

BLUE APPLE THEATRE Trustees' Annual Report and Financial Statements

1 April 2021 to 31 March 2022

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REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity

Blue Apple Theatre (a company limited by guarantee)

Registered Office and Principal Address

Faculty of Arts, St Edburga Building, University of Winchester,
Sparkford Road, Winchester SO22 4NR

Company Registered Number

8268201 (England and Wales)

Charity Registered Number

1151078

Patrons

Alan Lovell
Sally Phillips

Trustees

Edward Rothead (Chair)
Marilyn Weston (Vice Chair)
Duncan Rutter
Ross Harvie
Kim Gottlieb
Cara Honey
Lucy McKenna
Megan Ball (Appointed 21 October 2021)
Dominic Thompson (Appointed 21 October 2021)
Georgiana Robertson (Retired 21 October 2021)
Rebecca Sheppard (Retired 21 October 2021)
Jonathan Brown (Resigned 2 November 2022)

Founder

Jane Jessop

Company Secretary

Kenneth Parry

Bankers

Barclays Bank, 50 Jewry Street, Winchester SO23 8RG
CAF Bank, 25 Kings Hill Ave, Kings Hill, West Malling ME19 4JQ

Independent Examiner

Tim Light FMAAT
Lightatouch Internal Audit Services
7 Hodder Close
Chandlers Ford
Hampshire SO53 4QD

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees (who are also Directors of the Charity for the purposes of the Companies Act 2006) present their ninth annual report, for the 12 months ended 31 March 2022.

History

Blue Apple Theatre was established as a Company limited by guarantee under a Memorandum of Association which established the objects and powers of the charitable Company and it is governed under its Articles of Association. The Company was incorporated on 25 October 2012, registered as a charity on 5 March 2013 and commenced fundraising shortly thereafter. The activities of Blue Apple Theatre (founded in 2005) were transferred to the Company under a Memorandum of Agreement dated 31 July 2013 from Winchester and District Mencap Society (now known as Winchester Go LD).

Founder Jane Jessop's original vision was to create high quality theatre and dance performance opportunities for people with learning disabilities, with the mantra 'no disabling through low expectation'.

Purpose

Blue Apple makes an enormous difference to the lives of people with learning disabilities. The charity believes people with learning disabilities should be treated equally and fairly both in the arts and beyond. Its mission is to challenge prejudices through high-quality and inclusive artistic practices, enabling people with learning disabilities to achieve excellence in all levels of their life.

Blue Apple's performers are coached by professionals to reach their full potential to perform innovative drama, dance, singing and film. Evidence-based research shows that, through Blue Apple classes and productions, its talented performers gain confidence, increase their fitness levels, and develop friendships – all of which benefit their mental health and wellbeing.

The charity's performing arts programme supports people with learning disabilities at a number of levels, from important individual breakthroughs that new participants make after taking their first steps, through to some of the most experienced 'core company' performers, who have been supported in the development of their own professional shows alongside plans for touring.

The focus of Blue Apple's work is the high-quality experiences offered to participants. 2021-22 saw a return to face-to-face sessions as the Covid-19 pandemic eased, often with a hybrid model to allow participants who still wished to isolate to take part. To maximise involvement Blue Apple tried new multi-media approaches to performance.

Theatre Company in Residence

Since April 2018 Blue Apple has benefitted from a partnership with University of Winchester who provide office premises and rehearsal spaces. Significantly, the five-year University residency is intended to support more partnership work between the two organisations, and Blue Apple has previously worked with a wide range of different departments across the University. The onset of the Covid-19 pandemic meant the closure of University of Winchester, and in line with Government guidelines, staff moved to working from home. Being mindful of the wellbeing of its participants with learning disabilities, the charity chose to move activity online as far as possible, gradually returning to in-person sessions from September 2021.

Trustees

The Articles stipulate a minimum of five Trustees, who are also Directors of the Company, with no maximum number. One third of trustees retire by rotation annually, with a maximum duration of service being 9 years. There were ten trustees for the whole of the year.

Trustee recruitment is by open advertisement and seeks to maintain coverage of essential skills. Two new trustees joined the Board in 2021-22, replacing two who retired.

