

STARCATCHERS PRODUCTIONS LIMITED

**REPORT OF THE DIRECTORS
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023

Company Number: SC392561

Scottish Charity Number: SC042222



STARCATCHERS PRODUCTIONS LIMITED
REPORT OF DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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STARCATCHERS PRODUCTIONS LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023

The Directors, for the purpose of company law and trustees for the purpose of charity law, present their report and financial statements for the year ended 31 March 2023. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), 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 in the UK and Republic of Ireland (FRS102).

OBJECTIVES and ACTIVITIES

Starcatchers is Scotland's arts and early years organisation - inspiring babies, toddlers and young children.

Our Vision & Mission

Our vision is that our youngest children, those aged 0-5, fulfil their right to access arts and creative experiences that give inspiration, joy and wonder to early childhood in Scotland.

Our mission is to inspire babies, toddlers and young children by including them in high quality live performances and creative experiences that fulfil their right to access a rich arts and cultural life in Scotland regardless of where they live or their background.

Starcatchers offers innovative, beautiful, collaborative arts and creative experiences that babies, toddlers and young children aged 0-5 can share with their parents and carers. Engaging with and participating in these activities brings joy and wonder and fosters the understanding that very young children are creative agents with their own capabilities and voices. Placing the child's voice at the heart of everything we do also means looking after things that are central to children's wellbeing. This means making strong choices to actively support diversity and inclusion so that all babies can grow up in a more equal and just society. It also means a commitment to climate action, carbon reduction and new models of sustainable working.

Starcatchers was founded to provide our youngest children with the opportunity to experience theatre and the arts. Integral to that was the belief that all children, regardless of their age and stage of development, have a right to access arts and cultural life as outlined in Article 31 of the United Nations Convention on the Rights of the Child (UNCRC).

This belief is unwavering. As Scotland incorporates the UNCRC into domestic law, our resolve to ensure that all our youngest children have access to age-appropriate, quality arts and cultural experiences is reinforced.

We believe that Scotland should be the best place in the world to grow up and that Starcatchers, as Scotland's Arts and Early Years Organisation, has an integral role to play in achieving this goal.

Our Values

Our organisational values are our touchstone - they guide and support us and those we work with and help us deliver our work with purpose, focus and confidence.

Creative and Curious

We believe in the innate creative capacity we all have, and we know that by nurturing curiosity and asking questions allows us to create and deliver exciting, innovative work.

Bold and Brave

We are unafraid of new ideas and taking risks. We want to be pioneers, challenging perceptions of what can be made and shared with babies, toddlers and young children.

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Collaborative and Connected

We celebrate our existing partnerships and seek out new relationships in the knowledge that our work is stronger because we are working with others who have differing expertise. We are open and care about those we work with ensuring that everyone is able to have their voice heard and respected.

Reflective and Responsive

We are a reflective organisation. We want to learn from the work we have delivered, understanding the successes and challenges to inform what we do next, and sharing our experience openly so as others can also learn from what we have done.

ACHIEVEMENTS AND PERFORMANCE

The financial year 2022/23 was a year that saw Starcatchers navigate both ongoing recovery from the Covid-19 pandemic and the impacts of the cost-of-living crisis. Demand for all Starcatchers' activity was strong, particularly in relation to our Community Engagement activities that work directly with vulnerable babies, young children and their families in areas of deprivation.

The year saw Starcatchers become more established within the Wester Hailes community; setting up an office base within the WHALE Arts building has enabled us to connect more broadly with the people and other service providers supporting children and families. This is creating the foundation for the development of 'Centre of Excellence' model delivering activity across the organisation within the community long-term.

We continue to champion the rights of babies and young children, their right to access play, arts and culture and also developing understanding as to how engagement and participation in the arts can be a vehicle for them to access the depth and breadth of the rights to which they are entitled under the UN Convention on the Rights of the Child. Pioneering new research commissioned by Starcatchers will explore the development of an arts-based methodology for participation with pre- and non-verbal children from birth – 3 years.

Over the year, we worked with 92 artists over the course of the year through Playspace opportunities, commissions, development funds, training sessions and funded places at conferences/festivals, community engagement projects, production work, and Creative Skills training delivery.

Key activity in 2022/23 includes:

Producing and Touring

Mixed Up was performed in seven Edinburgh schools at the beginning of the financial year, following successful performances in September 2021 in partnership with Edinburgh International Festival and Edinburgh International Children's Festival. *Mixed Up*, by Katy Wilson, is a vibrant and interactive playground experience for 3–8 year olds exploring emotions and feelings through painting, music, and dance.

The *Little Top* tour opened on 27th April 2022 and ran until 25th June 2022 and was a near sell-out. This was a restaging of *Little Top* which originally toured in 2018. It was presented in 14 venues, including 4 days at the Edinburgh International Children's Festival, with a total of 53 performances, reaching 1,862 audiences members. *Little Top* is a magical first circus experience for babies aged birth-18 months old and their adults.

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The tour of *SPIKE! – a dinosaur caper* opened on 18 May 2022 and toured to seven venues, reaching an audience of 884 children and adults. *SPIKE! – a dinosaur caper*, by Andy Cannon and Dave Trouton, was a development with larger cast of the original production, *SPIKE! – a dinosaur tale*, created and toured in 2021. Spike is the wonderful story of a little girl, her grandmother and her favourite dinosaur – powerfully told through theatrical storytelling and dance.

New Works in Development

Dirliebane Theatre: *Sit Stand Lie* explores what babies up to the age of one are doing in the moment. Dirliebane undertook the first stage of research in April and May 2022, and the second stage of development January – March 2023.

Stephen Deazley: *Every Colour of Light*.

Kerry Cleland: *Float*. This idea went through stages of research and development, engaging with babies and under 2s in childcare settings and in Starcatchers community engagement groups in Wester Hailes.

Ben Winger: *The Kingfisher*. First stage research was completed, with a sharing in Canal View primary in November 2022.

Skye Reynold: *Out of the Box*. First stage of researched was completed with young audiences in Aberdeen.

Kirsty Pennycook: Community show *Falling Star* was developed with the Creative Kin participants and toured to Starcatchers community projects.

Niloo-Far Khan and Sarmed Mirza: *The Last Iceberg*. This idea for a new work was developed with a dancer and musician.

Arron Sparks' *Adventure*: Arron is exploring what adventure and risk-taking means to young audiences, first stage research was completed with a sharing in Wester Hailes in March 2023.

In addition, we have also provided advice and support to some other artists who are developing work for the very young: Cynthia Cheung received support through the first round of the Play Fund for her work exploring multi-cultural celebrations of Spring and we provided advice to her during a second phase of development. Svetlana McMahon and Natalya Macdonald are developing a piece that was originally made Christmas 2019 to make it more relevant all year round.

