



improving deaf and disabled
people's access to live music

www.attitudeiseverything.org.uk

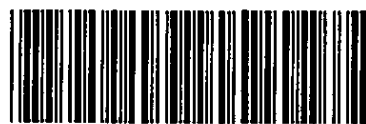
Registered Company No 1121975

Registered Charity No 6397532

Annual Report and Accounts 2012-13

For the year ended 31st March 2013

MONDAY



A2JXL05M

A19

28/10/2013

#210

COMPANIES HOUSE



Supported by
**ARTS COUNCIL
ENGLAND**

Annual Report and Accounts 2012/13

Contents Page:

1. Legal and Administrative Information	... pg 2
2. Chair's Review	... pg 4
3. Structure, Governance & Management	... pg 6
4. Public Benefit Statement	... pg 10
5. Objectives and Activities	... pg 11
6. Achievements and Performance	... pg 17
7. Financial Review	... pg 24
8. Future Plans	... pg 24
9. Trustees Responsibilities	... pg 28
10. Independent Examiner's Report	... pg 29
11. Statement of Financial Activities	... pg 31
12. Income and Expenditure Account	.. pg 32
13. Balance Sheet	... pg 33
14. Notes to the Accounts	... pg 35

Trustees' Report for the year ended 31st March 2013

Legal and Administrative Information

Company Name: Attitude is Everything

Company Number: 6397532

Charity Number: 1121975

Registered Office: 54 Chalton Street
London NW1 1HS

Trustees:	Stephen Reid	Chair
	April Clark	Vice Chair appointed at AGM 03.12 12
	Nigel McCune	Treasurer
	Maria Oshodi	
	Peter Tudor	
	Parker-Jayne Isibor	
	Alistair MacDonald	Appointed at AGM 03.12 12
	Dorothy Levine	Appointed at AGM 03.12.12
	Russell Barton	Appointed at AGM 03.12.12

Company Secretary: Suzanne Bull MBE

Patrons: Robert Wyatt
Alan McGee
Blaine Harrison
Susan Hedges
Mat Fraser
Amadou & Mariam
Drugstore
Matthew Hancock MP (resigned 24.10 12)

Principal Staff:	Suzanne Bull MBE	Chief Executive Officer
	Graham Griffiths	Business and Operations Manager
	Gideon Feldman	Project Manager Charter of Best Practice
	Jacob Adams	Festival Project Manager appointed 01.04.12

Bankers: The Co-operative Bank
P.O. Box 250
Delf House
Skelmersdale WN8 6WT

Solicitors: Bates Wells & Braithewaite London LLP
2-6 Cannon Street
London
EC4M 6YH

Independent Examiners: Gane Jackson Scott LLP
144 High Street
Epping
Essex CM16 4AS

Chair's Review

In 2012/13, Attitude is Everything received a 53% increase in funding from Arts Council England in order to increase our capacity and employ a new Project Manager to look after our festival work and reach out to new organisations.

This allowed us to open up new partnerships with AEG Live and Ear to the Ground, and to sign up 18 new venues and festivals to the Charter of Best Practice, including the first Gold level arena in The O2, and the first Silver level festival in Chase Park.

I'd like to offer my gratitude to Arts Council England and especially our Relationship Manager, Milica Robson for investing in Attitude is Everything during a difficult funding period and believing that we could deliver more with additional resources.

I would also like to thank Louise Rutkowski, formerly of This Mortal Coil, but more importantly one of the Arts Council Officers that helped to set up Attitude is Everything, who started a Pledge campaign to fund her new album, and nominated us as the charity to receive 10% of any funds over the target as a donation.

With Glastonbury Festival in a fallow year, our donation from Festival Republic was even more significant, so I would also like to show our appreciation to Melvin Benn and his team for supporting us.

Attitude is Everything were heavily involved in ensuring that the London 2012 Olympic Games were the most accessible Games to date. Following on from the work on the ISAN Toolkit, which was awarded an Olympic Inspire Mark, we supported the GLA to produce 'Summer Like No Other' Cultural Olympiad events with training, advice and an evaluation report, ensuring that the legacy of London 2012 is fully accessible.

Another of my highlights from 2012/13 was the fantastic Club Attitude event at Village Underground, headlined by Wave Machines and supported by Yunioshi and IYES. It was another full-to-capacity event demonstrating the demand for fully inclusive club nights, and attracted press attention from the Guardian, Time Out and NME.

We were delighted to hear that Matthew Hancock MP became the Minister for Skills during 2012/13, but unfortunately this led to Matthew resigning from his Patron duties due to his increase in portfolio. Nevertheless, Matthew Hancock MP remains a strong supporter of Attitude is Everything and continues to help us raise issues in Parliament whenever he can and I would like to thank him for his support so far

I would like to offer a warm welcome to the new Trustees that have joined the Board during the past year. Alistair McDonald from Keiro, April Clark from Prudential, Dorothy Levine from UK Music and Russell Barton from Barclays have all settled in and will be real assets for the future of Attitude is Everything.

We have also welcomed Natalie Wade from Small Green Shoots to our Income Generation and Marketing Subcommittee and bid farewell to John Palmer and Sian Williams, who have departed from to focus on new roles in their exciting careers.

Ed MacDonald from 100% records has joined both the Income Generation and Marketing Subcommittee and the Club Attitude Steering Group, joining Sarah Thirtle from PRS Foundation

I would also like to thank all of our Patrons, Office Volunteers, Mystery Shoppers, Information Tent Volunteers and Stewards for giving up their time to support Attitude is Everything and helping to make live music more accessible to all.

Of course, the staff at Attitude is Everything are at the forefront of everything we do, so I would like to extend my thanks to everyone that has played a part in what has been our most successful year to date

I would like to specifically congratulate Attitude is Everything's founder and Chief Executive Officer Suzanne Bull, who was awarded an MBE in the Queen's Birthday Honours List for services to music, the arts and disabled people. Suzanne was nominated due to her tireless pursuit of equality for Deaf and disabled people and has been a major influence on improving the accessibility of live music venues and festival across the UK.

Finally, I would like to thank Graeme Wall, who stepped down from his role as Club Attitude Promoter after over 10 years of service. Grae was one of the lead Officers from Arts Council England who funded the original Attitude is Everything project, as well as being one of the three original Trustees that set us up as an independent charity in 2008. We genuinely wouldn't be here if it wasn't for Grae's dedication to the cause, and for that we will be forever grateful.

Stephen Reid, Chair

Structure, Governance & Management

Governing Document

Attitude is Everything is a charitable company limited by guarantee, incorporated as a company on 12th October 2007 and registered as a Charity on 13th December 2007. Attitude is Everything Limited began trading on 1st April 2008, having separated from Artsline Limited.

The company was established under a Memorandum of Association which established the objects and the powers of the charitable company, and is governed under its Articles of Association.

