



equal
arts

Improving older people
lives through creativity

Trustees' Report and financial statements for the year ended March 31, 2024 for Northern Shape trading as Equal Arts.

Company Number 01992359 (England and Wales)
Charity Number 517352

Vision:

A healthy and creative
society which values
older people.

Mission:

To build healthier
communities by
improving the lives of
older people through
creativity.

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Report of the trustees

The trustees, who are also directors for the purpose of company law, have pleasure in presenting their report and the financial statements of the charitable company for the year ended March 31, 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102).

At Equal Arts we work to:

- Provide older people with creative opportunities to improve wellbeing and help reduce loneliness
- Champion creative ageing and its benefits to improve the quality of care provided to older people
- Create lasting change, developing community, age-friendly relationships and encouraging social inclusion
- Challenge negative attitudes towards ageing and dementia.

Hello from our chair Anne Walton



It was a great privilege and pleasure to open the National Creative Ageing Conference in October 2023 at the Catalyst, Newcastle University. What an amazing day it was, so many people and organisations so evidently thrilled to be together and sharing about the great work they're involved with. It was a day which brought the sector together for the first time in a number of years and I'm delighted to say Equal Arts was at the centre of it, planning it and delivering it. It was a great achievement and my thanks to the staff and everyone involved.

We were delighted to have Johnny Johnson Housing as the sponsor for the creative ageing conference and continue to build partnerships and deliver projects in supported housing schemes across the North East in Blyth, Wansbeck, Gateshead and Chester-Le-Street with residents from Boulmer Court involved with song writing, singing and performing their work Butterfly which is particularly touching and inspiring film.

In the run up to Christmas we're not content with being sung at by primary school children! Residents at Grange Lea Care Home in Ponteland and Birch Grove in South Tyneside wrote and performed their own Christmas songs and packaged their video as an e-Christmas Card to the delight of so many friends and family.

And in the Spring we had a huge number of groups involved in our B is for Bewick exhibition at Newcastle City Library, showcasing their artwork alongside the engravings, books and other objects from the Thomas Bewick collection from the Pease Collection. This project is a really positive example of how older people can enjoy, respond to and be privileged to access cultural collections of international repute.

Further afield The Mayor's Community Weekend at Parkfield in West London in partnership with Glebe School was an impressive event with both groups consistently involved in amazing projects with real energy that is a signature of great intergenerational working

And then to end the year in March we had the launch of Open Ended Book as a dementia-friendly publishing imprint with our first publication Bewick Tales. The event at the City Library was a fantastic occasion enjoyed by a variety of people who were enthusiastic and complimentary. Again, this is a great achievement for a small team which continues to be ambitious and driven to make real changes in society and improve the lives of older people in truly meaningful ways. This is the reason I am chair and I know that's the reason our staff are committed to the organisation, to each other and the people they work for!

Leading the way nationally in the field of Creative Ageing



Following a competitive tender process we were awarded £40k from Arts Council England and Baring Foundation to deliver the first National Creative Ageing Conference since the pandemic. It was an opportunity to showcase our experience in the field while highlighting the wealth of knowledge and work in the North East in Creative Ageing. We staged the conference at The Catalyst (run by the National Institute for Creative Ageing) with more than 200 attendees and 20 practical and plenary workshops throughout the day. It was a fantastic opportunity to collectively consider 'what next?' for the sector, and to share ideas, hearing from those at the forefront of Creative Ageing, the challenges and opportunities.

