

Company registration number: 02161783

Charity registration number: 1078358

Hijinx Theatre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

HSJ Audit Limited
Statutory Auditor
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Hijinx Theatre

Contents

Strategic Report	1
Trustees' Report	2 to 16
Independent Auditors' Report	17 to 19
Statement of Financial Activities	20 to 21
Balance Sheet	22
Statement of Cash Flows	23
Notes to the Financial Statements	24 to 39

Hijinx Theatre

Chair's Statement for the Year Ended 31 March 2024

2024 saw continued recovery and increased activity following the pandemic, with us creating and presenting work in front of audiences, touring, running high quality training for Hijinx Actors and enriching our community through Odyssey and Young People's Theatre.

The year has resulted in significant change for the organisation including the resignation of CEO, Sarah Horner. However, the team has remained resilient and committed to delivering their best work.

Artistically, 2023-24 was a successful year. We collaborated with Sherman Theatre on a co-production, *Housemates*, that premiered in Cardiff in October 2023 to rave reviews. We plan to tour the show across the UK in 2025. We also partnered with the Wooran Foundation in South Korea to explore whether *Meet Fred* can be adapted for Korean audiences. A residency and initial exploration took place in February 2024. This project will continue throughout 2024.

In film, we received funding from Ffilm Cymru to develop our first feature film, *Two Worlds*. The film is about a group of misfits who embark on a road trip trying to find a place where they belong. We are excited to develop this further and continue to build our impact within the film and TV industry.

Across the company we continue to be ambitious, both for our output and the potential of our actors and participants. We have seen these ambitions become reality as more of our Academy Actors secure great roles on screen and stage – including lead roles in touring theatre productions – a reflection of an industry that is slowly realising the untapped potential of our artists. In support of this we have seen continued growth of the staff team, to ensure that we can effectively support and build on our work, as well as welcoming new members of the freelance community to Hijinx.

We have been fortunate to receive support from several public and private funders over the last year, including several new funders. We are grateful for their contributions to our work. Without them, we would not be able to have the impact that we do.

We remain focused and committed to working with colleagues across the sector to reduce systemic barriers to inclusion. In 2022, we received funding from the Welsh Government's Anti-Racist Wales Cultural, Heritage and Sport Fund to develop NAWA – Neurodiversity and Anti-Racism in Welsh Arts, in partnership with Learning Disability Wales and Disability Arts Cymru. This project runs to December 2024, and seeks to address barriers faced by learning disabled people from global majority communities in engaging with the arts.

Hijinx trustees remain instrumental in supporting the company with skills and expertise, providing additional time and oversight. During 2023/24, Finance Panel and People Panel ran on a quarterly basis so Trustees and staff could work together on key issues.

The coming year is an important one for Hijinx, where we determine the future leadership structure of the company to help us navigate a shifting landscape and move forward from a place of strength. There are exciting plans in place for the creation of new productions and international collaborations as well as ensuring that we continue to support and nurture the incredible talent of the Hijinx Actors and participants. We are planning for Unity Festival 2024, which we're hoping will be our biggest iteration yet.

Selma Dimitrijevic

Chair of Trustees

Hijinx Theatre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Hijinx's purpose as set out in the objects contained in the company's memorandum of association is 'to advance education for the public benefit by the promotion of the arts in particular but not exclusively the arts of drama.'

Our Vision

A world where the arts and society are fully inclusive for Learning Disabled and/or Autistic people.

Our Mission

Pioneer, produce and promote professional and participatory opportunities in the arts and creative industries for Learning Disabled and/or Autistic people.

Our Aims

- To increase representation of Learning Disabled and/or Autistic People on stage and screen.
- To provide, champion and facilitate professional employment for Learning Disabled and/or Autistic creatives.
- To transform the sector to work more inclusively.
- To build confidence, happiness and independence.
- To increase access to performing arts for audiences and communities in Wales.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year looking at what we achieved and the outcomes of our work in the previous 12 months. The review helps us ensure our aims, objectives and activities remain focused on our stated purposes.

Strategic Priorities

Hijinx take a creative approach to tackle the complex social problem of integrating learning disability into society and into the workplace. Our ambition is for it to be commonplace to see actors with learning disabilities on our stages and screens. To this end we train learning disabled adults to become professional performers and to make theatre productions with them that highlight their skills. The heart of our work is always our learning disabled and/or autistic artists (LD/A), who constantly challenge perceptions of what theatre and film can be and how they should be made. Hijinx are pioneers in this field who advocate and practically demonstrate the value of inclusive practice, both at home and internationally.

Our Work

Hijinx is divided into five houses (departments) each the home of a key area of operations.

Theatre – Creates exhilarating, subversive theatre from large to small scale for both indoor and outdoor performance. Our theatre has a local, national, and international reach. Artists with learning disabilities and/or autism are involved every step of the way in the making and performing of their stories.

Academies – The only professional performance training course in Wales for learning disabled and/or autistic actors.

PAWB – Community is at the heart of everything we do, PAWB creates performing arts opportunities for anyone who wants to act, regardless of ability or experience, in communities across Wales.

Hijinx Theatre

Trustees' Report

Film – Takes the same approach as we do with theatre: our actors are at the centre, their voices integral, to create a viewing experience that's completely different.

Jobs – Our specialist communications training helps organisations demonstrate their commitment to inclusivity and diversity. Hijinx Actors is a unique casting platform for professionally trained actors with learning disabilities and/or autism.

Core – Our management team, enabling the organisation to pioneer, produce and promote opportunities in the arts and creative industries for people with learning disabilities and/or autism.

Each house is managed by a Head of House who is responsible for the participants wellbeing and safeguarding, the engagement of freelance staff, the operations, and the budget. They report to the board on a quarterly basis. The houses are supported by the core team, consisting of CEO, Artistic Director, Finance, Fundraising, and Marketing.

Achievements and performance

Hijinx Academies

Hijinx Academies provide the only professional drama training for learning disabled actors in Wales.

