

Company registration number: 3140988

Charity registration number: 1052295

# The Theatre in Prisons and Probation Centre

known as

TiPP

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Beever and Struthers  
Chartered Accountants  
One Express  
1 George Leigh Street  
Manchester  
M4 5DL

# **The Theatre in Prisons and Probation Centre**

**known as TiPP**

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# **The Theatre in Prisons and Probation Centre**

**known as TiPP**

## **Reference and Administrative Details**

<b>Trustees</b>	A M Cunningham M B Gale, (Resigned 18 April 2023) H C Fuller, (Appointed 9 April 2024) A Jeffers, (Chair) S J Osmond, (Resigned 27 November 2023) N Ponsillo, (Appointed 4 July 2023) F M Spence, (Appointed 4 July 2023) M A Struthers M Webster, (Resigned 27 November 2023)
<b>Secretary</b>	S Ruding PhD FRSA
<b>Principal staff</b>	S Ruding PhD FRSA
<b>Charity Registration Number</b>	1052295
<b>Company Registration Number</b>	3140988
<b>Registered Office and Principal Place of Business</b>	The charity is incorporated in England and Wales. The Martin Harris Centre University of Manchester Oxford Road Manchester M13 9PL
<b>Independent Examiner</b>	Beever and Struthers Chartered Accountants One Express 1 George Leigh Street Manchester M4 5DL

## **The Theatre in Prisons and Probation Centre**

**known as TiPP**

### **Chairs Report**

We look back on another successful year at TiPP. With several successful bids nearing the finishing line we look forward to expanding the team. With the continued expansion of our prison and probation work TiPP is close to returning to the levels of work that we haven't seen in more than a decade, and these new staff members will focus on specific projects taking some of the burden off Simon Ruding who continues his sterling work for the organisation. Rachel Graham has been joined by Benji Marrington-Reeve as our projects go from strength to strength on the music side of things. Julia Child continues to support some of the administrative and payroll tasks.

The year had many highlights, and I cannot overstate how wonderful it has been to see TiPP return to such high levels of activity; it means that we are touching the lives of so many more people in the justice system at a time when it is sorely needed. Despite this, on a personal level my highlight was attending the Greater Manchester Cultural Awards because we were nominated for the Made in Manchester Award. Despite not winning it was fantastic to see everyone enjoying themselves together and celebrating the work that TiPP does, and to having the work of the organisation acknowledged by the city's cultural sector.

As I step down from the position of Chair in 2024 I can reflect on the highs and lows of TiPP which faces the same challenges as all small arts organisations in the UK. I will stay on the Board with a brief to oversee the educational work that TiPP does and I'm confident that the organization will go from strength to strength over the next year when it'll be someone else's job to reflect on the development and growth of TiPP.

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

known as TiPP

## Trustees' Report

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

### Objectives and activities

#### *Objects and aims*

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 of those 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.

#### *Public benefit*

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### *Use 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, Probation Activity Hubs ). 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.

# **The Theatre in Prisons and Probation Centre**

**known as TiPP**

## **Trustees' Report**

### **Achievements and performance**

The 2023/24 year can best be described as being a pivot year, in that it saw us reviewing our position and undertaking planning and preparation ahead of 2024/25, which looks to be a year of significant change. It is a year that began with a series of disappointing grant and project outcomes and concluded with the award of a major new Youth Music grant, the renewal and expansion of our Probation Activity Hub programme and the award of a significant tranche of funding for a two year programme of prison based activity with men and women in recovery. And the adoption of a railway station.....

This focus on planning and regrouping didn't come at the expense of our existing programmes of activity, and as can be seen by the attendance figures, our sessional contact with adults in probation activity hubs has more than doubled in the space of year. Testimony to both our presence on the sites, and the impact of our artists; artists with real and tangible skills in engaging people and maintaining their interest over time. Despite a downbeat start to the year with the rejection of our Youth Music grant bid, the resilience of the organisation's staff saw us through and we maintained our levels of contact with young people in the justice system in Greater Manchester. Ultimately, the disappointment of the grant outcome acted as the bedrock for a major positive outcome later in the year which has secured our community based youth justice work for three years.

The figures and attendances speak to our impact on the ground, but we cannot conclude this section by failing to mention the recognition that our work with the young people of Manchester received by the cultural sector in 2023. After over a quarter of a century of quiet perseverance and hard work out of the limelight we were shortlisted finalists in the prestigious Manchester Cultural Awards in the most important category – Made in Manchester. While we may not have won, it was wonderful to be recognised as a cultural asset to our home town.

