Company Registration No. 11122993

Registered Charity No. 1195938

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)

REPORT AND ACCOUNTS
For the year ending 31 December 2025

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
For the year ended 31 December 2025

The Trustees, who are also Directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Wrongsemble
Charity registration number	1195938
Company registration number	11122993
Registered office	131 Water Lane, Leeds LS11 9UD

Trustees

For the purposes of the Companies Act 2006, the Board of Trustees is the Board of Directors of the charitable company and is referred to as the Trustees throughout this report.

The Trustees of Wrongsemble during the year and to the date of signing this report are as follows:

Victoria Ackroyd	
Dermot Daly	
Hannah Farley	Resigned 23 May 2025
Christopher Lloyd (Chair)	
Rachel Marriner	

Independent Examiner	Pete O'Hara FCA, Chartered Accountant, 26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

Wrongsemble is a charitable company limited by guarantee, incorporated on 22 December 2017 and registered as a charity on 27 September 2021.

It was established under the Memorandum of Association that established its objects and powers and is governed under its Articles of Association.

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Governing Documents (Cont.)

The Directors of the company are also Trustees of the charity.

Eligibility for membership of the charity, and membership of the Board of Trustees, is governed by the Articles of Association. There are no restrictions in the governing document on the operation of the charity other than those imposed by general charity law.

Charitable Purpose

Wrongsemble's charitable objects are to, for the public benefit, promote the performing arts, through the creation of live and digital productions, events and workshops, primarily but not exclusively in the North of England.

Structure and Governance

The charity currently has a Board of four non-executive Trustees.

The Board meets a minimum of four times per year and, additionally, holds an annual awayday.

Detailed written Board reports and an agenda are prepared and circulated in advance of meetings.

Recruitment and Appointment of Board of Trustees

Trustees are elected to the Board based on discussions and recommendations offered by Trustees and outside advisors to the organisation, as well as through a range of advertising channels.

Trustee Induction and Training

New Trustees are inducted by the Chair of the Board and Creative Director and are provided with a range of resources to support their understanding of Wrongsemble activities.

The Charity's grant making policies

The charity does not currently engage in grant-making activity.

The contribution of volunteers

The charity makes use of volunteers within its festivals and to support its activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Reserves Policy

The Trustees have reviewed the charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees aim to hold a level of unrestricted reserves sufficient to cover the charity's liabilities in the event of funding shortfalls or operational difficulties. The current target for unrestricted reserves remains at £25,000, comprising £10,000 for immediate liabilities and £15,000 for contingency planning and future growth.

The charity's total Unrestricted Funds at 31 December 2025 are £39,469 (2024: £40,926). Free Reserves, defined as Unrestricted Funds, minus the value of Designated Funds and Tangible Fixed Assets (£2,292), are £37,177 (2024: £38,495), thereby proving a modest additional amount of contingency as the charity embarks upon a major national tour of one of its productions.

This policy will be reviewed by the Trustees annually as part of the charity's budgeting processes.

OBJECTIVES AND ACTIVITIES

Vision & Mission

Wrongsemble believes in art for everyone, with accessibility and 'shared experience' at the heart of everything we do.

Formed in 2015, the company was born out of desire to make family theatre for all ages. All of our artists are from/based in the North of England and we are committed to providing artistic employment to those based in our region. We strive to ensure that our artists represent the excitingly diverse communities we serve.

Public Benefit

The Trustees understand and have discussed the implications of the provisions of the Charities Act 2006, which state that all charities must demonstrate that they are established for public benefit and have had due regard to the public benefit guidance issued by the Charity Commission. The Trustees believe that the charity meets both of the key principles.

OBJECTIVES AND ACTIVITIES (Continued)

Public Benefit (Cont.)

Principle 1 - There must be an identifiable benefit, or benefits

Wrongsemble operates for the public benefit, to promote the performing arts through the creation of live and digital productions, events, and workshops which primarily take place (but not exclusively) in the North of England.