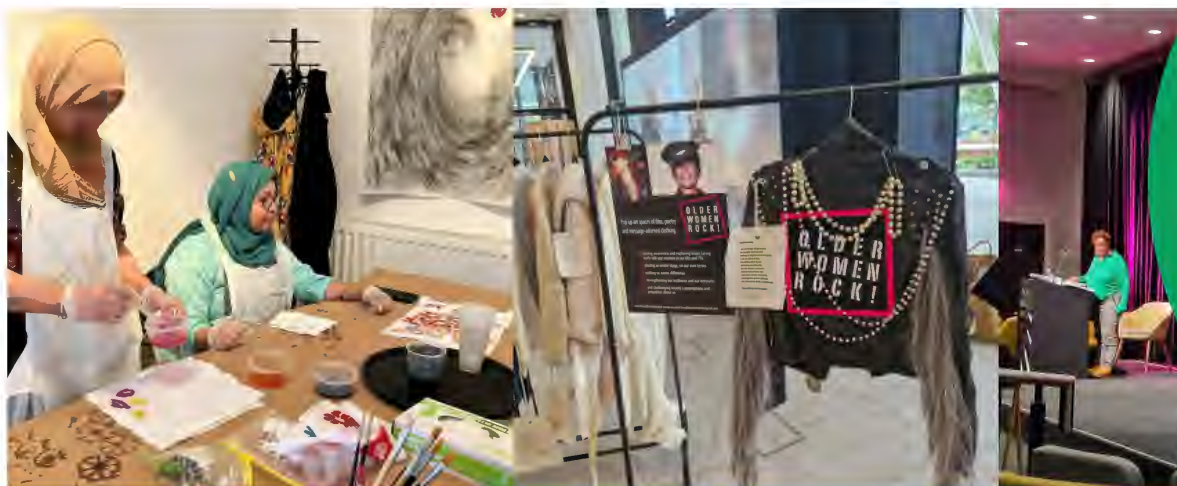
Themes of Agency and Voice, Ageing Well, Place and Community and Cultural Venues, inspired and generated ideas with contributions from poet Jackie Kay, author David Almond, the Royal Shakespeare Company, Royal Exchange Manchester and Age UK Oxford.

“Congratulations on a superbly stimulating conference - one of the best day conferences I've attended.”

Professor David Amigoni FEA, University Lead, Keele University

You can see a short film about the conference here.





Highlights

Among the highlights was getting to work with women at Sangini in South Shields for a collaborative project exploring women's voices and textiles.

Their work, developed over three months with artists Hannah Shaw and Leah Thorn, provided the creative catalyst to the conference and one of the standout moments.



Parkfield House Nursing Home



CARE • FAMILY • HONESTY • COMMITMENT

Residents at **Parkfield House** in Hillingdon, London and children from Glebe Primary School got to celebrate their long-standing relationship with a celebratory day curtesy of funding from The National Lottery's Mayor's Community Weekend.

For the past five years the groups have teamed up for a plethora of cross-generational projects and workshops with fantastic results. They got to share the benefits of their creative relationship with director of National Lottery Community Fund Phil Chamberlain and Hillingdon Mayor Coun Shehrary Ahmad-Wallana.



Support for the Care Home Choir!

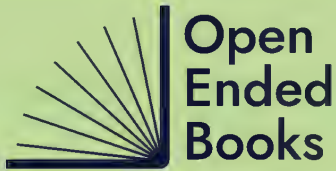
Early in the summer of 2023 we were named among the finalists in The People's Projects North East. Over two weeks hundreds of people lent their support to the choir and our aim to bring the choir back to full voice after the pandemic. The choir was awarded £10,000 to help reach more care settings, residents and staff. Throughout the year residents from Lindisfarne Birtley, Ryton Towers and Harton Grange have attended weekly workshops and rehearsals as part of our B is for Bewick project. Together they created lyrics and melodies inspired by Bewick's love of nature to create their song Beasts and Birds. You can hear it by clicking here:  



Highlights

“All of us, the residents and staff love the singing and music, it brings us altogether. Nicky and Liz’s workshops are incredibly popular and it’s lovely to be a part of.

“You see it lift people, they’re engaged, joining in and up on their feet dancing. The benefits are so clear to see.” Shirley Turnbull, Activities coordinator at Ryton Towers run by Wellburn



Made possible with funding and support from Innovate UK, we developed and launched **Open Ended Books**, our new publishing initiative, set up for people living with dementia, their family and friends.



Building on the success, interest and partnerships created during the Bewick Project, our first title was *Bewick Tales*, Stories from the life and work of Thomas Bewick.

All of the content, design and activities have been developed together with people living with dementia and experts in the field. Alongside the accessible design, it was important to us to keep the content rich, with illustrations and story-telling to connect readers and their families through creativity.

Bewick Tales and Open Ended Books was officially launched in March 2024 with 120 people attending the city library to hear about the book and wider exhibition. Author David Almond attended alongside the Care Home Choir, care staff, artists and people living with dementia who helped shape the book and spoke about their experiences on the to local press. Spreading the word further, author and Equal Arts' freelancer Sarah Lawrance spoke on Radio 4's Open Book review programme about *Bewick Tales* and its benefits.

With more titles planned, we hope our books spark conversation when read together and inspire creativity and curiosity to help improve wellbeing and quality of life.



Creating Together

A year-long project with Grange Lea Care Home has been an outstanding example of cross-generational working and the benefits. Residents worked with children from Ponteland First School as part of the project made possible with £9,800 from Awards for All. Together they took part in fused glass sessions, textiles and storytelling based on the book Rosie's Walk.