Trustee induction is in place and further training on specific matters is provided. There are normally at

least four Trustee Meetings a year and trustees also participated in small working groups on specific issues such as staffing matters.

Staff

2021-22 was a year of change for the small staff team with the sudden departure of the General Manager. Funding from the Postcode Society Trust enabled the addition of a new fixed-term post of Engagement Coordinator and a freelance consultant was recruited to act as Development Lead. Other duties from the post of General Manager were shared between the Finance & Resources Manager, Artistic Director and Communications Manager with the Administrator making up the team.

The outreach programme of regular groups is undertaken by experienced freelance creatives. A talented production team is contracted for major productions.

The charity was supported in 2021-22 by six volunteers who assisted with participatory sessions and rehearsals, performances and evaluation. They are an important and valued resource for Blue Apple.

Risk Management

The Trustees have a risk management strategy which comprises a review of the principal risks and uncertainties relevant to the charity, the establishment of policies, systems and procedures to mitigate the risks identified and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is the major financial risk for the charity. A key element of the management of financial risk is close attention to cash flows and projected outflows while seeking to secure grants and voluntary income in an increasingly challenging environment.

Financial Review

Total incoming resources for the year to 31 March 2022 amounted to £143,378, which was £9,286 more than in 2020-21 (7%). This increase was partly due to donated studio space being used at University of Winchester with the end of the Covid-19 restrictions. Unrestricted income to the General Fund amounted to £131,897 (2020-21: £104,536), while income from Grants and Donations to Restricted Funds totalled £45,625 (2020-21: £24,836).

Compared with the previous year (2020-21):

- Donations, Gifts and Legacies at £15,418 were £8,085 (12%) down
- There was Fundraising income of £372 (2020-21: £477)
- Investment income at £17 was £40 (85%) down following reduced interest rates
- Charitable activities (participation fees and production) revenue at £21,252 was £2,191 (11%) up reflecting the gradual return to activity with the reduction of the Covid-19 pandemic
- Grants income at £140,013 was £48,150 (52%) up, due in large part to new three-year funding from the National Lottery Community Fund

Total resources expended in the year were £179,930, which is £31,416 (21%) more than in 2020-21. This includes £11,681 donated services and facilities (2019-20: £5,100). Unrestricted expenditure from the General Fund amounted to £140,225, an increase of £14,717 (12%). Expenditure from Restricted Funds totalled £28,024 (2020-21: £16,964).

Compared with the previous year (2020-21):

- Resources totalling £6,250 were expended on a new freelance development role (included in core support costs) expanding capacity to work on grant applications compared with additional staff hours costing £942 in the prior year.
- Direct activity costs at £31,168 were £3,718 (14%) up, reflecting the increase in activity following the reduction in Covid-19 restrictions.

The remaining value of tangible assets was written down during 2017-18. The Charity's tangible assets consequently had no value at 31 March 2022.

Restricted funds increased by £17,601 to £32,070 as funding was received ahead of project activity spread across the year end. A new bursary fund was also created and fundraised for to enable support for participants experiencing financial hardship.

The overall effect of the year's trading has been to increase the Charity's overall Financial Assets from £86,150 to £95,423, a net increase of £9,273 (11%). In the year Unrestricted General Funds were reduced by £8,328 (12%) to £63,353

Reserves Policy

The trustees review annually the need for reserves in line with the guidance issued by the Charity Commission and consider that, in the context in which the charity operates, with a substantial majority of the charity's income arising from discretionary Grants and Donations, that unrestricted reserves need to be maintained at an amount at least equal to six months running costs, £62,597 at year end, so as to ensure Blue Apple can continue to run, during any period of unforeseen difficulty, all its planned core activities and meet its organisational commitments as well as those required by grant making bodies. The level of reserves at year end was equivalent to six months core support costs. Restricted funds are necessarily disregarded in the assessment of required reserves levels as their use is dependent upon the requirements of the donor. All the reserves are held in readily realisable form.

Principal Funding Sources

The Trustees are most grateful to all the organisations and individuals who have supported Blue Apple and to our loyal Friends who have generously provided ongoing support.