Principle 2 - Benefit must be to the public, or a section of the public

Wrongsemble's activities are available to the general public/mankind.

Wrongsemble's beneficiaries are therefore entirely appropriate to its aims and the public as a whole benefits from its work. All of these benefits are clear, evidenced and relate directly to Wrongsemble's aims. In addition, the Trustees do not consider that any significant detriment or harm flows from Wrongsemble's work.

Risk Management

The Trustees of the charity regularly review the major governance, operational and financial risks which the charity faces as part of its annual business planning process and confirm that systems have been established to mitigate these risks.

Wrongsemble has a risk management strategy in place which comprises:

- an annual review of the strategic risks the charity may face via the business plan
- the establishment of systems and procedures to mitigate those risks identified
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise
- a risk register which is updated four times a year and interrogated and signed off at each subsequent board meeting by the Trustees

The Trustees are satisfied that appropriate financial systems and controls and employment policies and practices are in place.

Key risks facing the charity continue to be financial sustainability and the reliance on key team members. The Trustees have implemented the following measures to mitigate these risks:

- Prudent budgeting and cost control.

- Regular management accounts to monitor financial performance.
- Maintaining a low-cost base while expanding funding sources.
- Ensuring contingency plans are in place should income targets not be met.
- Developing core funding streams to support permanent staff positions.

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
For the year ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the period

Despite ongoing pressures across the arts sector, Wrongsemble has continued to deliver an ambitious programme of touring productions, festivals, and participatory activity throughout 2025. The charity's work has engaged communities locally and nationally, providing high-quality arts experiences for children, families, and young people. In more detail, the charity's activities have benefited the public through:

Three Little Vikings (National Tour: March-November 2025)

Following a Research & Development phase in 2024, Wrongsemble premiered our first-ever picturebook adaptation of Bethan Woollvin's much-loved ***Three Little Vikings*** in partnership with Macmillan Publishers and Two Hoots, supported with National Lottery Project Grant funding from Arts Council England.



The production embarked on a national tour across the UK between March and November 2025, bringing the story's themes of courage, ingenuity, championing disability awareness, feminism and "girl power", as well as environmental themes to audiences across the country. The production combined Wrongsemble's signature physical storytelling style with playful design and music to create an engaging theatre experience for family audiences. The tour reached a wide range of venues, festivals, and regional theatres, strengthening the company's national touring profile while introducing new audiences to Wrongsemble's work.

"An action-packed epic adventure where girls get to be the heroes, and teamwork triumphs"
Everything Theatre - *Full Review here* ⭑⭑⭑⭑

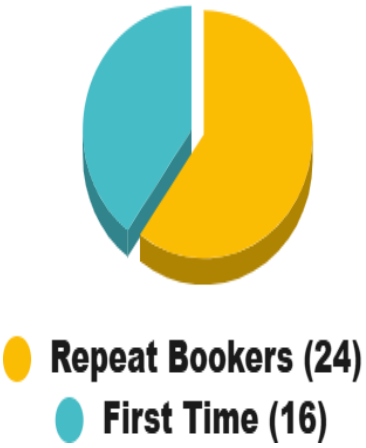
Over spring and summer 2025 we toured Three Little Vikings to **30** Venues with **41** (*usually 2 show*) days of shows. Performing to around **6,396** young people! - and In the autumn we finished the tour with another **10** venues over **14** days with the production reaching another **2,184** children. A total of **110+ performances** over the full tour period and **8,580** young people getting to enjoy our musical adaptation of Bethan Woollin's book!