Community Engagement

In 2022/23, nine projects took place in Scottish communities facing multiple challenges, using the arts as a vehicle to impact positive change for those living in hardship, aiming to support every child to have the best start in life. Families engaged in Starcatchers' activity and connected regularly with a range of artists that bring different artform specialisms to the programme. Stats and outcomes can be read in our Annual Report.

Expecting Something, Edinburgh

Expecting Something continued at WHALE Arts in Wester Hailes, Edinburgh. Lead Artist Katy Wilson and Creative Babies Coordinator Kerry Cleland delivered weekly sessions in outdoor locations, joined by a range of other artists. Young parents under 26 with babies under two years old met to play, share food, and develop confidence. Stats and outcomes can be read in our Annual Report.

Starcatchers Saturdays

In October 2022, and in response to creative consultation with families and stakeholders within the local community, we initiated a new opportunity for babies and young children to participate in artist-facilitated creative play with their parents or carers. Held at the Community Wellbeing Collective space at the Plaza shopping centre in Wester Hailes, Starcatchers Saturdays offered a new

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opportunity for babies and young children from birth-5 years to engage on a Saturday morning followed by a community lunch. Stats and outcomes can be read in our Annual Report.

Creative Kin, North Ayrshire

Creative Kin took place in North Ayrshire, working with kinship carers with early years children. Delivered in partnership with Children 1st, Lead Artist Kirsty Pennycook and Assistant Artist Jane Truss programmed regular weekly sessions in Irvine. Stats and outcomes can be read in our Annual Report.

Oot Playin' South Ayrshire

Lead Artist Corrie McKendrick worked with Children 1st, to deliver regular creative play-based sessions with families in the Girvan and Maybole communities with children under three years old and their parents or carers. Stats and outcomes can be read in our Annual Report.

Play and Explore, Fife

Funding from Creative Scotland enabled us to evolve the work established through Where We Are in 21/22 into a new group, Play and Explore for 22/23. This programme, delivered in partnership with Fife Gingerbread works with vulnerable young parents under 25 years who have babies under 2 years old in Cowdenbeath and Dunfermline. The programme is led by artist Roz McAndrew who was one of the team involved in Where We Are. Stats and outcomes can be read in our Annual Report.

Moray Creative Babies

After a successful initial phase, this programme was paused while artist Heather Fulton was on maternity leave. The programme will restart in 23/24. Stats and outcomes can be read in our Annual Report.

Wee People, Big Feelings

This programme culminated in 22/23 in Scots Corner Nursery in Midlothian. It is a partnership project with the local authority and funded by the Ministry of Defence. The project looks at developing emotional literacy of very young children in the nursery and at home, with a series of residencies by different Starcatchers artists and using multiple artforms to explore feelings, including those around deployment for armed forces families. Stats and outcomes can be read in our Annual Report.

Wonder Studio

Starcatchers artists Katy Wilson and Kerry Cleland continued to work on the Fruitmarket Gallery WONDER Studio project at Greengables Nursery in Craigmillar and with families visiting the Gallery in the city centre. Starcatchers is providing training and evaluation support for Fruitmarket over the course of this two-year project. Stats and outcomes can be read in our Annual Report.

Creative Wellbeing, Gigha

The culmination of this work took place in May 2022, with artist Kirsty Pennycook based in the island primary school throughout a five-month period and looking at how the expressive arts could support the children with their wellbeing post-pandemic. Stats and outcomes can be read in our Annual Report.

Advocacy

Starcatchers' advocacy activity is a core part of our work. Driving this activity has been the application of our expertise in a range of contexts; the development and delivery of campaigns

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and messaging that amplifies the voices of very young children and their rights, in particular to arts and culture. Starcatchers staff represents arts and early years work at local, national and international contexts amplifying the voices of early years children in these discussions. In 2022/23, we continued to participate at a wide range of events and engage with steering and working groups across the sector, including the Arts in Education Recovery Group, the Young Audiences Group and the Children in Scotland Strategic Forum.

Memberships and working group representations include:

Arts in Education Recovery Group (AiERG) now the Children's and Youth Arts Advisory (CYAA)
Perinatal Infant Mental Health Programme Board – Voice of the Infant Sub-group
Young Audiences Group
Small Size Network
Children In Scotland (Rhona Matheson sits on the Strategic Forum)
Federation of Scottish Theatre (Rhona Matheson is the Co-chair)
TYAUK
Together- Scottish Alliance for Children's Rights
Play Scotland
SCVO
Unfearties of the Children's Parliament
Living Wage Association
Lasting Difference Symbol holder organisation

Starcatchers' CEO Rhona Matheson continues a MSc in Children's Rights at Queen's University Belfast with a specific focus on the rights of babies. The impact of this work is informing the strategic development of all Starcatchers' activity, supporting the implementation of a rights-based approach: ensuring that the rights of babies and young children are at the heart of the work. With the forthcoming incorporation of the UN Convention on the Rights of the Child into domestic law in Scotland, this means that Starcatchers is very well placed to respond to changing legislation and contributing to developments in policy and practice both locally and nationally.

A key element of our advocacy activity has been to commission a research project to develop an arts-based methodology for participation with pre-and non-verbal children (birth-3). With funding from Cattanach, Innovation Fund and Creative Scotland, the first phase of this research was undertaken in 2022/23 by Dr Rachel Drury from the Royal Conservatoire of Scotland and research assistant Claire Ruckert.

The first phase included a literature review, consultation and scoping exercise to understand how the voices of babies are included in arts-based practice in Scotland. On 1st September we held our first ever hybrid seminar as a sharing event to share the first findings of the project. Titled 'Where is the Voice of Scotland's Babies?' this was an opportunity for Dr Rachel Drury and Claire Ruckert to share the findings from the first phase of the project. The event had an introduction from Bruce Adamson, Commissioner for Children and Young People, and had panellists that included Professor Kay Tisdall from the University of Edinburgh, Juliet Harris, Director of Together, Scotland's Alliance for Children's Rights, and Mary Glasgow from Children 1st. The event attracted significant interest with both in-person and online places officially selling out (220 in total).

The second phase of the research project began in early 2023 and will be completed by early autumn.

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Playspace

Our artist development programme supported artists with free sessions in storytelling, character development, and eco-scenography, and paid time to shadow the Creative Skills programme.

The Artist Lab with Alicja Morawska-Rubczak and Barbara Małecka from Polish organisation Art Fraction Foundation took place at Lyra's venue in Craigmillar (Edinburgh) from 3rd-5th May 2022, with 12 artists supported to take part.

Artists were supported to attend the 2Turvenhoog in Almere, Netherlands in April, the Fratz Festival in Berlin in May and El Mes Petit des Tots Festival in November 2022, and to attend Sensory Training with Oily Cart in London in January 2023.

Updated information was created to show four different levels of artist support Starcatchers currently provides: Connect, Explore, Develop and Produce.