Hijinx Academy actors have a range of learning disabilities and/or Autism and are selected because they have the potential and the ambition to become professional performers. There are currently five Academies: two based in Cardiff and one in Colwyn Bay (North Wales), Aberystwyth (Mid Wales) and Carmarthen (West Wales). Other than Mid Wales all the Academies are at capacity. Academy students develop skills in physical theatre, clowning, acting for screen and television, role play techniques, contact improvisation, script delivery, audition techniques, movement, devising and dance. In addition, the students undertake specialist courses and residencies. Academy projects

- Over the course of 2023 we held 3 residencies for our Academy artists: 1. In April we held a Bouffon clowning residency. A selection of Hijinx's South Academy Artists spent 5 days exploring Bouffon with Nicole Kehrberger and the skills learnt influenced the creation of 'Truth' a street theatre piece in collaboration with Ramshacklicious. 2. In June, Hijinx's West Academy Artists were introduced to PEM (Perdekamp Emotional Method). The group spent 5 days with instructor Sarah Victoria. This method supported the artists to access strong emotions in a way that was safe, supported and separate from any potentially triggering or traumatising memories/life experiences. The artists responded brilliantly, and their feedback was extremely positive. 3. As the week in June with West Academy had been such a positive experience, Sarah Victoria was invited back in November, this time to work with Hijinx's North Academy Artists, introducing them to PEM. It was another hugely beneficial week.

- I'm Me — In September Hijinx Academies began work on a research project called 'I'm Me'. The project is a collaboration between Mind the Gap and York St. John University along with six other learning-disabled arts companies across the UK. The project aims to explore questions of identity, representation and voice. West Academy Actor, Victoria, is the lead artist on this project. We have been exploring, discussing and creating art about these topics within Academy sessions. Over the course of the project all Academy Artists will have the opportunity to be involved. The project is ongoing until June 2025, when it will culminate in a festival.

- Symposium - In December we held our bi-annual symposium. The Symposium is a hugely valuable opportunity to bring our freelance tutors and assistant facilitators from across all Academy and Pawb projects together to skill share and discuss best practice. It was a highly valuable weekend, helping our freelance community feel more connected to the organisation and our mission/vision. Another big focus in 2023/24 was the recruitment of our Creative Coordinators based in North and West Wales. We are delighted to have these part time roles in place, ensuring there is a physical presence in those geographical locations, overseeing the activity and acting as first point of contact for our stakeholders there.

Hijinx Theatre

Trustees' Report

Hijinx Theatre

Introduction

This year has been a significant period of growth and international expansion, with a robust slate of touring, residencies, workshops, and artistic exchanges; returning to our pre-covid and Brexit strengths, thanks to the resilience of both the Theatre House team and the Hijinx Actors.

International Development

Our international development initiatives have taken Hijinx Theatre across the globe, fostering new collaborations and reaching diverse audiences. Our activities have spanned several countries, including Spain, Germany, South Korea, and France, while also engaging with far-reaching audiences online through commitment to our hybrid work model.

Key Projects Delivered

1. **Street Theatre Touring** New for 23/24:
 - Truth: A playful street theatre piece, described as a 'riot of love', made in collaboration with Ramshackilicious
 - Grumpy Unicorns: A whimsical performance that has delighted audiences with its cheeky humor and charm.
 - Astronauts: A dynamic and engaging production that has captivated viewers with its innovative storytelling.
2. **Housemates Co-production with Sherman**
3. **Bon Appetit, Artistic Exchange with l'Oiseau Mouche**
4. **Meta vs Life**

In Rep:

Statistics:

- Number of performances: 14
- Total audience reached: 5,000+
- Number of cities visited: 8

This co-production brought together the unique strengths of Hijinx Theatre and Sherman, resulting in a powerful theatrical experience that was well-received by audiences and critics alike.

Statistics:

- Total number of performances: 10, including 5 with BSL and 3 with AD.
- Audience demographics: 60% local, 40% regional visitors
- Ticket sales data: 84% average occupancy
- Critical reviews: 4.5-star average rating from major theatre reviewers.

Hijinx Theatre

Trustees' Report

Funded by British Council Wales, this exchange program facilitated a rich artistic collaboration, initially intended to exchange working practices and company structural models but resulted in a unique production, which already has demand for touring.

Statistics:

- Number of exchange participants: 12
- Workshops conducted: 11 (split between Wales / France)

A groundbreaking site-specific project that continued to explore the intersection of digital and physical theatre, reaching a global audience through hybrid performances.

Statistics:

- Number of live and online performances: 47
- Ticket data: 82 online tickets (27% capacity), 230 in-person tickets (76% capacity).
- Social Media Audience engagement statistics: 27.3k reach, 3.5k engagement, 120 clicks

5. Meet Fred Collaboration with Wooran Foundation, Seoul

In February 2024 we travelled to Seoul to meet learning disabled artists and puppeteers with the intention of casting for a Korean version of our show Meet Fred which took place. This collaboration extended our reach into Asia and began a new process of delivering our work – directing a new company to perform one of our productions in their native language.

Project benefits:

- a rich cultural exchange, deepening mutual understanding and appreciation of each other's traditions and practices.
- Working with Korean actors brings local expertise and talent to the project, which can contribute to a more nuanced and culturally resonant performance.
- Broader Audience Reach
- Rehearsing and performing in Korea can help expand our audience base and increase the company's visibility in the Asian market.
- This can open opportunities for future tours, collaborations, and partnerships within the region. Enhanced credibility and prestige.
- Showcasing our commitment to international collaboration and cultural integration

Hijinx Film

Glitch – our short film was screened at Fisheye Film Festival in Buckinghamshire, where it was nominated for Best Short and won Best Sound Design. It also screened at Oska Bright Film Festival (the world's leading festival for films made by or featuring people with learning disabilities or autism), where it won Best Story. Actor Tommy Powell accepted the award with Hijinx's Head of Film, Dan McGowan. We submitted the film to BAFTA Cymru Awards 2023 but were unsuccessful here.

Stones and Dust – this short film also screened at Oska Bright Film Festival, in the BFI Network session. Hijinx has submitted it to this year's BAFTA Cymru Awards, and are waiting to hear if it has been shortlisted.

Hijinx Theatre

Trustees' Report

Being Normal / Two Worlds – Hijinx has received funding from Film Cymru for early-stage development of a feature film (directed by Dylan Wyn Richards). The film is about a group of misfits who embark on a road trip trying to find a place where they belong. We carried out research and development, in the form of location-based improvisations with Hijinx actors, in West Wales in May 2023. These interactions have been edited into 5 short scenes to share with Ffilm Cymru in order to request further funding. Triongl (Wales-based production company) have been working on a rough budget for the full production. Following the development sessions, Dan McGowan (Head of Film) has been working on a more detailed story structure with Dylan Wyn Richards.

GWR Project: 'Lost and Found – Chris's Story' - This short film was commissioned by GWR and shares Chris' adoption story including the train journey he took on route to his new home. Hijinx are exploring options to screen the film more widely.