Recruitment and Appointment of the Board of Trustees

The Trustees as charity trustees have control of Attitude is Everything and its property and funds. The Board of Trustees, when complete, consists of at least three and not more than twelve individuals, at least 10% of whom must be Deaf or disabled, due to the nature of Attitude is Everything's Vision and Values. The subscribers to the Memorandum became the first Trustees of Attitude is Everything and took the positions of Chair, Vice Chair and Treasurer. Every Trustee signs a declaration of willingness to act as a charity trustee of Attitude is Everything before he or she is eligible to vote at any Board meeting. One third (or the nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. The Trustees may at any time co-opt any person duly qualified to be appointed as a trustee to fill a vacancy in our number or as an additional trustee, but a co-opted trustee holds office only until our next AGM.

After a period of change at Board level with 5 Board members resigning, we redesigned the Board recruitment process, and recruiting 3 new Board members with the following skills - Marketing and PR HR and Personnel Finance. Therefore we have 9 Trustees with a Chair, Vice Chair and Treasurer. We also added to, and strengthened, the membership and remit of our subcommittees to support our governance - HR and Personnel, Income Generation and Fundraising, Finance and General Purposes and Club Attitude.

To support the Board of Trustees in year 2012/13, we also had:

- A Finance and General Purposes Sub-committee consisting of the Vice Chair, Treasurer, Chief Executive Officer, the Business and Operations Manager and the Finance Officer. The members of this committee proof-read and make any

necessary adjustments to the Quarterly Finance Report before it is presented at the Quarterly Board meeting.

- The Income Generation and Marketing Subcommittee consisting of three Trustees, two skilled professionals in this area volunteering their services - the Chief Executive Officer, and the Business and Operations Manager. The purpose of this committee is to oversee the development of Business Plans for each Programme Strand, identify gaps in current provision and funding, to support development work to meet any gaps in current provision and to support us to develop new income streams.
- An HR and Personnel Sub-committee consisting of the Vice Chair and Treasurer who have relevant skills and the Chief Executive Officer. The purpose of this committee is to support the Chief Executive Officer in personnel issues, and review HR and Personnel Policies
- A Club Attitude Steering Group consisting of the Club Attitude Development Assistant and the Business and Operations Manager, as well as one trustee, independent small promoters, artists and agents. The purpose of this committee is to oversee the Strategic Development of Club Attitude and to support the Club Attitude Development Assistant at upcoming events
- In addition, Graham Griffiths our Business and Operations Manager has an independent mentor, Vick Bain from BASCA.

Trustee Induction and Training

Candidates are required to complete a formal application process which includes by application form with 2 referees (one Employment and one Character) and if successful at application form stage, completing an interview. Each potential candidate is sent general guidelines on the role of charity trustees, Attitude is Everything's latest Annual Report and Accounts, and our Trustee Job description and Person Specification.

Interviews are carried out by the Chair, one other Trustee and the Chief Executive Officer. Notes and interviewers recommendations are then circulated to other Board members. Once references and interviewers' recommendations are deemed to be satisfactory by the Board, successful candidates are invited to observe a Board meeting where they are co-opted until the next AGM

They receive an Induction Pack that includes

- Attitude is Everything Memorandum and Articles
- Our latest Annual Report and Accounts
- Our Strategic Plan, including budget
- Our Job Description and Person Specification

Trustees are required to abide by Attitude is Everything strict Code of Conduct for Trustees and declare any potential conflicts of interests.

Trustees receive specific training in the roles and responsibilities of charity trustees, finance and Disability Equality.

Organisational Structure of Attitude is Everything

- Board of Trustees
- Chief Executive Officer
- Staff Team
- Volunteers

Board's responsibilities

- Approve Attitude is Everything's Mission Statement, Vision and Values, and Aims and Objectives
- Approve the Strategic Plan
- Agree the strategy and planning process
- Ensure legal and financial obligations are adhered to
- Appoint and appraise the Chief Executive Officer
- Oversee and support programming policy
- Oversee organisational change
- Have responsibility for Health and Safety
- Attend Board meetings and events
- Assist with fundraising and contacts
- Advocate for the organisation

Staff Team

- The Chief Executive Officer leads the organisation and line manages the Business and Operations Manager, the Project Manager, her Personal Assistant funded by the Access to Work Scheme and office volunteers
- The Business and Operations Manager line manages the Finance Officer, the Club Attitude Development Assistant and the Club Attitude Steering Group
- The Project Manager manages the Festival Project Manager, Mystery Shopping Co-ordinator and freelance Trainers and Auditors
- The Festivals Project Manager supports the volunteer Stewards and Information Tent Volunteers
- The Mystery Shopping Co-ordinator manages the volunteer Mystery Shoppers

Staff Team's responsibilities:

- Draft and review Attitude is Everything's Mission Statement, Vision and Values, and Aims and Objectives
- Prepare/manage the Strategic Plan
- Prepare/manage strategy and planning process
- Manage legal and financial obligations
- Appoint and appraise other staff
- Devise and implement programmes
- Manage organisational change
- Manage Health and Safety matters
- Prepare for Board meetings, and ensure appropriate staff prepare for the Finance and General Purposes committee
- Manage the fundraising processes

Due to our Business and Operations Manager Graham Griffiths taking Sabbatical Leave from October to December 2013 and a temporary reduction in staff overheads, we were able to create two new fixed term freelance positions, Office Manager (Christine Hathway) and Club Attitude Development Assistant (Daniel Harding).

Partnerships

Working in partnership with a range of organisations in the live music and outdoor arts sector is a key part of the way in which Attitude is Everything works. We assisted 351 organisations and our key partners this year included Festival Republic, Oxfam, Ear to the Ground / Ground Control, Mama Group, Papa Projects, Loud Sound, Eat Your Own Ears, AEG, AEV, LOCOG, GLA Summer Like No Other, Southwark Council, Portsmouth Council, Greenwich and Docklands Festivals, Emergency Exit Arts, UK Festival Conference, UK Music, Julie's Bicycle and Sound Connections.

Risk Management

The Trustees have examined the major strategic, business and operational risks, and have developed a Risk Register that sets out risks, impacts and controls. This identifies and analyses risks faced by the charity; helps to mitigate significant impacts; and helps to embed such procedures into day-to-day operations. Relevant risks are reviewed when preparing and updating the Business Plan and when planning forthcoming operations, and all risks are reviewed systematically on an annual basis.

Public Benefit Statement

In shaping the Chanty's objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

Trustees consider that our Objectives and our Activities bring benefit to the public. In its widest sense, the public benefits from reduced discrimination and the removal of barriers to Deaf and disabled people, improving participation in live music events throughout the UK. Particular sections of the wider public, such as Deaf and disabled people, and people working within the milieu of live music, receive more specific benefits from the same developments.

The Charity relies on grants and the income from fees and charges to cover its operating costs. The fees and charges are not incurred directly by beneficiaries, but by organisations which in turn provide services (usually associated with live music) to our beneficiaries and the wider public

Trustees have considered levels of fees and charges. Trustees consider it important for our beneficiaries that services such as Disability Equality Training and Access Auditing are recognised by the music industry as charitable activities, as this helps foster an attitude that Deaf and disabled people are valued equally within audiences, artists and the workforce. This helps to ensure that the client organisations follow up on our services by actually adopting better practices within their day-to-day operations, and thus that benefit flows from our work to Deaf and disabled people, and the wider public.