Funding comes from a wide variety of sources (see list below) including National Lottery Community Fund, Postcode Society Trust, charitable trusts, local government grants, fundraising events, support from local businesses and community groups, ticket sales, participants' subscriptions.

A list of most donors can be found on page 12 of this report.

PUBLIC BENEFIT, OBJECTIVES AND ACTIVITIES

The Trustees are mindful of their obligation to comply with Charity Commission guidance on public benefit and have taken this into account while exercising their duties and activities regarding the charity.

Blue Apple Theatre is an ambitious theatre company which brings all the benefits of taking part in theatre to performers who have learning disabilities and enables them to present high quality productions to the widest possible audience in a variety of large and small-scale productions, touring theatre and film.

Blue Apple Theatre believes that direct involvement in the arts helps in the building of a more inclusive and equal society.

Blue Apple Theatre's charitable objects are:

- (1) To promote social inclusion for the public benefit by preventing people with learning difficulties from becoming socially excluded, relieving their needs and assisting them to integrate into society by developing their skills, enhancing their capacity and improving their life opportunities through the use of a variety of performance media, and by building a more integrated society through greater understanding and valuing of people with learning difficulties.
- (2) To relieve the needs of people with learning disabilities in such ways as the trustees shall think fit.

Blue Apple aims specifically to enable people with learning disabilities to develop their social skills and confidence, to be physically and mentally active, to feel less isolated and have more friends, and to engage more actively in the wider community.

The following is a brief account of the main activities undertaken to carry out the charitable purposes for the public benefit.

Performances

This year the easing of restrictions caused by the Covid-19 pandemic meant that Blue Apple was able to undertake one of its regular two major productions at Theatre Royal Winchester in summer 2021. However, the vulnerability of the cast and the potential of another lockdown led to the cancelling of the January 2022 production of *Wizard of Oz*. This was subsequently performed at Winchester College in April 2022.

Frankenstein

This ambitious production at Theatre Royal Winchester approached traditional themes of alienation with a modern twist, building on Mary Shelley's original comments about mankind tampering with nature, and the dangerous impact of isolation and rejection from society. Technically the show was adventurous, blending live staging with film and puppetry. It was also watched by an international audience via livestream. Audiences were very positive about Blue Apple's unusual treatment of this famous classic. One happy audience member said that it "Challenged my previous thinking about Frankenstein. Brilliant use of live stage, puppetry, video, shadow puppets." The performances formed part of the celebration of Keats-Shelley 200.

Other Performances

With the easing of the pandemic, Blue Apple groups were once again in demand to perform at festivals, showcases, conferences and other events. The Blue Apple Singers and Special Assignments Company both performed at Hat Fair in Winchester and the singers also performed at the Swan Centre, Eastleigh on Purple Tuesday and as part of the Pavilion on the Park's Lantern Trail.

For World Down Syndrome Day 2022, Blue Apple created a film bringing together actors with Down's syndrome from a number of different countries - each taking a line in a speech inspired by Hamlet's "To be or not to be.." soliloquy. This project asked if we don't all have a right "to be"; and if we can't find a way to notice and nurture the skills and talents that the Down's syndrome community bring to the wider world.

Programme and Outreach

As Covid restrictions eased, the vulnerable participants in Blue Apple's activities were able to return to indoor face-to-face sessions and rehearsals in Autumn 2021. Funding from Postcode Society Trust (People's Postcode Lottery) enabled a dedicated Engagement Coordinator to begin to recruit new participants to the charity's activities. In the autumn online dance and exercise sessions with Winchester Go LD and Collective Motion Dance took place and, in the spring, a new regular online performing arts group for 14-18-year-olds with learning disabilities was started. Towards year end pilot activity took place in the QE2 Centre, Bursledon.

Honours and Awards

Founding member Tommy Jessop received national attention for his role in BBC TV's *Line of Duty* and he was a guest presenter at the BAFTAs. He was awarded an honorary Doctorate by University of Winchester in July 2021. Founder Jane Jessop was awarded the Badge of the Order of Mercy for voluntary service.