Wrapping up the year was residents' very own Singing Christmas Card created with musician Caroline. Together they wrote the lyrics and music and filmed a music video to be sent to relatives across the globe.

Jos Forester-Meville, Equal Arts' Programme Manager, said: "Working alongside our Equal Arts musician Caroline, the tune was composed by Sylvia who is a fantastic piano player, and its jaunty melody was perfect for the song which had a real party feel to it 'Stir in a wish for everyone, for hope, for joy for times of fun!'

[Click here to watch the Christmas Card from Grange Lea](#)



The **Harlow's Angels** at Gateshead Council-run Angel Court were celebrating £10k from Awards for All for Plot to Pot, transforming the garden space to grow their own produce for food and recipe themed creative workshops. The project was the latest for the group which

has a long-standing relationship with pupils from Harlow Green Primary School. A highlight for the group over the summer was hatching their own hens and getting hands on with ceramics for a collaborative artwork and individual garden ornaments.





HenPower continues to provide care settings with opportunities to combine hens and creativity to boost wellbeing. The hens provide an engaging way for participants to create meaningful with schools, family and friends. In Bexhill-on-Sea, the Bizzie Lizzies from Elizabeth Court were awarded £10k from Awards for All to become HenPowered and bring weekly creative activities to their home.

“The majority of residents here are living with dementia and these creative workshops have provided a real benefit to people’s wellbeing, independence and confidence in what they can achieve.”

Reece White, Registered Manager from Elizabeth Court

Residents at Barchester’s Bedewell Grange Care Home had a special winged delivery just in time to celebrate International Older People’s Day.

Ruby, having been evacuated to a farm in Cumbria during the war, quickly identified herself as the head hen-keeper and was quick to see to their needs!



Creative Care Settings & Communities



A real success of the year has been our work to create and foster partnerships within the care and cultural sectors. As part of our programme 'Learning in the Lounge' we've supported three Johnny Johnson housing scheme venues across the North East. The progress at Boulmer Court in Chester-le-Street, Blenheim Court in Gateshead and Badar Court in Blyth has been fantastic to see. Instrumental in this ongoing relationship has been the enthusiasm and buy-in of staff. Each of the groups has been supported to create their own Friends of Group with weekly access to aspirational creative activities led by professional artists.

Across at **Scotswood Gardens** in Newcastle, we provided a packed schedule of creative workshops for service users to take part in, from wooden sculptures to textiles and ceramics, the group have tried it all!

Butterfly by Boulmer Court

Butterfly is a piece of music and dance developed, devised and performed by residents of Johnnie Johnson Housing's Boulmer Court. In coming together, the group's expectations were of not being able to creatively achieve, but working with our artists Caroline and Megan the group chatted about their feelings of living in supported housing, meeting new friends and how getting creative has been a very enriching next stage in the metamorphosis of getting older.

[Watch Butterfly Here](#)

“I’ve rekindled my abilities with the help of professional artists and have started creating at home.”

Across 2023/24 we’ve seen our offer for people 55+ living independently thrive. Joining up with GP link workers in Newcastle and Gateshead, we’ve seen participation increase and stabilise. The groups are well-established with members taking ownership of the artforms they’d like to explore and artists they’re keen to work with.

“Each week the workshops give me structure and surprise.”

With five groups across Newcastle, Gateshead and Sunderland plus the online poetry group Writers at Play, it’s been a successful area of development we’ll continue to grow into 2024/25.

“I’m really enjoying the sessions with Meg, she is so imaginative and the work is calming.”





Funded by
UK Government

Know Your Neighbourhood

In January 2023 the government launched the Know Your Neighbourhood (KYN) Fund, providing up to £30m to increase volunteering and tackle loneliness in nine local authority areas across the UK.

We successfully applied for funding over two years to widen our delivery to new areas, helping strengthen the Equal Arts offer and opportunities for people 55+ in South Tyneside and County Durham.

This was the first year of our two-year project in South Tyneside, supporting people living in sheltered schemes to volunteer and form their own groups, providing access to creative opportunity. Highlights from the first year of delivery have been supporting residents at Patrick Cain House, Bishop Ramsey Court, Birch Grove and Fernyhough Hall. With weekly workshops led by artists they've created their own song with Caroline, explored ceramics with Meg and brought the outside in with textiles artist Hannah.



