



CARDBOARD CITIZENS REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021



**Company number: 2938531
Charity number: 1042457**

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REFERENCE AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 MARCH 2021

Company number	2938531	Registered office and Operational address	77a Greenfield Rd London E1 1EJ
Charity number	1042457	Country of registration	England & Wales
		Country of incorporation	United Kingdom

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Prue Skene CBE	Chair
Andrew Pattison	Treasurer / Head of Finance Committee
Riad Akbur	
Sophie Dexter	Resigned February 2021
Linden Ife	
Chris Jullings	
Jenique McNaught	Appointed September 2021
Sacha Milroy	
Jon Opie	
Matthew Xia	

Key Management Personnel

Adrian Jackson MBE	
Artistic Director & Joint Chief Executive – Resigned July 2021	
Chris Sonnex	
Artistic Director & Joint Chief Executive – appointed September 2021	
Lisa Caughey	
Executive Director & Joint Chief Executive	
Clare Robertson	
Executive Producer	
Geetha Rabindrakumar	
Director of Social Change – Resigned June 2021	
Adam Gallacher	
Director of Development – Resigned April 2020	
Flora Newbigin	
Director of Programmes – Appointed March 2021	
Katherine Harding	
Director of Development & Communications – appointed September 2021	

Bankers	National Westminster Bank Plc Tower Bridge Branch P.O. Box 9765 201 Tooley St London, SE1 2ZH	Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House 108-114 Golden Lane LONDON, EC1Y 0TL
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TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees (who are also the Directors) present their report and the audited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

OBJECTIVES AND ACTIVITIES

Cardboard Citizens' object is to advance education for the public benefit, by the promotion of the arts, in particular but not exclusively in the art of drama.

VISION

We work to create a world in which theatre illuminates homelessness and the lives of homeless people, revealing truth and sometimes beauty, offering a space for debate, in which there is a home for all.

MISSION

Cardboard Citizens makes theatre for social change. We empower people with lived experience of homelessness and strive to change society's perceptions of homeless people.

We do this through our:

METHOD AND PRACTICE

Participatory theatre informed by the Theatre of the Oppressed methodology, an approach of which we are the UK's leading practitioners. We use theatre and the process of theatre making to enable change in individuals and society.

THE WHO AND THE WHERE

Telling stories that need to be told and affect change locally, nationally and internationally, on the stage, in the street, through hostels, centres and prisons opening up spaces where audiences can gain insight into the experiences of homelessness.

INFLUENCE

Theatre and theatre making as a way of better understanding ourselves and how we fit into the world around us, to catalyse debate, influence opinion and stimulate change.

OUR ROLE AS A CREATIVE HUB

Space in which theatre illuminates homelessness, supporting participants to develop confidence, skills, qualifications and employment.

The Trustees review the aims, objectives and activities of the charity each year. This report looks at the charity's achievements and outcomes of its work in the reporting period. The Trustees report on the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

BENEFICIARIES OF OUR SERVICES

Cardboard Citizens works with homeless, vulnerable and at-risk people, mainly in London, but also in other towns and cities in the UK and across the world. This includes young people and adults who are at risk of homelessness. Alongside the visible homeless community who sleep on the streets, we work with those living in temporary accommodation (homeless hostels, night shelters, squats, B&Bs), the hidden homeless (those staying with family or friends or staying in squats or other insecure accommodation) and those in dangerous and unhealthy environments. People we work with have experienced homelessness, or are at risk, for a whole range of reasons, including physical and/or mental health problems, physical and/or learning disabilities, unemployment, experience of the care system, experience of the criminal justice system, substance misuse, disruptive education, abusive relationships, and refugee or asylum status.

ACHIEVEMENTS AND PERFORMANCE

The charity's main activities are described below. All its charitable activities focus on people affected by or at risk of homelessness, and are undertaken to further Cardboard Citizens' charitable purposes for the public benefit.

Cardboard Citizens strategic aims are as follows:

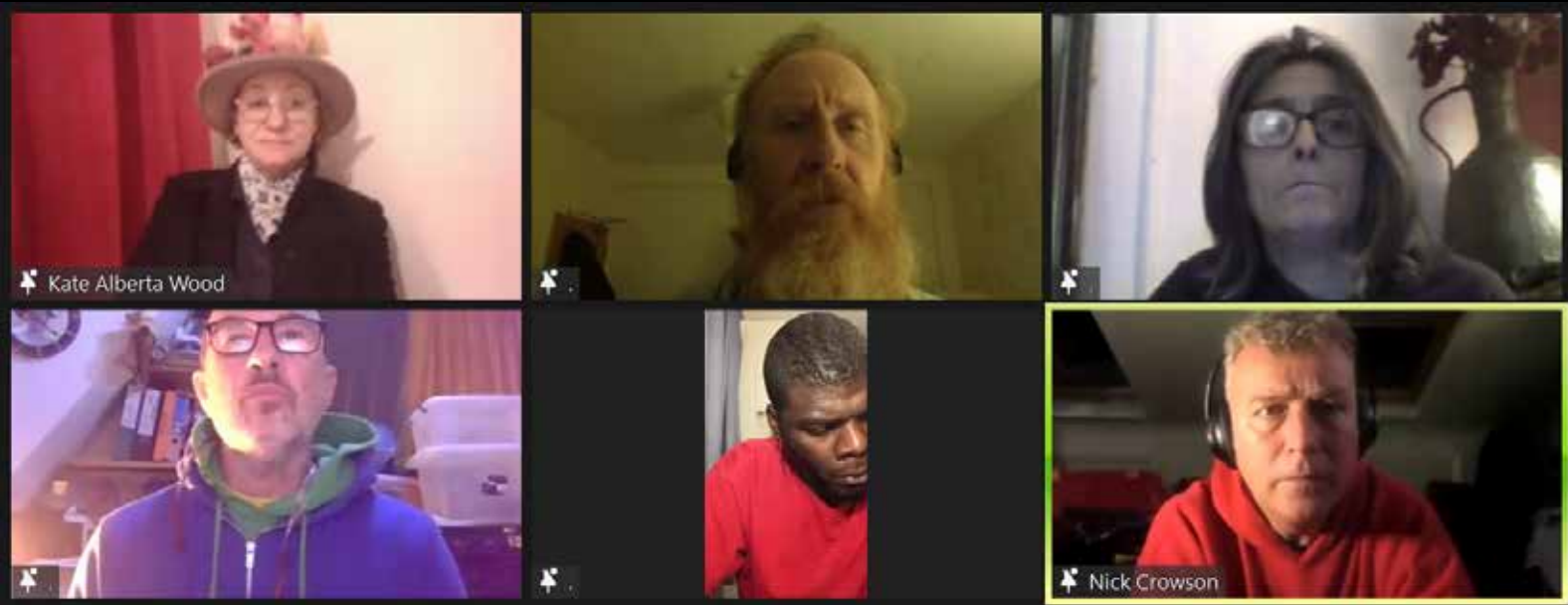
- To reinforce the profile of Cardboard Citizens as a theatre company, working with and for homeless people and focussing on social change
- To use theatre to achieve social change at a personal and societal level
- To strengthen Cardboard Citizens as a theatre company straddling the arts and social sectors

As a result of Government restrictions imposed as a result of Covid-19, on March 17 2020 Cardboard Citizens had to suspend all our 'real-world' programmes and adapt our activity and support into a detailed emergency response programme.

We adapted our delivery priorities this year, to mitigate the impacts of the Covid-19 pandemic on our work and community:

- To provide a consistent level of support and creative stimulation for people who have experienced or who are at risk of homelessness, enabling them to access community support, build resilience, develop skills and improve wellbeing
- To expand our outreach offer to support groups identified as some of the most affected by Covid-19 restrictions, tackling social isolation and improving wellbeing through accessing our peer network and creative skills development programmes while raising our profile as a key innovator in arts for social change
- To share the experiences and perspectives of people experiencing homelessness through artistic projects, deepening society's understanding of homelessness (and the impact of Covid-19)
- To build on key relationships with stakeholders, maintaining presence and demonstrating the need to strengthen profile and increase impact (articulating the developing story of Cardboard Citizens' Covid-19 response and increasing engagement)
- To support organisational resilience and resilience across theatre and social sectors

We have continued to deliver a highly varied programme of online creative workshops and support in response to these priorities, as detailed below:



MEMBER SUPPORT AND ENGAGEMENT

We prioritised our Information, Advice and Guidance (IAG) services to Members through the pandemic, responding to support requests from Members over phone and email, and to Members who requested a 1:1 check in in response to our phone and text surveys through the year. Members' needs particularly focused on basic supplies and support (access to food, medication, concern about housing situation), and support for mental health and anxiety issues during isolation. Given this, we put together resources on our website for Members, pointing them towards support services around mental health, housing, financial challenges and food, including local mutual support groups; and online creative opportunities outside of Cardboard Citizens.