ReFocus – ReFocus is inclusive communications training for the film and TV industry designed to encourage more diversity behind and in front of the camera. Hijinx received unanimously positive feedback from participants across all sessions held from September 2023 – March 2024, with participants from S4C, Boom, Triongl, Severn Screen, Ffilm Cymru, Rondo and others, including several freelancers.

S4C and Media Cymru – in 2023/24 Hijinx's Head of Film has been part of S4C's Disability panel, meeting quarterly to advise on the broadcaster's approach to disability and how they can make improvements. Similarly, he has been part of Media Cymru's Skills Advisory Board, who meet quarterly to report on where the wider sector can be mindful of inclusivity.

Hijinx Training

2023-24 saw a continued interest in Hijinx's inclusive training through existing client relationships, alongside sessions with new clients and focus areas:

2023-24 Total Training Figures:

- ☐ Sessions delivered: 40
- ☐ Training reached: 1,600 participants
- ☐ Actors & Support Staff employed: 92
- ☐ Income generated: £37,300

- ☐ **Cardiff and Bangor Universities Schools of Medicine:** Actors continued to work regularly as simulated patients for both teaching and exam sessions, providing medical students with invaluable opportunities to reflect on and improve their ability to meet the needs of learning disabled and/or autistic patients.

- ☐ **Learning Disability Wales:** Delivered two short sessions at LDW's annual conference, "Love Your Health," where we explored the challenges faced by people with learning disabilities regarding their health and well-being.

- ☐ **Gwent College:** Delivered 2 inclusive devising workshops to foundation students.

- ☐ **HCR Law:** Started an exciting new partnership working with newly qualified lawyers, helping to raise awareness of the needs of neurodivergent colleagues and clients.

- ☐ **Disability Arts Cymru; Amdani! Conwy:** Delivered two workshops as part of the volunteer induction programme, enhancing awareness of neurodivergent attendee needs.

- ☐ **Folk Inclusive Branding:** as part of a larger sponsorship partnership, Hijinx provided a taster session of our inclusive training.

Hijinx Theatre

Trustees' Report

Highlights included continued partnerships with:

- **Cardiff School of Pharmacy:** Worked with multiple year groups as part of their communication skills training modules, focusing on inclusive communication approaches for patients with learning disabilities and/or autism.

New projects included:

Hijinx Casting

Hijinx Actors is a professional casting platform that represents Learning Disabled and/or Autistic actors. Casting has continued to grow and expand in 2023/24.

2023-24 Total Casting Figures:

- 563 casting submissions made (for 36 actors)
- 37 auditions secured
- 30 paid external acting jobs for 18 actors
- Over £7,900 of income for Hijinx Actors, with over £1,000 commission for Hijinx

The highest profile of these jobs were Ted Lishman and Victoria Walters from West Academy starring in *Mary and The Matrons* with Documental Theatre.

Spotlight

28 actors are now listed on Spotlight, enabling them to access 8 times as many roles including those only available on the platform. Over the next few years, we hope to register all Academy actors on the platform.

Hijinx PAWB

People and Community are at the heart of PAWB (this is what we call our community work). PAWB provides creative opportunities for anyone who wants to perform regardless of ability or experience.

Drama Foundations

Drama Foundations supports Learning Disabled and/or Autistic adults to have fun, develop life skills and build a Wales wide community of creatives.

Hijinx currently run 2 Drama Foundations groups in Cardiff based at Chapter Arts Centre. In 2023/24, there were 21 members.

Odyssey

Odyssey is an inclusive community theatre group featuring a mixture of actors with learning disabilities and/or autism, and neurotypical actors who perform together as equal partners. Each December, the Odyssey company produces a Christmas Show at Wales Millennium Centre, which is supported by a professional production team.

- HUMBUG! - the 2023/24 production was a success, and audience figures did not suffer because of the move from December to November: 708 tickets sold, with the addition of 33 for staff, 72 unsold (inc. 31 reserved but not collected).
- Partnership with University of Cardiff School of Architecture a success with exhibition in WMC foyer, and the Bute Building CU.

Hijinx Theatre

Trustees' Report

Young People's Theatre

Hijinx's Young People's Theatre are for all young people aged 16+ We work inclusively with Learning Disabled and/or Autistic actors and neurotypical actors who perform together as equal partners.

Cinema screening at Chapter for Music Theatre Wales collaboration was successful, with members of our groups standing to share their experiences and advocate for more opportunities developing independence.

Attendance Figures:

South 11 members: 2 leavers, 4 tasters, 1 new member (3 pending) - waiting list 12

North 9 members: 0 leavers, 2 tasters, 1 new member (North Creative Coordinator tasked to identify schools for taster sessions)

Vaguely Artistic

Vaguely Artistic is Hijinx's in-house inclusive punk, rock, pop, soul, blues and funk band. In 2023/24, the band performed 5 gigs in Wales with a combined audience of 625, and recorded their debut album Vaguely Accomplished.

Pathways

Pathways is an online, creative programme that Hijinx developed during lockdown. It proved so popular that the provision continued after lockdown ended.

Hijinx's West Creative Coordinator has been consulting with parents, guardians and the members so we can review the format of the project and develop the offer.

PAWB Connect

PAWB Connect is an Advisory Group made up of participants in Odyssey, Young People's Theatre and Pathways. In 2023/24, the group decided on a theme for all PAWB groups to work towards for Unity Festival in July 2024.

This is a brilliant opportunity to connect with the community and hear first-hand from our membership.

Coaching For Creatives

Hijinx continue to enrol a steady, but manageable flow of clients.

In 2023/24, there was more interest from England than Wales, with many people using DYCP (an Arts Council England funding strand called Develop Your Creative Practice) or Access to Work to pay for sessions. In total 34 sessions took place with 9 separate clients.

We have seen an increase in the number of neurodivergent creatives now seeking support.

Head of PAWB has enrolled in a Neurodiversity in Coaching course (ICF accredited) to develop our offer for neurodivergent clients.

Equality, Diversity & Inclusion

We know that actions speak louder than words, so we are taking steps to change how we work and ensure that we are removing systemic barriers to our organisation and the wider arts community.

Hijinx Theatre

Trustees' Report

Neurodiversity and Anti-Racism in Welsh Arts (NAWA)

Hijinx, Disability Arts Cymru and Learning Disability Wales are working together to identify the issues faced by learning disabled and neurodivergent people who are from communities that experience racism, when accessing or engaging in the arts. Supported by funding from Arts Council of Wales' Sharing Together Fund, we curated three online events in summer 2022 which aimed to develop:

- A shared understanding of the barriers to arts engagement.
- A network of organisations and individuals from across these communities.
- A foundation on which to base future activities, recommendations and adaptations that need to be implemented.
- A more inclusive arts sector of learning disabled and neurodivergent people across Wales.