[Watch Birch Grove's song here](#)



Across in County Durham we developed **The Dales Tales**, a project rooted in the heritage, history, flora, fauna and tall tales of Weardale and Teesdale. Linking up with community venues and sheltered housing schemes we're using creativity as the catalyst to engage people living in rural locations.

Training

Over 2023 we've led on three distinct training programmes. Commissioned by Gateshead Integrated Care Board, from 2023 Equal Arts re-established the Creative Ageing Network as part of the Dementia Champion training programme. Comprising Activity Coordinators and Lifestyle Leads from across Gateshead Care Homes, the initial sessions kick started with a skills audit and a paper spring wreath workshop led by artist, Rosi Thornton. Follow up Creative Ageing training opportunities were programmed in over 2024.

As we moved forward with our training programme, a proportion of the year was dedicated to the development and shaping for our new Creative Peer Learning programme, Drawn Together. The shaping of this exciting new training, placement and creative commissions will be funded by Arts Council England throughout 2024 and into 2025.

Finally ending the year, we travelled to Dumfries and Galloway to deliver Dementia and Imagination training for a cohort of 20 creative practitioners from across Scotland. Commissioned by Scotland's Creative Ageing agency, Luminare, the day offered training in imagination based practice for older people and those living with dementia.

"It's been invaluable as a new starter, to hear different ways of working, meeting new friends and discovering ways to engage residents creatively." *Participant from the Care Staff Training*

"It was a fantastic session. I've learned so much and feel much more confident working with people living with dementia." *Participant on the artist training*



Summary of future plans to change for 2024/25

Dementia-friendly Reading

Following the launch of Open Ended Books as an Equal Arts dementia-friendly publishing imprint, and our first book Bewick Tales in March 2024, we're busy promoting Bewick Tales and planning our second publication being launched in March 2025. In parallel with our two books we're keen to work with Newcastle City Libraries to develop dementia-friendly reading to run alongside the Reading for Wellbeing programme. This strand of work will deliver participatory activities and training and develop resources in order to share our approach with libraries and other partners nationally.

Training

We're recruiting a Training Development Manager who will review our existing training offer and respond to the increased demand for Dementia & Imagination and Creative Communication training creating a suite of courses to meet the needs of a variety of stakeholders. Additionally, we're aiming to work in partnership with colleagues to increase the intersectionality of our training for both organisational delegates as well as artists delivering creative ageing programmes.

Developing Cultural, Health and Place-based Partnerships

There is a significant increase in demand for our services and the opportunity to work in partnership

with a variety of organisations including cultural venues, health and charitable sector organisations, housing providers and universities. These partnerships are coming together to help build and benefit from our place-based and relationship-centred care approach.

User Voice and User-led Sustainable Programming

Using creativity to empower older people offering a vehicle for creative expression and voice is paramount in our work. Equally, ensuring a consistent offer for older people is important and therefore we aim to build a year-on-year sustainable offer where they are active decision makers, having agency and choice in relation to their creative ageing programme.

Intergenerational Learning

As part of our Relationship-Centred Care approach, we aim to build on the strengths of individuals and organisations in increasing capacity across local communities to meet the needs of vulnerable older people. Intergenerational activities are a key aspect of this work involving varying stakeholders and specifically children and young people and schools. A key aspect of our intergenerational work is devising and delivering peer-led Dementia Awareness and Brain Health sessions with a variety of partners and stakeholders.

Financial Review

Income of £340,980 (22-23 £365,433) has been generated during the year. £209,085 (22-23 £140,860) relates to restricted funds.

An operating loss of £55,995 (22-23 surplus £39,610) is shown on the Statement of Financial Activities. Within the overall result was a decrease in funds to £427,183 (22-23 £483,178).

Reserves Policy and Risk Management - reserves statement

The trustees monitor the progress of the organisation when they meet at their Management Committee meetings five times a year. The Charity's funding schedule is reviewed and forecast funding compared to actual. This allows the trustees to keep track of projected funding each quarter and to foresee any shortfalls. The trustees are aware of the risk that obtaining core funding, although usually successful, may not be achieved at the beginning of the financial year.

To safeguard against this, the trustees aim to have six months' worth of running costs built up in a Redundancy and Wind-Up reserve (within Designated Funds) to sustain stability. This reserve has been increased in 23-24 to reflect increased running costs and staff costs.

The trustees decided in 2022 to designate part of Unrestricted Reserves to a Development Fund. Some of this has been utilised in 23-24, with the remainder allocated to a dementia-friendly publishing imprint.