### **Major Grants**

March 2023 saw the conclusion of our Youth Music funded Rock Up project, which has enabled us to develop an ever-closer working partnership with Manchester Youth Justice Service. It was anticipated that we would be able to attract Youth Music funding for a continuation of that project, but sadly our initial application was rejected. The feedback from Youth Music was invaluable and subsequently we resubmitted an amended application later in 2023, which was successful. The Rhythm and Renewal project started in March 2023 and will run through to the end of 2025 and will see us taking the project to other youth justice services across the Greater Manchester and Merseyside regions.

<b>Contacts &amp; Attendances</b>	<b>2023/24</b>	<b>2022/23</b>
Children and young people	644	724
Adults	2,504	1,025
Training/Consultancy/Support	655	525
Events/Presentations (Estimate)	125	125

# The Theatre in Prisons and Probation Centre

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## Trustees' Report

This work was delivered by the core team, supported by a team of 38 freelance creatives and project managers, supported by 21 volunteers.

The attendances offer an insight into how our practices have shifted and adapted over the two years. The significant shift worthy of note is the increase in adult contacts, which had been reduced to zero through the pandemic years and have now more than recovered to a level that has exceeded expectations. Largely this has been down to the incredible popularity of our work in the probation activity hubs, but we should also acknowledge that within these figures is evidence of how our prison activity has steadily grown. While it is yet to return to its pre-pandemic level, but we anticipate that the new initiatives starting in 2024 will see a further significant rise.

### 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 but the site has continued to receive hits from a worldwide audience.

Website Metrics	2023/24	2022/23
Unique Visitors	5,400	3,400
Visits	6,100	4,100
Pageviews	8,600	8,600

### 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 programmes of activity. The vast majority of the 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

The year began with the conclusion of our HMP Preston pilot project, working with men in recovery from substance misuse. This pilot paved the way for a significant bid to NHS England, which was approved in the autumn of 2023. The full project, which is built upon the HMP Preston model, uses principles and approaches to practice developed in our 2019 Changing Stories project and offers participants the opportunity to take part in a programme of creative arts activity. The funding was secured in the dying days of the financial year and Changing Stories will run from summer 2024. It will see TiPP back regularly working in all fifteen of the NW region's prisons and is funded up to 2026. Later in 2023, our creative residency programme saw us return to five prisons in the region, working with the support of prison education contractor Novus to deliver short, intensive participatory theatre programmes.

## The Theatre in Prisons and Probation Centre

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### Trustees' Report

#### Community Based Activities

##### *Manchester Youth Justice Services*

Despite the rejection of our Youth Music funding bid our work with the service continued to grow and through the year we established projects in three of the service's offices, where we offer ongoing music tuition and engagement programmes designed to develop skills and interest in music production. The rejection of our initial bid spurred us on to develop the programme further, and Youth Music accepted our revised proposal in the autumn. The new project, which goes by the name of Rhythm & Renewal, will run for three years from 2023 to 2026 and will see an expansion of the programme into neighbouring boroughs of Greater Manchester as well as work in Secure Children's Homes in the NW region. The funding will see an expansion of our core staff team, as in early 2023 we started the process of recruiting a worker dedicated to the management of his new exciting programme.

Our work with the Youth Justice Service was recognised by the cultural sector in 2023 when TiPP was shortlisted for the Made in Manchester Award in the Manchester Cultural Awards.

##### *Probation Activity Hubs*

The Probation Activity Hubs in Yorkshire are managed by The Growth Company, with funding from the CFO office of HMPPS and the European Social Fund. Since autumn 2021 we have been delivering a range of creative arts sessions at the Probation Activity Hubs in Sheffield and Leeds. In 2023/24 our reach extended to satellite hubs in Bradford, Wakefield, York and Scarborough.

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.

In 2023 five pieces of work created by participants in Hub projects were in receipt of Koestler Awards. The Koestler Awards are an annual arts competition that recognises creative work by people in the criminal justice system and in the community.

The current CFO funding round draws to a close in 2024 but the Growth Company's contract has been renewed for a further three years and in even better news, TiPP will be working with Career Connect and Growth Company to provide creative arts services to the new Hubs opening in the NW region.

## **The Theatre in Prisons and Probation Centre**

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### **Trustees' Report**

#### **Teaching and Training**

This year saw us returning completely to the pre-pandemic routine, with our University of Manchester prison Theatre programme running through the autumn. The expansion of our training work with music students also saw the start of a new MA teaching programme complementing our undergraduate course. We have also established a strong team of practitioners delivering role play simulation based training for both the University of Manchester and Manchester Metropolitan University.

