

One Tenth Human

Charity number 1195497

A company limited by guarantee number 11254105

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Annual Report and Financial Statements
for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

One Tenth Human

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Matthew Bloch	Treasurer	
Alexandra Fitzsimmons		
Sarah Punshon		Resigned March 2021
Kaya Stanley-Money		
Dermot Daly		Appointed June 2021
Viren Swami		Appointed June 2021
Charity number	1195497	Registered in England and Wales
Company number	11254105	Registered in England and Wales
Website	www.onetenthhuman.com	
Registered and principal address	Bankers	
2 Gordon Terrace	Santander UK plc	
Lancaster	Bridle Road	
LA1 4DS	Bootle	
	Merseyside L30 4GB	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 14 March 2018. It is governed by a memorandum and articles of association as amended on 14 June 2021 and 19 June 2021. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the trustees.

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Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

For the public benefit, to advance education through theatre, performance, and other events which promote positive engagement with science, technology, engineering, arts and maths.

The charity's main activities

One Tenth Human is an award-winning theatre company based in the North West. We're on a mission to explode myth and expectation particularly when it comes to science, technology, engineering, and maths (STEM): because we know that too many children reach adulthood believing these subjects are not for "people like them".

We collaborate with extraordinary artists, kids, and scientists to create our adventures. Previous projects include Arthur (with Daniel Bye / ARC Stockton, Edinburgh Fringe First winner 2019); The Astonishing Vacuum Cleaner Adventure (Lancaster Arts / Hear Me Roar); We're Stuck! (Shoreditch Town Hall / Z-arts).

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

Achievements and performance

2020/21 was an extraordinary year for our small company. In March 2020, we had just completed R&D on our first main house Christmas show, and successfully secured a highly competitive commission from Big Imaginations to create a new touring show for 3-7 year olds.

And then the pandemic hit.

Despite everything stacked against us, in 2020/21, One Tenth Human reached more than 700 audience members with two brand new innovative adventures, Zooming live into homes, classrooms and libraries to reach delighted 3-10 year olds, teachers and parents. We collaborated with 23 amazing creatives, providing diverse artists with properly-paid work during unprecedented times, developing skills, forging new connections, and sharing our learning widely within the sector.

We secured an Arts Council England (ACE) Covid Emergency grant, which allowed us to bring together the original company of We're Stuck with digital artist Nick Murray to turn our Key Stage 2 maths adventure into a live Zoom experience, and deliver to hard-to-reach pupils in rural Cumbrian classrooms and a Manchester Pupil Referral Unit.

ACE support meant we were also able to undertake vital organisational development, refreshing our website, employing expert fundraising and governance consultants, recruiting new board members, and becoming a registered charity. Our founder and Artistic Director, Sarah Punshon, stepped down as a director of the company, and we have recently welcomed two new Trustees, adding new expertise in arts and science to our small, dedicated Board.

Thanks to the generous support of Big Imaginations, we were able to use part of our commission to develop *Curious Investigators* as a live Zoom show. We were delighted that our Artistic Director was able to remotely collaborate with Associate Artist Toni-Dee Paul, award-winning designer Sam Wilde, and long-time supporter of the company Dr Irene Wise of Lancaster University Engineering Department, to create this unique experience. At time of writing the adventure has been delivered more than 30 times, in collaboration with arts venues, schools, libraries, and science festivals, to overwhelming acclaim. We also developed a pre-recorded version with Manchester Cultural Education Partnership, which was delivered by teachers at Webster Primary School entirely independently, showing the potential of digital work to sustainably expand our reach.

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Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance - continued

"We had such a great time. Toni was utterly fab and captivating" Kate Craddock, Artistic Director, Gateshead International Festival of Theatre (GIFT), and mother of "Investigator Kit"

"The children really enjoyed the session, they were all actively involved in the learning, the questioning throughout was great and really got the children thinking." Rachel Corrin, Year 1 teacher, All Saints Primary School, Cockermouth

"the children were all mesmerised by Toni, they found her absolutely hilarious" Steph Forshaw, Year 1 teacher, Webster Primary School, Manchester

This year we also diversified our funding streams, securing small grants to support specific areas of our work, including from Lancaster City Council's Local Integration Fund, allowing us to reach out to refugee families in our home town; and Z-arts, with whom we are developing an exciting new creative learning project building on our new-found digital expertise.