[The service] improved my mental health and well being, knowing the Cardboard Citizens staff were there to help, and able to listen and support at difficult times. Also they were able to offer support for my own ideas for developing coping strategies.
Member who accessed Information Advice and Guidance service, 2020

We also established new safeguarding processes around online workshop delivery and to manage wider risks around online working. This included a risk assessment for online video workshops, an online code of conduct for staff and participants, updated safeguarding policy, and guidance around data protection and video conferencing.

Through the year we have run evaluation processes on each activity in our Covid-19 adapted programme through a mixture of group evaluation discussions with the participants (facilitated by a Member Representative or Ambassador), online individual surveys and staff reflections. We were then able to adapt the Covid-19 programme on an ongoing basis in response to feedback. Some highlights are detailed below:

FROM ONLINE SURVEY RESPONSES RECEIVED TO DATE FOR THE COVID-19 PROGRAMME (INCLUDING OUTREACH):

QUANTITATIVE HIGHLIGHTS

- 82% respondents felt that they had a positive outcome by accessing the IAG service
- 76% respondents felt that the IAG service helped improve their wellbeing
- 85% participants agreed that the workshops helped improve their wellbeing
- 83% participants agreed that the activity helped them to feel more connected to others
- 98% participants agreed that the activity made them feel creatively/artistically challenged
- 70% participants agreed that the activity helped them with the impact of Covid-19 on their lives

QUALITATIVE HIGHLIGHTS FROM FEEDBACK

Overall, the survey comments and group evaluation discussions show that we are meeting our aims at this time:

- Connection and wellbeing for Members and outreach participants
- Creative and artistic challenge (very strong)

WORKSHOP PROGRAMME

Our regular workshops are a creative hub for excluded people where Members (people with experience of homelessness who sign up to the company Membership scheme) can grow and develop, with the support of staff and the stimulation of arts-based workshops and training. Activity this year consisted of:

WELCOME WORKSHOPS

Associate Director Terry O’Leary delivered welcome workshops for new Members to support their induction and to give a flavour of the Citz community.

LONDON ON LOCKDOWN

In April 2020 Artistic Director Adrian Jackson began experimenting with London On Lockdown, a series of twice-weekly online artistic workshops where four cohorts of 10 Members came together to explore Daniel Defoe’s *A Journal of the Plague Year* using the text as a prompt for discussions as to how each participant was coping with lockdown. Participants were encouraged to keep their own ‘Journal of the Covid-19 Year’.

The project resulted in the production of a series of six short films comprising Members performing extracts from the Defoe text and their own ‘lockdown diaries’, supported by footage, music and animations of current events in London. Informing and shaping the films are the diverse stories of our Members, enhancing their power and authenticity.

Showcase events for the films combined with two live performances took place at St Botolph without Aldgate (the church that Defoe was married in) as part of the Aldgate Summer Festival from 5-9 July 2021. The events were limited in attendance by Covid-19 restrictions but attracted an audience of over 60 people.

So nice to read through a script after so long - [my] studies and work stopped due to COVID-19, and I felt out of practice. Good to be back with it and creative again.
London on Lockdown participant, 2020

COMMUNITY CHECK-INS

All through the year we continued to run the increasingly popular ‘Community Check-in’, where Members stepped up to facilitate their own workshops, supported by our creative team. Altogether 11 Members have delivered sessions engaging 59 Members.

I like hearing other people talking and expressing, verbalising how they feel, what emotions they are feeling. By people doing that, I can process how things are instead of it being just my world. I can see the bigger picture.
Community Check in participant, 2020

POWER INSIDE AND OUT

This consisted of two series of workshops in March and April 2020 for womxn led by Effie Makepeace (Arts Practitioner and Facilitator) creatively exploring the idea of visible and invisible power. We worked with 10 women all of whom were new to Cardboard Citizens, four of whom went on to become Members. We recruited the participants from a range of our social sector partner organisations including Groundswell, St Mungo’s, The Welcome Centre, Crisis and SHP.

Two Members who took part in the first series of the Power project were recruited to the project delivery team for series two. One Member also volunteered as a Workshop Assistant supporting with warm up games, modelling activities and providing a peer perspective in the space. Member and visual artist Clare

Barstow documented the process, creating unique artworks each week which the group responded to and drew on for inspiration. You can read this documentation on our blog here: <https://cardboardcitizens.org.uk/our-news/article/creative-writing-from-our-womxn-workshops/>

It gives me freedom, more power... [I'm] safer, able to be myself.
Women's only workshop "Power Inside and Out" participant, 2020

WRITERS' CIRCLE VIA ZOOM

Writers' Circle workshops continued to be led by Member Facilitator Lisa Ogun' - engaging an additional 6-7 Members each month in creative writing. If you would like to read some of the work our Members have made, it can be found here: <https://cardboardcitizens.org.uk/our-news/article/creative-writing-from-our-writers-circle-workshop-2/>

TOWN HALL EVENT

On 14 December 2020, we delivered a 'Town Hall' event, open to all Members and staff, to come together online, celebrate the work that has been possible during Covid-19, and hear about and discuss the future direction of travel for the organisation. 36 individuals attended, comprising 16 Cardboard Citizens staff members and 20 Members, including two Member Ambassadors.

INTERNATIONAL THEATRE OF THE OPPRESSED WORKSHOPS

Our Theatre of the Oppressed workshops series allowed eight Members to explore artistic prompts from international practitioners, facilitated by our Associate Director Terry O'Leary.

YOUNG PEOPLE'S PROGRAMME (ACT NOW)

We run a year-round programme and support service specifically for 16-25 year olds, to explore and amplify the needs and experiences of the rising numbers of young people who are homeless, at risk or otherwise vulnerable.

Our adapted programme in 2020/21 comprised the following:

ACT NOW CREATIVE CHALLENGE ONLINE

The first trial of our Covid-19 activity took place via WhatsApp and emails, and helped us engage ACT NOW Members at the beginning of lockdown. It helped us understand how and what we might deliver online for this group.

ACT NOW DROP-IN

We have continued to run regular drop-ins for our ACT NOW Members, including a mixture of catch-ups and creative sessions led by our Programmes Assistant and participants, as well as six weeks of music-making led by former ACT NOW Member Charley Hullah.

NO BOX NO LABEL

The Citz Storytellers – a team of six younger Members – have been working for three years on their No Box No Label campaign, challenging labels and other misleading or limiting language that society places on young people and those who experience homelessness. Working with HighRise Theatre Company, the Citz Storytellers developed a short interactive film in which they challenge the use of the reductive acronym BAME, and look to a future without labels. Five Members showcased their experimental interactive film on the 8 December 2020 reaching 295 views on YouTube. You can watch the interactive film they made here: <https://cardboardcitizens.org.uk/our-news/article/lightandshade/>

STRENGTHS-BASED / TRAUMA-INFORMED PRACTICE

Over the course of this year, with funding from the City Bridge Trust, we embarked on a plan to test, strengthen and embed the Strengths-Based (SB) and Trauma-Informed Care (TIC) aspects of our work across our service, enabling us to have a greater impact on the wellbeing of Members; in particular those least likely to access mental health support. We are working to three core intended outcomes that will strengthen our ability to work with more diverse people who experience complex needs such as mental health and homelessness.

Our overall aims for this work are to:

1. Build a more adaptable and resilient workforce: staff are better equipped to support and empower the homeless community to manage their challenges and progress towards increased independence.
2. More people who are homeless, ex-homeless and vulnerable, and struggling with their mental health, are able to access our creative activities, support and progression opportunities.
3. Enable us to advocate for the importance of SB/TIC approaches within arts organisations that work with people who are homeless, ex-homeless and vulnerable, and struggling with their mental health, highlighting the benefits of these approaches by sharing learning within the arts and social sectors

Covid-19 has had a significant impact on this programme. However, we have progressed with a number of objectives this year:

- ➔ In January 2021, we explored both SB and TIC approaches as an organisation and delivered a full day of training led by Homeless Link, the national membership charity for organisations working directly with people who become homeless in England.
- ➔ We delivered a half day training session to a group of ten Members and two 'Member Reps' (Members who have been elected to represent the Membership) with an interest in SB and TIC approaches in March 2021. This training helped to ensure these approaches are being shared and disseminated across a wider proportion of our Membership. It further equipped Members with an understanding of the basic principles of these approaches.

I'm so glad to hear Citz is focusing more on Strengths-Based and Trauma-Informed approaches, as it is already at the heart of what Citz does, but we can definitely do more. It's also great to involve Members in training and help share this knowledge with the Membership and not just with staff.