Youth Music have an online lunch time discussion and training program where TiPP delivered a couple of safeguarding presentations. Youth Music found that they are funding more smaller and newer organisations and independent artists and they are seeing a trend of a lack of knowledge and experience in safeguarding policies and practices. Consequently they have approached us to provide some training and consultancy for organisations that they are funding. They are drawing up the tender document for us to put a price to with a view to the work starting in September.

#### **International Overdose Awareness Day Book**

Over the summer we collaborated with small performance adventures and on the production of a book celebrating the five years of project paying respect to those who have lost their lives to overdose.

#### **BeeWell Champions Project**

Throughout the year TiPP worked with Curious Minds supporting the delivery of the BeeWell Champions Project, a schools based project focused on young people's mental health and well-being. This extensive programme saw TiPP working to develop a safeguarding framework for the project, then developing a delivering a safeguarding programme for year nine schoolchildren working on the project.

#### **SSG Housing**

This was a discrete but interesting project that has seen us developing a series of short performances that highlight the challenges of working in a hostel environment. The pieces formed a part of a broader staff training module delivered by SSG management.

#### **Samaritans Training**

Through the year we undertook several smaller training and support projects, but the one that pleased us the most was further work with Cork at the all-Ireland Samaritans Conference. This has formed the basis of an ongoing relationship and we will be returning to Cork in the future to help with local and regional training.

#### **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:

## The Theatre in Prisons and Probation Centre

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### Trustees' Report

- *"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.*

*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."*

#### Financial review

As the nature and size of our activity changed through the year, our financial position has remained stable and the concluding months of the year saw us receiving positive news from both the NHS England and Youth Music, securing our programme for the next two to three years.

#### Policy on 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£25k and c£40k at current operating levels.

At the balance sheet date the total funds was £333,240 (2023: £29,371) of which £Nil (2023: £6,000) is held in restricted funds and £74 (2023: £358) is held in fixed assets leaving £333,166 (2023: £23,013) in free reserves.

#### Investment policy and objectives

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.

# **The Theatre in Prisons and Probation Centre**

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## **Trustees' Report**

### **Plans for future periods**

#### **Prison Based Activities**

Through the early months of 2024 we undertook a pilot project in HMP Preston, working with men in recovery from drug and/or alcohol abuse. Whilst this project was curtailed due to funding changes, it paved the way for a more long-term relationship with the drug and alcohol service providers that work in the NW's fifteen prisons. This resulted in these organisation's making a business case to NHS England commissioners for funding to support a large-scale delivery programme. This funding was approved in early 2024 and has secured TiPP's presence in all the prisons through to 2026. The project is built on our Changing Stories model of intensive week long, combined arts residencies. Each prison unit will have four of these residency weeks a year, seeing TiPP delivering 60 weeks of activity in each of the funded years. Underpinned by a robust evaluation, Changing Stories will be our core model for the medium term and we are working with both NHS England commissioners and our prison health partners to develop the business case for continuation funding beyond 2026. The size and ambition of this project will see an necessitate an expansion of our existing core team and we will be recruiting in the summer of 2024.

In Yorkshire and Humberside, our prison-based work forms a part of a new programme of activity funded by the HMPPS Creating Future Opportunities Fund (which also funds much of our community probation work - see below). This programme will begin in late 2024 and will se us working with men close to the end of their sentence who, it is hoped, will go on the attend Probation Activity Hubs post release. This contract runs through to mid 2027.

#### **Community Based Activities**

##### **Rhythm & Renewal**

Rhythm & Renewal is the latest iteration of our Youth Music funded programme with youth justice services across the northwest, offering high quality and creative music and art making activities. It is a responsive and flexible programme that meets the needs and interests of the young people, supporting them in their own personal journeys and inspires them to access mainstream and creative provision opportunities.

The project is a set of weekly sessions with musicians and artists in residence at different Youth Justice, ISS and Turnaround hubs around Manchester, as well as week-long residencies for Youth Justice and at secure children's homes across the Northwest. These sessions have a renewed focus on expanding the genre's, technologies and practices of the young people's music making to better reflect their interests.

The combination of Youth Music funding and support from Manchester Youth Justice Services means that this project has secure funding until late 2026. As with Changing Stories, we will be looking to recruit a project coordinator in the spring of 2024.