<https://starcatchers.org.uk/work/artistdevelopment/>

Early Years Development

The Creative Skills Programme was delivered in Edinburgh Council, Angus Council, Edinburgh College, Glasgow College and University of the Highlands and Islands, engaging with 341 Early Years practitioners and HNC Students engaged both online and in-person. On average, each participant has direct engagement with approximately 40 children in their settings resulting in approximately 13,640 children benefitting from Creative Skills. The training ran in local authorities and in colleges, including practical sessions face-to-face, Schema Play training days, a podcast series of seven episodes, four Agony Artist blogs, 11 video resources and 14 Wee Inspirations online resources.

The Early Years Development team provided training and activity with/for 264 participants:

- Red Note Ensemble (Methil, Fife)
- Big Noise Edinburgh (Wester Hailes)
- Funding from Angus Council enabled delivery of a series of sessions in a mainstream setting, supporting children with a variety of additional support needs.
- Training and mentoring have been provided to: Playground project in Kent, Wonder Studio, GCVS, with a particular focus on Children's Rights, Culture Collective, Park Drive Nursery, Scottish Village Storytelling Centre, Fruitmarket Gallery, Greengables Nursery as part of Wonder Studio, Horsecross Arts.
- Continuation of Wee People Big Feelings working with Scots Corner in Midlothian.

Arts and Early Childhood - Erasmus+

Following the first visits in 2021/22, the main body of this exchange project took place in 2022/23 with 25 international delegates visiting Wester Hailes, Edinburgh in May 2023 as well as visits taking place in the Netherlands, France and Catalonia. The Scottish cohort included nursery practitioners, ELC managers, local authority Quality Improvement Officers, and academics in the field of Early Years. They are extending their international understanding of arts in early childhood by experiencing cultural exchange with other Early Years professionals from France, Catalonia and the Netherlands. A trip to Almere, The Netherlands took place at the end of September 2022. A trip to France took place in November 2022. A trip to Catalonia took place in January 2023.

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Mentoring

Starcatchers staff have been providing mentorship and training to the artists and programme team for Playground, an initiative supporting babies and young children and their parents or carers being delivered across Kent and via Kent County Council, and to the BEAG initiative in Cork, an arts-based programme of engagement for the very young which is a key part of the work of Graffiti Theatre. Conversations with both these initiatives led to the establishment of an informal artist network where artists connected to each organisation were able to meet online and discussed approach and practice.

FINANCIAL REVIEW

Prior Year Adjustment

Since the publication of the 2022 financial statements, a claim of theatre tax relief of £18,338 on eligible productions in the year to 31 March 2022 has been made. This has been treated in the 2023 financial statements as a prior period error and the figures for 2022 have been restated to reflect the revised position. The impacts in the 2022 financial statements are summarised below:

Changes between original and restated figures for 2022:

	Original £	Restated £	Change £
<u>Income and Expenditure Account</u>			
Other income	50	18,388	18,338
Net movement in funds	(46,982)	(28,644)	18,338
Balances carried forward at 31 March 2022	208,234	226,572	18,338
<u>Balance Sheet</u>			
Debtors	29,545	47,883	18,338
Funds – Unrestricted Funds	72,830	91,168	18,338
<u>Statement of Cashflows</u>			
Net movement in funds	(46,982)	(28,644)	18,338
(Increase)/decrease in debtors	17,566	(772)	18,338

Review of the Year

Overall Starcatchers received income of £756,894 (2022: £739,389 (restated)) and returned a deficit of £84,280 (2022: deficit of £28,644 (restated)), as set out in the Statement of Financial Activities. This comprised a deficit (before transfers) of £34,378 (2022: deficit £6,267 (restated)) in relation to unrestricted funds and a deficit of £49,902 (2022: deficit of £22,377) in relation to restricted funds. General unrestricted reserves stood at £36,445 (2022: £91,168 (restated)) and restricted funds stood at £105,847 (2022: £135,404).

Principal Funding Sources

Starcatchers is mainly funded on a project basis. 2022/23 is the seventh year of nine-year funding from The Scottish Government's Children, Young People & Families Early Intervention Fund and supports the Creative Skills programme and some core operating costs. It ends 31 March 2025. 2022/23 is the fifth year of a multi-year funding agreement with Creative Scotland as one of their Regular Funded Organisations, in recognition of advocacy and artist development work in the field of arts and early years, and towards core operating costs. The RFO grant has been extended at the same level to 31 March 2025.

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Project income from public funds for 2022/23 was secured from Creative Scotland's strategic development fund and Cultural Recovery fund, Scottish Government's Perinatal Infant Mental Health Fund, Argyll & Bute Council and Midlothian Council. Project income from trusts for 2022/23 was secured from a range of grant-making bodies including BBC Children in Need, The Robertson Trust, Cattanach, William Grant Foundation, Charles Gordon Foundation (Prism), Henry Duncan Trust, and The National Lottery.

Reserves Policy

Trustees aim to hold approximately 3 months' worth of annual budget core costs as the Trustees feel this would be sufficient funds to allow the charity to be wound up if necessary. This would be £65,000 based on the core costs included within the annual budget.

The charity currently holds £36,445 of unrestricted funds of which £3,771 is tied up in fixed assets, leaving free reserves of £32,674 which is below the target level. Given the charity is project based and funded, unrestricted reserves can fluctuate, this is monitored closely by the trustees.

Investment Policy

The cash reserves of the organisation are held in interest bearing accounts. The Trustees keep this arrangement under regular review and pay particular attention to the requirement to ensure that sufficient liquidity is maintained to enable the organisation to manage its commitments.

Risk Management

The Trustees are satisfied that they have identified the main areas of risk and that steps are being taken to minimise the potential impact of these risks on the life of the charity. The Risk Register is updated regularly and contains full information on probability and impact, mitigations and responsibilities.

PLANS FOR THE FUTURE

In 2023/24, we will consolidate much of the work that we have been developing and delivering in 2022/23, continuing to adapt to the changing parameters identified by both Covid recovery and the impact of the cost-of-living crisis. In line with our Strategic Priorities, we will take a holistic approach to activity across all programmes of work, strengthening the links between our different pillars of work. We will use this approach to develop our connections with very young children and their families in communities as well as professionals across arts, education, health, and social care. We will continue to deepen our relationship with the community in and around Wester Hailes. We will continue to deliver our flagship community engagement project, Expecting Something, for young parents and their babies under two years old in the garden at WHALE Arts providing a space for consistent artist facilitated baby-led creative activity with the lead artists providing key support to families. We will continue the delivery of our Starcatchers Saturdays activity as well as seeding other opportunities to provide artist-facilitated child-led creative play in the community. Working with Outer Spaces, we will secure an empty shop unit within the Plaza shopping centre in Wester Hailes to create a 'Starcatchers Baby Studio' space. This will provide a space for delivery of community focused activity such as Starcatchers Saturdays as well as become a resource for artists seeking to develop their practice in making work for/with early years. This will contribute to the evolution of a Starcatchers 'Centre of Excellence' approach within the community.