A proportion of the Creative Ageing Programme Fund initiated in 22-23 has been utilised, with £12,500 carried forward.

Risks

Area	Risk	Potential impact	Mitigating steps	Im-	Likelihood	After action
External Factors: Cost of Living Crisis and economic impact of global and political circumstances	Continued upwards pressure on costs Changing funding priorities	Increased costs amidst reduced available funding poses significant challenge	Deliver creative services which address cost of living crisis Rationalise expenditure where possible	High	High	Med
Strategic Plan	Implementing 5 Year Plan could restrict response to circumstances and opportunities	Unable to deliver business plan priorities	Business Plan requires review and support to implement timely and robust changes	Low	Low	Low
Policies & Procedures	All policies and procedures updated	Clear Policies and Procedures with staff Handbook and appropriate staff capacity	Annual Reviews	Med	Low	Low
Finance	Grant dependence and reduced earned income	Continued focus on Fundraising alongside diversifying earned income	Explore a Charitable Trading Company	High	Med	Med
Low level continuance of Covid 19	Continued disruption to service delivery due to care staff retention issues in care homes	Covid, sick-leave and staff retention in care staff resulting in cancellations and irregular delivery	Offer a responsive service when required Increase services which are less affected	Low	Med	Low

THANK YOU

For the enthusiasm, energy and commitment of freelancers, our staff team, care staff and partners in helping us bring pioneering ways for people to age well and connect through creativity.

The trustees who served the charity during the period were as follows;

- Anne Walton (Chair)
- John Beeley
- Harriet Bendelow
- John Connelly
- Karen Franks
- Lyn Chapman (joined July 18, 2023)
- Andrew Newman (joined Dec 5, 2023)

Staff members

- Douglas Hunter** Chief Executive
- Jos Forester-Meville** Programme Manager
- Kate Parkin** Programme Manager
- Kerry Wood** Operations and Communications Manager





Reference and Administrative Details

- Registered Charity Number** 517352
- Company Number** 01992359 (England and Wales)
- Registered Office** Level 3, Newcastle City Library, 33 New Bridge Street West, NE1 8AX.

Our advisors

- Examiners:** Greenfingers Accounting
- Bankers:** Barclay Bank Plc, 215 High Street, Gateshead, Tyne & Wear, NE8 1BX
- Legal advisors:** Patterson Wolf & Co



Structure, Governance and Management

Governing document

Northern Shape (trading as Equal Arts) is a company limited by guarantee and a registered charity currently with a Board of Trustees. Under the memorandum and articles of association with which the organisation is governed, the charity has the power to make any investment that the trustees see fit.

Appointment of trustees

New trustees are appointed by serving trustees. The trustees meet at least five times each year and the CEO with the Treasurer handle the day-to-day finances of the charity. The trustees who served during the year are set out on Page 15. A third of the longest standing committee members need to stand down at the Annual General Meeting but can be re-elected by the existing trustees. All Company Members and Management Committee Members are circulated with papers prior to the AGM advising them of the retiring trustees. Trustees are encouraged to attend appropriate external training courses whenever they are arranged.

Induction and training of trustees

The trustees are encouraged to attend external training and are notified of relevant training by the charity.

Organisational structure

The organisation has a board of trustees comprising 7 members. A Chief Executive manages the day-to-day operations of the charity and line manages staff – the Creative Age Programme Manager, the Care Setting Programme Manager, Operations and Communications Manager, and freelance staff.

Pay policy for senior staff

The pay of senior staff is reviewed by the board annually.

Relationships with related parties

None of the trustees receive remuneration or other benefit from their work with the charity.

This report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on September 27 2024 and signed on its behalf by:

..... 

Mrs Anne Walton (Chair)

Independent Examiners Report to the Trustees of Equal Arts Ltd for the year ended 31 March 2024

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 20 to 33.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Basis of 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 the ICAEW, which is one of the listed bodies.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

I have completed my examination. In the course of my examination, no matter has come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- 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
- 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.



