitable	2	2

THE THEATRE IN PRISONS AND PROBATION CENTRE
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

8 TANGIBLE FIXED ASSETS

Cost	Equipment	Total
	£	£
As at April 1 2022	5,969	5,969
As at March 31 2023	<u>5,969</u>	<u>5,969</u>
Depreciation		
As at April 1 2022	5,611	5,611
As at March 31 2023	<u>5,611</u>	<u>5,611</u>
Net Book Value		
As at March 31 2023	<u>358</u>	<u>358</u>
As at March 31 2022	<u>358</u>	<u>358</u>

	2023	2022
	£	£
9 DEBTORS		
Income receivable	25,447	19,540
Prepayments & other debtors	-	-
	<u>25,447</u>	<u>19,540</u>

10 CREDITORS falling due within one year

Pension contributions	320	320
Accruals	13,079	10,749
income in advance	-	400
Other taxation and social security	2,622	2,843
	<u>16,021</u>	<u>14,312</u>

THE THEATRE IN PRISONS AND PROBATION CENTRE
 NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31 2023

11 STATEMENT OF FUNDS

	2021/22				b/f and c/f 31/03/2022	2022/23				
	01/04/2021	Income	Expenditure	Transfers		01/04/2022	Income	Expenditure	Transfers	31/03/2023
	£	£	£	£		£	£	£	£	£
Unrestricted Funds:										
General fund	51,025	160,455	(146,488)	-	64,992	169,570	(211,191)	-	23,371	
	51,025	160,455	(146,488)	-	64,992	169,570	(211,191)	-	23,371	
Restricted Funds:										
ACE Cultural Recovery Fund	13,226	527	(13,753)	-	-	-	-	-	-	
ACE - Grants for the Arts	-	-	-	-	-	-	-	-	-	
Youth Music	42,125	-	(43,370)	4,000	2,755	33,700	(36,455)	-	-	
Action Together	-	-	-	-	-	-	-	-	-	
John Thaw Foundation	-	-	-	-	-	-	-	-	-	
Oldham MBC	-	-	-	-	-	-	-	-	-	
Positive Steps	10,000	-	-	(4,000)	6,000	-	-	-	6,000	
	65,351	527	(57,123)	-	8,755	33,700	(36,455)	-	6,000	
Total funds	116,376	160,982	(203,611)	-	73,747	203,270	(247,646)	-	29,371	

12 ANALYSIS OF COMPANY NET ASSETS BETWEEN FUNDS

Fund balances at March 31 2023 are represented by:-

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible fixed assets	358	-	358
Net current assets	23,013	6,000	29,013
	<u>23,371</u>	<u>6,000</u>	<u>29,371</u>

Fund balances at March 31 2022 are represented by:-

Tangible fixed assets	358	-	358
Net current assets	64,634	8,755	73,389
	<u>64,992</u>	<u>8,755</u>	<u>73,747</u>

13 CONSTITUTION

The Company is limited by guarantee and does not have a share capital. In the event of the Company being wound up the members are committed to contributing £1 each.

14 TAXATION

The Company is a registered charity and is entitled to claim annual exemption from UK corporation tax.

15 CAPITAL COMMITMENTS

There were no capital commitments authorised and contracted for at the end of the year (2021 £Nil).

16 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net income/(expenditure)	(44,376)	(42,629)
Decrease/(increase) in debtors	(5,907)	(1,772)
Increase/(decrease) in creditors	1,709	(9,301)
Net cash generated from/(used in) operating activities	<u>(48,574)</u>	<u>(53,702)</u>

The following page does not form part of the statutory accounts.

**THE THEATRE IN PRISONS AND PROBATION CENTRE
DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31 2023**

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
INCOME				
HMRC - CJRS grant	1,050	-	1,050	9,720
ACE Covid grants	-	-	-	527
Donations	1,570	-	1,570	1,111
In kind support	7,500	-	7,500	7,500
Fees	159,450	-	159,450	142,124
Project grants	-	33,700	33,700	-
	<u>169,570</u>	<u>33,700</u>	<u>203,270</u>	<u>160,982</u>
DIRECT COSTS				
Fees and other costs	158,847	-	158,847	119,221
Staff salary costs	62,639	-	62,639	58,431
Charged against restricted funds	(36,455)	36,455	-	-
	<u>185,030</u>	<u>36,455</u>	<u>221,485</u>	<u>177,652</u>
OVERHEADS				
Staff salary costs	6,466	-	6,466	6,466
Insurance	3,441	-	3,441	3,303
In kind support - office accommodation	7,500	-	7,500	7,500
Office costs	1,453	-	1,453	1,291
Repairs and renewals	786	-	786	-
General travel & subsistence	4,056	-	4,056	2,419
Professional fees	1,766	-	1,766	4,601
Marketing	693	-	693	379
	<u>26,160</u>	<u>-</u>	<u>26,160</u>	<u>25,959</u>
TOTAL EXPENDITURE	<u>211,191</u>	<u>36,455</u>	<u>247,646</u>	<u>203,611</u>
NET INCOMING/(OUTGOING) RESOURCES	(41,621)	(2,755)	(44,376)	(42,629)
	-	-	-	-
NET INCOMING/(OUTGOING) RESOURCES AFTER TRANSFERS	(41,621)	(2,755)	(44,376)	(42,629)
FUND BALANCES BROUGHT FORWARD	64,992	8,755	73,747	116,376
FUND BALANCES CARRIED FORWARD	<u>23,371</u>	<u>6,000</u>	<u>29,371</u>	<u>73,747</u>