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Our community engagement activity will continue in Fife with Play and Explore in partnership with Fife Gingerbread. Secured funding from CashBack for Communities will sustain this activity for the next three years in Dunfermline and Cowdenbeath. This will be complemented later in the year by further activity in Fife supported by funding from Youth Music Initiative.

Moray Babies will restart in May 2023 and be delivered until September offering artist Heather Fulton the opportunity to revisit this work and understand what the needs are for parents and babies in the Lossiemouth community. Starcatchers will work with Heather to identify potential funding for sustaining this work in the future, with Heather's company Frozen Charlotte taking a lead on further development.

With the impact of the current funding climate some work will cease, not because of lack of demand but because of fundraising challenges being identified across the sector. Oot Playin' will end at the end of March 2023 but the relationship with Children 1st in South Ayrshire will remain and we will revisit opportunities to work in this community in the future. Creative Kin will continue to be delivered in North Ayrshire until Summer 2023 working with families living in kinship arrangements, in partnership with Children 1st and local health, social and early years settings. Again, the relationship with Children 1st and other partners will remain and discussions about how to provide appropriate activity in the future will take place.

Starcatchers continues to develop produce performances by Scottish artists specialising in work for very young children. We will continue the development of Float by Kerry Cleland with a view to fully producing and touring this production in 24/25. Strategic support from Creative Scotland will allow us to develop Sit, Stand, Lie to a full production stage with a view to sourcing further support to tour the production.

Going forward, Scottish artists will continue to be supported in the development of their professional practice through the Playspace programme. Plans include offering bespoke, longer term immersive training opportunities in early years arts, to empower artists to develop their artistic practice and develop their expertise in working with this specific age group. We will also continue to offer a range of free to access training opportunities, opportunities to attend international early years festivals and networks, and paid opportunities, including the Starcatchers Artist Lab, led by international specialists.

In 2023/24 Creative Skills will continue to deliver in person training for the Early Years Workforce, with a focus on speech and language development, ASN within mainstream settings, and emotional literacy. This aligns with Scottish Government's National Improvement priorities for 2023. Building on the success of the previous year, more focus will be placed on providing support to participants as they embed into their practice the learning and approaches they gain from the training. The development of more online resources will continue. EYD will be working alongside Early Years Scotland taking part in a project called Love Letham. An infant commission will be established which will focus on children's rights, in particular babies' rights, and will involve participation with babies and very young children with their parents/carers. EYD will continue to provide bespoke training and support to a variety of professionals and providers who work with 0 - 5's in numerous ways throughout this future year.

Art and Early Childhood: This international exchange projects is funded by Erasmus+ and having begun in 2021, will culminate in early Summer 2023. The project focuses on understanding how arts and creativity is used in early learning and childcare settings in each of the four participating countries: Scotland, The Netherlands, France and Catalonia. The project has deepened relationships and understanding between the organisations and between

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practitioners from each country and we hope to find a way to continue to collaborate and exchange once this current programme has ended.

Playground, Kent: We will continue to provide mentorship and support to Playground with Rhona Matheson sitting on the Advisory Board as Co-Chair, and Heather Armstrong delivering development sessions around their digital offer.

Advocacy at national and international level will continue to be a central responsibility for Starcatchers as Scotland's arts and early years organisation. Cross-sectoral representation in the education and childcare sectors as well as the arts and culture sectors offer a unique position to connect, showcase and advocate for children's rights, specifically for those under five. We will continue to focus on the rights of babies and very young children, highlighting how engagement in arts and culture enables them to enjoy their rights. The development of our arts-based methodology for participation with pre- and non-verbal children will be a key aspect of this work over the year with dissemination events and communications providing opportunities to highlight this work across sectors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Starcatchers Productions limited is a company limited by guarantee and was established for charitable purposes on 31 January 2011. It is governed by its Memorandum and Articles of Association.

Recruitment and Appointment of Board of Directors

New trustees are appointed by existing members and selected based on skills and experience that new trustees can bring to the organisation. There can be a maximum number of 8 trustees and 1/3 are required to retire at each AGM, but are available for re-election.

Trustees induction and training

All trustees are given a Board Pack consisting of:

- the Articles of Association
- the Constitution
- the Board Membership Policy
- the Duties and Responsibilities of Board Members
- Declaration of Interests Form

These documents will be reviewed and recirculated annually. Trustees are required to confirm that they have read and are familiar with the Board Pack. In addition, trustees are expected to attend an annual Board Development Day and other relevant training sessions.

Organisational Structure

Starcatchers is led by the full time Chief Executive, who has overall responsibility for the delivery of the organisational activity. The Chief Executive reports to the Board of Trustees.

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In 2022/23, the Chief Executive was supported by the following team:

- Head of Development & Operations (full time) who manages day-to-day operations of the company, and leads on the HR, finance and fundraising functions of the organisation;
- Head of Early Years Development (full time) who has overall responsibility for the development and delivery of this programme;
- Head of Artist Development (fulltime) who has overall responsibility for the development and delivery of touring productions, new works, and artist training.
- Communications and Marketing Manager (full time) who has responsibility for all external and internal communications, and for the organisation's marketing and PR.
- Community Engagement Manager (0.8 FTE until August 2022 then full time until Dec 2022) who has overall responsibility for the organisation's portfolio of projects in this programme of work.
- Artist (0.6 FTE) who ensures the smooth running of the community engagement activities in the Wester Hailes area and leads on creative activities.
- Artist (0.35 FTE) who leads the Expecting Something project.
- Artist (full time to Dec 2022 then 0.6 FTE) who leads the Creative Kin project, the Creative Wellbeing Project and contributes to other community activities.
- Artist (0.4FTE from June to August 2022 then 0.6 FTE to March 2023) who leads the Oot Playin' project.
- Artist (0.4FTE from May 2022 to March 2023) who leads the Play & Explore Fife project.
- Early Years Development Coordinator (0.35 FTE from June 2022 to March 2023) who provides coordinator support to the programme.
- Early Years Development Assistant (full time from Oct-Dec 2022) who provides support to the programme.
- Administrative Coordinator (full time to October 2022) who provides coordination and marketing support across the organisation.
- Communications & Marketing Coordinator (0.8 FTE from Nov 2022) who provides coordinator support to the company's marketing function.
- Digital Media Assistant/Early Years Development Assistant (full time from April to August 2022) who provides support to the projects.
- A roster of freelance artists who create, deliver and coordinate the artistic work across all of the company's programmes of activity.

Key Management Personnel and remuneration policy

The Trustees consider the Board of Trustees and the Chief Executive to be the key management personnel of the charity. Pay scales for key management personnel remuneration are reflective of current industry standards.