Fees and charges are therefore set at rates approaching commercial levels to enhance the qualitative impact of our work, but kept somewhat below commercial levels to encourage quantitative take-up of our services. Grant funding therefore subsidises the difference, representing a small incidental private benefit to the client organisations. This charging policy is a fine balance that is kept under review by Trustees.

Trustees do not consider that our own charging policy has any impact on access to live music amongst those living in poverty, since payments for our services represent a negligible proportion of our client organisations' total costs. Furthermore, the Charity makes bursaries available, which can be applied for by organisations which would not otherwise be able to afford our services.

Objectives and Activities

Objects

The objects of the charity are.

- To advance the education of the public in the subject of improving Deaf and disabled people's access to music, whether they be audience, staff or artists.
- To relieve the needs of disabled people by working with the music industry to raise awareness of disability issues and remove physical and attitudinal barriers that may exist in the sector
- The promotion of equality and diversity for the public benefit by:
- The elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
- Advancing education and raising awareness in equality and diversity, in particular in relation to the issues that Deaf and disabled people face within the music industry;
- Promoting activities to foster understanding between people from the music industry and Deaf and disabled people from diverse backgrounds;
- Conducting or commissioning research on disability equality and diversity issues and publishing the results to the public;
- Cultivating a sentiment in favour of disability, equality and diversity.
- In the interests of social welfare to provide or assist in the provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of life of disabled people

Mission

Attitude Is Everything improves Deaf and disabled people's access to live music by working in partnership with audience, artists and the music industry to implement a Charter of Best Practice across the UK.

Vision

We believe that Deaf and disabled people should have equal access to live music.

Values

- We aim to be user-led at every level
- We enable Deaf and disabled people to influence the conditions of access within the Live Music sector
- We believe in working in partnership with others
- We believe in creating a supportive and positive environment to achieve the best, possible outcomes

- We support the music industry to make long term, sustainable changes in order to improve access
- We encourage those we work with to go beyond the legal requirements and adopt a Best Practice approach
- We believe that there are strong ethical and legal reasons to improve access, but investing in Disability Equality Training also makes sound business sense
- We believe that our Board of Trustees, staff and volunteers are our most valuable asset

Objectives and Strategy

1. To Be User-led at Every Level

This is delivered strategically

- By analysing and using Mystery Shoppers' feedback so that it informs all areas of work and helps to design future products and services
- By employing our users as Disability Equality Trainers, Access Auditors and stewards
- By encouraging users to apply for any roles at Attitude is Everything, including to the Board of Trustees
- By analysing the experience of Deaf and disabled employees in the music industry so that it informs all advice given to employers on recruitment practice

2. To Increase Awareness of the Issues facing Deaf and Disabled People at Music Events

This is delivered strategically

- By informing Deaf and disabled people and the music industry of current issues
- By lobbying the music industry, local authorities and the government to implement Best Practice
- By producing client-focused communications and media/PR function
- By regular appearances at conferences, networking events and presentations
- By developing local authority/industry partnerships
- By representing Deaf and disabled music-lovers
- By raising our profile within the music industry
- By Access Auditing events and venues
- By providing Disability Equality Training at events and venues
- By promoting the Charter of Best Practice and maintaining communication with Charter Venues and Festivals

3. To Demonstrate Best Practice and Set an Example

This is delivered strategically

- By promoting Club Attitude
- By promoting the Charter and the Access Toolkit
- By using training to provide feedback to venue and event managers
- By basing working practices on real life examples of how to resolve the issues faced by Deaf and disabled people
- By recruiting and training Deaf and disabled stewards, staff, trustees, artists and DJs

4. To Develop New and Existing Partnerships

This is delivered strategically

- By being market-focused and attaining market leadership
- By forming commercial and non-commercial alliances with Health and Safety consultants, local authorities and large-scale event agencies
- By developing "Account Management" functions / systems
- By sharing resources with other organisations to meet our objectives

5. To Achieve Financial Stability

This is delivered strategically

- By diversifying income and funding streams with a mix of products and services that are offered to funded and commercial clients alike
- By diversifying Attitude's client base
- By creating long term relationships
- By forming politically-aware partnerships

6. To Develop the Board of Trustees, the Staff and Office Volunteers at Attitude is Everything

This is delivered strategically

- By valuing our organisation and this informs the way we manage and support the people within it
- By regarding its people as important stakeholders and supports them with appropriate policies, procedures and frameworks
- By investing in their Personal and Professional Development
- By valuing what each person brings from their personal history and their diverse background

- By developing the ethos of the Attitude is Everything "team" and to encourage partnership working with one another
- By supporting one another to carry out our aims and objectives
- By supporting one another to work within the parameters of our Vision and Values, and our Business Plan

Activities

Attitude is Everything assisted 351 organisations in 2012/13, a 30% increase on our reach from 2011/12. Our pool of Charter venues and festivals grew 26% as we signed up 5 new festivals and 15 new venues nationwide. In total we worked with 135 different organisations on our Charter of Best Practice and have a significant number working towards signing up.

We exceeded most of the targets in 2012/13 set for us by our main funder, Arts Council England. These were in the following areas

Area of work	Actual	Target
Number of Organisations Assisted:	351	150
Number of Volunteering Opportunities:	31	45
Number of Mystery Shoppers:	271	160
Number of Mystery Shops:	133	120
Number of Disability Equality Training sessions:	30	28
Number of Access Audits:	15	2
Number of Club Attitudes:	1	1
Number of Club Attitude attendees	400	350

Our Key projects during 2012/13 were:

- The Charter of Best Practice – we achieved our first Gold Level Arena venue, The o2 and first Silver Level festival, Chase Park
- Completing a major Access Consultancy project, commission by the GLA, which included Disability Equality Training and Mystery Shopping for the Mayor's Summer Like No Other Festival
- Winning the tender to become the Access Consultants for AEG Live on British Summer Time (festival takes place July 2013)
- Began to work with Ear to the Ground / Ground Control (festivals take place in 2013)
- Completing Access Consultancy for BT River of Music
- Club Attitude in Village Underground in March 2013

- Forming the Beyond The Ramps group and working towards creating Best Practice Events Standards in disabled people's access to the cultural and entertainments sector.

We also continued with the following activities

Charter of Best Practice

Our groundbreaking Charter of Best Practice attracted the support of music venues, clubs and festivals. As well as signing new Festivals and Music Venues to the Charter, our existing Charter Venues and Festivals continued to make a commitment to reach the Bronze, Silver and Gold benchmarks of achievement set out for each stage of the award, whilst we provided full support and training to each venue through every stage.

Mystery Shopping

Remaining at the heart of Attitude is Everything's Vision and Values, we have a network of 271 Deaf and disabled volunteers who go out and Mystery Shop music venues and festivals around the UK. Their feedback is then given to promoters and venue managers by us, in a structured way, so that promoters and venue managers can monitor their progress on the Charter of Best Practice and continuously improve and develop their access. We also give feedback to non-Charter venues and festivals with the same strategic feedback.