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
For the year ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Summary of the main achievements of the charity during the period

Venues were as follows:



Leeds Storytelling Festival, Brighton Dome-Our Place Outreach Tour, Theatre Royal Winchester, Nottingham Lakeside, Lyric Hammersmith, Arts Depot, Rotherham Civic, ARC Stockton, Greenwich Theatre, Hat Factory Arts Centre Luton, The Montgomery, Helmsley Arts Centre, Guiseley Theatre, Queen's Hall Hexham, Gala Durham, Junction Goole, Shakespeare North Playhouse, The Dukes, Gosforth Civic Theatre, Barnsley Civic, Skipton Town Hall, SlungLow, Farnham Maltings, Exeter Northcott, Dorchester Arts, Arts Centre Washington, Theatre by the Lake, PAA Yarm, The Albany, Half Moon, Waterside Arts, East Riding Theatre, Leicester Curve. The Lowry, Lincoln Arts Centre, Leeds Libraries, Salisbury Arts Centre. Tobacco Factory, Bristol, Bridport Arts, Dorset, Yvonne Arnaud Theatre, Barrow Town Hall, Calderdale Library Services.

We sold (or encouraged audiences to buy) so many copies of Three Little Vikings over the tour that the title was sold out across the UK and Pan Macmillan had to order re-prints to restock book shops across the country!

Leeds Storytelling Festival (February-March 2025)



Wrongsemble played a central role in the inaugural ***Leeds Storytelling Festival,*** working in consortium with Leeds Libraries and LiveWire Poetry to curate and deliver a citywide programme celebrating the power of stories. The festival brought together performances, workshops, readings, and participatory events across multiple venues and libraries throughout Leeds.

The festival engaged audiences of all ages, with a particular focus on children and families, and supported emerging and established storytellers. The programme reinforced Leeds' reputation as a vibrant cultural city and strengthened Wrongsemble's role as a key creative partner in the region's cultural ecology.

*"Please, please continue to hold these events – so valuable. Thank you!" A*ttendee at The Lost Property Library.

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the period (Cont.)

Activity included:

- Fantastically Great Women Trail and Kate Pankhurst Workshop
- Wrongsemble online offer – Stargazer
- Costume Making Workshops
- The Poetry Takeaway (Outdoor events)
- Poetry For Parents (Maria Ferguson & Hollie McNish)
- LIVEwire Showcase with Polar Bear and Testament
- U5s – Stories with Liv & Debutots
- Blanket Fort Club (PMLD specific)
- Coalesce Dance – Mika and the Polar Bear
- The Lost Property Library (Wrongsemble) Community Hub and Libraries Tour
- Three Little Vikings Premiere (& Bethan Woollvin Workshop/Female Viking History LARPing demo from Leeds Armouries)
- World Book Day – BL Author Events & Webinars
- Author Events (Burhana Islam, Ashley Thorpe, Hiba Noor Khan, Cressida Cowell)

The festival reached **9,229** people (children & guardians) through **74** total events, including **27** workshops. Attendees expressed high satisfaction, with **98%** giving the stories four or more stars and **95%** of children leaving happy or laughing. Full evaluation pack at https://drive.google.com/file/d/1JXF7tnEid6VHscLzHR9BIKUJYnFH1ozM/view

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the period (Cont.)

Derby Dream Fest (Pilot Festival: June-July 2025)

In summer 2025, Wrongsemble delivered the pilot edition of ***Derby Dream Fest*** for **Culture:Derby**. This new family-focused site-specific arts festival was developed to test a scalable model for place-based storytelling events in the city of Derby using the newly renovated Derby Markethall.



The festival was delivered with over 30+ cultural partners and local employers, bringing together performances, storytelling installations, and participatory activities for local communities and schools.

The festival offered accessible cultural experiences in new schools and city-centre spaces. The pilot provided valuable insight into how Wrongsemble's storytelling-led approach can support community engagement and local cultural development in new regions.

The festival continues beyond this pilot into 2026, building on the success of the pilot year of which Wrongsemble was instrumental in the planning and delivery of.

The Lost Property Library (February 2025-Ongoing)

In early 2025, Wrongsemble relaunched ***The Lost Property Library***, an ongoing creative project exploring the stories behind lost objects and forgotten belongings via Leeds Storytelling Festival 2025.



This nimble and adaptable piece invites audiences and participants to imagine the histories and journeys of lost items through an intimate and interactive solo show full of songs and live music. Designed to spark imagination and community participation, the initiative continues to evolve through partnerships with libraries, schools, and cultural organisations, expanding opportunities for audiences to engage with classic storytelling in new and playful ways.