REFERENCE AND ADMINISTRATIVE INFORMATION

Company registration number	SC392561
Charity number	SC042222
Registered Office & Operational Address	WHALE Arts 30 Westburn Grove Edinburgh EH14 2SA

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Bankers	Virgin Money 83 George Street Edinburgh EH2 3ES	Co-operative Bank PO Box 250 Dell House, Southway Skelmersdale WN8 6WT
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Solicitors	Wright, Johnston & Mackenzie LLP Crescent House Carnegie Campus Enterprise Way Dunfermline KY11 8GR
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Senior Statutory Auditor	Lea Brash BA CA
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Independent Auditors	Johnston Smillie Ltd 6 Redheughs Rigg Edinburgh EH12 9DQ
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Directors/Trustees

The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

The Directors	Adrian Harris (Chair) Stuart Farquharson (Treasurer) Kirsten Hogg Jane Miller Ben Fletcher-Watson Gemma Statham (resigned 22/11/22) Mhairi Taylor (resigned 22/11/22) Leah Duncan-Karrim (appointed 8/2/23) Lucy Morton (appointed 8/2/23) David Munn (appointed 8/2/23)
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Company Secretary	Rhona Matheson
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Key Management Personnel	Rhona Matheson (Chief Executive)
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REPORT OF THE DIRECTORS

STARCATCHERS PRODUCTIONS LIMITED
REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Directors are responsible for preparing the Report of the Directors and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial period, which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for maintaining 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 statements comply with the Companies Act 2006, the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps he or she ought to have taken as a director to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.


AUDITORS

A resolution to re-appoint Johnston Smillie as auditors for the ensuing year will be proposed at the annual general meeting.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the special provisions of Part 15 Companies Act 2006 relating to small companies.

Approved by the Board of Directors on 19 Sept 2023 and signed on their behalf by:

.....  Adrian Harris (Director)

STARCATCHERS PRODUCTIONS LIMITED
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF STARCATCHERS PRODUCTIONS LIMITED
FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Starcatchers Productions Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Directors' report other than the financial statements and our auditor's report thereon. The Directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material

STARCATCHERS PRODUCTIONS LIMITED
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF STARCATCHERS PRODUCTIONS LIMITED
FOR THE YEAR ENDED 31 MARCH 2023

inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Report, which includes the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Directors' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the Statement of Directors' Responsibilities, the Directors (who are the directors for the purposes of company law and trustees for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a

STARCATCHERS PRODUCTIONS LIMITED
INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES AND MEMBERS OF STARCATCHERS PRODUCTIONS LIMITED
FOR THE YEAR ENDED 31 MARCH 2023

guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, are detailed below.

We obtained an understanding of the legal and regulatory frameworks applicable to the charitable company, focusing on provisions of those laws and regulations which could have a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included Scottish charity legislation, the UK Companies Act and UK tax legislation and the charity SORP.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by considering our knowledge of the charity and the sector in which it operates and by discussion with staff and those charged with governance. We considered the procedures and controls that are in place to address risks identified, or that otherwise prevent, deter, and detect fraud.

Based on this understanding we designed our audit procedures to detect circumstances in which irregularities could result in material misstatement and to identify irregularities which may have occurred. Our procedures included: journal entry testing; enquiries of staff and those charged with governance; review of Board minutes; review of specific transactions and documentation; analytical procedures; and review of the presentation and disclosures in the financial statements.

We communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members and trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006.

STARCATCHERS PRODUCTIONS LIMITED

Our audit work has been undertaken so that we might state to the charitable company's members and trustees, as a body, those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Lea Brash BA CA (Senior Statutory Auditor)

For and on behalf of Johnston Smillie Ltd
Chartered Accountants
Statutory Auditor
6 Redheughs Rigg
Edinburgh
EH12 9DQ

Date: 27 September 2023

Johnston Smillie Ltd is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STARCATCHERS PRODUCTIONS LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating Income & Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	RESTATED Total Funds 2022
	Note	£	£	£	£
Income and endowments from:					
Donations	2	405	-	405	669
Income from charitable activities	3	70,698	684,913	755,611	719,881
Investment income: <i>bank interest</i>		853	-	853	451
Other incoming resources		25	-	25	18,388
		71,981	684,913	756,894	739,389
Expenditure on:					
Charitable activities:	4	106,359	734,815	841,174	768,033
Total expenditure		106,359	734,815	841,174	768,033
Net (expenditure)/income		(34,378)	(49,902)	(84,280)	(28,644)
Transfers between funds	13	(20,345)	20,345	-	-
Net movement in funds		(54,723)	(29,557)	(84,280)	(28,644)
Funds brought forward		91,168	135,404	226,572	255,216
Funds carried forward		36,445	105,847	142,292	226,572

The company has no gains or losses other than the results for the year as set out above. All activities are classed as continuing. The notes on pages 22 to 35 form part of these financial statements.

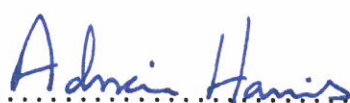
STARCATCHERS PRODUCTIONS LIMITED

BALANCE SHEET
AS AT 31 MARCH 2023

			<u>2023</u>	RESTATED
	<u>Note</u>	<u>£</u>	<u>£</u>	<u>2022</u>
				<u>£</u>
FIXED ASSETS				
Tangible assets	8		3,771	2,293
				<hr/>
CURRENT ASSETS				
Debtors	9	23,765		47,883
Cash at bank and in hand		172,541		248,523
		<hr/>		<hr/>
		196,306		296,406
CREDITORS				
Amounts falling due within one year	10	(57,785)		(72,127)
		<hr/>		<hr/>
NET CURRENT ASSETS			138,521	224,279
			<hr/>	<hr/>
NET ASSETS	14		142,292	226,572
			<hr/>	<hr/>
FUNDS				
Unrestricted funds:				
General Funds		32,674		88,875
Designated Funds		3,771		2,293
		<hr/>		<hr/>
Restricted funds	13		36,445	91,168
			105,847	135,404
			<hr/>	<hr/>
			142,292	226,572
			<hr/>	<hr/>

These accounts are prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

Approved by the Board of Directors on 19th Sep 2023 and signed on their behalf by:


.....
Adrian Harris
Director


.....
Stuart Farquharson
Director

The notes on pages 22 to 37 form part of these financial statements.

STARCATCHERS PRODUCTIONS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	<u>2023</u> £	<u>RESTATED</u> <u>2022</u> £
Cash flows from operating activities:			
Net cash (used in)/provided by operating activities		(72,520)	(20,991)
Cash flows from investing activities:			
Purchase of tangible fixed assets		(4,315)	(2,681)
Interest income		853	451
Cash (used in) investing activities:			
		(3,462)	(2,230)
(Decrease)/Increase in cash and cash equivalents in the year		(75,982)	(23,221)
Cash and cash equivalents at the beginning of the year		248,523	271,744
TOTAL cash and cash equivalents at the end of the year		172,541	248,523

RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<u>2023</u> £	<u>RESTATED</u> <u>2022</u> £
Net movement in funds	(84,280)	(28,644)
Add back depreciation charge	2,837	1,647
Deduct interest income	(853)	(451)
Decrease/(increase) in debtors	24,118	(772)
Increase/(decrease) in creditors	(14,342)	7,229
Net cash (used in)/provided by operating activities	(72,520)	(20,991)

Net debt reconciliation

	<u>1 Apr</u> <u>2022</u> £	<u>Cash</u> <u>flow</u> £	<u>31 Mar</u> <u>2023</u> £
Cash at bank and in hand	248,523	(75,982)	172,541

STARCATCHERS PRODUCTIONS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

(a) Company Information

Starcatchers Productions Limited is an incorporated charity limited by guarantee in the United Kingdom and is registered in Scotland. It is registered as a charity for tax purposes by HMRC and is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC042222. Details of the registered office can be found on page 12 of these financial statements.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which the charitable company's transactions are denominated. All figures are rounded to the nearest £1.