Charitable Activities

We exceeded the targets of the 2nd year of our Strategic Plan (12/13) without exceeding the budget. This included exceeding the planned 2012/13 targets of the number of venues and festivals signing to the Charter of Best Practice, exceeding the Disability Equality Training target and the Access Auditing target.

Thanks to an increase in our NPO funding during this year, we were able to employ a Festival Project Manager (Jacob Adams). Having 2 managers to deliver projects enabled the Business and Operations Manager and Chief Executive Officer to work on the strategic development of the organisation. We were able to: Create Business Plans for all of our individual programme strands, work towards identifying what more programmes of activity that we wanted to carry out, and who could potential funders could be

In order to position ourselves as experts to the music industry, we felt that it was necessary to make more use of "inbound marketing" and redesign our website. We implemented a new website strategy which made our website more music-industry focused for the purposes of increasing our earned income, whilst our Social Media sites focused on communicating and sharing information / resources with our Deaf and disabled users. We

also employed a music PR company for the second year running, Name PR, to strengthen our presence both in the music trade press and music press.

Club Attitude

We decided to use our Arts Council funding for just one high profile event per year over the four years from 2011-2015. In 2012/13, as set out in our Strategic Plan, we restructured the management and delivery of the project, and thanks to some reduction in staff overheads as previously documented in this Report, we were able to create the new post of Club Attitude Development Assistant. This role was created to form new relationships with the music industry and to reach out to new, more high profile artists to attract more interest to the event. As in the past, the focus of our event was to demonstrate best practice to the music industry i.e. how to put on accessible gigs that are inclusive to Deaf/ disabled artists and audiences and draw attention to Attitude is Everything.

Festivals

Thanks to the employment of our new Festival Project Manager, we were able to increase the amount of festivals that we work with. We aimed for some of these festivals to be from the grassroots sector, and Chase Park Festival reached the Silver Level of the Charter.

Once again, we recruited and prepared a team of Deaf and disabled stewards to work in the Information Tents, accessible campsites and on viewing platforms at festivals, as part of the official stewarding teams of Oxfam and SFM Security Consultants. This particular project continued to create volunteer and employment opportunities for Deaf and disabled people at major music festivals in the UK. It also ensured that Attitude is Everything had a greater presence at festivals as well as providing support and reassurance for Deaf and disabled customers on-site.

Lobbying

We formed a collective of like-minded disability arts organisations, representatives from the music industry and supportive local authority officers, named ourselves "Beyond The Ramps" and met with Minister Ed Vaizey to discuss the recommendations from the State of Access Report. He agreed that Attitude should lead the "Beyond The Ramps" group to develop an Event Standard for venues and outdoor events but for the time being, communicated that Ministers do not want to follow Scotland's example and make access a condition of license.

Volunteers

The majority of our volunteering opportunities were offered via our Mystery Shopping Project and on the projects that we run in partnership with Oxfam and Festival Republic for Deaf and disabled people who want to work in our information tents or as Deaf and disabled

stewards on-site. Glastonbury festival did not take place in 2012, so we were unable to place any Stewards into the team during the fallow year.

All of our Mystery Shoppers are Deaf and disabled people themselves. Our team of 250 Mystery Shoppers completed a total of 81 venue reports and 52 festival reports and are estimated to have volunteered 1,260 hours over the course of the year. Our Deaf and disabled stewarding project recruits our users to work at festivals such as Latitude, Reading and Leeds. Between our volunteer stewards and information tent workers, we would estimate another 576 hours. In total this equates to 1,836 volunteer hours and over £11,585 of in-kind income not included in these accounts.

We employed a disabled Intern to support our office work over a 3 month period, helping us to promote Club Attitude and with various research and analysis projects.

Achievements and Performance

We worked once again on specific media projects with a dedicated PR Company – Name PR. The press that we achieved for Club Attitude was tremendous but other highlighted press stories included the o2 Arena reaching Gold Level on the Charter and our partnership project with Continental Drifts, Live Nation and B.T. to showcase Deaf and disabled artists on the Trafalgar Square Live Site during the Paralympic Games.

We updated our online Communications Strategy in order to enhance our reputation in the live music sector to position Attitude is Everything as industry experts so that we can influence venues and festivals to improve their accessibility. This included re-launching our website with specific guidelines to target the industry, adding resources and publications to our website and targeting the home page at venues and festivals that might contact us to ask for advice

Our social media campaigns were more focused on interacting with our users and we had particular successes on twitter as part of the Club Attitude campaign and nearly doubled our number of followers throughout the year, and the interaction through social networks on the night has been documented as a Storify page.

Charter of Best Practice

We increased the number of Charter Venues and Festivals to 72. When assisting them to complete their actions plans, we created a network of more accessible venues and festivals which will enhance the quality of the experience for Deaf and disabled audiences and artists.

Bronze Level: 58
Silver Level: 12
Gold Level: 2 (The Sage, Gateshead and o2 Arena)

Existing Charter Venues

Aberdeen Press and Journal Arena	Bronze
Band on the Wall Manchester	Silver
Birmingham Ballroom and The Other Room	Bronze
Bournemouth International Centre	Bronze
Brighton Dome	Bronze
Cambridge Junction	Bronze
Camden Centre (London)	Bronze
Capital FM Nottingham Arena	Silver
Cecil Sharp House	Bronze
Colchester Arts Centre	Bronze
Earls Court Exhibition Centre	Bronze
Heriot-Watt Student Union	Bronze
King's Hall Exhibition & Conference Centre (Belfast)	Bronze
KOKO (London)	Silver
Leadmill (Sheffield)	Bronze
Manchester Academy	Bronze
Motorpoint Cardiff Arena	Silver
Motorpoint Sheffield Arena	Bronze
National Indoor Arena (Birmingham)	Bronze
O2 Academy Birmingham	Silver
O2 Bristol Academy	Bronze
O2 Brixton Academy (London)	Bronze
O2 Glasgow Academy	Bronze
O2 Islington Academy	Silver
O2 Shepherds Bush Empire (London)	Silver
Odyssey Arena (Belfast)	Bronze
Roadmender (Northampton)	Bronze
Rose Theatre Kingston	Bronze
Scottish Exhibition and Conference Centre (Glasgow)	Bronze
The Brighton Centre	Bronze
The LG Arena (Birmingham)	Bronze
The Roundhouse (Camden)	Bronze
The Royal Albert Hall (London)	Silver
The Sage Gateshead	Gold
Village Underground	Bronze

Warwick Student Union	Bronze
Wembley Arena (London)	Bronze

New Charter Venues	Level
O2 Oxford Academy (Academy 1)	Bronze
O2 Leeds Academy	Bronze
O2 Sheffield Academy	Bronze
O2 Leicester Academy	Bronze
O2 Liverpool Academy	Bronze
O2 Newcastle Academy	Bronze
Hammersmith Apollo	Bronze
The O2	Gold
The Albany	Bronze
De Montfort Hall	Silver
Goldsmiths Student's Union	Bronze
Royal Academy of Music	Bronze
O2 ABC Glasgow Academy	Silver
Tyneside Cinema	Bronze
O2 Bournemouth Academy	Silver