This report was approved by the trustees on **17 November 2022** and signed on their behalf by:



Edward Rothead (Chair)

ACKNOWLEDGEMENTS AND THANKS

The past year's achievements would not have been possible without the support of our volunteers and Friends. The Trustees extend their sincere thanks to our Patrons Alan Lovell and Sally Phillips, and to all those individuals who have supported the charity either financially or by giving their time and expertise over the past year.

The charity is also dependent on the generosity and support of numerous organisations, without which the day to day running of Blue Apple Theatre would not be possible. The Trustees wish to acknowledge and thank the following for their support over the year:

Arts Council England
Chartwell Shipping
Collective Motion Dance
Divaldo Aldente
Douglas Arter Foundation
Edward Gostling Trust
Friends of Blue Apple
Individual donors
Keats-Shelley Memorial Association
Peter Symonds College
Play to the Crowd (Theatre Royal Winchester & Hat Fair)
Police & Crime Commissioner, Hampshire & IOW
Postcode Society Trust (People's Postcode Lottery)
Rathbones
Rytmus
Teatr 21
The National Lottery Community Fund
The Perivoli Foundation
University of Southampton
University of Winchester
Winchester City Council
Winchester Go LD

Examination Statement

Independent Examiner's Report to the trustees of the Blue Apple Theatre, Faculty of Arts, St Edburga Building, University of Winchester, Sparkford Road, Winchester SO22 4NR

I report on the accounts of the Company for the period from 1 April 2021 to 31 March 2022 which are set out in pages 9 to 15.

Respective responsibilities of the Trustees of The Blue Apple Theatre and Independent Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified Practising Accountant of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006 or
 - to prepare accounts which accord with these accounting records, comply with the accounting requirements of the Companies Act 2006;
 - which are consistent with the methods and principles of the statement of Recommended Practice: Accounting and Reporting by Charities;have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tim Light FMAAT
Licence Number 8057
Lightatouch
7 Hodder Close, Chandlers Ford, Hants SO53 4QD

30 September 2022



Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Incoming Resources						
From Generated Funds:						
<i>Voluntary Income</i>						
Donations, gifts & legacies	2	9,154	-	6,264	15,418	17,455
Donated Services & Facilities	2	11,681	-	-	11,681	5,100
Grants	3	100,652	-	39,361	140,013	91,863
<i>Activities for Generating Funds</i>						
Fundraising	4	372	-	-	372	477
<i>Investment Income</i>						
Interest Receivable	5	17	-	-	17	47
From Charitable Activities:						
Participation fees & productions	6	21,252	-	-	21,252	19,061
Other Income	7	450	-	-	450	469
Total Incoming Resources		143,578	-	45,625	189,203	134,472
Resources Expended						
<i>Costs of Generating Funds</i>	8	130	-	-	130	942
<i>Charitable Activities</i>						
Expenditure – Classes & Productions	9	13,776	-	17,392	31,168	27,450
Donated Studio Facilities		6,581	-	-	6,581	-
Core Support Costs		125,194	-	10,632	136,826	114,335
Donated Office Facilities		5,100	-	-	5,100	5,100
<i>Governance Costs</i>	10	1,125	-	-	1,125	687
Total Resources Expended		151,906	-	28,024	179,930	148,514
Net Incoming or (Outgoing) Resources and Net Movement in Funds for the year		(8,328)	-	17,601	9,273	(14,042)
Transfers between funds		-	-	-	-	-
Fund balances brought forward from prior year		71,681	-	14,469	86,150	100,192
Fund balances carried forward to year ahead		63,353	-	32,070	95,423	86,150

Balance Sheet as at 31 March 2022
Company Limited by Guarantee No: 8268201

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets (net book value)	13	0	0
		<u>0</u>	<u>0</u>
Current assets			
Debtors	14	10,651	407
Short term deposits		95,033	79,016
Cash at bank and in hand		20,138	10,277
		<u>125,822</u>	<u>89,700</u>
Current Liabilities			
Amounts falling due within one year	15	30,399	3,550
		<u>95,423</u>	<u>86,150</u>
Net current assets			
		<u>95,423</u>	<u>86,150</u>
Liabilities			
Amounts falling due after more than one year		-	-
		<u>95,423</u>	<u>86,150</u>
Total assets less liabilities			
		<u>95,423</u>	<u>86,150</u>
Net assets			
		<u>95,423</u>	<u>86,150</u>
Funds:			
Unrestricted funds			
General funds		63,353	71,681
Designated funds		-	-
	16	<u>63,353</u>	<u>71,681</u>
Restricted funds	16	32,070	14,469
Total funds	17	95,423	86,150