(b) Basis of preparation

The accounts 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 (FRS102) (effective 1 January 2019) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Starcatchers Productions Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note(s).

(c) Preparation of the accounts on a going concern basis

The Directors consider there are no material uncertainties about the charitable company's ability to continue as a going concern. The Directors' going concern assessment includes the expected continuing impact of COVID-19 on the company for a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

(d) Income

Income is recognised when the charity is entitled to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where the grantor or donor has specified that the grant or donation is to be spent for a particular period, the portion which relates to a future period is treated as deferred income and included in creditors.

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(e) Expenditure and irrecoverable VAT

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. The charity is not registered for

STARCATCHERS PRODUCTIONS LIMITED

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

VAT and accordingly expenditure is shown gross of irrecoverable VAT and is reported as part of the expenditure to which it relates:

- Expenditure on charitable activities includes expenditure undertaken to further the purposes of the charity and their associated support costs. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature (administration, finance, personnel, payroll and governance costs) necessary to support them.
- Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to audit and legal fees.

Governance costs relating to charitable activities have been allocated based on usage to each of the charitable activities. The allocation of governance costs is analysed in note 4.

(f) Operating lease agreements

Rentals applicable to operating leases, where substantially all the benefits and risks of ownership remain with the lessor, are charged against income on a straight-line basis over the period of the lease.

(g) Tangible fixed assets

Tangible fixed assets are originally recorded at cost. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	3-year straight line basis
Fixtures & Fittings	3-year straight line basis

The charity's policy is not to capitalise items that cost under £500.

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with the short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(j) 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 amount after allowing for any trade discounts due.

(k) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objects of the charity.
- Designated funds are general funds allocated by the Trustees for a specific purpose.
- Restricted funds are subject to restrictions on their expenditure imposed by the donor or trust deed, or through terms of an appeal.

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

(l) Pensions

The charity operates a defined contribution pension scheme for all employees. The assets of the schemes are held separately from those of the charity in an independently administered fund.

(m) Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the charity becomes a party to the contractual provisions of the instrument. They are classified as "basic" in accordance with FRS102 and are accounted for at the settlement amount due, which equates to the cost. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise accruals and other creditors.

(n) Taxation

The company has been recognised as a charity by HMRC and is exempt from taxation on income and gains to the extent that they are applied in furtherance of its charitable purposes.

(o) Significant judgements and estimation uncertainty

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. As the estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant, actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

There are no critical accounting estimates that have a significant risk of causing material misstatement.

STARCATCHERS PRODUCTIONS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
	£	£	£	£
Small donations <£500	405	-	405	669
Total income from donations	405	-	405	669

Income from donations was £405 (2022: £669) of which £405 (2022: £669) was unrestricted and £nil (2022: £nil) was restricted.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
Grants/Contracts:				
<i>Argyll & Bute Council</i>	-	5,400	5,400	8,100
<i>Baillie Gifford</i>	-	-	-	5,000
<i>Cattanach SCIO</i>	8,000	40,000	48,000	8,000
<i>Children In Need</i>	-	10,500	10,500	10,000
<i>City of Edinburgh Council</i>	-	-	-	10,000
<i>Erasmus+ Creative Europe</i>	-	10,985	10,985	20,567
<i>Creative Scotland:</i>				
<i>RFO Funding</i>	-	100,000	100,000	100,000
<i>Strategic Development Fund</i>	-	35,000	35,000	18,750
<i>Cultural Recovery Fund</i>	-	73,709	73,709	-
<i>Touring Fund</i>	-	82,444	82,444	78,300
<i>Youth Engagement Programme</i>	-	18,000	18,000	-
<i>Youth Arts Fund</i>	-	-	-	6,274
<i>DWP – Kickstart Scheme</i>	-	6,059	6,059	23,776
<i>Henry Duncan Trust</i>	-	6,050	6,050	5,500
<i>Inspiring Scotland – PIMHF</i>	-	5,000	5,000	5,000
<i>Inspiring Scotland – Outdoor Community Play Fund</i>	-	-	-	9,900
<i>National Lottery Community Fund (NLCF)</i>	-	42,667	42,667	22,667
<i>National Lottery Community Resilience Fund</i>	-	-	-	12,100
<i>NLCF – Young Start Fund</i>	-	11,301	11,301	-
<i>(Prism) Charles Gordon Charitable Trust</i>	-	50,000	50,000	-
<i>Robertson Trust</i>	23,000	-	23,000	20,000
<i>R S MacDonald Charitable Trust</i>	-	-	-	15,000
<i>Scottish Government:</i>				
<i>Third Sector Early Intervention Fund</i>	-	157,500	157,500	150,000
<i>Consultation</i>	-	-	-	9,650
<i>University of Edinburgh</i>	-	-	-	5,000
<i>William Grant Foundation</i>	7,700	-	7,700	7,000
<i>Small grants < £5,000</i>	1,860	3,200	5,060	7,770
	40,560	657,815	698,375	558,354
<i>Commissioned Training/service delivery fees</i>	30,138	22,073	52,211	75,324
<i>Box Office Income</i>	-	5,025	5,025	86,203
Total income from charitable activities	70,698	684,913	755,611	719,881

Income from charitable activities was £755,611 (2022: £719,881) of which £70,698 (2022: £164,213) was unrestricted and £684,913 (2022: £555,668) was restricted.