Cardboard Citizens longstanding Member, 2021

- In March 2021 we established a working group, comprising of five Members, two staff members and one freelance facilitator. The group will meet 3-4 times per year to discuss areas of our work we want to review or adapt to be more strengths-based.
- We prioritised a review of our Member induction and risk assessment to support Members to engage with the creative programme rather than focusing on individual risks.
- We joined Homeless Link's Community of Best Practice, set up to support charities to review their working culture with a view to becoming more SB in approach and to offer a place to discuss and share best practice models and suggestions. As part of this initiative Homeless Link are creating an interactive Strengths-Based Toolkit. We plan to explore options with Homeless Link to share our findings as part of the Toolkit and look to disseminate this with peers in the arts sector as well as the social sector.
- We identified areas across our work where further learning is needed - for example, in our communication with stakeholders (sector partners, funders and audiences) thinking about the language and terminology we use to be more Strengths-Based. This would include trying to not use negative terms such as BAME (Black, Asian minority ethnic) and look for more positive terms.



OUTREACH & RESIDENCIES

LONDON OUTREACH

HARINGEY HOTEL PROJECT

Six-week outreach project in September 2020, delivered in part on the phone and in part on Zoom. Facilitated by Associate Director Terry O’Leary, and supported by Jessie Wyld, Engagement Manager. The project provided a creative space for six participants using a variety of art forms to express themselves, including spoken word, poetry, and drama techniques. Participating residents showed development in terms of their confidence, communication, and creative skills; four of the group have signed up to be inducted as Members of Cardboard Citizens.

I love to occupy the mind - to have something to look forward to, you know... because when you don’t have something like that, it’s kinda stressful.

London Borough of Haringey hotel participant, 2020

WANDSWORTH HOTEL PROJECT

In May 2020, we programmed six weekly Zoom workshops for people staying temporarily in a Wandsworth hotel during lockdown - these were facilitated by director Matthew Evans and supported by Jessie Wyld. Eight participants responded to a series of Creative Challenges each week. Weekly blog posts on the Cardboard Citizens website recorded the artistic process and a booklet, featuring a selection of creative submissions was created at the end and distributed to all staff and residents in the hotel: <https://cardboardcitizens.org.uk/wp-content/uploads/2020/07/Hotel-Creative-Challenges-Booklet-July-2020.pdf>

We also created an online workshop series for members of homelessness charity Crisis, supported by three London Skylight Centres.

OUTSIDE THE BOX

We have commenced delivery of Outside The Box, in partnership with The Outside Project, which engages young LGBTQ+ people with experience of homelessness. This is the first outreach project we have delivered face-to-face since the start of the pandemic, which, whilst challenging, was vital to engage this group. Eight young people are taking part and will be invited to join our youth programme Act Now following the final sharing at the end of the project.

NATIONAL RESIDENCIES – CARDBOARD CAMPS

Cardboard Camps is our programme of creative residencies taking place across the UK. This three-year project aims to build networks of those interested in using arts for social justice, training individuals and organisations in Cardboard Citizens techniques, and hosting residencies with partner theatres around the country. Each ‘Camp’ involves Cardboard Citizens partnering with a local theatre, which becomes a hub to connect local authorities, charities, housing organisations, and artistic practitioners.

We followed up with key stakeholders in the camps programme at Bristol City Council and at Greater Manchester Combined Authority in December 2020, and in both cases, the staff felt that despite the changes and pressures of Covid-19 on their work, the Camps programme has had a lasting impact on their approaches to policy making. Several of the original specific policy proposals put forward at the performances have been taken forward locally, and stakeholders felt that there has been wider impact of the Camps programme on public sector bodies with a remit around homelessness as outlined below:

- ➔ *Bristol City Council* – both the lead Councillor and Executive Director for Housing and Homelessness attended our Forum Theatre event, and have been more motivated and committed to ensuring lived experience is linked to the delivery and oversight of the council's homelessness strategy (launched at the start of the year) and have set up governance processes to ensure people with lived experience feed into oversight of delivery of services for homeless people.
- ➔ *Greater Manchester Combined Authority (GMCA)* – gave councillors an introduction to the potential of performance-based work to support people with lived experience. GMCA have built on the Camps programme, and are funding additional projects in 2020 and used Legislative Theatre to co-develop their Homelessness Prevention Strategy (launched in Feb 2021) with people with lived experience of homelessness in three different areas of focus (people experiencing multiple disadvantage and with multiple complex needs, funding and commissioning, housing infrastructure).

Shelter in Manchester (participants in our legislative theatre policy panel in 2019) are also starting an independent Legislative Theatre project in 2021 for private tenants with the aim of strengthening tenants' rights.

The Cardboard Camps programme also aims to motivate arts organisations to include and support homeless people. From our reflection sessions with theatre partners in Bristol and Manchester at the start of 2020, we have shown that the programme:

- ➔ Strengthened Bristol Old Vic's appetite and ability to work with people with lived experience of homelessness and other groups who may be excluded from participation. This has been demonstrated in their work to support the Bristol Camps participants through 2020.
- ➔ Enabled Royal Exchange Theatre in Manchester to demonstrate their strengths as an accessible and inclusive venue, and to link their work directly to the Greater Manchester Combined Authority's priorities around homelessness in 2019. The theatre hosted an exhibition about the Camps performance in their foyer during February 2020.

From our ongoing discussions with theatre partners for 2020 and 2021, we know whilst their core programmes have been suspended with venues closed, their participation work in communities has continued and has had greater importance during Covid-19. We believe that our work and the aims of this programme will have greater relevance for arts organisations in future.

Covid-19 significantly impacted our ability to deliver our national work, with local theatre partners closed, and in-person workshops postponed, in addition to the impact on our capacity and funding position.

We worked with social sector partners in Newcastle to deliver a smaller-scale "intensive" phase to create and perform a piece online in Spring 2021. This work was completed with the charity Health Now Newcastle in April 2021.

The move to online working provided us with ways to connect with stakeholders outside London more easily than before, and to connect Camps participants with our Membership after the end of the project – five of our Bristol participants from 2019 are now Members and participated in the autumn online creative programme. Participants in online taster sessions were able to attend Cardboard Citizens online performances (developed around the Vagrancy Act of 1824) in December 2020 and to get a wider sense of our work.

We secured support in 2020 from Coventry City of Culture 2021 and Belgrade Theatre to deliver two key projects in partnership as part of their 'Caring City' programme: a collaboration between local organisations

and communities to develop an arts-based programme that supports wider aims to address issues faced in the city, and to include and reach people affected by those issues. Our aim is to align with wider arts and homelessness activities and connections in the city over the year, including working with the Coventry Arts and Homelessness Forum, set up this year by Arts and Homelessness International.

HOSTEL THEATRE TOUR

Touring our artistic work to theatres, arts venues, hostels, community centres and prisons, in London and nationally, allows us to increase our profile as a theatre company for social change and to reach diverse audiences. It also allows us to create partnerships with a range of people and organisations (in both the arts and social sectors), and opens up opportunities for us to influence debate at the highest levels.

Our planned production, **Life by the Throat** written and performed by Eve Steele, directed by Ed Jones, was due to tour hostels, prisons and day centres in April 2020, but had to be cancelled due to Covid-19 restrictions. We hope to be back touring in hostels by spring 2022.

EVENT THEATRE

We aim to present theatre which taps into current issues, raises awareness and provokes debate, reinforcing our position as change-makers demonstrating how the arts can be harnessed to influence social change.

THE RUFF TUFF CREAM PUFF ESTATE AGENCY

In February 2021, Cardboard Citizens was awarded support from Arts Council England towards a brand new musical, *The Ruff Tuff Cream Puff Estate Agency* - directed by Adrian Jackson MBE, written by Sarah Woods from an original story by Heathcote Williams, with music by Boff Whalley to be performed in October 2021 at The Belgrade Theatre in Coventry as part of Coventry City of Culture. Ruff Tuff tells a remarkable true story from the early 1970s, when Williams established an “estate agency for squatters” providing temporary housing for hundreds of homeless people, and will place authentic stories from people with experience of homelessness into mainstream theatre to reach a wider audience. At its centre, the production will feature a community choir of people with lived experience of homelessness, engaged through outreach workshops in local homelessness organisations.