# **The Theatre in Prisons and Probation Centre**

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## **Trustees' Report**

### **Probation Activity Hubs**

TiPP are the primary provider of creative arts training and teaching in the Manchester Growth Foundation's Probation Activity Hubs in Sheffield and Leeds. These Hubs are managed by the Growth Company, and funded by the HMPPS Creating Future Opportunities Fund. In 2024 the Growth Company's work in Yorkshire secured CFO funding for a further three years; in addition, Growth Company worked with Career Connect to win the CFO contract for the NW region. This will see TiPP delivering creative arts activity in six new Hubs across the NW from the summer of 2024. Both of these new contracts will run to mid 2027, ensuring our sessional delivery with adults on probation for at least another three years.

### **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. The enhanced programme of activities that we will be delivering from summer 2024 onwards is underpinned by a professional development pathway, which will enable new and emerging artists and facilitators to deliver in a range of community and secure settings.

### **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 in this, the 33rd year of the programme, we will be working with a larger cohort than ever to meet the demand. This programme is also complemented by both undergraduate and (new for 2024) postgraduate teaching and training courses in socially engaged music practice

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 were commissioned by Youth Music to work with organisations they fund to review policies and practices and since then, we have delivered a series of training courses and ongoing one to one organisational support. This contract will continue into 2024.

### **Strategic Work**

The national strategic work which began in 2020 will continue to grow and develop through 2024, and as can be seen by the increased level of activity, it has been immensely productive. TiPP's Director is a Board member of Clinks, the national third sector in criminal justice charity, and he acted as co-Chair of the National Criminal Justice Arts Alliance until 2023. The profile and networking opportunities that this national work provides TiPP is an important investment in our long-term future.

## **Structure, governance and management**

### ***Nature of governing document***

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 5 December 1995, as amended by special resolutions dated 14 March 1996 and 22 October 2012. The company was registered as a charity on 26 January 1996.

# **The Theatre in Prisons and Probation Centre**

**known as TiPP**

## **Trustees' Report**

### *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.

### *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.

### *Organisational structure*

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.

## **The Theatre in Prisons and Probation Centre**

**known as TiPP**

### **Trustees' Report**

#### **Relationships with related parties**

##### **The University of Manchester**

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.

#### ***Major risks and management of those risks***

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.

An ongoing risk that we constantly face is managing staff turnover and, as reported last year, in 2020 we lost one of our longest serving staff members, Rachel Scott. We took the decision to not immediately replace her, as her work was largely prison based delivery and in a wider context where prison-based arts activity is not being prioritised, and the future of prison regimes remained uncertain, it would have presented as a considerable financial risk; this has proven to be a prudent move, as our prison-based work has yet to recover fully. We will continue to act cautiously until we are sure of the outcome of contract negotiations with the NHS and The Growth Company. In the meantime, we will continue to manage projects on an ad hoc basis, drawing on our extensive pool of experienced project managers. This provides us the flexibility to respond to the demands of the workplace, with minimal risk.

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.

**The Theatre in Prisons and Probation Centre**


**known as TiPP**

**Trustees' Report**

**Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 9-12-24 and signed on its behalf by:



.....  
A Jeffers  
Trustee

## The Theatre in Prisons and Probation Centre

known as TiPP

### Statement of Trustees' Responsibilities

The Trustees (who are also the directors of The Theatre in Prisons and Probation Centre for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

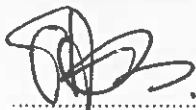
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that can 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 Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on <sup>9-12-21</sup> ..... and signed on its behalf by:



.....  
A Jeffers  
Trustee

## The Theatre in Prisons and Probation Centre

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### Independent Examiner's Report to the trustees of The Theatre in Prisons and Probation Centre ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity's 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 charity'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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of The Theatre in Prisons and Probation Centre 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.

*Beaver and Struttors*

Helen Binns FCA  
Chartered Accountants  
ICAEW

One Express  
1 George Leigh Street  
Manchester  
M4 5DL

Date: 17/12/2024.....