We ended this year in a completely different place to where we had expected: but we ended it stronger, wiser, better connected, and enormously excited about what comes next.

Financial review

The net income for the year was £6,057, including net expenditure of £390 on unrestricted funds and net income of £6,447 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £6,775.

The Trustees keep reserves under review, and aim to maintain two years' basic company running costs in reserves (estimated at £3,200) in case of challenges in fundraising or changes to project timelines. Significant funds above this level will be allocated to a designated fund for new artistic projects.

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Trustees' report (continued) for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on

Signed: (Trustee)

Name:

One Tenth Human

Independent examiner's report to the trustees of One Tenth Human

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 7 to 12.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable 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 ('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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Simon Bostrom FCIE

Date:

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

One Tenth Human

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £ restated
Income from:					
Grants and donations	(2)	116	41,825	41,941	14,984
Fee income		2,296	-	2,296	-
Transfer on change of company		-	-	-	11,303
Total income		<u>2,412</u>	<u>41,825</u>	<u>44,237</u>	<u>26,287</u>
Expenditure on:					
Creative fees		2,249	27,964	30,213	4,773
Artistic director fees		250	-	250	-
Technical crew		-	1,863	1,863	-
Props and costumes		38	948	986	80
Marketing and publicity		-	1,175	1,175	1,096
Insurance		-	111	111	221
Travel and accommodation		-	38	38	1,213
Business Development		-	1,650	1,650	-
Research		8	2	10	-
Computer and IT costs		184	864	1,048	42
Postage and stationery		-	165	165	109
Memberships and subscriptions		13	238	251	-
Independent examination		60	360	420	540
Total expenditure		<u>2,802</u>	<u>35,378</u>	<u>38,180</u>	<u>8,074</u>
Net income / (expenditure)		<u>(390)</u>	<u>6,447</u>	<u>6,057</u>	<u>18,213</u>
Fund balances brought forward		<u>7,165</u>	<u>11,048</u>	<u>18,213</u>	<u>-</u>
Fund balances carried forward	(3)	<u>6,775</u>	<u>17,495</u>	<u>24,270</u>	<u>18,213</u>

All incoming resources and resources expended derive from continuing activities.

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Balance sheet
as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				restated
Debtors and prepayments	(4) 1,557	3,382	4,939	1,498
Cash at bank	8,270	14,113	22,383	17,255
Total current assets	<u>9,827</u>	<u>17,495</u>	<u>27,322</u>	<u>18,753</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(5) 3,052	-	3,052	540
Total current liabilities	<u>3,052</u>	<u>-</u>	<u>3,052</u>	<u>540</u>
Net current assets / (liabilities)	<u>6,775</u>	<u>17,495</u>	<u>24,270</u>	<u>18,213</u>
Net assets	<u>6,775</u>	<u>17,495</u>	<u>24,270</u>	<u>18,213</u>
Funds				
Unrestricted funds	6,775	-	6,775	7,165
Restricted funds	-	17,495	17,495	11,048
Total funds	<u>6,775</u>	<u>17,495</u>	<u>24,270</u>	<u>18,213</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 13/4/2021

Signed: M. Bloch (Trustee)

Name: MATTHEW BLOCH

One Tenth Human

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts 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 financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

Changes have been made to the accounts for the previous year due to a change in the basis of accounting due to the recognition of the company as a public benefit entity. Specifically, in the previous year unspent grant income had been deferred. Under the SORP rules grant income can only be deferred where a condition exists to prevent that recognition. The previous year's income and deferred income figures have been amended accordingly and are detailed in the notes to the accounts.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

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

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

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Notes to the accounts continued for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Arts Council England (ACE) Covid Emergency	-	16,947	16,947	-
ACE Curious Investigators	-	13,496	13,496	-
ACE Ugly R&D	-	-	-	14,984
Lancaster City Council Local Integration Fund	-	1,832	1,832	-
Z Arts	-	9,550	9,550	-
Other grants and donations	116	-	116	-
	<u>116</u>	<u>41,825</u>	<u>41,941</u>	<u>14,984</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
ACE Digital Reboot	-	16,947	16,947	-	-
ACE Ugly R&D	8,545	-	5,987	-	2,558
ACE Curious Investigators	-	13,496	7,853	-	5,643
Lancaster City Council	-	1,832	1,350	-	482
Z Arts Curious investigators	-	8,000	3,241	-	4,759
Z Arts Cities of tomorrow	-	1,550	-	-	1,550
Polk Co producing	2,503	-	-	-	2,503
	<u>11,048</u>	<u>41,825</u>	<u>35,378</u>	<u>-</u>	<u>17,495</u>