We secured funding from Welsh Government's Anti-Racist Wales Culture, Heritage and Sport Fund to realise the ambitions and actions identified through these conversations, which identified the challenges and barriers faced by communities and shifts that are required to create real change, equity and inclusion. In early 2023, a paid advisory panel was formed to support this work, which is now focused on identifying barriers and the changes needed to support communities to:

- Be creative through participatory experiences.
- Attend and access more cultural and arts provision as an audience member.
- Have access to professional pathways to careers in the arts.

The project is currently funded to continue until December 2024

Diverse Cymru's Cultural Competence Scheme

In 2023/24, Hijinx signed up to Diverse Cymru's Cultural Competence Scheme. The scheme is an accreditation system that aims to promote anti-racist practice in the workplace. Throughout 2023/24, Hijinx undertook an audit of our current strengths and weaknesses and completed training with Diverse Cymru. The accreditation should be achieved in 2024/25.

Public Benefit

Hijinx Theatre is committed to working in the community by taking professional theatre performances to venues and public spaces and by delivering participatory projects and workshops. The performances, both in the UK and abroad, help to change public perception of disability. Our inclusive productions send important messages about the valuable role of people with disabilities in society. The employment of actors with learning disabilities and/or autism in Hijinx's theatre, film and training activity provides role models for society, raising aspirations and demonstrating to the wider sector the value of inclusive working.

Financial Review

During the year the charity's income was £1,004,964 with expenditure amounting to £1,207,990. The operating deficit for the year was £203,026.

Reserves

The free reserves, effectively net assets less restricted funds, designated funds, and fixed assets, at the year-end are £230,355.

Hijinx Theatre

Trustees' Report

Reserves Policy

The trustees consider the ideal level of reserves on 31 March 2024 would be £250,000, which is sufficient to manage a minimum of three months operational costs for Hijinx Theatre. Actual free unrestricted reserves on 31 March 2024 were £230,355 representing 92% of the ideal level. The Trustees have the medium-term ambition of achieving a surplus of £10,000 from each year of operation to be added to the reserves and this target is reviewed on an annual basis.

Treasurer's Report

2023/2024 saw a reduced but still significant deficit in comparison to the previous financial year, indicative of the growing levels of activity over recent years, but planned for and managed in light of the confirmed increase in funding from Arts Council Wales as of April 2024. Going into 2024/2025, there will be another in year deficit as Hijinx invests in a period of change and diversifying funding streams to ensure a resilient future. Given the previous creation of reserves and the strategic designation of funds for future financial years, these short-term deficits are manageable for the charity.

The restricted fund allocation will see £86,754 carried over into the next financial year, a significant 65% of which relates to Hijinx Unity Festival 2024.

Future resilience is at the forefront of the charity as Hijinx works to diversify its income streams. £133,449 of designated funds have been set aside by the trustees which will be spent in the next 2 financial years.

Free unrestricted reserves represent 92% of the optimal level. This level of unrestricted reserves is still sufficient to continue future activities and react to any unplanned activities or new challenges that may arise.

Fundraising

Fundraising at Hijinx is led by our Fundraising Officer and we receive support from public bodies, including the Arts Council of Wales, trusts and foundations, businesses and individuals. We are immensely grateful for the support of these donors which enables us to continue to promote, develop and present work by LD/A artists and engage with communities across Wales.

We are committed to ensuring that all our fundraising takes place in line with the Code of Fundraising Practice and plan to formally register with the Fundraising Regulator, in 2024. All our fundraising activities comply with the fundraising standards set out by the code and we have not received any complaints about our fundraising practices. Where we become aware of any indications that a donor, or potential donor, may be considered a vulnerable person, we contact the individual to confirm their intention to donate and clarify what the donation is intended for.

We do not work with third party fundraisers or have any commercial participators fundraise for us, do not undertake any door to door or face to face street fundraising, do not sell or lend our database to any other organisations, and do not make unsolicited communications to individuals.

Plans for future periods

The ongoing economic challenges of the post-Covid, post-Brexit world and cost-of-living crisis continue to impact Hijinx and the wider arts sector, but we remain robust and resilient in the face of these challenges. Hijinx continues to occupy a unique place in the arts landscape of Wales, and we are making significant steps to reduce inequity and break down barriers. 2023-24 was a planned year of investment in key administrative and support functions needed following the significant growth of the organisation over the past 8 years, and our future plans and budgets reflect a continuation of this to build the foundations on which continued creativity and ambition can thrive.

Hijinx Theatre

Trustees' Report

Multi-year grants that began in 2022-23 and will continue into the future include funding from Welsh Government's Creative Wales Skills Fund for Refocus, and from Welsh Government's Anti-racist Wales Culture, Heritage and Sport Fund for NAWA (Neurodiversity and Anti-Racism in Welsh Arts). 2023-24 was also the final year of three years of funding from the Rayne Foundation to support Film activity. We are happy to have been offered a significant uplift to our Arts Council of Wales funding as a result of the investment review. This increase comes into force in April 2024.

2023-24 saw a marked increase in our earned income from production fees and box office, as well as an increase in corporate training income – a trend that we plan to build on and further develop going forward. Detailed financial planning has been undertaken for the 2024-25 financial year, and is continually reviewed, ensuring the charity is able to plan and function in a range of situations. It is the trustees' belief that this planning will mean the organisation remains viable for the coming years. Whilst we were not able to add to our reserves in March 2024, we are comfortable that in a difficult economic climate we have been able to protect our free reserves to give the charity security going forward. We continue to engage with a wide range of funders whose priorities align with our own, and on a project level this has been fruitful. Future fundraising endeavours will focus on securing larger multi-year grants for core activity to provide a strong and resilient foundation for growth across our activity.

The trustees remain confident that by taking a cautious financial approach combined with a bold artistic vision, Hijinx can keep pace with the swiftly changing world around it. Hijinx's agile and responsive culture continues to enable it to maximise opportunities as they present themselves, whilst taking a strategic and long-term view.

Structure, governance and management

Governing Document

The charity is governed by its Memorandum and Articles of Association, incorporated in September 1987 as a company limited by guarantee and not having a share capital as defined by the Companies Act 1985. Hijinx became a registered charity on 25 November 1999. The Memorandum and Articles were updated in September 2014 in line with Charity Commission recommendations.