STARCATCHERS PRODUCTIONS LIMITED

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

4. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Community Engagement	Professional Development	Production & Touring	Advocacy	2023 Total	2022 Total	Basis of Apportionment
	£	£	£	£	£	£	
Direct Costs							
Staff costs (note 6)	127,415	152,968	56,103	42,761	379,247	332,707	
Staff travel & expenses	2,390	5,871	859	2,693	11,813	12,342	
Staff training	2,007	2,260	554	1,662	6,483	-	
Artist fees	54,728	40,954	122,551	2,844	221,077	272,756	
Production/project costs	44,620	43,342	57,006	22,091	167,059	105,710	
Royalties	-	-	1,060	-	1,060	254	
Evaluation	174	173	13	40	400	5,905	
Support Costs							
Premises costs	5,442	4,680	1,984	4,362	16,468	11,896	% utilisation of area
Office costs	1,176	1,090	477	830	3,573	8,340	Invoice/headcount
Dues & subscriptions	553	594	184	553	1,884	3,579	Invoice/headcount
IT & website	702	582	284	402	1,970	2,804	Invoice/headcount
Marketing	860	1,859	4,588	875	8,182	3,565	Invoiced costs
Recruitment	200	200	67	200	667	-	Invoiced costs
Legal & professional fees	1,012	812	404	612	2,840	1,128	Invoiced costs
Accountancy	3,065	2,565	1,139	2,365	9,134	1,200	Governance
Audit fees	2,280	1,760	880	1,560	6,480	4,200	Governance
Depreciation	851	851	284	851	2,837	1,647	n/a
	<u>247,475</u>	<u>260,561</u>	<u>248,437</u>	<u>84,701</u>	<u>841,174</u>	<u>768,033</u>	

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the four main strands of charitable activity undertaken (Community Engagement, Professional Development, Production & Touring and Advocacy work). Expenditure on charitable activities was £841,174 (2022: £768,033) of which £106,359 (2022: £189,988) was unrestricted and £734,815 (2022: £578,045) was restricted.

STARCATCHERS PRODUCTIONS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

5. SUMMARY ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR CHARITABLE ACTIVITIES

This table shows the cost of the four main charitable activities and the sources of income directly to support those activities.

	Community Engagement £	Professional Development £	Production & Touring £	Advocacy £	TOTAL £
Costs	(247,475)	(260,561)	(248,437)	(84,701)	(841,174)
Direct grant support	172,863	207,258	160,393	157,861	698,375
Training fees/box office	5,041	44,502	5,234	2,459	57,236
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income/ (expenditure)	(69,571)	(8,801)	(82,810)	75,619	(85,563)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

6. STAFF COSTS

	2023 £	2022 £
Wages and salaries	355,015	301,565
Social security costs	14,087	22,574
Pension costs	10,145	8,568
	<hr/>	<hr/>
	379,247	332,707
	<hr/>	<hr/>

The average number of employees during the period on a headcount basis was as follows:

Chief Executive	1	1
Heads of Service	3	3
Project Officers	10	9
	<hr/>	<hr/>
	14	13
	<hr/>	<hr/>

The total number of pro rata employees during the period was 12.

No employee earned £60,000 per annum or more (2022: None).

The key management personnel of the charity comprise the directors, and the Chief Executive. The total employee benefits of the key management personnel were £53,633, including £4,966 of fees & expenses in connection with the Chief Executive's Master's degree course. (2022: £46,350). This course was undertaken in order to enhance the Chief Executive's abilities in relation to her role in the charity.

STARCATCHERS PRODUCTIONS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

7. NET INCOME

The net income for the year is stated after charging:-

	2023	2022
	£	£
Auditors' remuneration – audit fee	6,480	4,200
Auditors' remuneration – other services	-	1,200
Depreciation	2,837	1,647
	<u> </u>	<u> </u>

8. TANGIBLE FIXED ASSETS

	Computer Equipment	Total
	£	£
COST		
At 1 April 2022	12,821	12,821
Additions	4,315	4,315
Disposals	-	-
At 31 March 2023	<u>17,136</u>	<u>17,136</u>
	<u> </u>	<u> </u>
DEPRECIATION		
At 1 April 2022	10,528	10,528
Charge for the year	2,837	2,837
Released on disposal	-	-
At 31 March 2023	<u>13,365</u>	<u>13,365</u>
	<u> </u>	<u> </u>
NET BOOK VALUE		
At 31 March 2023	<u>3,771</u>	<u>3,771</u>
	<u> </u>	<u> </u>
At 31 March 2022	<u>2,293</u>	<u>2,293</u>
	<u> </u>	<u> </u>

9. DEBTORS

	2023	RESTATED 2022
	£	£
Other debtors	13,644	7,583
Prepayments & accrued income	10,121	40,300
	<u> </u>	<u> </u>
	23,765	47,883
	<u> </u>	<u> </u>

STARCATCHERS PRODUCTIONS LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

10. CREDITORS – amounts falling due within one year

	2023	2022
	£	£
Trade creditors	12,190	15,187
Taxes & social security	6,549	-
Accruals	19,046	16,940
Deferred income	20,000	40,000
	<hr/>	<hr/>
	57,785	72,127
	<hr/>	<hr/>

11. Deferred Income

	2023	2022
	£	£
Balance at 1 April 2022	40,000	45,070
Amount released to income earned from charitable activities	(40,000)	(45,070)
Amount deferred in year	20,000	40,000
	<hr/>	<hr/>
	20,000	40,000
	<hr/>	<hr/>
Deferred income comprises 2023/24 grants received in advance:		
Robertson Trust	20,000	20,000
Cattanach SCIO	-	20,000
	<hr/>	<hr/>

12. FINANCIAL COMMITMENTS

At 31 March 2023, the charity has lease commitments of £225 for hire of storage (2022: £225). It is a rolling lease agreement – requiring one months' notice for termination. The office space leased by the charity is on a rolling lease requiring two months' notice for termination and the lease commitment is £1,600 (2022: £1,100)

The amounts charged to the SOFA in the period were £12,884 (2022: £8,658) for premises and storage rental.

STARCATCHERS PRODUCTIONS LIMITED
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT OF FUNDS

	RESTATED Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Restricted Funds:					
Kickstart Scheme	-	6,059	(6,059)	-	-
Community Engagement					
Creative Kin	6,993	42,667	(53,521)	3,861	-
Expecting Something	9,500	32,851	(49,670)	7,319	-
Creative Wellbeing	-	5,400	(8,268)	2,868	-
Moray Babies	8,657	-	(5,736)	-	2,921
Play & Explore	-	46,122	(46,122)	-	-
Oot Playin'	1,000	35,086	(36,086)	-	-
Festival Adventure	3,763	-	(3,763)	-	-
Where We Are	-	-	(3,531)	3,531	-
Professional Development					
Creative Skills	-	144,299	(141,299)	-	3,000
Erasmus	10,301	10,985	(24,052)	2,766	-
Wee People, Big Feelings Project	4,761	17,600	(20,861)	-	1,500
Playspace	17,171	38,438	(47,551)	-	8,058
Production & Touring					
Spike	46,000	9,329	(55,329)	-	-
Little Top	11,000	78,314	(89,314)	-	-
New Work	16,258	73,438	(84,696)	-	5,000
Advocacy					
Methodology	-	108,000	(25,000)	-	83,000
Advocacy – Core Programme	-	36,325	(33,957)	-	2,368
Total restricted funds	135,404	684,913	(734,815)	20,345	105,847
Unrestricted Funds:					
General Funds	88,875	71,981	(103,522)	(24,660)	32,674
Designated Funds – Capital Fund	2,293	-	(2,837)	4,315	3,771
Total unrestricted funds	91,168	71,981	(106,359)	(20,345)	36,445
TOTAL FUNDS	226,572	756,894	(841,174)	-	142,292

STARCATCHERS PRODUCTIONS LIMITED
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT OF FUNDS (cont'd)

The purposes of the funds were as follows:

Kickstart Scheme: Funding from the Department For Work & Pensions to help create jobs for those at risk of long term unemployment.