Irena Peel FCA
Greenfingers Accounting Ltd
86-90 Paul Street
London
EC2A 4NE

30 Sept 2024

Date

Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	4	10,945	0	209,085	220,030	194,120
Charitable Activities	5	117,115	0	0	117,115	171,307
Investment Income	6	3,835	0	0	3,835	6
		131,895	0	209,085	340,980	365,433
Expenditure on:						
Charitable activities	7	182,435	0	214,540	396,975	325,823
		182,435	0	214,540	396,975	325,823
Net income/(expenditure)		(50,540)	0	(5,455)	(55,995)	39,610
Transfers between funds	15	48,000	(48,000)	0	0	0
Net movement in funds		(2,540)	(48,000)	(5,455)	(55,995)	39,610
Reconciliation of funds						
Total funds brought forward		80,718	351,500	50,960	483,178	443,568
Total funds carried forward		78,178	303,500	45,505	427,183	483,178

All income and expenditure has arisen from continuing activities

Balance Sheet as at 31 March 2024

	2024	2023	2024	2023
	£	£	£	£
Fixed Assets				
Notes				
Tangible Assets	12	246		509
Current Assets				
Debtors	13	24,720		35,414
Cash at Bank and In Hand		424,242		463,348
		<u>448,962</u>		<u>498,762</u>
Creditors: amounts falling due within one year	14	(22,025)		(16,093)
Net Current Assets		<u>426,937</u>		<u>482,669</u>
Total Assets less Current Liabilities		<u>427,183</u>		<u>483,178</u>
Funds				
Unrestricted Funds		78,178		80,718
Designated Funds		303,500		351,500
Restricted Funds		45,505		50,960
	15	<u>427,183</u>		<u>483,178</u>

For the year ending 31 March 2024 the company 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 company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The financial statements were approved by the trustees on September 27, 2024 and signed on their behalf by:



Mrs A Walton – Chair and Trustee

Company Registration Number 01992359

The notes below form part of these financial statements

Cash Flow Statement for the year ended 31 March 2024

		2024	2023
	notes	£	£
Cash flows from operating activities			
Cash generated from operations	18	(42,941)	72,033
Net cash provided by (used in) operating activities		<u>(42,941)</u>	<u>72,033</u>
Cash flows from investing activities			
Interest received		3,835	6
Payment to acquire tangible assets		0	0
Net cash provided by (used in) investing activities		<u>3,835</u>	<u>6</u>
Change in cash and cash equivalents in the reporting period		(39,106)	72,039
Cash and cash equivalents at the beginning of the reporting period		463,348	391,309
Cash and cash equivalents at the end of the reporting period		<u>424,242</u>	<u>463,348</u>

Notes to the Financial Statements for the year ended 31 March 2024**1. Accounting Policies****1.1 Basis of preparing the financial statements**

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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note (s). The financial statements are prepared in sterling, which is the functional currency of the charity and rounded to the nearest £.

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

1.2 Going Concern

The financial statements have been prepared in a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.3 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All income is recognised in the Statement of Financial Activities (SoFA) when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions and is recognised as earned. Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with reasonable certainty. Income received to deliver services over a specific period covering more than one financial year is accounted for over the specific period; related expenditure is accounted when incurred.

Investment income relates to interest earned through holding assets on deposit.

Notes to the Financial Statements (continued) for the year ended 31 March 2024

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is possible that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings – Straight line over 6 years

Computer equipment – Straight line over 3 years

1.7 Debtors

Debtors (including trade debtors and loans receivable) are measured in initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

1.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with instant access from the date of opening of the deposit or similar account.

1.9 Creditors and provisions

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

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Taxation

The charity is exempt from corporation tax on its charitable activities.

2. Legal status

Northern Shape is a Company Limited by Guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company. The address of the registered office is given in the charity information in the reference and administration pages of these financial statements.

Notes to the Financial Statements (continued) for year ended 31 March 2024.**3. Comparatives for the Statement of Financial Activities**

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies	4	53,260	0	140,860	194,120	229,909
Charitable activities	5	171,307	0	0	171,307	143,772
Investment income	6	6	0	0	6	99
		224,573	0	140,860	365,433	373,780
Expenditure on:						
Charitable activities	7	109,260	0	216,563	325,823	313,362
		109,260	0	216,563	325,823	313,362
Net income/(expenditure)		115,313	0	(75,703)	39,610	60,418
Transfers between funds	15	(123,925)	123,925	0	0	0
Net movement in funds		(8,612)	123,925	(75,703)	39,610	60,418
Reconciliation of funds						
Total funds brought forward		89,330	227,575	126,663	443,568	383,150
Total funds carried forward		80,718	351,500	50,960	483,178	443,568

Notes to the Financial Statements (continued) for the year ended 31 March 2024**4. Donations and legacies**

	2024	2023
	£	£
Grants receivable	210,880	192,010
Donations	9,150	2,110
	<hr/> 220,030	<hr/> 194,120