Membership is open to anyone, subject to approval by the Board of Trustees. Every trustee is a member of the company. All Board of Trustee members agree to contribute a sum not exceeding £10 in the event of the Company being wound up.

Role, Recruitment, Appointment, Induction and Training of Trustees

The charity Trustees are appointed at Board Meetings or the Annual General Meeting and can stand for election annually. Appointments are made by recommendation and/or advertising to ensure an appropriate balance of skills and a diversity of representation to fulfil the needs of the company - sometimes supported by the Board Bank scheme run by Arts & Business Cymru.

An induction process includes a meeting with the Chair, senior staff, and observation of at least one board meeting prior to joining. The board meet 4 times a year in addition to the AGM. The trustees approve the business and strategic planning, all operational policies and scrutinise quarterly income and expenditure management accounts.

None of the trustees receive remuneration or other benefits from their work with the charity. Any connection between a trustee or a senior manager of the charity with a production company, contracted actor, performer or exhibitor is disclosed to the full board of trustees in the same way as any contractual relationship with a related party. In the current year no such related party transactions were reported.

Hijinx Theatre

Trustees' Report

Risk Management

The trustees identify and review the risks to which the charity is exposed and ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have a risk management strategy which comprises of an annual review of the principal risks and uncertainties the charity faces, the review of policies, systems, and procedures to mitigate those risks and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

It is acknowledged that the ability to achieve the fundraising target and the issues associated with working with vulnerable adults are the major risks to the company. These risks are managed by having robust policies and procedures in place and regular training for staff working with learning disabled actors. In this financial year we had £10 million employer liability and £5 million public liability insurance cover.

Fundraising continues to be a vital strand of our income, and we continue to work to increase our potential to receive grant funding to support our work. We have been fortunate to receive several grants during the year to enable our continued work and development. After hosting an Arts & Business Creative Intern in 2020-21, we took the decision to create a full-time development role to support the fundraising capacity of the charity. This has proved invaluable and enabled Hijinx to implement the fundraising strategy by further expanding work with trusts and foundations, developing individual giving and building capacity to general sponsorship. As can be seen in this report, our fundraised income remains steady and diverse.

The Trustees regularly review the charity's risk register and put in place measures to control risks and protect the charity.

Staff

Whilst the trustees are responsible for strategy, policy and supervision, the staff report, recommend, undertake, and execute the activity. A Chief Executive is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and artistic performance related activity.

During 2023-24 the staff comprised 13 full time posts: Chief Executive, Artistic Director, Senior Producer, Assistant Producer, Academy Director, Finance Manager, Head of Film, Production Manager, Head of Business Development (job share), Development Officer, Administrator, Marketing Officer and South Coordinator, and 6 part time posts: Head of Pawb, Marketing Manager, Associate Producer, West Co-ordinator, North Co-ordinator, Associate Artist. Hijinx also hosted a Creative Intern and Creative Apprentice to support their professional development. These were both funded posts and will not continue on a permanent basis.

Freelancers

Hijinx continues to be supported and inspired by an incredible pool of creative freelancers, without whom our work would simply not be possible. Throughout the year, Hijinx have endeavoured to support freelancers as much as possible, acknowledging ongoing uncertainty caused by the cost-of-living crisis. They are vital to our output, and we will continue to ensure that we do all that we can to support them, through training, connections and access to our wider staff support mechanisms.

Volunteers

There are 267 Hijinx volunteers on our database, and we partnered with University of South Wales and Cardiff University to provide volunteering and placement opportunities to students. 19 volunteers and placement students are regularly involved in production, workshop and administrative support. Hijinx would like to thank them for their loyal support and service.

Hijinx Theatre

Trustees' Report

Premises

Hijinx is accommodated at the Wales Millennium Centre, Bute Place, Cardiff Bay. The space comprises of an open plan office, back office/storeroom and shared kitchen and toilets.

Technical equipment is stored at a rented storage unit in Wentloog, Cardiff. Hijinx maintains a touring van and a minibus.

Stakeholders & Partnerships

Hijinx are an Arts Council of Wales Revenue Funded Organisation and received £159,761 in 2023/24 which included a £1,757 Cost of Living Award.

Public Sector

Hijinx were also beneficiaries of a £54,545 grant from the Arts Council of Wales (funding provided via the National Lottery) to present a new hybrid production, 'Meta vs Life'. This was bolstered by a grant of £5,000 from FOR Cardiff and in-kind support from Morgan Arcade, extended through a grant of £2,250 from Arts & Business Cymru's CultureStep programme. The company also benefitted from two Ty Cerdd grants; £1,000 from First Choice Housing Association to support our Cardiff-based community provision; and £40,000 from British Council towards 'Bon Appetit', an exchange which produced a short performance developed by neurodivergent artists from Hijinx and Compagnie de L'Oiseau Mouche (France). Hijinx also received a further £130,345 from Arts Council Wales (funding provided via the National Lottery) towards the delivery of Unity Festival 2024.

Local Authority social services provide funding packages for each student attending an Academy or Drama Foundation. The funding is drawn down via social enterprise organisations Vision 21 (South Wales), Co-options (North Wales) and ArtsCare GofalCelf (West and Mid Wales). We work closely with them to meet outcomes and developmental targets for each of the individuals trained.

Private Sector

Hijinx were recipients of core funding from Simon Gibson Charitable Trust and Baily Thomas Charitable Trust; a grant from the Great Western Railway Customer and Community Improvement Fund towards the creation of a short film documentary: Chris' story; The Rayne Foundation for film-related activity, and funding from Esmee Fairbairn Foundation's Funding Plus programme towards a new CRM system.

Arts & Business Cymru continued to support our work with corporate partners.

Awards 2023/24

Best Story at Oska Bright Festival for Glitch

Arts, Business & Diversity, sponsored by Cardiff & Vale Health Charity, for our partnership with Bad Wolf. Bad Wolf also won the CGI business of the year award for their partnership with Hijinx, It's My Shout, The Other Room, and RWCMD

Wider Network – Art Sector Partners

In 2023/24 Hijinx collaborated with the following venues: Wales Millennium Centre, Chapter Arts Centre, Sherman Theatre, Pontio, Carmarthenshire Theatres, Talent Shack, The Place in Newport. Artistic and organisational collaborations took place with Ty Cerdd, Bad Wolf, Compagnie L'Oiseau Mouche (France), Wooran Foundation (South Korea), Ramshacklicious, Disability Arts Cymru, Senedd (Welsh Government), Royal and Morgan Arcade, Learning Disability Wales, TAPE Community Film, Innovate Trust, Biggerhouse Films, Oska Bright Film Festival, Great Western Railway, Triongl, Raindog, Film Agency for Wales, Boom Cymru and Gorilla.