Existing Charter Festivals	Level
Glastonbury	Bronze
Leeds	Bronze
Reading	Bronze
Latitude	Bronze
Liberty	Bronze
Underage	Bronze
Apple Cart	Bronze
Lovebox	Bronze
High Voltage	Bronze
Field Day	Bronze
LED	Bronze
Greenbelt	Bronze
Rewind - England	Bronze
Rewind - Scotland	Bronze
Guilfest	Bronze
Big Green Gathering	Bronze
7UP Winter Wonderland	Bronze

New Charter Festivals

	Level
Chase Park	Silver
Green Man (WT)	Bronze
Bingley Music Festival (WT)	Bronze

Mystery Shopping

133 feedback reports were completed during 2012/13

Our key interaction with audiences is through our Mystery Shopping project and through 2012/13, we worked on improving our data capture and storage techniques.

Our new website was launched in June 2012, which included online mystery shopping forms for our 270 volunteers to complete directly through their browser. We also analysed this data so that we could identify trends that we may specifically request additional information on. This led to the creation of an online questionnaire on accessible ticketing as we believe there is a clear pattern of discrimination when selling tickets to Deaf and disabled people. The data we are collecting will help provide the evidence for the problem and for us to identify the solutions so that we can make recommendations to the live music industry.

All of our collated data (around 200 reports and questionnaires in 2012/13) will be fully analysed in order to create a State of Access Report which will be published in late 2013

We redeveloped our data capture systems again in March 2013 to launch for the new cycle, enhancing the quality and quantity of information requested and automating much of the administration using Adobe software

Charitable Activities

Our training services also saw a large boost in 2012/13 with 30 sessions delivered and nearly 355 people trained in disability equality and awareness. We worked in partnership with the GLA on their Summer Like No Other events to ensure that the Cultural Olympiad events were the most accessible yet, as we trained 15 organisations, audited the accessibility at 15 different events and created an evaluation report for Local Authority produced outdoor arts events programmes which will have a long lasting legacy.

Our Disability Equality Trainers hosted training sessions focused on Best Practice Access in music venues and at events (sessions included developing inclusive policies and procedures for management, marketing to specific Deaf and disabled audiences and inclusive marketing practices) and Best Practice Customer Care / Disability Awareness for frontline stewards and staff.

For the 2nd year running we were able to provide an informal learning opportunity in partnership with City University. We offered 4 volunteer placements to Event Management students at our Club Attitude event, Village Underground, as well as an afternoon of supporting them to learn how we put on an accessible event, learn about the importance of communicating to Deaf and disabled people via Social Media sites and observe a Disability Awareness training session for staff.

Our Chief Executive was invited to give a lecture at City University to 3rd year Event Management students.

As part of the GLA Summer Like No Other project, we provided 12 Access Audits on events, including the Live Sites at Victoria Park and Hyde Park and a further 3 for the following clients – Liberty Festival and Aylesbury Town Centre for their Torch Event (Accentuate).

Once again, our Project Manager: Charter of Best Practice represented us at the UK Live Music Summit and the Chief Executive Officer represented us at the UK Festival Conference 2012.

Club Attitude

There were over 400 people in attendance, exceeding our target of 350. There was a large guestlist including many music industry representatives, from labels, PR and the press. There was a complimenting line-up of exciting bands that worked together and encouraged attendance and press to all 3 bands. We ran our most successful PR campaign yet with pieces in Daily Star, Metro, Time Out, NME, Huffington Post, Guardian Guide, Quietus, Dummy and Spindle Magazine amongst many others. This meant that we attracted high profile reviews for the first time.

We specifically developed our PR campaign in the build up to the event with Name PR. We had a distinguished music industry guestlist thanks to a successful pre-event PR campaign.

We also had a great response to the PR campaign for Club Attitude, raising awareness of the charity and our objectives with articles in online publications such as Huffington Post, the Quietus, Dummy and Spindle Magazine. In particular, the focus of an NME article was about the access at the gig and how this had been achieved.

As planned, Club Attitude was accessible for Deaf and disabled artists so that we could support the development of their talent and showcase their music to other mainstream promoters. We also supported the audience by using creative access facilities and both

Wave Machines and IYES - so called "mainstream bands" pledged publicly in our Club Attitude film that working with our sign language interpreters was an incredible experience and one which they would want to repeat.

Village Underground, which hosted Club Attitude, are now at the Silver Level of our Charter, which means that they are now making a specific pledge to make backstage and performance areas accessible.

Festivals

Access was improved at 19 festivals across the UK in 2012/13 thanks to a combination of our Mystery Shoppers, Festival Project Manager and Disability Equality Training. In addition, we had 31 Deaf and disabled volunteers working as Information Tent workers or stewards at 4 major festivals - Leeds, Reading, Latitude and Liberty (paid work offered at this particular festival) being onsite and a full part of the Oxfam or SFM Security teams to support Deaf and disabled customers onsite. Festival security teams and customers alike benefited from the knowledge, personal and professional experience of access that our volunteers brought to each site.

For the 10th year running we were on the Advisory Board of Liberty Festival, advising on the music programme, training all stewards, crew and volunteers and Access Auditing the site.

Cultural Olympiad:

We completed our final year on the Accentuate Project. Our team worked with Rachel Gadsen to assist her with developing the artistic and creative access to her piece "The Starting Line" as well as working with Aylesbury Vale District Council to access audit the site for audiences.

"The Starting Line" was Accentuate's biggest commission and took place as part of the Paralympic Flame Festival in Aylesbury on 28th August 2013. It told the story of Sir Ludwig Guttmann's pioneering work at Stoke Mandeville Hospital in Buckinghamshire and the birth of the very first Stoke Mandeville Games to coincide with the start of the 1948 London Olympics and realise an ambition of a global sports competition for disabled people. This event developed into the Paralympics that we know today and Attitude is Everything was very proud to be involved in this project.

Lobbying:

Beyond The Ramps

After meeting with the Minister for Culture, Communications and Creative Industries Ed Vaisey and Maria Miller, Secretary of State for Culture, Media and Sport, who warmly embraced the idea of creating a set of Best Practice Event Standards in disabled people's

access, we set about formalising the group's Mission Statement, Aims and Objectives, and writing a 3-year Business Plan to develop the project.

At the centre of this project is the creation of a Best Practice Event Guidance Website, using it to support venues and outdoor events to become accessible

Our Mission is to create Best Practice Events Standards in disabled people's access to the cultural and entertainments sector

At the time of writing this report, Beyond The Ramps members were:

- A group of like-minded, individual organisations, working in partnership to create Best Practice Events Standards in disabled people's access to the cultural and entertainments sector.
 - The individual organisations that make up Beyond The Ramps are Attitude is Everything, Shape, GAMA, Action on Hearing Loss, HeartNSoul, UK Music, Stay Up Late, Artsline, MENCAP, Independent Street Arts Network, Stagetext and Vocaleyes.
- Our Key Aims are:
 1. To encourage and support the cultural and entertainments sectors to make their venues and outdoor events accessible to all disabled people.
 2. To create Best Practice Events Standards. This guidance will be available online from its own dedicated website.
 3. To support venues and outdoor events with appropriate and bespoke Access and Disability Equality Training.
 4. To raise awareness of the issues that d/ Deaf and disabled people face as audience members, artists and employees when accessing the arts.