HERE US NOW

In January 2021 we launched eight short films - the final product of a verbatim theatre project undertaken in 2018 to hear the voices of people living on three London housing estates and explore the role social housing plays in modern-day London, directed by Dorothy Allen-Pickard. All the research was carried out by Members, and some of those Members feature in the resulting films. The films can be viewed here:

<https://cardboardcitizens.org.uk/hereusnow/>



VAGRANTS

As part of an association between Cardboard Citizens and the University of Birmingham, we've been recovering the lost histories of 'vagrants' from over a hundred years ago – people who fell foul of the Vagrancy Act of 1824, elements of which are in effect today, and used to criminalise a wide range of rough sleepers and others. With the help of Professor Nick Crowson, Department of History at Birmingham University, we are trying to bring these unheard voices to life, at the same time as wondering who they might be today, and what has and hasn't changed. We will be creating a one-hour piece for BBC Radio 4, due to be broadcast in early 2022, produced by Jonquil Panting for Jonx Productions.

ANCILLARY ACTIVITY

We continue to deliver our ancillary activities in training, development and skills-sharing to widen the use of theatre, in particular the Theatre of the Oppressed methodology, in working with marginalised groups and to demonstrate the power of theatre to tell stories as a campaigning tool to further social change.

WHAT NOW FOR THE THEATRE OF THE OPPRESSED?

Cardboard Citizens hosted ten conversations with Theatre of the Oppressed practitioners for theatre practitioners, students, and those interested in using the arts for social change - opening new, exciting and vital connections between the performing arts and a recovering world. Adrian Jackson, Cardboard Citizens' Artistic Director, led conversations with practitioners from all over the globe – including India, Brazil, Senegal, and Israel – offering us insights into theatre's role in responding to the pandemic. Conversations reached on YouTube (2467 views) and Facebook (7188 views). These events helped us raise our YouTube subscribers by 53% and our Facebook followers by 8%.

OTHER WORK

As an example of using our theatre/facilitation approaches to help support wider change, we delivered work for Crisis to inform their response to a Law Commission Review on Hate Crime, considering whether violence and abuse against homeless people should be considered a hate crime in law, comparable to crimes based on race or disability. Crisis wanted their policy position on this issue to be informed by the views of individuals with lived experience of homelessness. We ran a number of workshops with Members and Haringey hotel guests to gather views, and Crisis based their recent recommendation that homelessness should be considered a hate crime category on the feedback from the participants.

We are delivering a pilot training package for Crisis Skylight to improve working between their Experts by Experience Group and Board of Trustees. We hope to replicate this model for other organisations in the sector. We continue to engage local policy makers through the Camps process to achieve a deeper impact on a local level (See sector partnerships section).

We presented an overview of our work at a learning session for the Ministry of Housing, Communities and Local Government session Homelessness Directorate in January, which was positively received, reaching people working in policy around homelessness and rough sleeping.

Without Cardboard Citizens during my isolation I would feel so alone, and with no voice,
As you give me a reason to get up in the morning, as with you I have so much choice.
You lift me out of the dark despair of depression and poor mental health,
As I get such so much creativity and connection with you, which is worth more than all
the world's material wealth.
I am touched and united by your kindness, compassion and empathy as a member,
As well as by your fight to improve the lives of those of us who face homelessness,
poverty and social injustices, the people you truly remember.
Extract from a poem by a Member, 2020

EQUALITY, DIVERSITY & INCLUSION

Our commitment to equality, diversity and inclusion has always been central to our identity. Since January 2021 our Member Reps, Board of Trustees and staff team have all taken part in a programme of six intensive workshops with Fearless Futures, to explore together issues relating to equality, diversity and inclusion. The experiences of this year - including the murder of George Floyd in the USA, and chronic inequality in the UK further illuminated by the impacts of the pandemic - have prompted us to look deeper into internal systems and processes which have the potential to create barriers to wider engagement. We continue to learn together while at the same time setting ourselves measurable goals, to ensure we can demonstrate tangible progress.

Between the 15-30 June 2020 we delivered three sessions centred on questions raised by the Black Lives Matter movement, with a group of Members led by facilitator Tony Cealy, and Citz Artistic Director Adrian Jackson. The group was a mixture of ages, gender and race, with a majority of people of colour; it was designed to be safe and welcoming so that Members felt able to authentically participate. One session covered 'micro-aggression' using Forum Theatre techniques. Seven participants attended, and contributed to the creation of resources to share information about support services for Members of colour.

On 22 June 2020, the organisation took time out to reflect, learn and celebrate the contribution of the Windrush generation and express solidarity with those affected by racism and the hostile environment. Staff were encouraged to watch, read or listen to material related to the stories of the people who came to the UK following WW2. We then spent some time discussing what we had learnt and sharing resources, and then celebrated with a 'virtual shared lunch' of Caribbean food. In the afternoon some of the cast from our 2019 show *Bystanders* read excerpts from the play which features the story of Vernon Vanriel, the Windrush generation boxer who was exiled to Jamaica for 13 years as part of the 'hostile environment' policy; Vernon is now seeking compensation. We were lucky enough to be joined by Vernon on the Zoom call, and staff and Members were able to ask him about his experiences. We also spoke to our young Member, B, who has similarly struggled to establish his British citizenship.



FINANCIAL REVIEW

The results for the year ended 31 March 2021 are given in the Statement of Financial Activities on page 28. The assets and liabilities as at that date are given in the Balance Sheet on page 29. The financial statements should be read in conjunction with their related notes, which appear on pages 28-47, and have been prepared in accordance with relevant law and SORP 2015.

During the year, restricted income amounted to £500,182 (£732,354 in 2020). Unrestricted income amounted to £751,022 (£612,835 in 2020). Project costs amounted to £934,374 (£1,092,985 in 2020).

Total income compared to 2020/21 decreased by 7% to £1,251,204. The main variances were:

- 21% overall reduction in income from charitable activities - due to the impact of Covid-19, combined with grants from London & Quadrant, HSBC and Drapers Charitable Fund coming to an end in 2020
- No income received for hostel tour activities, due to the tour being cancelled as a result of Covid-19
- Reduction of over £40k income from delivering training activities, and income from other trading activities were zero 2020/21, due to Covid-19 impact
- Income from fundraising events for 2020/21 was reduced to £700 (£92k in 2019/20), and replaced with an emergency fundraising appeal led by our Ambassador Kate Winslet CBE, raising £121k in total in March & April 2020
- We were highly successful with emergency funding. We secured grants from major trusts including Julia and Hans Rausing Trust, Garfield Weston and additional Esmée Fairbairn Foundation as well as securing a grants of circa 70k and 30k from Arts Council England Covid Recovery Fund round one and two
- We also able to convert key grants into core income. This includes our brand new 2020 grant from City Bridge Trust and our Esmée Fairbairn grant

Total expenditure decreased by 19% in 2020/21 to £1,051,013. Staff costs decreased by 9% in 2021 due to a recruitment freeze. We also accessed the government's coronavirus job retention scheme and had four employees on furlough through the year. Overall charitable activities expenditure decreased by 15% mainly due to Covid-19 impact.

Our trustees review the financial performance of the charity and its fundraising strategy alongside income generation and associated costs on a regular basis. The charity raises money from individuals, companies, trusts and statutory bodies, and receives income from performances, training courses and fundraising events.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees reviewed the risk management strategy and the systems and procedures to address those potential risks in order to minimise any impact on the charity if the risks materialise.

Principal risks identified for the coming year include:

- Increase in homelessness and the risk of homelessness - We expect that Covid-19 will continue to increase the number of people who are currently homeless or at risk of becoming so, particularly those with more complex needs, including mental health. With a reduction in some social and statutory services, the scope and extent of our service offer will be constrained.
- Funding risks, associated with either the reduction in or removal of major funding streams as a direct result of Covid-19 - We continue to review the funding landscape with support from Achates Philanthropy and are working on corresponding financial plans with our Finance Committee.
- Operational risks arising from Covid-19, including running a remote programme of delivery and the

constraints and risks that this presents and managing a transition and return to face to face delivery when possible, as well as the impact of Covid-19 on our partners in the homelessness and theatre sectors, which presents uncertainty around our delivery and planned outreach and residencies. We have updated our safeguarding and wider policies for online and remote delivery, and continue to maintain our relationships with partners so we remain able to adapt our programme to respond to changing circumstances.

- Over-commitment on, or lack of integration between, projects - We are in the process of working with an external evaluator to support a review of activity that will help to inform priorities over the next few years while also supporting staff structure and capacity.

RESERVES POLICY AND GOING CONCERN

The Trustees recognise that Covid-19 has created unknowns for the organisation around fundraising and income generation from some sources, particularly fundraising events, corporate fundraising, rehearsal room hire and income from training activity. Budget scenario projections for 2022-23 have been drafted accordingly, and therefore the Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In addition, at the time of reporting there are no significant risks causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

The Trustees have agreed a Reserves Policy, which is regularly reviewed. The policy states that free reserves (i.e. those not tied up in fixed assets or designated for use by the charity) should be sufficient to cover three months operational expenditure commitments, i.e. payroll, core fixed costs and wind up costs. The Reserves Policy also states that in the case of an emergency or where a larger sum than is available in free reserves is required to meet organisational obligations, Trustees may decide to reallocate funds from the designated reserves. This is reviewed in detail by the Finance Committee during every budget cycle and with consideration of operational risks and external factors.