Hijinx Theatre

Trustees' Report

Membership

Hijinx is affiliated to and has Ethical Manager Status with the Independent Theatre Council. We are a member of the Arts Marketing Association, IETM, Outdoor Arts UK, Disability Arts Cymru, BAFTA, Creu Cymru, ASSITEJ UK, Europe Beyond Access and Arts & Business Cymru.

Reference and Administrative Details

Charity Registration Number:	1078358
Company Registration Number:	02161783
	The charity is incorporated in Wales.
Registered Office:	Wales Millennium Centre Bute Place Cardiff Bay CF10 5AL
Auditor:	HSJ Audit Limited Statutory Auditor Severn House Hazell Drive Newport South Wales NP10 8FY

Hijinx Theatre

Trustees' Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

Menna Carys Chmielewski
Tom Robert Curteis
Edward Owen Talfan Davies
Selma Dimitrijevic
Alison Patricia Frater (appointed 9 August 2024)
Andrew Healy (appointed 9 August 2024)
Richard James Henry Marsh
Yvonne Omelebele Odukwe (appointed 19 September 2024)
Allison Philippa Powell
Nia Angharad Morgan
Richard Miles Thorne
Dylan Tozer (appointed 19 September 2024)
Jordan Pierce Woodley (appointed 9 August 2024)

Chief Executive Officer: Eloise Johanna Tong (appointed 5 August 2024)

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Hijinx Theatre for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Hijinx Theatre

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 21 November 2024 and signed on its behalf by:

.....
Richard James Henry Marsh
Trustee

Hijinx Theatre

Independent Auditor's Report to the Members of Hijinx Theatre

Opinion

We have audited the financial statements of Hijinx Theatre (the 'charity') for the year ended 31 March 2024, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 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; and
- 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out in note to the financial statements, 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 the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Hijinx Theatre

Independent Auditor's Report to the Members of Hijinx Theatre

Opinion 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 Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 15), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Hijinx Theatre

Independent Auditor's Report to the Members of Hijinx Theatre

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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 trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Mr Andrew Hill FCCA ACA DChA BFP (Senior Statutory Auditor)
For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

22 November 2024

Hijinx Theatre

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	2,269	263	2,532
Charitable activities	4	613,973	383,100	997,073
Other trading activities	5	1,324	-	1,324
Investment income	6	4,035	-	4,035
Total income		<u>621,601</u>	<u>383,363</u>	<u>1,004,964</u>
Expenditure on:				
Charitable activities	7	<u>(868,929)</u>	<u>(339,061)</u>	<u>(1,207,990)</u>
Total expenditure		<u>(868,929)</u>	<u>(339,061)</u>	<u>(1,207,990)</u>
Net (expenditure)/income		(247,328)	44,302	(203,026)
Transfers between funds		<u>(200)</u>	<u>200</u>	<u>-</u>
Net movement in funds		(247,528)	44,502	(203,026)
Reconciliation of funds				
Total funds brought forward		<u>611,332</u>	<u>42,252</u>	<u>653,584</u>
Total funds carried forward	18	<u><u>363,804</u></u>	<u><u>86,754</u></u>	<u><u>450,558</u></u>

The notes on pages 24 to 39 form an integral part of these financial statements.

Hijinx Theatre

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	480	1,082	1,562
Charitable activities	4	629,972	267,449	897,421
Other trading activities	5	2,857	-	2,857
Investment income	6	1,318	-	1,318
Total income		<u>634,627</u>	<u>268,531</u>	<u>903,158</u>
Expenditure on:				
Charitable activities	7	<u>(852,715)</u>	<u>(475,429)</u>	<u>(1,328,144)</u>
Total expenditure		<u>(852,715)</u>	<u>(475,429)</u>	<u>(1,328,144)</u>
Net expenditure		(218,088)	(206,898)	(424,986)
Transfers between funds		<u>1,023</u>	<u>(1,023)</u>	-
Net movement in funds		(217,065)	(207,921)	(424,986)
Reconciliation of funds				
Total funds brought forward		<u>828,397</u>	<u>250,173</u>	<u>1,078,570</u>
Total funds carried forward	18	<u><u>611,332</u></u>	<u><u>42,252</u></u>	<u><u>653,584</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

The notes on pages 24 to 39 form an integral part of these financial statements.

Hijinx Theatre

(Registration number: 02161783) Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	8,961	11,669
Current assets			
Stocks	13	254	254
Debtors	14	194,749	133,344
Cash at bank and in hand	15	351,857	573,102
		<u>546,860</u>	<u>706,700</u>
Creditors: Amounts falling due within one year	16	<u>(105,263)</u>	<u>(64,785)</u>
Net current assets		<u>441,597</u>	<u>641,915</u>
Net assets		<u>450,558</u>	<u>653,584</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		86,754	42,252
Unrestricted income funds			
Unrestricted funds		230,355	230,355
Designated funds		<u>133,449</u>	<u>380,977</u>
Total funds	18	<u>450,558</u>	<u>653,584</u>

The financial statements on pages 20 to 39 were approved by the trustees, and authorised for issue on 21 November 2024 and signed on their behalf by:

.....
Richard James Henry Marsh
Trustee

The notes on pages 24 to 39 form an integral part of these financial statements.

Hijinx Theatre

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash expenditure		(203,026)	(424,986)
Adjustments to cash flows from non-cash items			
Depreciation		2,917	6,369
Investment income	6	<u>(4,035)</u>	<u>(1,318)</u>
		(204,144)	(419,935)
Working capital adjustments			
Increase in stocks	13	-	(36)
Increase in debtors	14	(61,405)	(9,286)
Increase in creditors	16	20,478	2,997
Increase in deferred income		<u>20,000</u>	<u>-</u>
Net cash flows from operating activities		<u>(225,071)</u>	<u>(426,260)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	4,035	1,318
Purchase of tangible fixed assets	12	<u>(209)</u>	<u>(11,669)</u>
Net cash flows from investing activities		<u>3,826</u>	<u>(10,351)</u>
Net decrease in cash and cash equivalents		(221,245)	(436,611)
Cash and cash equivalents at 1 April		<u>573,102</u>	<u>1,009,713</u>
Cash and cash equivalents at 31 March		<u><u>351,857</u></u>	<u><u>573,102</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 24 to 39 form an integral part of these financial statements.