Beyond The Ramps are now waiting to hear back from various public and private funders, donors and sponsors so that this project can be fully financed.

At the same time, the group worked with the Taking Part Survey Team at the Department of Culture Media and Sport to re-develop the questions that are currently being asked in this survey team so that we could gather more statistics and specific information about why disabled people do not attend arts and cultural events. The new questions are currently being trialled by the survey team

Financial Review

Principal Funding Sources

Attitude is Everything received a significant increase of income in 2012/13 as a result of a 53% increase in our grant from Arts Council England from £115,287 to £176,247. The funding allowed us to employ an additional Project Manager which led to improved delivery and a 32% increase in funds received for charitable activities. Our Disability Equality Training, Access Auditing and Consultancy income increased to £37,167 for the year.

Our overall income for 2012/13 grew to £254,689 and along with our additional activity our expenditure increased 30% to £261,828 meaning there was a deficit of £7,139 for the year. This deficit was actually lower than planned, as we attempted to reduce our reserves to £45,000, but carried over £10,000 in designated funds for our building renovations.

Our income from donations was reduced by £8,500 in 2012/13 due to Glastonbury not taking place and we didn't meet our budgeted target for individual donations. However we are excited about our prospects in 2013/14 having been awarded a £78,460 grant over 2 years from Arts Council England to develop our fundraising capacity with Small Green Shoots.

Reserves Policy

It is Attitude is Everything's policy to maintain free reserves (unrestricted reserves not invested in fixed assets or designated for specific purposes) at a level which can finance at least three months of salaries and overheads, and also the direct costs of a suitable minimum level of charitable activities throughout that period. This level is considered sufficient to enable the directors to take corrective action in the event of unexpected shortfalls in funding or increases in expenditure. Such costs are estimated to be around £45,000. Free reserves at 31st March 2013 were £44,355, thereby within £650 of Reserves Policy.

Future Plans

We will continue to fulfil our aims, objectives and goals contained in Our Strategic Plan 2011 – 2015.

In May 2013, alongside our consortium partner Small Green Shoots, we were delighted to be awarded £78,460.00 from Arts Council England to embark upon our Catalyst Arts Building Fundraising Capacity. We will use this funding to develop our organisation's Fundraising Skills, complete our Fundraising Strategy and develop a new Funding Model for the organisation. A new Funding Model will focus on how we appeal to:

- Individual donors
- Corporate donors
- Corporate sponsors
- New Trusts and Foundations

The Catalyst Arts programme runs until May 2015.

During 2012/13, we reviewed our Equality Action Plan across the whole organisation and all of our Programmes of Activity to create a new Diversity Action Plan from 2013 – 2015.

As a result of this, we have Diversity targets in Governance, Organisational development, Employment and in all of our Programme strands. However, there are areas in which we have specific targets in Diversity and these are

Mystery Shopping Programme Strand
Charter of Best Practice Programme Strand
Festival Programme Strand

Due to the nature of our organisation, our activity is weighted towards Disability Diversity, but we recognise that Deaf and disabled people are from all diverse backgrounds

Governance:

Our task will be to fill all remaining places on our Board of Trustees, so that we have a full Board of 12 by the end of the next financial year. We are aiming to increase the number of Deaf and disabled people at Trustee and Senior Management Level to 51% as well as recruiting members with specific skills in legal, business / commercial Sector, advertising and fundraising. As part of the Catalyst Arts Programme, we will also be training Trustees in how to better advocate for our organisation so that they can develop their skills in making that all-important fundraising "ask".

Charter of Best Practice

- A minimum of 16 new venues and festivals will sign to the Charter of Best Practice.
- At least 8 of these venues or festivals should be from the grassroots sector.
- A minimum of 4 Charter and Festivals will move to the Silver Level of the Charter this year
- We will work with a new Licensing Authority to make the Charter an Event Standard for events in that area.
- We will work with an additional 8 Charter Venues and Festivals to help them market their services to specific Deaf and disabled audiences.

- We will present the Charter of Best Practice at 5 industry conferences this year.

Mystery Shopping

- We will produce our Annual Mystery Shopping Report, using feedback and improved systems from 2012/13.
- Our Mystery Shopping target will increase to 144 reports from our volunteers.
- We aim to recruit another 30 Mystery Shoppers taking our total to 190.

Festivals

- Continue working relationship and planned delivery for The Great Escape, Glastonbury, Latitude, Reading, Leeds, Liberty Festivals.
- Work with Tower Hamlets Council to ensure that our work with Lovebox, Tiesto, Underage, Field Day, LED and High Voltage Festivals is continued beyond the assistance offered to Charter Festivals.
- Begin working on projects with new partners, for example, Ear to the Ground, with bespoke plans set up by the Festival Project Manager in the previous year. We will work with at least an additional 6 festivals on a significant scale.
- Focus on developing relationships with Street Arts Festivals with ISAN in order to work with them in further detail in future years.
- Establish links with grassroots festivals and develop working plans so that we can assist them acknowledging that they have limited resources and we will do what we can within this to help them as much as possible (i.e. reduce the costs of our services for them).

Lobbying (2013 – 2015)

- Research and develop new areas in which to lobby and strategically influence change, as directed by our Mystery Shoppers' findings and the trends and issues highlighted in our Annual Mystery Shopping Reports.

Disability Equality Training

- We will deliver 33 training sessions with 20% of these delivered by Attitude is Everything staff.
- We plan to recruit 1 or 2 new trainers from our 'Training the Trainers' session.
- We plan to add an additional 100 contacts to our marketing database and send out marketing materials to any new contacts

Access Auditing

- We plan to carry out three full Access Audits.

- This year we will develop our Access Auditing services by making partnerships with Health and Safety organisations and to make our audits part of their overall service. By skill-sharing with Health and Safety organisations, we think we can increase our reach and the awareness of our services.