**The Theatre in Prisons and Probation Centre**

known as TiPP

**Statement of Financial Activities for the Year Ended 31 March 2024  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	331,313	-	331,313
Charitable activities	4	210,149	-	210,149
<b>Total income</b>		<u>541,462</u>	<u>-</u>	<u>541,462</u>
<b>Expenditure on:</b>				
Charitable activities	5	(231,593)	(6,000)	(237,593)
<b>Total expenditure</b>		<u>(231,593)</u>	<u>(6,000)</u>	<u>(237,593)</u>
<b>Net income/(expenditure)</b>		<u>309,869</u>	<u>(6,000)</u>	<u>303,869</u>
<b>Net movement in funds</b>		309,869	(6,000)	303,869
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>23,371</u>	<u>6,000</u>	<u>29,371</u>
Total funds carried forward	15	<u>333,240</u>	<u>-</u>	<u>333,240</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	10,120	-	10,120
Charitable activities	4	159,450	33,700	193,150
<b>Total income</b>		<u>169,570</u>	<u>33,700</u>	<u>203,270</u>
<b>Expenditure on:</b>				
Charitable activities	5	(211,191)	(36,455)	(247,646)
<b>Total expenditure</b>		<u>(211,191)</u>	<u>(36,455)</u>	<u>(247,646)</u>
<b>Net expenditure</b>		<u>(41,621)</u>	<u>(2,755)</u>	<u>(44,376)</u>
<b>Net movement in funds</b>		(41,621)	(2,755)	(44,376)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>64,992</u>	<u>8,755</u>	<u>73,747</u>
Total funds carried forward	15	<u>23,371</u>	<u>6,000</u>	<u>29,371</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 15.

The notes on pages 19 to 28 form an integral part of these financial statements.

**The Theatre in Prisons and Probation Centre**

**known as TiPP**

**(Registration number: 3140988)  
Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	74	358
<b>Current assets</b>			
Debtors	12	273,074	25,447
Cash at bank and in hand	13	80,701	19,587
		<u>353,775</u>	<u>45,034</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(20,609)</u>	<u>(16,021)</u>
<b>Net current assets</b>		<u>333,166</u>	<u>29,013</u>
<b>Net assets</b>		<u>333,240</u>	<u>29,371</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	15	-	6,000
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>333,240</u>	<u>23,371</u>
<b>Total funds</b>	15	<u>333,240</u>	<u>29,371</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 16 to 28 were approved by the Trustees, and authorised for issue on 9-2-24 and signed on their behalf by:



.....  
A Jeffers  
Trustee

The notes on pages 19 to 28 form an integral part of these financial statements.

**The Theatre in Prisons and Probation Centre**

**known as TiPP**

**Statement of Cash Flows for the Year Ended 31 March 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash income/(expenditure)		303,869	(44,376)
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation		383	-
		<u>304,252</u>	<u>(44,376)</u>
<b>Working capital adjustments</b>			
Increase in debtors	12	(247,627)	(5,907)
Increase in creditors	14	4,588	1,709
		<u>61,213</u>	<u>(48,574)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	11	(99)	-
		<u>61,114</u>	<u>(48,574)</u>
Net increase/(decrease) in cash and cash equivalents		61,114	(48,574)
Cash and cash equivalents at 1 April		<u>19,587</u>	<u>68,161</u>
Cash and cash equivalents at 31 March		<u>80,701</u>	<u>19,587</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 28 form an integral part of these financial statements.

# **The Theatre in Prisons and Probation Centre**

**known as TiPP**

## **Notes to the Financial Statements for the Year Ended 31 March 2024**

### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

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

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

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)) (issued in 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.

#### **Basis of preparation**

The Theatre in Prisons and Probation Centre 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 notes.

#### **Going concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

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 the income receivable can be measured reliably.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

## **The Theatre in Prisons and Probation Centre**

**known as TiPP**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Gifts in kind***

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Governance costs***

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees meetings and reimbursed expenses.

#### ***Government grants***

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

# The Theatre in Prisons and Probation Centre

known as TiPP

## Notes to the Financial Statements for the Year Ended 31 March 2024

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Equipment	25% Straight line

### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

# The Theatre in Prisons and Probation Centre

## known as TiPP

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### Financial instruments

##### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

### 3 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	18	18	1,570
Grants received;			
Revenue grants	323,795	323,795	1,050
Gifts in kind	7,500	7,500	7,500
	<u>331,313</u>	<u>331,313</u>	<u>10,120</u>

**The Theatre in Prisons and Probation Centre**

**known as TiPP**

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**4 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Project grants	-	-	33,700
Fees	210,149	210,149	159,450
	<u>210,149</u>	<u>210,149</u>	<u>193,150</u>