In 2020/21, total charity funds increased to £889,132. These are made up of:

- £271,199 restricted reserves relating to funds already received for specific charitable projects taking place in 2021/22, in Workshop Programme, Young People's Programme and National Residencies. More details are included in Note 3 and 17 to the accounts.
- £337,931 designated reserves. These are funds designated by the Trustees to allow us to develop and deliver planned theatre productions, which could not be funded from future income alone. They also provide a contingency should the company need to relocate once the current lease expired 2021 (relocation in 2012 cost c. £150k).
- £280,002 free reserves. The level of these funds is currently under the level proscribed in our reserves policy (set at £309,000 based on an expenditure of £1,304,523 in 2019/20). The Finance Committee reviewed the adequacy of these reserves and is content with the level given the size of the organisation and the risks it is managing.

PLANS FOR THE FUTURE

We took a three-phase approach to planning activity for this year.

- Phase One ran from April to June 2020 and aimed to rapidly respond to the support needs of our Members and stakeholders, while developing a creative offer that would replicate our programmes of work pre-Covid-19. We prioritised working directly with our Members and wider vulnerable groups of people who were likely to be in lockdown for the longest periods due to health risks and concerns.
- Phase Two ran from July to December 2020 and was an evolved approach, informed by learning from Phase One - enabling us to provide a consistent community of support combined with a creative offer and artistic output.
- Phase Three included some face-to-face activity - again combined with rebuilding our capacity and strengthening operations.

From the outset of the pandemic, we needed to cater to the requirements of all of our audience groups, woven through the arts and social sectors, as well as society as a whole. We recognise that we have a role to play in representing the view and stories of vulnerable people with a view to playing our part in the reforming of society as we start to emerge from pandemic restrictions.

We have carefully reviewed our strategy and infrastructure, as well as maintaining a close connection with peers in the wider sectors. Prior to the pandemic, we had begun a process of strategic review and reflection encompassing, our mission, programmes and infrastructure, as well as considering our premises requirements ahead of the expiry of our current lease within 2021. With the post of Artistic Director / Joint CEO now filled by Chris Sonnex, we are in the midst of a period of strategic development, enabling us to revise our vision and mission alongside the resulting programmes of work.

We completed a series of strategy sessions with our Members, staff and the Board before the first pandemic lockdown. We then made the decision to invest in support from Achates Philanthropy to examine and understand our audiences and our approach to developing these. We have developed an artistic evaluation framework to support decision making and planning and we have embarked upon a theory of change model which will underpin a strategic review over the coming months. We have been experimenting with new ways of working, new ways of delivering projects and new ways of working with our Members, all with a view to enabling a more inclusive and dynamic working culture.



STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 14 June 1994 and registered as a charity on 29 November 1994.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association (revised and updated in July 2017).

The Senior Management Team during 2020/21 was led by Joint Chief Executives, Adrian Jackson (Artistic Director) and Lisa Caughey (Executive Director).

In April 2021 Adrian Jackson MBE who founded the company in 1991, announced he would be stepping down from his role as Artistic Director and joint CEO at the end of July 2021. Under his artistic direction Cardboard Citizens has blazed a trail in the field of arts for social justice, with an indefatigable commitment to bringing people on the margins of society to the centre of all the company's work to build better public awareness and understanding about homelessness and to inspire positive change. Looking ahead, Jackson will act as Associate Artist / Founder for Cardboard Citizens, as well as directing a major musical production in October 2021 – The Ruff Tuff Cream Puff Estate Agency.

After an extensive recruitment process supported by Regional Theatre Young Director Scheme and led by the Board of Cardboard Citizens, Chris Sonnex was appointed as the new Artistic Director and Joint Chief Executive, taking up the post in September 2021.

Other members of the senior team in the year 2020/21 were Adam Gallagher (Director of Development) who resigned in April 2020. From April 2020 to September 2021 this post was covered by consultancy support from Achates Philanthropy. Katherine Harding has now been recruited to the role of Director of Development & Communications. Geetha Rabrindrakumar resigned as Director for Social Change in June 2021 and was replaced by Flora Newbigin who was promoted as Director of Programmes in March 2021 (overlap due to both posts working part time for a period). Clare Robertson remains as part of the team as Executive Producer.

The Board of Trustees governs the charity. At 31 March 2021, there were eight Trustees. There is no upper limit to the number of Trustees, and the quorum is one-third or three, whichever is the greater number. The Board is drawn from people from the voluntary and public sectors, the arts and the corporate sector. Specific skills include knowledge of governance, strategic planning, housing, diversity, inclusion, theatre making, participatory arts, legal, fundraising and financial skills. A skills audit and review of current Trustees' protected characteristics was completed in July 2020 to inform Trustee recruitment and ensure that an appropriate balance of skills and experience is achieved.

The Board of Trustees is responsible for strategic decisions and oversight of financial matters and has ultimate legal responsibility. They meet between four and six times a year. Board meetings are attended by the Joint Chief Executives and other senior management officers and staff as necessary, in a non-voting capacity. Up to two Member representatives (unpaid participants in the charity's work) attend in the same capacity. When longer-term planning processes are being undertaken, Board and staff away days are arranged.

There is a separate Finance Committee, which meets to scrutinise budgets and management accounts in detail before the main Board meeting. A Development Board, made of a combination of Trustees and other supporters, exists to support fundraising development. Other short-term working groups are convened as necessary to deal with particular matters and then disbanded. During 2020/21, this included a Capital

Working Group, set up to consider the short- and longer-term options for the location of the company. The Nominations Committee continues to support Trustee recruitment alongside a review of the functioning and culture of the Board, working towards a more diverse and inclusive governance system that is dynamic and representative of the organisation's stakeholders and beneficiaries with a view to furthering overall strategic performance.

Pre-Covid-19, we were in the midst of implementing a staff restructure which included realignment of some posts to focus more specifically on the area of arts or social sector skills, with the aim of increasing expertise and improving capacity. This structure remains under review as we renew leadership roles and continue to adapt as we move through a society changed by Covid-19.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

APPOINTMENT OF TRUSTEES

Trustee terms were extended in 2019 to enable Trustees to be appointed for a term of four years instead of three previously, and serve a maximum of two terms of office (eight years instead of six). Trustees participate in a review of their role with the Chair or Vice Chair, and they are then permitted to stand for re-election at the end of the first term of office, providing there is a vacant office.

New Trustees are sought by means of advertisement and direct approach. Candidates are required to demonstrate how they meet the requirements of being a Trustee, as set out in a Trustee appointment pack, and they are interviewed by existing Trustees and senior management.

TRUSTEE INDUCTION AND TRAINING

Newly appointed Trustees receive an induction pack, which is followed by meetings with the Chair, Joint Chief Executives and Senior Management Team to discuss board orientation as well as historical and current aspects of the company. Individual meetings are also arranged with other staff as appropriate, depending on the new Trustee's particular skill set.

FUNDRAISING

Cardboard Citizens have a dedicated Development team, headed by a Director of Development currently being covered by Achates Philanthropy, and the Executive Director/Joint CEO. We appointed a new Director of Development and Communications in July 2021 - Katherine Harding started with the team in September 2021. Fundraising events are discussed and agreed with the Development Committee and the senior team.

Cardboard Citizens is linked with the following sites/organisations:

Amazon Smile, a service that lets customers generate a donation for charity each time they shop on Amazon.

Benevity, a digital platform for workplace giving, corporate grant giving and volunteering.

Easy Fundraising, a free service that allows charities and good causes to raise money when their supporters shop online with over 2,700 retailers.

GiveaCar, a not for profit service, who donate money to charities for car donations to them.

Justgiving, a digital platform for online giving.

National Fundraising Scheme, an integrated platform across text, web and contactless for one-off and everyday fundraising.

PayPal Giving Fund UK, helps people support their favourite charities online and helps charities raise funds through PayPal, eBay and other technology platforms.

We comply in all regards with the Code of Fundraising Practice regulated by the Fundraising Regulator, and with Charity Commission guidance. In July 2018, the Board approved an Ethics Statement which will be a benchmark to ensure that there is no conflict between the ethos and core values of Cardboard Citizens and the source of our diverse funding.

Cardboard Citizens is compliant with the General Data Protection Regulations which came into force in May 2018.

Cardboard Citizens has received no complaints relating to its fundraising activities during the year 2020/21.