Club Attitude

We put together a cohesive plan for Club Attitude as a project, with a dedicated Project Manager and a number of auxiliary events with a regional and artistic development focus in order to support the main showcase. However, after discussing this with staff, Board and Arts Council (for both Strategic Touring Fund and Creative Places and People), we realised that other areas of the Mystery Shopping Programme Strand which are currently not funded, and the regional, small Club Attitude events have elements which are similar and compliment each other. Therefore we are now in the process of creating a new Skills Development Programme Strand which incorporates elements of the Mystery Shopping and regional Club Attitude events. We feel that this Programme Strand is more beneficial to our users and more attractive to funders because of its high emphasis on active participation and skills development

In 2013/14

- Deliver one high profile Club Attitude event with a minimum audience of 400.
- Research and implement other forms of experimental access facilities which will complement our showcases and set new standards for accessible performances in partnership with Deaf Rave, Stagertext and Extant.
- Research Trusts and Foundations that will fund the Skills Development Programme Strand and start initial discussions with funders.
- Submit fundraising applications for this project to Trusts and Foundations
- The following elements will be included in the Skills Development Programme Strand once funding is secured -
 - Begin discussions with other Festival Producers about potential Club Attitude showcases.
 - Research regional venues with a view to promoting access and staging future Club Attitude events
 - Start delivering a range of smaller auxiliary events to support the main showcase based on our Project plan and fundraising proposal - this should include at least one festival showcase
 - Actively promote the best Deaf and disabled artists to promoters and festival bookers with the intention of getting our roster of artists additional gigs.
 - Recruit and task a team of regional Street Teamers who will help promote Club Attitude showcases and Attitude is Everything objectives.

Attitude is Everything Limited
(A company limited by guarantee)

Report of the trustees (Incorporating the directors' report)
for the year ended 31 March 2013

The trustees present their report and the financial statements for the year ended 31 March 2013. The trustees, who are also directors for the purposes of company law and who served during the year and up to the date of this report are set out on page 2.

Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

Small company provisions

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

On behalf of the board



Suzanne Bull
Secretary

Attitude is Everything Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Attitude is Everything Limited.

I report on the financial statements of Attitude is Everything Limited for the year ended 31 March 2013 which are set out on pages 31 to 47.

Respective responsibilities of trustees and independent examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Attitude is Everything Limited
(A company limited by guarantee)

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....

Malcolm Dewhurst FCCA
Gane Jackson Scott LLP
Chartered Certified Accountants
144 High Street, Epping
Essex, CM16 4AS
Date :

Attitude is Everything Limited
(A company limited by guarantee)
Statement of financial activities
For the year ended 31 March 2013

		Unrestricted funds	2013 Total	2012 Total
	Notes	£	£	£
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	185,999	185,999	134,031
Activities for generating funds	3	31,313	31,313	22,006
Investment income - bank interest receivable		98	98	150
Incoming resources from charitable activities	4	37,280	37,280	32,276
Total incoming resources		<u>254,690</u>	<u>254,690</u>	<u>188,463</u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income		4,471	4,471	4,178
Fundraising trading:				
cost of goods sold and other costs	5	30,338	30,338	21,295
Charitable activities	6	207,582	207,582	168,675
Governance costs		19,437	19,437	7,446
Total resources expended		<u>261,828</u>	<u>261,828</u>	<u>201,594</u>
Net movement in funds		(7,138)	(7,138)	(13,131)
Total funds brought forward		<u>62,453</u>	<u>62,453</u>	<u>75,584</u>
Total funds carried forward		<u>55,315</u>	<u>55,315</u>	<u>62,453</u>

The notes on pages 35 to 47 form an integral part of these financial statements.

Attitude Is Everything Limited
(A company limited by guarantee)

Income and expenditure account
For the year ended 31 March 2013

	Notes	2013 £	2012 £
Income		254,592	188,313
Operating expenditure		(261,828)	(201,594)
Operating surplus		<u>(7,236)</u>	<u>(13,281)</u>
Other income			
Interest receivable and similar income		<u>98</u>	<u>150</u>
Retained surplus for the financial year		<u><u>(7,138)</u></u>	<u><u>(13,131)</u></u>

The notes on pages 35 to 47 form an integral part of these financial statements.

Attitude is Everything Limited
(A company limited by guarantee)

Balance sheet
as at 31 March 2013

		2013		2012	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		-		140
Current assets					
Stocks		294		330	
Debtors	14	13,938		21,675	
Cash at bank and in hand		46,560		44,727	
		<u>60,792</u>		<u>66,732</u>	
Creditors: amounts falling due within one year	15	<u>(5,477)</u>		<u>(4,419)</u>	
Net current assets			55,315		62,313
Net assets			<u>55,315</u>		<u>62,453</u>
Funds	17				
Unrestricted income funds			55,315		62,453
Total funds			<u>55,315</u>		<u>62,453</u>

The Balance Sheet continues on the following page.

The notes on pages 35 to 47 form an integral part of these financial statements.

Attitude is Everything Limited
(A company limited by guarantee)

Balance sheet (continued)

statements required by Section 249B(4)
for the year ended 31 March 2013

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 March 2013 and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 386, and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the board on and signed on its behalf by


Nigel McCune
Director

The notes on pages 35 to 47 form an integral part of these financial statements.

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Fund accounting

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

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

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

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy, except as follows:

- where donors specify that voluntary income given to the charity must be used in future accounting periods, then the income is deferred until those periods.
- when donors impose conditions, within the charity's control, which have to be fulfilled before the charity becomes entitled to use such income, and there is uncertainty as to whether the charity can meet the conditions, then the income is deferred and not included in incoming resources until the preconditions for use have been met.

1.5. Resources expended

All expenditure is recognised on an accrual basis. Operational costs include direct activity expenditure and direct staff time, whilst support costs include support expenditure and indirect staff time (ie staff time spent on support functions and subsequently allocated to activities in accordance with the method detailed elsewhere in this note).

Costs of generating funds are those costs incurred in attracting voluntary income, those incurred in securing rental income via the sub-letting of office space, and those incurred in trading activities that raise funds for the charity.

Support costs include those of central functions and have been allocated to activity categories on a basis consistent with the use of resources. Individual staff have workloads which span a range of different activity categories, and so the trustees believe that the best indicator for use of resources in each of the support cost categories is total staff time spent on each activity category (direct staff time).

Governance costs include those incurred in the governance of the charity and its assets. They are primarily associated with developing an effective board of trustees, developing infrastructure to operate accountably, and meeting constitutional and statutory requirements.

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

1.6. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computers and other equipment - 25% straight line

Fixed assets purchased from restricted funds are treated as having been purchased from unrestricted funds unless grant agreements imply an on-going restriction on the use of such fixed assets. Such purchase costs are charged to the relevant restricted fund via a corresponding transfer between funds. Depreciation is then charged to unrestricted funds over the life of the asset. The trustees consider this method to be appropriate since it shows the relevant restricted fund(s) as fully utilised when actually spent.

1.7. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.8. Stock

Stock is valued at the lower of cost and net realisable value.

1.9. Defined contribution pension schemes

The charity contributes to a group personal pension scheme or other equivalent personal pension arrangements on behalf of eligible employees. Contributions payable are charged to the statement of financial activities as they fall due.