Creative Kin: An arts-based community engagement project for young children under 5 and their kinship carers in North Ayrshire.

Expecting Something: An arts-based community engagement project based in Edinburgh supporting young mums under 25 and their babies under 2.

Creative Wellbeing: An arts-based school project based on the Isle of Gigha in Argyll supporting wellbeing for children in their island community and funded by Argyll & Bute Council.

Moray Babies: Creative Scotland Strategic Development Funding supporting an artist in residence in Moray, Highland to work with local families with very young children.

Play & Explore: Supported by Creative Scotland's Cultural Recovery Fund, artists worked in central Fife with Fife Gingerbread to deliver an arts-based community engagement project with parents and their babies under 2.

Oot Playin': Funding from Creative Scotland's Cultural Recovery Funding supported artists to work with young families in the Girvan and Maybole areas of South Ayrshire.

Festival Adventure: City of Edinburgh Council supported artist Cynthia Cheung to develop new arts-based activities for multicultural young children and artists.

Where We Are: Supported by Creative Scotland's Youth Arts Fund, this project was a collaboration with Imagine and Lyra to deliver arts-based community engagement activities for children where they lived. Starcatchers delivered in Fife, travelling to different locations and working specifically with babies and very young children.

Creative Skills: Supported by Scottish Government's Children & Young People's Fund, early years practitioners and students across Scotland gained training to help build their creative capacity and confidence in their work with very young children in early years settings.

Erasmus: Funding from Erasmus+ Creative Europe supported the Arts in Early Childhood International Exchange with Compagnie ACTA (France), La Sala (Cataluña) and Stichting 2+ (Netherlands).

Wee People, Big Feelings Project: This project is funded by Midlothian Council, distributing funds from the Ministry of Defence to look at emotional literacy in early childhood and how the arts can support settings to nurture this in very young children whose language is still in development.

Playspace: A key part of the Regular Funding from Creative Scotland, artists with an interest in creating work for early years children accessed a programme of professional development opportunities and training.

Spike & Little Top Productions: Funding from the Creative Scotland Touring Fund to support the production and touring of Spike & Little Top performances.

NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT OF FUNDS (cont'd)

New Work: A key part of the Regular Funding from Creative Scotland, artists were commissioned and received support to research and develop new performance work for babies and very young audiences.

Methodology: Funding from Creative Scotland, Charles Gordon (Prism) and Cattnach SCIO enabled a new research project to start in partnership with the Royal Conservatoire of Scotland called, 'Towards an arts-based methodology to participation with pre-verbal and non-verbal children'.

Advocacy: A key part of the Regular Funding from Creative Scotland, children's rights to access arts and cultural experiences from birth were championed.

Capital Fund: This fund represents the value of the charity's unrestricted funds that are tied up in fixed assets.

NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT OF FUNDS (cont'd)

TRANSFERS

Transfers of £20,345 (2022: £nil) from the general fund supporting restricted projects with a funding shortfall.

Movement of funds for the year ended 31 March 2022 (Restated):

	Balance at 1 April 2021 £	Movement in funds			Restated Balance at 31 March 2022 £
		Income £	Expenditure £	Transfers £	
Restricted Funds:					
Core Programme ¹	20,738	100,000	(87,309)	-	33,429
Youth Arts	57,669	6,274	(63,943)	-	-
International Development	4,138	-	(4,138)	-	-
Creative Skills Programme	21,371	150,000	(171,371)	-	-
Today Museum Play Consultation	-	9,650	(9,650)	-	-
Expecting Something	-	51,900	(42,400)	-	9,500
Creative Kin	32,835	38,037	(63,879)	-	6,993
Erasmus	-	20,567	(10,266)	-	10,301
Festival Adventure	-	10,000	(6,237)	-	3,763
Wee People	-	37,800	(33,039)	-	4,761
Oot Playin'	-	18,290	(17,290)	-	1,000
Spike/Little Top Tours	17,256	78,300	(38,556)	-	57,000
Moray Babies	-	18,750	(10,093)	-	8,657
Other small projects	3,774	16,100	(19,874)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	157,781	555,668	(578,045)	-	135,404
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted Funds:					
General Funds	81,874	183,721	(174,039)	(2,681)	88,875
Designated Funds – Capital Fund	1,259	-	(1,647)	2,681	2,293
Designated Funds – Staff Restructure	14,302	-	(14,302)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	97,435	183,721	(189,988)	-	91,168
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	255,216	739,389	(768,033)	-	226,572
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

¹The split of the balance carried forward of £33,429 is £17,171 for Playspace and £16,258 towards New Work.

STARCATCHERS PRODUCTIONS LIMITED

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total
Funds balances at 31 March 2023			
Represented by:	£	£	£
Tangible fixed assets	3,771	-	3,771
Current assets	84,062	112,244	196,306
Current liabilities	(51,388)	(6,397)	(57,785)
	<hr/>	<hr/>	<hr/>
	36,445	105,847	142,292
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Unrestricted Funds	Restricted Funds	Total
Funds balances at 31 March 2022 (RESTATED)			
Represented by:	£	£	£
Tangible fixed assets	2,293	-	2,293
Current assets	121,002	175,404	296,406
Current liabilities	(32,127)	(40,000)	(72,127)
	<hr/>	<hr/>	<hr/>
	91,168	135,404	226,572
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

15. COMPANY LIMITED BY GUARANTEE

The members have each agreed to contribute £1 in the event of the company being wound up.

16. RELATED PARTIES

The directors did not receive any remuneration or other benefit in cash or kind (2022: £Nil). No travel expenses were paid to any director (2022: £Nil). No expenses were waived by directors (2022: £Nil). No one individual had control of the charitable company in the current or previous year.

17. PRIOR YEAR ADJUSTMENT

Since the publication of the 2022 financial statements, a claim of theatre tax relief of £18,338 on eligible productions in the year to 31 March 2022 has been made. This has been treated in the 2023 financial statements as a prior period error and the figures for 2022 have been restated to reflect the revised position. The impacts in the 2022 financial statements are summarised below:

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

17. PRIOR YEAR ADJUSTMENT (cont'd)

Changes between original and restated figures for 2022:

	Original £	Restated £	Change £
<u>Income and Expenditure Account</u>			
Other income	50	18,388	18,338
Net movement in funds	(46,982)	(28,644)	18,338
Balances carried forward at 31 March 2022	208,234	226,572	18,338
<u>Balance Sheet</u>			
Debtors	29,545	47,883	18,338
Funds – Unrestricted Funds	72,830	91,168	18,338
<u>Statement of Cashflows</u>			
Net movement in funds	(46,982)	(28,644)	18,338
(Increase)/decrease in debtors	17,566	(772)	18,338