Edward Rothead (Chair)

17 November 2022

Notes forming part of the financial statements for the year ended 31 March 2022

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2015, the Financial Reporting Standard for Smaller Entities, and applicable accounting standards. The comparative amounts shown are for the year ended 31 March 2021.

(b) Company status

The charity is a company limited by guarantee. The members of the company are the trustees/directors named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

(c) Fund accounting

General funds are unrestricted funds which 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 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.

(d) Income

All income is included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers. The value of donated facilities and services has been estimated from the relevant fees that would be charged for their use.

(e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

(f) Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Theatre and office equipment over 4 years

Computer equipment over 4 years

(g) Operating leases

A notional charge to rental applicable to the operating lease is charged to the SOFA and the value shown as a donated facility in income

	2022 Unrestricted £	2022 Restricted £	2022 TOTAL £	2021 TOTAL £
2. Donations, gifts and legacies				
Individual	5,672	6,264	11,936	11,448
Charitable Foundations	-	-	-	1,100
Groups	87	-	87	160
Corporate donors	40	-	40	200
Legacies	1,180	-	1,180	-
Gift Aid tax reclaimed	2,175	-	2,175	2,250
Crowdfunding	-	-	-	2,297
Donated Services & Facilities	11,681	-	11,681	5,100
	20,835	6,264	27,099	22,555
3. Grants:				
Hampshire County Council	-	-	-	500
Winchester City Council	3,750	-	3,750	5,625
National Lottery Community Fund	76,562	-	76,562	10,000
Arts Council England	-	1,395	1,395	28,922
Postcode Society Trust	-	19,854	19,854	-
Rytmus - Erasmus	5,340	9,612	14,952	-
Rathbones	-	3,000	3,000	-
Hants & IOW Community F'dation	-	-	-	6,683
Selwood Trust	-	-	-	14,133
Albert Hunt Trust	-	-	-	1,000
Edward Gostling Trust	-	5,000	5,000	5,000
The Perivoli Foundation	15,000	-	15,000	15,000
Douglas Arter Foundation	-	500	500	-
The Leathersellers' Company	-	-	-	5,000
	100,652	39,361	140,013	91,863
4. Fundraising income				
Other fund raising	372	-	372	477
5. Investment Income				
Interest received	17	-	17	47
6. Charitable activities				
Participants' fees (inc Outreach)	20,882	-	20,882	19,061
Main performance income	320	-	320	-
Other performance fees	50	-	50	-
	21,252	-	21,252	19,061
7. Other Income				
Merchandise	-	-	-	469
Training Services	450	-	450	-
	450	-	450	469
TOTAL INCOMING RESOURCES	143,578	45,625	189,203	134,472

	2022	2021	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
8. Fundraising costs				
Digital collection point	130	-	130	-
Additional Staff Costs (Incl Nat Ins)	-	-		942
TOTAL FUNDRAISING COSTS	130	-	130	942
9. Charitable Activities				
<i>Direct Activity Costs</i>				
Participatory Groups	9,611	720	10,331	10,442
Production Costs	1,183	14,787	15,970	12,264
Marketing	2,825	1,885	4,710	4,195
Merchandise	-	-	-	549
Cost of training services	157	-	157	-
<i>Donated use of studios & rooms</i>	6,581	-	6,581	-
TOTAL DIRECT ACTIVITY COSTS	20,357	17,392	37,749	27,450
<i>Core Support Costs</i>				
Staff Costs	110,427	9,423	119,850	100,753
Employers National Insurance	3,450	354	3,804	3,845
Employers Pension	1,572	188	1,760	1,434
Other Staff & Volunteer Costs	1,044	651	1,695	4,042
Operational Costs	8,701	16	8,717	4,261
Depreciation of tangible assets	-	-	-	-
<i>Donated use of office facilities & meeting rooms</i>	5,100	-	5,100	5,100
TOTAL CORE SUPPORT COSTS	130,294	10,632	140,926	119,435
10. Governance				
Professional Fees	475	-	475	455
Bank Charges	226	-	226	184
General Board Expenses	210	-	210	48
Board Development & Planning	214	-	214	-
TOTAL GOVERNANCE	1,125	-	1,125	687
TOTAL EXPENDITURE	151,906	28,024	179,930	148,514