Previously commissioned by The British Library in 2022 this production was reworked to deliver pop-up performances in venues across Leeds, and has since toured to a variety of venues across the region (incl. Shakespeare North Playhouse with Z-Arts, and Magna Science Museum).

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the period (Cont.)

In 2026 The Lost Property Library was invited to join the prestigious Half Moon Portfolio of touring productions, which will enable the production to tour into a variety of venues nationwide in partnership with the field-leading Half Moon Theatre.

"Fantastic work at Magna yesterday. The performances were brilliant and adapted to meet the needs of the audience and the size of the performance area … amusing and thought provoking for all of the three sessions. We will highly recommend Wrongsemble to other libraries and companies and we hope to keep in touch for possible future work."

Breadcrumbs (Outdoors/Non-Trad Venue Tour: July-September 2025)



Following its successful festive premiere in 2024, ***Breadcrumbs*** (based on the Hansel & Gretel story) was adapted for outdoor touring and festival presentation during summer 2025.

The production reimagines familiar fairytale traditions through a contemporary lens, encouraging young audiences to reflect on themes of resilience, independence, and bravery. Touring to festivals, libraries and outdoor venues throughout the summer, *Breadcrumbs* enabled Wrongsemble to reach new audiences in accessible public spaces and continue its tradition of family-friendly outdoor theatre. This tour also helped establish our growing trend for bookings from lucrative bookers such as English Heritage and National Trust (NT) for our summer outdoor work, allowing us to subside or provide low cost/free performances at community venues.

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Summary of the main achievements of the charity during the period (Cont.)

With **25** days of shows across **20** venues, we performed over **50** performances of *Breadcrumbs* that reached approximately **3,550** young people in outdoor spaces at venues, libraries, local parks, festivals, public spaces and outdoor heritage locations. We even made it over the border to Wales!

- *All Points East Festival (In The Neighbourhood Family Day)*
- *Bolton Central Library*
- *Derby Market Hall*
- *East Riddleston Hall (NT)*
- *Glowyr Theatre, Ammanford*
- *Kirkstall Abbey Festival*
- *Leeds Industrial Museum*
- *Leeds Libraries, Healthy Holidays*
- *Manningham Library (Bradford Summer Reading Challenge)*
- *Norbury Hall School*
- *Quarry Bank (NT)*
- *Ripon Theatre Festival*
- *Rotherham Show*
- *Seaton Delaval Hall (NT)*
- *Shakespeare North Playhouse - Sir Ken Dodd Performance Garden*
- *SlungLow@Temple*
- *Stockwood Discovery Centre*
- *Sunnybank Mills*
- *Wentworth Castle Gardens (NT)*
- *York Explore Libraries*

This tour was supported with Arts Council National Lottery Project Grant Funding in 2025.

A Town Called Christmas (Festive Season: November–December 2025)

In winter 2025, Wrongsemble partnered with **Red Ladder Theatre Company** to deliver a bespoke festive double bill for festive audiences. This saw a single repertory company of actors perform in two shows across six venues.

A Town Called Christmas formed the family offer part of this collaboration, combining Wrongsemble's playful storytelling approach with Red Ladder's strong theatrical heritage. The production brought festive storytelling to audiences across the region, strengthening collaborative relationships between two leading Yorkshire theatre companies while delivering an imaginative and accessible seasonal programme for families.

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

The production toured to six venues nationwide (Slung Low, Wakefield Exchange, Gosforth Civic, ARC Stockton Arts Centre, Lawrence Batley Theatre, Huddersfield, and Brighton Dome) throughout Nov/Dec 2025, reaching thousands of children and young people across the country through this innovative co-production touring model.