REMUNERATION POLICY FOR KEY MANAGEMENT PERSONNEL

The Board of Trustees is responsible for the appointment and supervision of the Joint Chief Executives, including setting the salaries for the two posts. It does this by means of a Remuneration Committee. The salary is determined with reference to the sector comparisons, the size of the company and the relativities with other key staff.

As a London Living Wage employer Cardboard Citizens is committed to ensuring we are transparent about the pay ratios in the organisation. The median salary is £33,000 and the highest to lowest paid staff ratio is 2.9 to 1.

POLICY FOR EMPLOYMENT OF DISABLED PERSONS

This policy meets the requirements of the Equality Act 2010 and other related legislation and seeks to satisfy its obligations by the adoption of an Equality and Diversity Policy and Action plan, which is regularly reviewed and monitored for progress.

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also directors of Cardboard Citizens for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the

financial statements comply with the Companies Act 2006. They 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.

In so far as the Trustees are aware:

- ➔ There is no relevant audit information of which the charitable company's auditor is unaware
- ➔ The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 9 (2020: 10). The Trustees are members of the charity but this entitles them only to voting rights. The Trustees have no beneficial interest in the charity.

AUDITOR

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

These accounts have been prepared in accordance with the special provisions applicable to small companies subject to the small companies' regime.

The Trustees' annual report has been approved by the Trustees on 7 December 2021 and signed on their behalf by



Prue Skene
Chair



Andrew Pattison
Treasurer

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CARDBOARD CITIZENS

OPINION

We have audited the financial statements of Cardboard Citizens (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and 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 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 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 trustees' 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 Cardboard Citizen'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 trustees 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 trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual 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 trustees' annual report

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company 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 trustees 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 trustees 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 trustees 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

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 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 set out below.

CAPABILITY OF THE AUDIT IN DETECTING IRREGULARITIES

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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: 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 as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

		2021			2020		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations	2	619,095	22,000	641,095	383,721	98,500	482,221
Charitable activities	3						
Workshop programmes		3,350	237,495	240,845	10,702	288,807	299,509
Young people's programmes		1,600	153,187	154,787	-	190,360	190,360
National Residency		38	82,500	82,538	2,601	111,516	114,117
Hostel tour programme		-	-	-	-	43,000	43,000
Event theatre		63,350	5,000	68,350	8,242	170	8,412
Training		16,357	-	16,357	57,159	-	57,159
Other trading activities	4	46,973	-	46,973	149,450	-	149,450
Investments		260	-	260	959	-	959
Total income		751,022	500,182	1,251,204	612,835	732,354	1,345,188
Expenditure on:							
Raising funds	5	32,120	84,520	116,640	42,390	169,040	211,430
Charitable activities							
Workshop programmes		54,745	200,992	255,737	50,097	279,523	329,620
Young people's programmes		36,947	160,755	197,702	49,421	206,102	255,523
National Residency		48,952	122,619	171,571	20,674	135,828	156,502
Hostel tour programme		12,487	35,259	47,746	14,252	59,891	74,143
Event theatre		39,079	147,704	186,782	24,429	165,518	189,947
Training		74,836	-	74,836	81,250	6,000	87,250
Total expenditure		299,166	751,847	1,051,013	282,513	1,021,901	1,304,414
Net income/(expenditure) for the year	6	451,856	(251,665)	200,191	330,322	(289,548)	40,774
Transfers between funds		(432,864)	432,864	-	(236,923)	236,923	-
Net movement in funds		18,992	181,199	200,191	93,399	(52,625)	40,774
Reconciliation of funds:							
Total funds brought forward		598,941	90,000	688,941	505,543	142,625	648,168
Total funds carried forward		617,933	271,199	889,132	598,941	90,000	688,941

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements.

BALANCE SHEET

AS AT 31 MARCH 2021

COMPANY NO. 2938531

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	11		<u>64,791</u>		<u>75,275</u>
			64,791		75,275
Current assets:					
Debtors	12	119,073		135,059	
Cash at bank and in hand		795,729		<u>563,872</u>	
		914,802		<u>698,931</u>	
Liabilities:					
Creditors: amounts falling due within one year	13	90,460		<u>85,264</u>	
Net current assets			824,342		<u>613,667</u>
Total net assets			889,132		<u>688,941</u>
The funds of the charity:	17				
Restricted income funds			271,199		90,000
Unrestricted income funds:					
Designated funds		337,931		328,414	
General funds		280,002		<u>270,527</u>	
Total unrestricted funds			617,933		<u>598,941</u>
Total charity funds			889,132		<u>688,941</u>

These accounts have been prepared in accordance with the special provisions applicable to small companies subject to the small companies' regime.

Approved by the trustees on 7 December 2021 and signed on their behalf by



Prue Skene
Chair

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

Reconciliation of net income to net cash flow from operating activities

	2021	2020
	£	£
Net income for the reporting period (as per the statement of financial activities)	200,191	40,774
Depreciation charges	28,478	20,315
Decrease/(Increase)/ in debtors	15,986	(38,298)
Increase in creditors	5,197	4,512
Net cash provided by / (used in) operating activities	<u>249,851</u>	<u>27,302</u>

	2021	2020
	£	£
Cash flows from operating activities		
Net cash provided by operating activities	249,852	27,302
Cash flows from investing activities:		
Purchase of fixed assets	<u>(17,995)</u>	<u>(55,350)</u>
Net cash (used in) investing activities	<u>(17,995)</u>	<u>(55,350)</u>
Change in cash and cash equivalents in the year	231,857	(28,048)
Cash and cash equivalents at the beginning of the year	<u>563,872</u>	<u>591,920</u>
Cash and cash equivalents at the end of the year	<u>795,729</u>	<u>563,872</u>

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

A) STATUTORY INFORMATION

Cardboard Citizens is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is 77a Greenfield Rd, London, E1 1EJ.

B) BASIS OF PREPARATION

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

C) PUBLIC BENEFIT ENTITY

The charitable company meets the definition of a public benefit entity under FRS 102.

D) GOING CONCERN

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. The Trustees recognise that COVID 19 has created unknowns for the organisation around fundraising and income generation from some sources, particularly fundraising events, corporate fundraising, rehearsal room hire and income from training activity. Budget scenario projections for 2021-22 have been drafted accordingly, and therefore the Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In addition, at the time of reporting there are no significant risks of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

E) INCOME

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Government assistance in the form of Coronavirus Job Retention Scheme and Job Support Schemes is recognised as income when an eligible claim has been submitted.

Other government and local authority grants are recognised at fair value when the company has entitlement after any performance conditions have been met, the receipt is probable and the amount can be measured reliably.”

F) DONATIONS OF GIFTS, SERVICES AND FACILITIES

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees’ annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

G) INTEREST RECEIVABLE

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.

H) FUND ACCOUNTING

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

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

I) EXPENDITURE AND IRRECOVERABLE VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- ➔ Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- ➔ Expenditure on charitable activities includes the costs of delivering services our Workshop and Young People’s programmes, our theatre work and our education and training activities, (all undertaken to further the purposes of the charity), and their associated support costs.
- ➔ Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

J) ALLOCATION OF SUPPORT COSTS

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

→ Costs of raising funds	8%
→ Workshop Programme	17%
→ Young People Programme	14%
→ National Residency	11%
→ Forum Theatre Tour	3%
→ Event Theatre	13%
→ Training	5%
→ Support costs	26%
→ Governance costs	2%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

→ Costs of raising funds	12%
→ Workshop Programme	25%
→ Young People Programme	16%
→ National Residency	19%
→ Forum Theatre Tour	4%
→ Event Theatre	16%
→ Training	7%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

K) OPERATING LEASES

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the minimum lease term.

L) TANGIBLE FIXED ASSETS

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

→ Office Furniture	4 years
→ Office Equipment	4 years
→ Database/Website Development	4 years

M) 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.

N) CASH AT BANK AND IN HAND

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

O) 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.

P) PENSIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

2. INCOME FROM DONATIONS

			2021			2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Grants and donations						
Arts Council England	225,944	-	225,944	160,000	-	160,000
Pret Foundation Trust	-	-	-	-	16,500	16,500
Paul Hamlyn Foundation	-	20,000	20,000	-	80,000	80,000
Backstage Trust	50,000	-	50,000	50,000	-	50,000
Esmeé Fairbairn Foundation	30,000	-	30,000	-	-	-
Comic Relief	5,000	-	5,000	-	-	-
City Bridge Trust	51,670	-	51,670	-	-	-
Julia and Hans Rausing	99,981	-	99,981	-	-	-
Garfield Weston Foundation	30,000	-	30,000	-	-	-
The Batchworth Trust	-	-	-	5,000	-	5,000
Canary Wharf Contractors Fund	-	-	-	10,000	-	10,000
Capital Group	26,394	-	26,394	18,000	-	18,000
HSBC UK Bank Plc	-	-	-	26,926	-	26,926
HMRC -CJRS	19,492	-	19,492	-	-	-
Other individual donations	40,000	-	40,000	68,539	-	68,539
Other under £5,000	40,613	2,000	42,613	45,256	2,000	47,256
	<u>619,095</u>	<u>22,000</u>	<u>614,095</u>	<u>383,721</u>	<u>98,500</u>	<u>482,221</u>

3. INCOME FROM CHARITABLE ACTIVITIES

			2021			2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Workshop programmes						
Workshops/performance income	3,350	-	3,350	10,702	-	10,702
Statutory Grants	-	140,295	140,295	-	90,000	90,000
Grants and Donations:						
Homeless Link	-	35,000	35,000	-	-	-
Crisis	-	5,000	5,000	-	-	-
Drapers' Charitable Fund	-	-	-	-	10,000	10,000
Comic Relief	-	15,000	15,000	-	-	-
The Woodroffe Benton Foundation	-	8,500	8,500	-	10,000	10,000
Gwyneth Forrester Trust	-	-	-	-	20,000	20,000
East End Community Foundation	-	10,000	10,000	-	-	-
Barings Investment Services Ltd	-	15,000	15,000	-	15,000	15,000
Pret Foundation Trust	-	5,000	5,000	-	-	-
L&Q Foundation	-	-	-	-	86,541	86,541
Ocorian Corporate Trustees (Jersey)	-	-	-	-	37,000	37,000
Other income	-	-	-	-	5,767	5,767
Other under £5,000	-	3,700	3,700	-	14,499	14,499
Subtotal for Workshop programmes	3,350	237,495	240,845	10,702	288,807	299,509
Young people's programmes						
Workshops/performance income	1,600	-	1,600	-	-	-
Statutory Grants	-	-	-	-	5,000	5,000
Grants and Donations:						
Societe Generale UK Foundation	-	5,000	5,000	-	10,000	10,000
Comic Relief	-	47,387	47,387	-	53,360	53,360
John Lyon's Charity	-	24,000	24,000	-	24,000	24,000
Taylor Family Foundation	-	-	-	-	20,000	20,000
The Harold Hyam Wingate Foundation	-	5,000	5,000	-	5,000	5,000
Other	-	70,000	70,000	-	70,000	70,000
Other under £5,000	-	1,800	1,800	-	3,000	3,000
Subtotal for Young people's programmes	1,600	153,187	154,787	-	190,360	190,360
National Residency						
Workshops/performance income	38	-	38	2,061	-	2,601
Statutory Grants	-	-	-	-	5,420	5,420
Grants and Donations:						
Esmeé Fairbairn Foundation	-	60,000	60,000	-	60,000	60,000
Calouste Gulbenkian Foundation	-	-	-	-	30,000	30,000
The Rayne Foundation	-	15,000	15,000	-	15,000	15,000
Evan Cornish Foundation	-	7,500	7,500	-	-	-
Other under £5,000	-	-	-	-	1,096	1,096
Subtotal for National Residency	38	82,500	82,538	2,601	111,516	114,117
Total carried forward	4,988	473,182	478,170	13,303	590,684	603,986

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Total carried forward	4,988	473,182	478,170	13,303	590,684	603,986
Hostel tour programme						
Statutory Grants	-	-	-	-	5,000	5,000
Grants and Donations:						
The Thompson Family Charitable Trust	-	-	-	-	30,000	30,000
Other under £5,000	-	-	-	-	8,000	8,000
Subtotal for Hostel tour programme	-	-	-	-	43,000	43,000
Event theatre						
Workshops/performance income	63,350	-	63,350	8,242	-	8,242
Grants and Donations:						
The Harold Hyam Wingate Foundation	-	5,000	5,000	-	-	-
Other under £5,000	-	-	-	-	170	170
Subtotal for Event theatre	63,350	5,000	68,350	8,242	170	8,412
Training						
Project income:						
Workshops/performance income	16,357	-	16,357	57,159	-	57,159
Subtotal for Training	16,357	-	16,357	57,159	-	57,159
Total income from charitable activities	84,695	478,182	562,877	78,704	633,854	712,558

Statutory grants received from independent government bodies that are restricted in their use are as follows:
£140,295 received from The National Lottery Community Fund -TNLCF (2020: £100,000). £162,944 of unrestricted funding received from Arts Council England NPO (2020: £160,000) and £63,000 Arts Council Culture Recovery funding (2020:nil) and HMRC CJRS grant £19,492 (20202:nil)

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	2021			2020
	£	£	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Training and consultancy	-	-	-	300	-	300
Income from fundraising events	729	-	729	92,994	-	92,994
Theatre Tax Relief	45,838	-	45,838	43,898	-	43,898
Rental income	-	-	-	12,081	-	12,081
Other income	406	-	406	177	-	177
	46,973	-	46,973	149,450	-	149,450

5A. ANALYSIS OF EXPENDITURE (CURRENT YEAR)

Charitable activities

	Cost of raising funds	Workshop programme	Young people's programme	National Residency	Hostel tour programme	Event theatre	Training	Governance costs	Support costs	2021	2020
	£	£	£	£	£	£	£	£	£	£	£
Staff costs (Note 7)	78,478	165,398	129,576	101,474	28,466	104,955	47,074	12,910	16,425	684,753	751,395
Freelance workers	840	7,593	14,800	11,485	4,950	31,794	6,179	-	-	77,641	166,465
Production/ events cost	-	42	61	-	-	691	-	-	-	794	42,083
Other direct costs	1,754	7,743	6,353	808	1,429	1,776	249	-	-	20,112	116,159
General office expenses	-	-	-	-	-	-	-	-	36,938	36,938	60,937
Legal and professional fee	-	-	-	-	-	-	-	-	69,249	69,249	20,273
Bank charges/ interest	-	-	-	-	-	-	-	-	694	694	1,288
Insurance and subscriptions	-	-	-	-	-	-	-	-	10,711	10,711	7,586
Human resources	-	-	-	-	-	-	-	-	27,879	27,879	18,776
Marketing	-	-	-	-	-	-	-	-	211	211	1,604
IT & Software support	-	-	-	-	-	-	-	-	19,968	19,968	19,524
Rent and rates	-	-	-	-	-	-	-	-	65,000	65,000	65,000
Depreciation	-	-	-	-	-	-	-	-	28,478	28,478	20,315
Audit fee	-	-	-	-	-	-	-	8,450	-	8,450	8,300
Board expenses	-	-	-	-	-	-	-	135	-	135	4,710
	81,072	180,776	150,790	113,766	34,845	139,215	53,502	21,495	275,553	1,051,013	1,304,413
Support costs	32,994	69,537	42,662	54,477	11,968	44,125	19,791	-	(275,553)	-	-
Governance costs	2,574	5,424	4,250	3,328	934	3,442	1,544	(21,495)	-	-	-
Total expenditure 2021	116,640	255,737	197,702	171,571	47,746	186,782	74,836	-	-	1,051,013	-
Total expenditure 2020	211,430	329,620	255,523	156,502	74,143	189,947	87,250	-	-	1,304,414	-

5B. ANALYSIS OF EXPENDITURE (PRIOR YEAR)

	Charitable activities										2020 £
	Cost of raising funds £	Workshop programme £	Young people's programme £	National Residency £	Hostel tour programme £	Event theatre £	Training £	Governance costs £	Support costs £		
Staff costs (Note 7)	137,205	184,498	161,111	64,007	46,874	79,630	48,150	13,160	16,760	751,395	
Freelance workers	613	25,053	26,473	43,071	8,447	45,420	17,388	-	-	166,465	
Production/ events cost	-	25,541	1,768	3,168	734	8,762	2,110	-	-	42,083	
Other direct costs	24,503	28,491	8,506	23,345	1,311	27,635	2,368	-	-	116,159	
General office expenses	-	-	-	-	-	-	-	-	60,937	60,937	
Legal and professional fee	-	-	-	-	-	-	-	-	20,273	20,273	
Bank charges/ interest	-	-	-	-	-	-	-	-	1,288	1,288	
Insurance and subscriptions	-	-	-	-	-	-	-	-	7,586	7,586	
Human resources	-	-	-	-	-	-	-	-	18,776	18,776	
Marketing	-	-	-	-	-	-	-	-	1,604	1,604	
IT & Software support	-	-	-	-	-	-	-	-	19,524	19,524	
Rent and rates	-	-	-	-	-	-	-	-	65,000	65,000	
Depreciation	-	-	-	-	-	-	-	-	20,315	20,315	
Audit fee	-	-	-	-	-	-	-	8,300	-	8,300	
Board expenses	-	-	-	-	-	-	-	4,710	-	4,710	
	162,321	263,583	197,857	133,592	57,366	161,446	70,016	26,170	232,063	1,304,414	
Support costs	44,132	59,344	51,822	20,588	15,077	25,613	15,487	-	(232,063)	-	
Governance costs	4,977	6,692	5,844	2,322	1,700	2,888	1,747	(26,170)	-	-	
Total expenditure 2020	211,430	329,620	255,523	156,502	74,143	189,947	87,250	-	-	1,304,414	

6. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging / crediting:

	2021 £	2020 £
Depreciation	28,478	20,315
Operating lease rentals:		
Property	65,000	65,000
Auditors' remuneration (excluding VAT):		
Audit	8,450	8,300
Other services	3,400	1,850
Corporation tax work	1,900	1,850
VAT advice	1,500	-

7. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	589,092	647,527
Redundancy cost	5,524	-
Social security costs	61,502	66,786
Employer's contribution to defined contribution pension schemes	34,160	37,083
	<u>684,753</u>	<u>751,395</u>

No employee earned between £60,000 -£69,999 during the year (2020: one).