11. Staff Costs

No employees received employee benefits (excluding employer pension costs) of more than £60,000.

National Insurance costs are stated after deduction of £4,000 Employers Allowance.

The number of full-time equivalent employees at year end was 3.3 (2021: 3.1). The average monthly number of employees during the year was 5 (2021: 5). Staffing costs also include a freelance development post. The charity has also benefitted from the contribution of unpaid general volunteers. The value of this is not recognised in the accounts.

12. Trustees' remuneration

The trustees neither received nor waived any emoluments during the year.

Out of pocket expenses reimbursed to trustees: Nil (2021: NIL)

Flowers were bought for retiring trustees: £70

13. Tangible fixed assets

	Theatre & office equipment £	Computer equipment £	Total £
Cost			
At 1 April 2021	2,304	1,119	3,423
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	<u>2,304</u>	<u>1,119</u>	<u>3,423</u>
Depreciation			
At 1 April 2021	2,304	1,119	3,423
Charge for period	-	-	-
Disposals	-	-	-
At 31 March 2022	<u>2,304</u>	<u>1,119</u>	<u>3,423</u>
Net book value			
At 31 March 2022	0	0	0
At 31 March 2021	0	0	0

Capital expenditure contracted for, but not provided in the financial statements, was £ nil.

14. Debtors

	2022 £	2021 £
Trade debtors	7,950	175
Prepayments and other accrued income	2,701	232
Total	<u>10,651</u>	<u>407</u>

15. Current liabilities: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,371	798
Accruals	4,629	1,050
Deferred Income (Classes & Grants)	23,788	1,521
Group Income Credit (Cancellations)	229	165
Other creditors	382	16
Total	<u>30,399</u>	<u>3,550</u>

16. Statement of funds**Unrestricted funds:**

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	71,681	131,897	(140,225)	-	63,353

Restricted funds:

Project / Production	At 1 April 2021	Income	Expenditure	Core Support Costs	Transfers	At 31 March 2022
	£	£	£	£	£	£
'See No Evil' Film Project	6,591	-	(703)	-	(5,000)	888
'Pinocchia'	755	1,395	(2,150)	-	-	-
'Frankenstein'	5,992	2,574	(8,566)	-	-	-
'Wizard of Oz'	-	7,444	(4,778)	-	2,900	5,566
'Macbeth'	-	2,500	(212)	-	2,100	4,388
Blue Apple Singers	984	-	(80)	-	-	904
Bursary Fund	-	2,246	(293)	-	-	1,953
Widening Participation	-	19,854	(182)	(10,151)	-	9,521
BeIN European Project	-	9,612	(280)	(481)	-	8,851
Summer School	147	-	(147)	-	-	-
Total restricted funds	14,469	45,625	(17,392)	(10,632)	-	32,071
Total funds	86,150	177,522	(168,249)	-	-	95,424

The General reserve represents the free funds of the charity which are not designated for particular purposes.

The Restricted Grants comprise specific grants from the bodies indicated in Note 5, towards specified projects, productions and core costs. A transfer of residual funds from 'See No Evil' was agreed following the truncation of the project by the Covid-19 pandemic.

17. Analysis of group net assets between funds

Fund balances at 31 March 2021 are represented by:	General funds	Designated funds	Restricted funds	Total funds	2021
	£	£	£	£	£
Tangible fixed assets	-	-	-	-	-
Current assets	84,641	-	41,182	125,823	89,700
Current liabilities	(21,288)	-	(9,111)	(30,399)	(3,550)
Total net assets	63,353	-	32,071	95,424	86,150