Grants receivable analysis:

	2024	2023
	£	£
Community Foundation Tyne and Wear & Northumberland	52,000	52,000
National Heritage Lottery Fund	56,700	33,360
Newcastle City Council	5,000	15,500
Point North	36,835	0
Shears Foundation	5,500	0
Innovate UK	24,965	0
McCarthy Stone Foundation	4,000	0
Blyth Town Council	4,080	0
Sir James Knott Charitable Trust	7,800	0
The Dulverton Chartist Trust	0	40,000
National Lottery Community Fund	10,000	10,000
Garfield Weston	0	20,000
Sunderland Culture	0	22,356
Other	14,000	8,794
	<hr/> 210,880	<hr/> 192,010

5. Income from charitable activities

	2024	2023
	£	£
Earned income	117,115	171,307
	<hr/> 117,115	<hr/> 171,307

6. Investment income

	2024	2023
	£	£
Bank interest receivable	3,835	6
	<hr/> 3,835	<hr/> 6

Notes to the Financial Statements (continued) for the year ended 31 March 2024**7. Charitable activities costs**

	Total 2024	Total 2023
	£	£
Wages and salaries	178,491	129,633
Staff travel and training	4,608	7,817
Direct project costs	88,161	99,104
Office costs	58,027	31,943
Comms	795	3,051
Professional fees	12,049	5,824
Other costs	48,954	48,144
Bad debt expense	5,627	0
Depreciation	263	307
	<hr/> 396,975	<hr/> 325,823

8. Support costs

	2024	2023
	£	£
Wages and salaries	19,699	17,911
Governance costs (note 9)	2,000	2,160
	<hr/> 21,699	<hr/> 20,071

9. Governance costs

	2024	2023
	£	£
Independent examiner's fee	2,000	2,160
	<hr/> 2,000	<hr/> 2,160

10. Net incoming/(expenditure)

Net income/(expenditure) is stated after charging/ (crediting)

	2024	2023
	£	£
Independent examiners fee	2,000	2,160
Depreciation – owned assets	263	307
	<hr/> 2,263	<hr/> 2,467

Notes to the Financial Statements (continued) for the year ended 31 March 2024**11. Staff costs**

	2024	2023
	£	£
Wages and salaries	150,510	108,461
Social security costs	10,855	11,930
Pension costs	17,126	9,242
	<hr/> 178,491	<hr/> 129,633

The average monthly number of employees during the year was as follows:

2024	2023
4	3

One employee received emoluments in excess of £60,000.

The charity trustees were neither paid nor received any other benefits from employment in the year (2023 - £nil) neither were they reimbursed expenses during the year (2023 - £nil). No charity trustee received payment for professional services or other services supplied to the charity (2023 - nil).

The key management personnel of the charity comprise the trustees and one Director. The total amount of employee emoluments received by key management personnel of the charity is £65,125 (2023 £58,461).

Notes to the Financial Statements (continued) for the year ended 31 March 2024**12. Tangible Fixed Assets**

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
At 1 April 2023	2,935	3,824	6,759
Additions	0	0	0
Disposals	0	0	0
At 31 March 2024	2,935	3,824	6,759
Depreciation			
At 1 April 2023	2,427	3,823	6,250
Charge for the year	262	1	263
Disposals	0	0	0
At 31 March 2024	2,689	3,824	6,513
Net book value			
At 31 March 2023	508	1	509
At 31 March 2024	246	0	246

13. Debtors

	2024	2023
	£	£
Trade debtors	8,073	22,054
Other debtors	4,687	1,492
Accrued income	11,960	11,868
	24,720	35,414

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Social security and other taxes	8,427	2,826
Accruals	6,030	2,160
Other creditors	7,568	11,107
	22,025	16,093

Notes to the financial statements (continued) for the year ended 31 March 2024**15. Analysis of funds****Year ended 31 March 2024**