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Wales Millennium Centre

Bute Place

Cardiff Bay

CF10 5AL

These financial statements were authorised for issue by the trustees on 21 November 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

Basis of preparation

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

Key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Income and endowments

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable

Grants are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services, as entitlement to the grant only occurs when the performance related conditions are met.

Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Investment income is recognised at the time the investment income is 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.

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure

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 on charitable activities includes all costs relating to the furtherance of the society's objectives as stated in the trustees report. This also includes all costs relating to compliance with constitutional and statutory requirements.

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

Where costs cannot be directly attributed to particular departments they have been allocated on a basis consistent with the use of the resources.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

As a registered charity, Hijinx Theatre is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% straight line
Motor vehicles	25% straight line

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Fund structure

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds Designated £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	2,269	263	2,532	1,562
	<u>2,269</u>	<u>263</u>	<u>2,532</u>	<u>1,562</u>

4 Income from charitable activities

	Unrestricted funds Designated £	Restricted funds £	Total 2024 £	Total 2023 £
Promotion of drama and the arts	430,973	40,632	471,605	440,539
Membership income	4,990	-	4,990	4,090
Theatre tax credit	13,249	-	13,249	-
Grants	159,761	342,468	502,229	449,821
Other income	5,000	-	5,000	2,971
	<u>613,973</u>	<u>383,100</u>	<u>997,073</u>	<u>897,421</u>

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

Grants

	2024	2023
	£	£
Arts & Business Cymru	3,150	4,170
Arts Council of Wales	267,510	228,451
British Council	30,000	25,495
Esmee Fairbairn Foundation	7,920	55,000
Garfield Weston Foundation	10,000	5,000
The Simon Gibson Charitable Trust	20,000	3,000
Ty Cerdd	2,250	500
Cardiff University	-	29,050
Chapter	-	5,030
Colwinston Charitable Trust	-	10,000
Event Wales - Unity Festival Grant	-	20,000
Ffilm Cymru Wales	-	7,800
Genesis Foundation	-	10,000
Mencap Cymru	-	1,500
National Lottery Community Fund	-	10,000
The Rayne Foundation	20,000	20,000
Welsh Government - Anti-racist Wales Culture	58,528	5,451
Welsh Government - Creative Skills	61,871	9,374
FCHA - Pawb South	1,000	-
FOR Cardiff - Meta vs Life	5,000	-
The Bailey Thomas Charitable Trust	15,000	-
	<u>502,229</u>	<u>449,821</u>

5 Income from other trading activities

	Unrestricted funds Designated £	Total funds £	Total 2023 £
Trading income;			
Sales of goods and services	1,324	1,324	2,857
	<u>1,324</u>	<u>1,324</u>	<u>2,857</u>

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Investment income

	Unrestricted funds Designated £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>4,035</u>	<u>4,035</u>	<u>1,318</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Restricted funds £	Total 2024 £	Total 2023 £
Promotion of drama and the arts		255,025	-	255,025	420,432
Staff costs		559,312	339,061	898,373	829,359
Allocated support costs	8	47,332	-	47,332	70,013
Governance costs	8	<u>7,260</u>	<u>-</u>	<u>7,260</u>	<u>8,340</u>
		<u>868,929</u>	<u>339,061</u>	<u>1,207,990</u>	<u>1,328,144</u>

In addition to the expenditure analysed above, there are also governance costs of £7,260 (2023 - £8,340) which relate directly to charitable activities. See note 8 for further details.

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Analysis of governance and support costs

Support costs allocated to charitable activities

		Administration costs	Premises costs including depreciation	Other support costs	Total 2024	Total 2023
	Basis of allocation	£	£	£	£	£
Promotion of drama and the arts	A	<u>16,738</u>	<u>16,905</u>	<u>13,689</u>	<u>47,332</u>	<u>70,013</u>

Basis of allocation

Reference	Method of allocation
A	20% of associated costs

Governance costs

	Unrestricted funds Designated	Total 2024	Total 2023
	£	£	£
Audit fees			
Audit of the financial statements	<u>7,260</u>	<u>7,260</u>	<u>8,340</u>
	<u>7,260</u>	<u>7,260</u>	<u>8,340</u>

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	487,249	442,799
Social security costs	38,870	34,714
Pension costs	10,841	9,252
Casual labour costs	361,413	342,594
	<u>898,373</u>	<u>829,359</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Charitable activities	<u>17</u>	<u>18</u>

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

The total employee benefits of the key management personnel of the charity were £161,755 (2023 - £143,655).

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	12,709	44,290	56,999
Additions	209	-	209
At 31 March 2024	<u>12,918</u>	<u>44,290</u>	<u>57,208</u>
Depreciation			
At 1 April 2023	1,040	44,290	45,330
Charge for the year	2,917	-	2,917
At 31 March 2024	<u>3,957</u>	<u>44,290</u>	<u>48,247</u>
Net book value			
At 31 March 2024	<u>8,961</u>	<u>-</u>	<u>8,961</u>
At 31 March 2023	<u>11,669</u>	<u>-</u>	<u>11,669</u>

13 Stock

	2024 £	2023 £
Stocks	<u>254</u>	<u>254</u>

14 Debtors

	2024 £	2023 £
Trade debtors	181,530	119,843
Prepayments	13,184	13,501
Other debtors	35	-
	<u>194,749</u>	<u>133,344</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	1,815	-
Cash at bank	<u>350,042</u>	<u>573,102</u>
	<u>351,857</u>	<u>573,102</u>

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	66,861	47,628
Other taxation and social security	11,598	8,943
Other creditors	2,268	1,974
Accruals	4,536	6,240
Deferred income	20,000	-
	<u>105,263</u>	<u>64,785</u>
		2024
		£
Resources deferred in the period		<u>(20,000)</u>

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,841 (2023 - £9,252).