"*A Town Called Christmas is heartwarming, wholesome and delivers magic in a way that all ages can enjoy. Not to be missed*!" London Theatre Reviews, 2025

"*It's a magical Christmas journey for the kids, yes, but I promise the adults will come out just as enchanted. An absolute delight from beginning to end*." Leeds Living, 2025

Conclusion

2025 has been a year of continued growth and innovation for Wrongsemble. Through national touring, new festivals, participatory projects, and strategic partnerships, the charity has expanded both the scale and reach of its work. With a strengthened national touring profile, deepened regional partnerships, and a continued commitment to imaginative storytelling for young audiences, Wrongsemble remains well positioned to build on its impact in the years ahead.

Financial Review

The out-turn for the year is an unrestricted deficit of £(1,457) (2024: unrestricted surplus of £4,035).

The Trustees consider the financial performance of the charity to be satisfactory.

PLANS FOR FUTURE YEARS

Wrongsemble continues to build on its successes, with an exciting programme planned for 2026:

- *Rapunzel Tour* (our second Bethan Woollvin production) will enter full production and embark on a national tour from February-November 2026 supported by National Lottery Project Grant funding from Arts Council England following the huge success of *Three Little Vikings* in 2025.
- *Leeds Storytelling Festival* returns for its second year in 2026 with Wrongsemble playing a central role in curating and delivering performances, workshops, and community-led storytelling projects in consortium with Leeds Libraries and LiveWire poetry.
- *Lost Property Library* has joined Half Moon Theatres 'Half Moon Presents 2026-27 Portfolio' of touring work'
- Festive offers: *Tinsel* at Shakespeare North Playhouse, and a second 'to be confirmed title' in discussion with Slung Low and CAST (Doncaster)
  Further expansion of *participatory workshops* with Leeds Libraries, British Library, and regional partners (Junction Goole, ARC Stockton, Healthy Holidays etc) to foster access to high-quality arts experiences and skills development for young people and families.

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT
For the year ended 31 December 2025

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the Directors of Wrongsemble 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;
- make judgments 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

Signed on behalf of the Trustees

Christopher Lloyd
Chair of the Board of Trustees
Company Registration Number 11122993

16 April 2026

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF WRONGSEMBLE LIMITED FOR THE YEAR ENDED 31 DECEMBER 2025

I hereby report to the Trustees/Members of Wrongsemble (Charity Registration Number 1162870) on the accounts for the year ended 31 December 2025 set out on pages 15 to 25.

Responsibilities and Basis of Report

As the charity's Trustees (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

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 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 or 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 (FRS102)).

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.



Pete O'Hara, FCA, Chartered Accountant
Fellow of the Institute of Chartered Accountants in England & Wales
26 La Sagesse, Jesmond, Newcastle upon Tyne NE2 3AF

16 April 2026

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income					
Income from Grants, Donations & Legacies	3	7,653	21,137	28,790	91,456
Income from Charitable Activities	4	97,284	-	97,284	51,321
Other Income	5	20,168	-	20,168	23,067
Total Income		**125,105**	**21,137**	**146,242**	**165,844**
Expenditure					
Expenditure on Raising Funds	6	7,094	-	7,094	140,868
Expenditure on Charitable Activities	7	119,468	75,064	194,532	140,868
Total Expenditure		**126,562**	**75,064**	**201,626**	**140,868**
Net Income/(Expenditure)	8	**(1,457)**	**(53,927)**	**(55,384)**	**24,976**
Balance brought forward		40,926	53,927	94,853	69,877
Balance carried forward		**£39,469**	**£-**	**£39,469**	**£94,853**

The notes on pages 17 to 25 form part of the financial statements.
All of the activities of the company are classed as continuing.

The Statement of Financial Activities includes all gains and losses in the period and therefore a statement of total recognised gains and losses has not been prepared.