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General fund	80,718	131,895	(182,435)	48,000	78,178
Designated funds					
Redundancy & Wind-up reserve	166,000	0	0	60,000	226,000
Development Fund	125,500	0	0	(60,500)	65,000
Creative Ageing Programme	60,000	0	0	(47,500)	12,500
	351,500	0	0	(48,000)	303,500
Total unrestricted funds	432,218	0	0	0	381,678
Restricted funds					
The Dulverton Charitable Trust	40,000	0	(40,000)	0	0
Newcastle City Council	0	5,000	(5,000)	0	0
National Heritage Lottery Fund	0	56,700	(21,700)	0	35,000
Community Foundation Tyne & Wear and Northumberland	10,960	39,000	(49,960)	0	0
Point North	0	36,835	(36,835)	0	0
National Lottery Community Fund	0	10,000	(10,000)	0	0
Innovate UK	0	24,965	(24,965)	0	0
Shears Foundation	0	5,500	(5,500)	0	0
Creative Ageing	0	11,080	(6,080)	0	5,000
Sir James Knott Charitable Trust	0	7,800	(5,500)	0	2,300
Other grants receivable	0	12,205	(9,000)	0	3,205
Total restricted funds	50,960	209,085	(214,540)	0	45,505
Total funds	483,178	340,980	(396,975)	0	427,183

Notes to the Financial Statements (continued) for the year ended 31 March 2024**Designated funds**

Redundancy and Wind-up reserve – the fund has been set up to cover contractual redundancy costs and estimated 6 months operational costs the charity would have to meet should it be required to wind up. This calculation is reviewed annually.

Development fund – fund relates to project developments in relation to creating a dementia-friendly publishing imprint.

Creative Ageing Programme – to support creative well-being programmes in supported housing schemes, care settings and cultural venues.

Restricted funds

The Dulverton Charitable Trust -this relates to delivery of creative ageing programmes.

Tyne and Wear and Northumberland Community Foundation – this relates to the delivery of creative ageing programmes in Newcastle and across Tyne and Wear.

Creative Ageing – also supported by McCarthy Stone, NADFAS Arts Society and Blyth Town Council

Newcastle City Council – to support ILOPS/Friends of Groups

National Lottery Heritage Foundation – for the B is for Berwick Programme

Care Home Choir – supported by National Lottery Community Fund and Hadrian Trust

Point North – a programme to reduce loneliness and increase volunteering

Private Donor – Older people’s cafe at Angel Court

Shears Foundation – Intergenerational activities in Gateshead

Innovate UK– to develop a dementia- friendly publication

The D’oyly Carte Charitable Trust– to develop dementia friendly outdoor activities

Sir James Knott Charitable Trust – creative activities for people living in sheltered housing in Gateshead

In addition, £40,000 from the Baring Foundation was received in the previous financial year for the delivery of the National Ageing Conference in October 2023.

Notes to the Financial Statements (continued) for the year ended 31 March 2024**15. Analysis of funds (continued)****Year ended 31 March 2023**

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted funds					
General fund	89,330	224,573	(109,260)	(123,925)	80,718
Designated funds					
Redundancy & Wind-up reserve	102,075	0	0	63,925	166,000
Development Fund	125,500	0	0	0	125,500
Creative Ageing Programme	0	0	0	60,000	60,000
	227,575	0	0	0	351,500
Total unrestricted funds	316,905	224,573	(109,620)	0	432,218
Restricted funds					
HenPower	52,936	0	(52,936)	0	0
The National Lottery Heritage Fund	7,727	0	(7,727)	0	0
UnLtd – SSE	40,500	0	(40,500)	0	0
Arts Council England	25,500	0	(25,500)	0	0
Newcastle City Council	0	15,500	(15,500)	0	0
The Dulverton Charitable Trust	0	40,000	0	0	40,000
The National Lottery Lottery Fund	0	33,360	(33,360)	0	0
T&W Community Foundation	0	25,000	(14,040)	0	10,960
T&W Community Foundation – Pergita CT	0	9,000	(9,000)	0	0
T&W Community Foundation – Willan CT	0	8,000	(8,000)	0	0
The National Lottery Community Fun – A4A	0	10,000	(10,000)	0	0
Total restricted funds	126,663	140,860	(216,563)	0	50,960
Total funds	443,568	365,433	(325,823)	0	483,178

Notes to the Financial Statements (continued) for the year ended 31 March 2024**16. Pension costs**

Pension contributions payable for the year ended 31 March 2024 were £17,126 (2023 £9,242)

17. Related party disclosures

There were no related party transactions for the year ended 31 March 2024 (2023 none)

18. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024	2023
	£	£
Net income/(expenditure) for the reporting period	(55,995)	39,610
Adjustments for:		
Depreciation charges	263	307
Interest received	(3,835)	(6)
Decrease/(increase) in debtors	10,694	21,014
Increase/(decrease) in creditors	5,932	11,108
Net cash provided by (used in) operating activities	<u>(42,941)</u>	<u>72,033</u>