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General unrestricted	230,355	-	-	-	230,355
<i>Designated</i>					
General	43,958	167,639	(204,009)	2,891	10,479
Academies General	50,582	-	(95,921)	62,077	16,738
Academies Projects	10,000	242,910	(135,299)	(101,218)	16,393
Residencies	7,500	600	(600)	(3,628)	3,872
Pawb General	60,987	357	(83,138)	50,117	28,323
Odyssey	7,371	11,744	(20,003)	888	-
Youth Academies	9,901	2,300	(12,396)	195	-
Pawb Projects	1,980	49,742	(35,703)	(16,019)	-
Theatre General	83,569	325	(88,707)	16,549	11,736
Street Theatre	10,000	31,032	(19,594)	(18,158)	3,280
Production	1,450	36,408	(38,369)	798	287
Unity Festival	480	-	-	9,520	10,000
Jobs General	53,339	-	(68,537)	15,622	424
Jobs Projects	23,191	77,330	(55,570)	(26,810)	18,141
Film General	5,000	144	(6,922)	6,802	5,024
Film Projects	-	1,070	(1,244)	174	-
Fixed Asset Fund	11,669	-	(2,917)	-	8,752
	<u>380,977</u>	<u>621,601</u>	<u>(868,929)</u>	<u>(200)</u>	<u>133,449</u>
Total unrestricted funds	<u>611,332</u>	<u>621,601</u>	<u>(868,929)</u>	<u>(200)</u>	<u>363,804</u>
Restricted funds					
General	17,173	107,230	(109,617)	-	14,786
Pawb General	2,500	-	(1,346)	(1,154)	-
Odyssey	-	263	(263)	-	-
Youth Academies	-	750	-	-	750
Pawb Projects	-	2,500	(2,154)	1,154	1,500
Theatre General	-	3,750	(3,750)	-	-
Productions	1,345	97,077	(98,422)	-	-
Street Theatre	-	2,385	(2,585)	200	-
Unity Festival	-	58,659	(2,594)	-	56,065
Jobs Projects	1,446	-	(1,446)	-	-
Film General	-	20,000	(16,680)	(3,320)	-
Film Projects	715	82,871	(79,941)	3,320	6,965

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Academies Projects	-	7,878	(5,240)	-	2,638
Residencies	19,073	-	(15,023)	-	4,050
Total restricted funds	42,252	383,363	(339,061)	200	86,754
Total funds	653,584	1,004,964	(1,207,990)	-	450,558
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General unrestricted	230,355	-	-	-	230,355
<i>Designated</i>					
General	117,546	232,377	(174,152)	(131,813)	43,958
Academies General	94,930	-	(76,371)	32,023	50,582
Academies Projects	21,305	194,738	(142,265)	(63,778)	10,000
Residencies	7,500	-	-	-	7,500
Pawb General	89,433	348	(59,256)	30,462	60,987
Odyssey	15,870	2,308	(20,722)	9,915	7,371
Youth Academies	12,062	1,800	(13,512)	9,551	9,901
Pawb Projects	5,115	27,615	(33,870)	3,120	1,980
Theatre General	80,089	132	(73,908)	77,256	83,569
Street Theatre	-	21,129	(16,377)	5,248	10,000
Production	13,077	81,006	(100,518)	7,885	1,450
Unity Festival	28,145	2,547	(34,371)	4,159	480
Jobs General	90,373	-	(52,118)	15,084	53,339
Jobs Projects	5,866	62,779	(48,475)	3,021	23,191
Film General	10,360	-	-	(5,360)	5,000
Film Projects	-	7,848	(6,800)	(1,048)	-
Fixed Asset Fund	6,371	-	-	5,298	11,669
	598,042	634,627	(852,715)	1,023	380,977
Total unrestricted funds	828,397	634,627	(852,715)	1,023	611,332
Restricted					
General	14,543	13,551	(11,065)	144	17,173
Pawb General	-	15,249	(12,749)	-	2,500
Odyssey	-	50	(50)	-	-
Pawb Projects	-	1,500	(1,500)	-	-
Theatre General	-	5,625	(5,625)	-	-
Productions	34,649	24,000	(57,304)	-	1,345

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Street Theatre	514	-	(514)	-	-
Unity Festival	97,473	130,232	(227,705)	-	-
Jobs Projects	23,110	870	(22,534)	-	1,446
Film General	38,694	20,000	(48,223)	(10,471)	-
Film Projects	4,156	57,454	(70,199)	9,304	715
Academies Projects	810	-	(810)	-	-
Residencies	36,224	-	(17,151)	-	19,073
Total restricted funds	<u>250,173</u>	<u>268,531</u>	<u>(475,429)</u>	<u>(1,023)</u>	<u>42,252</u>
Total funds	<u>1,078,570</u>	<u>903,158</u>	<u>(1,328,144)</u>	<u>-</u>	<u>653,584</u>

The specific purposes for which the funds are to be applied are as follows:

Restricted:

- General - income received for CRM consultancy and international development.
- Youth Theatres- income received for youth theatre group for young people with learning disabilities and/or autism in North Wales.
- Pawb Projects - income received for inclusive band, Vaguely Artistic.
- Unity Festival - income received for Hijinx Unity Festival.
- Film Projects- income received for actor payments and GWR film.
- Academies Projects - income received for I'm Me project.
- Residencies - income received to run Residencies.

Designated:

- General - funds designated for running costs.
- Academies General - funds designated for running costs.
- Academies Projects - funds designated for Street Theatre development 2024-2026.
- Residencies - income designated as match funding for the Residencies grant.
- Pawb General - funds designated for running costs.
- Theatre General - funds designated for running costs.
- Street Theatre - funds designated for Enter the Robots.
- Productions - funds designated to Eye See Ai project.
- Unity Festival - funds designated for Unity Festival.
- Jobs General - funds designated for running costs.
- Jobs Projects - funds designated to Training and Casting projects.
- Film General - funds designated for running costs.
- Fixed Asset Fund - fund has been designated to ring fence the unrestricted net book value of the charity's fixed assets.

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General £	Designated £	£	£
Tangible fixed assets	-	8,961	-	8,961
Current assets	230,355	209,751	106,754	546,860
Current liabilities	-	(85,263)	(20,000)	(105,263)
Total net assets	<u>230,355</u>	<u>133,449</u>	<u>86,754</u>	<u>450,558</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General £	Designated £	£	£
Tangible fixed assets	-	11,669	-	11,669
Current assets	230,355	434,093	42,252	706,700
Current liabilities	-	(64,785)	-	(64,785)
Total net assets	<u>230,355</u>	<u>380,977</u>	<u>42,252</u>	<u>653,584</u>

Hijinx Theatre

Notes to the Financial Statements for the Year Ended 31 March 2024

20 Analysis of net funds

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	<u>573,102</u>	<u>(221,245)</u>	<u>351,857</u>
Net debt	<u>573,102</u>	<u>(221,245)</u>	<u>351,857</u>
	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>1,009,711</u>	<u>(436,609)</u>	<u>573,102</u>
Net debt	<u>1,009,711</u>	<u>(436,609)</u>	<u>573,102</u>