The total employee benefits including pension contributions and employers national insurance of the key management personnel were £246,304 (2020: £266,685).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

Trustees' expenses represents the reimbursement and payment of travel and subsistence costs. This year no expenses were paid (2020: £nil).

8. STAFF NUMBERS

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021 No.	2020 No.
Raising funds (Development)	2.0	3.0
Workshop programme	4.8	6.1
Young People programme	3.8	3.4
National Residency	2.2	1.6
Hostl Tour Programme	0.7	1.2
Event Theatre	2.2	1.8
Training	1.0	1.2
Support	0.6	0.7
	<u>17.4</u>	<u>19.0</u>

9. RELATED PARTY TRANSACTIONS

Aggregate donations from related parties were £8,100 (2020: £1,425).

There are no other related party transactions to disclose for 2021.

10. TAXATION

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Office furniture	Office equipment	Database/ website development	Total
	£	£	£	£	£
Cost or valuation					
At the start of the year	128,693	42,553	55,056	61,044	287,345
Additions in year	-	-	17,995	-	17,995
Disposals during the year	-	-	(4,070)	-	(4,070)
At the end of the year	<u>128,693</u>	<u>42,553</u>	<u>68,981</u>	<u>61,044</u>	<u>301,270</u>
Depreciation					
At the start of the year	128,691	26,994	33,691	22,694	212,070
Charge for the year	-	8,570	9,509	10,400	28,479
Eliminated on disposal	-	-	(4,070)	-	(4,070)
At the end of the year	<u>128,691</u>	<u>35,564</u>	<u>39,130</u>	<u>33,094</u>	<u>236,479</u>
At the end of the year	<u>2</u>	<u>6,989</u>	<u>29,850</u>	<u>27,950</u>	<u>64,791</u>
At the start of the year	<u>2</u>	<u>15,559</u>	<u>21,365</u>	<u>38,350</u>	<u>75,275</u>

All of the above assets are used for charitable purposes.

12. DEBTORS

	2021	2020
	£	£
Trade debtors	52,200	30,752
Accrued Income	47,689	84,939
Prepayments	8,183	8,090
Other debtors	11,000	11,278
	<u>119,073</u>	<u>135,059</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	47,394	38,758
Taxation and social security	18,452	20,618
Accruals	18,880	13,245
Other creditors	5,734	5,708
Deferred income (note 14)	-	6,935
	<u>90,460</u>	<u>85,264</u>

14. DEFERRED INCOME

	2021 £	2020 £
Balance at the beginning of the year	6,935	13,450
Amount released to income in the year	(6,935)	(13,450)
Amount deferred in the year	-	6,935
Balance at the end of the year	-	6,935

Deferred income relates to grant funding received in the year that relates to the following year.

15. PENSION SCHEME

The company operates a defined contribution pension scheme. At 31 March 2021, there were 17 members (2020: 19 members) of staff registered under this scheme.

16A. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CURRENT YEAR)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	64,791	-	64,791
Net current assets	280,002	273,140	271,199	824,341
Net assets at 31 March 2021	280,002	337,931	271,199	889,132

16B. ANALYSIS OF NET ASSETS BETWEEN FUNDS (PRIOR YEAR)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	75,275	-	75,275
Net current assets	270,527	253,139	90,000	613,666
Net assets at 31 March 2020	270,527	328,414	90,000	688,941

17A. MOVEMENTS IN FUNDS (CURRENT YEAR)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Development	-	22,000	(84,520)	82,520	20,000
Workshop Programmes	35,000	237,495	(200,992)	44,197	115,700
Young People's Programmes	35,000	153,187	(160,755)	39,067	66,499
National Residency	20,000	82,500	(122,619)	80,119	60,000
Hostel Tour Programme	-	-	(35,259)	35,259	-
Event theatre	-	5,000	(147,704)	151,704	9,000
Total restricted funds	90,000	500,182	(751,847)	432,864	271,199
Unrestricted funds:					
Designated funds:					
Capital investment fund	75,275	-	(28,478)	17,995	64,792
General fund -COVID Emergency appeal	72,139	-	-	20,000	92,139
Production investment and Relocation fund	181,000	-	-	-	181,000
Total designated funds	328,414	-	(28,478)	37,995	337,931
General funds	270,527	751,022	(270,688)	(470,859)	280,002
Total unrestricted funds	598,941	751,022	(299,166)	(432,864)	617,933
Total funds	688,941	1,251,204	(1,051,013)	-	889,132

The following information on restricted funds relates to activity due to take place in 2020-21:

- ➔ **Development:** This relates to Capital Group.
- ➔ **Workshop Programmes:** This relates to funding from The National Lottery Community Fund -NLCF and The Barings for workshop activities, which spans financial years 2020/21 and 2021/22
- ➔ **Young People's Programme:** Includes funding from Comic Relief, John Lyons, The Harold Hyam Wingate Foundation and an anonymous donor due to some of the activities in the programme spanning financial years 2020/21 and 2021/22.
- ➔ **National Residency:** This relates to funding received from Esmée Fairbairn Foundation for Cardboard Camps, a National Residency Programme which spans financial years 2020/21 and 2021/22.
- ➔ **Event Theatre:** This relates to a fee received from the BBC for a project relating to the Vagrants Act carried forward because some activities spanned financial years 2020/21 and 2021/22.

The following designated funds are determined by the Finance Committee and recommended to the Board of Trustees:

- ➔ **Capital investment funds** relates to purchase of fixed assets.
- ➔ **General funds** relates to an emergency fundraising appeal due to COVID-19 which is designated to be used in 2021/22
- ➔ **Production investment and relocation funds** these reserve funds are allocated by the Board of Trustees to development and delivery of our future theatre productions, as well as an allowance towards a possible relocation planned between 2021-26 (relocation in 2012 cost c. £150k).

17B. MOVEMENTS IN FUNDS (PRIOR YEAR)

	At 2 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
Restricted funds:					
Development	40,000	98,500	(169,040)	30,540	-
Workshop Programmes	11,625	288,807	(279,523)	14,090	35,000
Young People's Programmes	40,000	190,360	(206,102)	10,742	35,000
National Residency	45,000	111,516	(135,828)	(688)	20,000
Hostel Tour Programme	-	43,000	(59,891)	16,891	-
Event theatre	-	170	(165,518)	165,348	-
Training	6,000	-	(6,000)	-	-
Total restricted funds	142,625	732,354	(1,021,902)	236,923	90,000
Unrestricted funds:					
Designated funds:					
Capital investment fund	40,240	-	(20,315)	55,350	75,275
General fund -COVID Emergency appeal	-	-	-	72,139	72,139
Production investment and Relocation fund	196,000	-	(15,000)	-	181,000
Total designated funds	236,240	-	(35,315)	127,489	328,414
General funds	269,302	612,835	(247,198)	(364,412)	270,527
Total unrestricted funds	505,543	612,835	(282,513)	(236,923)	598,941
Total funds	648,168	1,345,189	(1,304,415)	-	688,941

The purpose of the restricted and designated funds are outlined in the reserves policy on page 18 of the trustees' report.

18. OPERATING LEASE COMMITMENTS

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property	
	2021 £	2020 £
Less than one year	16,250	65,000
One to two years	-	16,250
	16,250	81,250

The charity has secured a new short term 5 year lease with its current landlord, starting from 29th June 2021.

19. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

20. CAPITAL COMMITMENTS

Since the year end the Charity has entered into a lease agreement for premises with a duration of 5 years, the total amount payable for the first three years will be £169,500, the remaining two years to be reviewed.