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

2. Voluntary income

	Unrestricted funds £	2013 Total £	2012 Total £
Donations	9,752	9,752	18,744
Grants receivable	176,247	176,247	115,287
	<u>185,999</u>	<u>185,999</u>	<u>134,031</u>

3. Activities for generating funds

	Unrestricted funds £	2013 Total £	2012 Total £
Rental income	29,204	29,204	19,155
Income from sales of merchandise	131	131	126
Club attitude	1,978	1,978	2,725
	<u>31,313</u>	<u>31,313</u>	<u>22,006</u>

4. Incoming resources from charitable activities

	Unrestricted funds £	2013 Total £	2012 Total £
Disability Equality Training	27,950	27,950	21,120
Access Audits	4,500	4,500	1,800
Other Services	4,830	4,830	9,356
	<u>37,280</u>	<u>37,280</u>	<u>32,276</u>

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

5. Fundraising trading

	Unrestricted funds £	2013 Total £	2012 Total £
Costs of merchandise sales	135	135	41
Costs of generating rental income	30,203	30,203	21,254
	<u>30,338</u>	<u>30,338</u>	<u>21,295</u>

6. Costs of charitable activities

	Unrestricted funds £	2013 Total £	2012 Total £
AIE Charter	71,655	71,655	37,669
'Mystery shopper' reports	23,158	23,158	19,395
Disability Equality Training	30,156	30,156	21,256
Access Audits	6,662	6,662	3,733
Club Attitude	15,424	15,424	24,327
Other charitable activities	11,856	11,856	16,071
Festivals	48,671	48,671	46,224
	<u>207,582</u>	<u>207,582</u>	<u>168,675</u>

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

7. Resources expended

	Activities undertaken directly £	Support costs (note 8) £	2013 Total £	2012 Total £
AIE Charter	37,014	34,641	71,655	37,669
'Mystery shopper' reports	17,824	5,334	23,158	19,395
Disability Equality Training	24,219	5,937	30,156	21,256
Access Audits	4,425	2,237	6,662	3,733
Club Attitude	11,122	4,302	15,424	24,327
Festivals	25,095	23,576	48,671	46,224
Other charitable activities	6,434	5,422	11,856	16,071
	<u>126,133</u>	<u>81,449</u>	<u>207,582</u>	<u>168,675</u>
Governance costs	12,278	7,159	19,437	7,446
Costs of generating voluntary income	2,234	2,237	4,471	4,178
Fundraising trading	29,374	964	30,338	21,295
	<u>170,019</u>	<u>91,809</u>	<u>261,828</u>	<u>201,594</u>

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

8. Analysis of support costs

The support costs of the charity consisted of three elements: Management; Office costs (eg rent, utilities, insurance, stationery etc); and Resource costs (eg IT, Human resources, finance, professional fees, volunteer expenses, publicity, travel etc). These costs have been apportioned across the work of the charity from the basis disclosed in note 1 (direct staff time) and allocated as set out below:

	Manage- ment	Office costs	Finance, IT & HR	2013 Total	2012 Total
	£	£	£	£	£
Charitable activities					
AIE Charter	12,865	8,334	13,442	34,641	18,212
'Mystery Shopper' reports	1,981	1,283	2,070	5,334	4,963
Disability Equality Training	2,205	1,428	2,304	5,937	4,021
Access Audits	831	538	868	2,237	77
Club Attitude	1,598	1,035	1,669	4,302	1,812
Festivals	8,756	5,672	9,148	23,576	17,976
Other charitable activities	2,013	1,306	2,103	5,422	3,786
	<u>30,249</u>	<u>19,596</u>	<u>31,604</u>	<u>81,449</u>	<u>50,847</u>
 Costs of generating voluntary income	 831	 538	 868	 2,237	 5,127
Fundraising trading: Costs of generating rental income	358	232	374	964	2,033
Governance costs	2,659	1,722	2,778	7,159	3,488
	<u>34,097</u>	<u>22,088</u>	<u>35,624</u>	<u>91,809</u>	<u>61,495</u>

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

9. Net outgoing resources for the year

	2013	2012
	£	£
Net outgoing resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	140	686
Independent examiner's fees	1,020	1,000
	<u>1,160</u>	<u>1,686</u>

10. Employees

	2013	2012
	£	£
Wages and salaries	126,403	89,769
Social security costs	11,672	8,241
Pension costs	9,656	7,072
	<u>147,731</u>	<u>105,082</u>

The average number of employees, calculated as full time equivalents, during the period was:

4	3
<u>4</u>	<u>3</u>

No employee received emoluments of more than £60,000.

The directors, who were also trustees, received no remuneration in the year in respect of their services as trustees.

During the year, a total of £799 (2012:£1,977) was reimbursed in respect of the travel expenses and voluntary activities undertaken on behalf of the charity by one Trustee.

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

11. Pension costs

The charity operates a defined contribution pension scheme in respect of its employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the charity and was as follows:

	2013	2012
	£	£
Pension charge	9,656	7072

12. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

Attitude Is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

13. Tangible fixed assets	Computers and other equipment £
Cost	
At 1 April 2012 and At 31 March 2013	<u>2,747</u>
Depreciation	
At 1 April 2012	2,607
Charge for the year	140
At 31 March 2013	<u>2,747</u>
Net book values	
At 31 March 2013	-
At 31 March 2012	<u>140</u>

14. Debtors	2013 £	2012 £
Trade debtors	9,202	10,972
Prepayments and accrued income	4,736	10,703
	<u>13,938</u>	<u>21,675</u>

All debtors are due within one year.

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

**15. Creditors: amounts falling due
within one year**

	2013	2012
	£	£
Trade creditors	2,997	1,939
Other creditors	1,460	1,460
Accruals	1,020	1,020
	<u>5,477</u>	<u>4,419</u>

Attitude is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

16. Unrestricted funds	At				At
	1 April	Incoming	Outgoing		31 March
	2012	resources	resources	Transfers	2013
	£	£	£	£	£
General charitable fund	60,853	254,690	(261,828)	(9,860)	43,855
Designated funds					
- Fixed assets	140	-	-	(140)	-
- Rent deposits held	1,460	-	-	-	1,460
- Premises improvements	-	-	-	10,000	10,000
	<u>62,453</u>	<u>254,690</u>	<u>(261,828)</u>	<u>-</u>	<u>55,315</u>

Purposes of unrestricted funds

The fixed asset fund has been established to represent the net book value of tangible fixed assets. Each year an amount will be transferred to or from the fund representing the movement in the net book value of tangible fixed assets in the year. In accordance with the fixed asset policy set out in note 1, fixed assets purchased from restricted funds are transferred to unrestricted funds unless the relevant grant agreement implies a continuing restriction on their use. In 2008/09, fixed assets at historical cost of £2,185 were transferred on this basis from the ACE Change Management Grant. This grant was specifically to assist in the separation of the charity from Artsline, and therefore assets purchased from the grant monies are considered by the trustees to be of on-going unrestricted use to the charity.

The rent deposit fund has been designated in respect of rent deposits held, on the basis that they will either be returned to tenants or spent on repairs and renewals if and when tenants' sub-letting arrangements are terminated. Such deposits were previously recognised within general funds.

Attitude Is Everything Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2013

17. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2013 as represented by:			
Current assets	60,792	-	60,792
Current liabilities	(5,477)	-	(5,477)
	<u>55,315</u>	<u>-</u>	<u>55,315</u>

18. Company limited by guarantee

Attitude is Everything Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.