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL POSITION/BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	31 December 2025 £	31 December 2024 £
Fixed Assets			
Tangible Fixed Assets	10	2,922	2,431
Current Assets			
Debtors	11	9,311	75,251
Cash At Bank & In Hand		32,826	24,680
		42,137	99,931
Creditors – Amounts Falling Due Within 1 Year	12	(5,590)	(7,509)
Net Current Assets/(Liabilities)		36,547	92,422
Total Net Assets	**13**	**£39,469**	**£94,853**
Represented by:			
Unrestricted Reserves	13, 14	39,469	40,926
Restricted Reserves	13, 14	-	53,927
		£39,469	**£94,853**

The notes on pages 17 to 25 form part of the financial statements.

The Trustees are satisfied that for the year ended 31 December 2025 the charity was entitled to exemption under section 477(2) of the Companies Act 2006.

The Trustees also confirm that the Members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006

The Trustees acknowledge their responsibilities for:

(i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved and signed by a Member of the Board of Trustees on 16 April 2026.

Christopher Lloyd
Chair of the Board of Trustees
Company Registration Number 11122993

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

These financial statements have been prepared on the historical cost basis and in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), and with the Companies Act 2006 and the revised Statement of Recommended Practice (SORP 2005) "Accounting and Reporting by Charities".

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation Status
Wrongsemble is a Charity registered under the 1960 Charities Act and is accorded exemption from liability to taxation on its income under S505 Income and Corporation Taxes Act 1988.

Going Concern
There are no material uncertainties about the charity's ability to continue.

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.

Cash Flow Statement
The Directors have taken advantage of the provisions of the Financial Reporting Standard Number 1, which exempts small entities from the need to prepare a cash flow statement.

Fund Accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

1. Accounting Policies (Cont.)

Income
All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy.

The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.
- Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Other income is accounted for when receivable.

Expenditure
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.
- 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.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Operating Leases

The charity classifies the lease of certain types of equipment as operating leases as the title to the equipment remains with the lessor. Rental charges are charged against income on a straight-line basis over the period of the lease.

1. Accounting Policies (Continued)

Tangible Fixed Assets and Depreciation
Depreciation is provided on any fixed assets at rates calculated to write off the assets over their remaining useful lives as follows:

IT & Office Equipment - 33% per annum straight line

A full year's depreciation charge is applied in the year of acquisition and no charge is made in the year of disposal.

Impairment of Fixed Assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Financial Instruments
A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

2. Legal Status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The company law members of the charity are the members of its Board of Trustees.

3. Income – Grants, Donations & Legacies

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Grant Income				
Arts Council England – A Town Called Christmas	-	-	-	(890)
Arts Council England – Breadcrumbs	-	14,900	14,900	-
Arts Council England – Little Vikings	-	-	-	49,846
Gala Theatre & Cinema - Breadcrumbs	-	-	-	20,000
Leeds City Council - GROW	7,500	-	7,500	7,500
Leeds City Council / UK Shared Prosperity Fund	-	(113)	(113)	15,000
	7,500	**14,787**	**22,287**	**91,456**
Donations	**153**	**6,350**	**6,503**	**-**
	£7,653	**£21,137**	**£28,790**	**£91,456**

Of the 2024 total of £91,456, £7,500 was attributable to Unrestricted Funds and £83,956 to Restricted Funds.

4. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Commissions	29,050	-	29,050	9,820
Merchandising Sales	4,731	-	4,731	-
Participation Bookings	2,784	-	2,784	2,377
Tour Bookings	56,624	-	56,624	38,990
Other Box Office, Sales & Fees	4,095	-	4,095	134
	£97,284	**£-**	**£97,284**	**£51,321**

The 2024 total of £51,321 was wholly attributable to Unrestricted Funds.

5. Other Income

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Theatre Tax Relief	20,168	-	20,168	23,067
	£20,168	**£-**	**£20,168**	**£23,067**

The 2024 total of £23,067 was wholly attributable to Unrestricted Funds.