Fund name	Purpose of restriction
ACE Digital Reboot	Covid Emergency grant to cover organisational development plus reimagining We're Stuck as a digital adventure.
ACE Ugly R&D	Project grant towards developing Cinderella: the AWESOME truth (original working title UGLY); development halted for a considerable period due to Covid.
ACE Curious Investigators	Project grant towards R&D of our new rural touring show plus associated organisational development.
Lancaster City Council	Local Integration Fund grant towards blended arts project for refugees, Easter 2021.
Z Arts Curious investigators	Big Imaginations commission.
Z Arts Cities of tomorrow	Grant towards project development of new creative learning project.
Polk Co producing	Co-production Commitment: contractually agreed contribution from OTH reserves towards full production of Cinderella: the AWESOME truth (original working title UGLY).

4 Debtors and prepayments	2021 £	2020 £
Debtors	4,828	1,498
Prepayments	111	-
	<u>4,939</u>	<u>1,498</u>

5 Creditors and accruals	2021 £	2020 £
Creditors	2,632	-
Accruals	420	540
	<u>3,052</u>	<u>540</u>

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Notes to the accounts continued

for the year ended 31 March 2021

6 Related party transactions

Trustee expenses

During the year 1 trustee was paid a total of £19 in respect of travel (previous year: £nil).

Trustee remuneration and benefits

No trustee received any remuneration or benefits during the year.

Other transactions with trustees or related parties

During the year Sarah Punshon (trustee) was paid a total of £12,142 for freelance services in relation to artistic direction, organisational development and theatrical productions

7 Changes to the financial statements for the previous year

In the previous year we were not yet a registered charity, and so the accounts were not prepared in accordance with the Charities SORP FRS102. The following changes have been made in restating the comparative figures:

Total expenditure	2020
	£
Original figure in statutory accounts year ended 31 March 2020	18,924
Adjust for accrued restricted fund spending (March 2020 year end)	(10,850)
Amended total	<u>8,074</u>
Transfer on change of company	2020
	£
Original figure in statutory accounts year ended 31 March 2020	-
Add creditors - amounts falling due after more than one year (March 2020 year end)	11,303
Amended total	<u>11,303</u>
Creditors and accruals at 31 March 2020	
Original figure in statutory accounts March 2020	22,693
Adjust for accrued expenditure and long term creditors (March 2020 year end)	(22,153)
Amended total	<u>540</u>

Effect of change on fund balances as reported at 31 March 2020

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Original balances in statutory accounts March 2020	(3,940)	-	(3,940)
Add deferred income (September 2018 year end)	11,105	11,048	22,153
Amended total	<u>7,165</u>	<u>11,048</u>	<u>18,213</u>

One Tenth Human

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	116	(10,850)	41,825	25,834	41,941	14,984
Fee income	2,296	-	-	-	2,296	-
Transfer on change of company	-	11,303	-	-	-	11,303
Total income	2,412	453	41,825	25,834	44,237	26,287
Expenditure						
Creative fees	2,249	(10,013)	27,964	14,786	30,213	4,773
Postage and stationery	-	109	165	-	165	109
Travel and accommodation	-	1,213	38	-	38	1,213
Marketing and publicity	-	1,096	1,175	-	1,175	1,096
Insurance	-	221	111	-	111	221
Props and costumes	38	80	948	-	986	80
Technical crew	-	-	1,863	-	1,863	-
Artistic director fees	250	-	-	-	250	-
Business Development	-	-	1,650	-	1,650	-
Memberships and subscriptions	13	-	238	-	251	-
Research	8	-	2	-	10	-
Computer and IT costs	184	42	864	-	1,048	42
Independent examination	60	540	360	-	420	540
Total expenditure	2,802	(6,712)	35,378	14,786	38,180	8,074
Net income / (expenditure)	(390)	7,165	6,447	11,048	6,057	18,213
Fund balances brought forward	7,165	-	11,048	-	18,213	-
Fund balances carried forward	6,775	7,165	17,495	11,048	24,270	18,213