**5 Expenditure on charitable activities**

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Staff costs		63,265	-	63,265	69,104
Fees		148,818	6,000	154,818	145,563
Direct project costs		-	-	-	12,277
Travel and subsistence		462	-	462	4,056
Marketing		734	-	734	693
Repairs and renewals		-	-	-	786
Insurance		3,645	-	3,645	3,441
Other costs		1,172	-	1,172	1,007
Allocated support costs	6	9,429	-	9,429	8,953
Governance costs	6	4,068	-	4,068	1,766
		<u>231,593</u>	<u>6,000</u>	<u>237,593</u>	<u>247,646</u>

# The Theatre in Prisons and Probation Centre

known as TiPP

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 6 Analysis of governance and support costs

#### Charitable activities expenditure

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Office accommodation	7,500	7,500	7,500
Office costs	1,929	1,929	1,453
	<u>9,429</u>	<u>9,429</u>	<u>8,953</u>

#### Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	2,100	2,100	680
Other fees paid to examiners	1,968	1,968	1,086
	<u>4,068</u>	<u>4,068</u>	<u>1,766</u>

### 7 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

# The Theatre in Prisons and Probation Centre

known as TiPP

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
<b>Staff costs during the year were:</b>		
Wages and salaries	61,422	62,466
Social security costs	-	5,319
Pension costs	1,843	1,319
	<u>63,265</u>	<u>69,104</u>

The monthly average number of persons (including principal staff) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Charitable activities	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £31,955 (2023 - £44,840).

### 9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>2,100</u>	<u>680</u>
<b>Other fees to examiners</b>		
All other services	<u>1,968</u>	<u>1,086</u>

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable gains Act 1992 to the extent that these are applied to its charitable objects.

**The Theatre in Prisons and Probation Centre**

**known as TiPP**

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**11 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2023	5,969	5,969
Additions	99	99
At 31 March 2024	6,068	6,068
<b>Depreciation</b>		
At 1 April 2023	5,611	5,611
Charge for the year	383	383
At 31 March 2024	5,994	5,994
<b>Net book value</b>		
At 31 March 2024	74	74
At 31 March 2023	358	358

**12 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	273,074	25,447

**13 Cash and cash equivalents**

	<b>2024 £</b>	<b>2023 £</b>
Cash at bank	80,701	19,587

**14 Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Other taxation and social security	757	2,622
Pension scheme creditor	598	320
Accruals	19,254	13,079
	20,609	16,021

**The Theatre in Prisons and Probation Centre**

known as TiPP

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**15 Funds**

	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	23,371	541,462	(231,593)	333,240
<b>Restricted funds</b>				
Positive Steps	<u>6,000</u>	<u>-</u>	<u>(6,000)</u>	<u>-</u>
<b>Total funds</b>	<u>29,371</u>	<u>541,462</u>	<u>(237,593)</u>	<u>333,240</u>
	<b>Balance at 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2023 £</b>
<b>Unrestricted funds</b>				
<i>General</i>				
General funds	64,992	169,570	(211,191)	23,371
<b>Restricted</b>				
Youth Music	2,755	33,700	(36,455)	-
Positive Steps	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
<b>Total restricted funds</b>	<u>8,755</u>	<u>33,700</u>	<u>(36,455)</u>	<u>6,000</u>
<b>Total funds</b>	<u>73,747</u>	<u>203,270</u>	<u>(247,646)</u>	<u>29,371</u>

## The Theatre in Prisons and Probation Centre

known as TiPP

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 16 Analysis of net assets between funds

	<b>Unrestricted funds General £</b>	<b>Total funds at 31 March 2024 £</b>
Tangible fixed assets	74	74
Current assets	353,775	353,775
Current liabilities	<u>(20,609)</u>	<u>(20,609)</u>
Total net assets	<u>333,240</u>	<u>333,240</u>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2023 £</b>
Tangible fixed assets	358	-	358
Current assets	39,034	6,000	45,034
Current liabilities	<u>(16,021)</u>	<u>-</u>	<u>(16,021)</u>
Total net assets	<u>23,371</u>	<u>6,000</u>	<u>29,371</u>

#### 17 Analysis of net funds

	<b>At 1 April 2023 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2024 £</b>
Cash at bank and in hand	<u>19,587</u>	<u>61,114</u>	<u>80,701</u>
Net debt	<u>19,587</u>	<u>61,114</u>	<u>80,701</u>

	<b>At 1 April 2022 £</b>	<b>Financing cash flows £</b>	<b>At 31 March 2023 £</b>
Cash at bank and in hand	<u>68,161</u>	<u>(48,574)</u>	<u>19,587</u>
Net debt	<u>68,161</u>	<u>(48,574)</u>	<u>19,587</u>

#### 18 Related party transactions

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.