6. Expenditure on Raising Funds

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Merchandising Costs	7,094	-	7,094	-
	£7,094	**£-**	**£7,094**	**£-**

7. Expenditure on Charitable Activities

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Direct Costs				
Programme/Project Costs	96,031	75,064	171,095	127,222
Advertising & Marketing	1,469	1,469	1,469	1,972
Support Costs				
Depreciation	2,838	-	2,838	2,323
Office & Administration Costs	17,965	-	17,965	8,153
Governance Costs				
Legal & Professional	115	-	115	48
Independent Examiner's Fees	700	-	700	700
Other Accountancy Costs	350	-	350	450
	£119,468	**£75,064**	**£194,532**	**£140,868**

Of the 2024 total of £140,868, £77,853 was attributable to Unrestricted Funds and £63,015 to Restricted Funds.

8. Net Income/(Expenditure)

	2025 £	2024 £
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned Fixed Assets	2,838	2,323
Independent Examiner's Fees	700	700
Independent Examiner's Fees – Other Services	350	450

9. Staff Costs & Trustees' Remuneration

The charity employed no staff in the year (2024: None).

No remuneration has been paid to any Trustees/Directors in the year (2024: £Nil).

No travel and subsistence expenses were reimbursed to Trustees in respect of their attendance at meetings of the charity (2024: £Nil).

10. Tangible Fixed Assets

	Motor Vehicles £	IT & Office Equipment £	Total Fixed Assets £
Cost			
At 1 January 2025	3,000	7,399	10,399
Additions in year	3,329	-	3,329
At 31 December 2025	6,329	7,399	13,728
Accumulated Depreciation			
At 1 January 2025	2,250	5,718	7,968
Charge for year	1,582	1,256	2,838
At 31 December 2025	3,832	6,974	10,806
Net Book Value			
At 31 December 2025	**£2,497**	**£425**	**£2,922**
At 1 January 2025	£750	£1,681	£2,431

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

11. Debtors

	2025	2024
	£	£
Trade Debtors	600	4,716
Prepayments	1,401	279
Accrued Income	7,310	70,256
	£9,311	**£75,251**

12. Creditors – Amounts Falling Due Within 1 Year

	2025	2024
	£	£
Taxes & Social Security Costs - VAT	631	977
Accruals	4,959	6,532
	£5,590	**£7,509**

13. Analysis of Net Assets between Funds

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Tangible Fixed Assets	2,292	-	2,292	2,431
Debtors	9,311	-	9,311	75,251
Cash at Bank and In Hand	32,826	-	32,826	24,680
Creditors – Amounts Due Within 1 Year	(5,590)	-	(5,590)	(7,509)
	£39,469	**£**	**£39,469**	**£94,853**

WRONGSEMBLE
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

14. Analysis of Charitable Funds

	Fund at 1 January 2025	Incoming Resources in Year	Resources Expended in Year	Fund at 31 Dec 2025
	£	£	£	£
Unrestricted General Fund	**40,926**	**125,105**	**(126,562)**	**39,469**
Restricted Funds				
Arts Council England – Little Vikings	38,927	-	(38,927)	-
Arts Council England - Breadcrumbs	-	14,900	(14,900)	-
Donations – Derby Dream Fest	-	6,350	(6,350)	-
Leeds City Council / UK Shared Prosperity Fund	15,000	(113)	(14,887)	-
Total Restricted Funds	**53,927**	**21,137**	**(75,064)**	**-**
Total Funds	**£94,853**	**£146,242**	**£(201,626)**	**£39,469**

Name of Restricted Fund	**Description, Nature & Purpose of the Restricted Fund**
Arts Council England – Little Vikings	Towards the costs of Little Vikings
Arts Council England – Breadcrumbs	Towards the costs of Breadcrumbs
Donations – Derby Dream Fest	Towards the costs of Derby Dream Fest
Leeds City Council / UK Shared Prosperity Fund	Towards the costs of Leeds Storytelling Festival

15. Related Party Transactions

There were no transactions in the year with related parties, such as are required to be disclosed (2024: Nil).

16. Financial Commitments

No material financial commitments have been made in respect of future financial years.

17. Company Limited by Guarantee

The charity is incorporated under the Companies Act 1985 and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding £1 as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

There are currently 4 members of the company (2024: 5 members).