

# BELARUS FREE THEATRE

England & Wales · Charity number 1147372

## Details

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Other names	BFT
Status	Registered
Legal form	Charitable company
Company number	<a href="#">07897118</a>
Registered	2012-05-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Belarus Free Theatre Somerset House South Wing T129 WC2R 1LA
Phone	07546239568
Email	<a href="mailto:info@belarusfreetheatre.com">info@belarusfreetheatre.com</a>
Website	<a href="http://www.belarusfreetheatre.com">www.belarusfreetheatre.com</a>

## Activities

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**Objects:** TO ADVANCE THE ARTS FOR THE PUBLIC BENEFIT BY THE PROMOTION, IN PARTICULAR, BUT NOT EXCLUSIVELY, OF THE ART OF DRAMA

**Activities:** Belarus Free Theatre (BFT) is a UK-based international award-winning theatre company founded on the principles of freedom of speech and artistic expression. Working across borders, BFT has pioneered an award-winning global model of activism that unites artistic, geopolitical, environmental and human rights concerns, using theatre and arts as the catalyst for social change.

## Classification

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- **How:** Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

- Poland
- City Of Westminster

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£1,444,357	£1,559,537	£361,392	11
2024-01-31	£1,186,478	£2,141,047	£476,572	3
2023-01-31	£1,459,406	£1,316,540	£1,431,141	16
2022-01-31	£1,840,507	£952,534	£1,288,275	23
2021-01-31	£826,793	£646,021	£400,302	25

## Trustees

Name	Role	Appointed
<b>Mark Foster Ball</b>	Chair	2020-04-27
ALISON STANLEY		2012-02-24
BARONESS HELENA KENNEDY QC		2021-07-07
DAVID JUDE LAW		2012-02-24
DAVID LAN		2012-02-24
Dame Maria Frances Lewis Miller		2014-10-24
LAURA WADE		2012-02-24
MICHAEL ATTENBOROUGH		2012-02-24
SAMUEL WEST		2012-02-24

**BELARUS FREE THEATRE**

England & Wales - Charity number 1147372

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# Accounts

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Company Registration No. 07897118 (England and Wales)

Charity Registration No. 1147372

**Belarus Free Theatre  
Trustees' Annual Report and Financial Statements  
For The Year Ended 31 January 2025**

## **BELARUS FREE THEATRE**

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## **BELARUS FREE THEATRE**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Trustees</b>	M J Attenborough M F Ball T J Clark H A Kennedy D M Lan D J Law M F Miller A Stanley L J Wade S West
<b>Registered Office</b>	c/o Young Vic Theatre 66 The Cut London SE1 8LZ
<b>Company Registration Number (England and Wales)</b>	07897118
<b>Charity Registration Number</b>	1147372
<b>Bankers</b>	HSBC Bank plc 28 Borough High Street Southwark SE1 1YB
<b>Auditors</b>	Saffery LLP 71 Queen Victoria Street London EC4V 4BE

## **BELARUS FREE THEATRE**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2025**

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The trustees, who are also directors for the purposes of the company law, present their report and the financial statements for the year ended 31 January 2025.

The company is a registered charity, registered number 1147372, limited by guarantee. The company is incorporated under the Companies 2005 and is governed by its Articles and Memorandum of Association dated 4 January 2012.

#### **Structure, Governance and Management**

The company was formed on 4<sup>th</sup> of January 2012. The company's principal activity is to advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama. The company was registered as a charity of 22 May 2012.

Trustees are recruited and appointed in accordance with the organisation's governing document and mission statement, and with relevant legislation. Before new trustees are appointed the Board determines what new attributes and knowledge are needed and then compiles a profile.

#### **Trustees**

The trustees in post at any point between 1 February 2024 and to the date of signing were as follows:

M J Attenborough  
M F Ball  
J Bierman (*resigned October 2024*)  
T J Clark  
H Kennedy  
D M Lan  
D J Law  
M F Miller  
A Stanley  
L J Wade  
S West

#### **Objectives**

Belarus Free Theatre (BFT) is a UK-based, international, award-winning theatre company founded on the principle of freedom of speech and artistic expression. The charity's objectives, as set out in its Articles of Association, are to advance the arts for the public benefit by the promotion, but not exclusively, of the art of drama.

The company has historically worked with both a permanent ensemble based in Belarus and an international ensemble composed of UK and global artists. In response to escalating repression,

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025**

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the majority of the Belarus-based ensemble relocated to the UK and Poland in November 2021 for their safety.

Maintaining its cross-border approach, BFT continues to champion human rights through theatre and education. Its productions confront urgent, lived realities whether drawn from personal testimony or reinterpreted from classical texts through a contemporary political lens. Through its transnational initiatives and educational programmes, BFT empowers individuals to find and raise their voices, fostering deeper civic engagement across communities, generations, and geographies.

#### **Review of Activities and Achievements**

In 2023, Belarus Free Theatre officially relocated its headquarters to Somerset House, London, marking a new chapter in its UK operations. While it remains an Associate Company of the Young Vic Theatre, BFT no longer receives in-kind support from the Young Vic—previously offered in the form of office space, IT services, support staff, and telecommunication infrastructure.

From its new base at Somerset House, the UK office now solely coordinates all charitable activities both domestically and internationally. These include the organisation of creative residencies, performances, and tours; the development of local and international partnerships; the delivery of human rights-focused artistic programmes; and all fundraising efforts supporting the company's work in the UK and with exiled Belarusian communities.

Having entered its tenth year as a registered UK charity, Belarus Free Theatre continued in 2024–25 to deliver high-impact cultural and civic programmes across borders, in pursuit of its mission to promote freedom of artistic and political expression.

#### **Review of Activities and Achievements for 2024/2025**

By 2024, the majority of Belarus Free Theatre's core company had successfully resettled in either the United Kingdom or Poland, with many of our Ukrainian collaborators continuing to work from within Ukraine despite the ongoing war. This international repositioning has allowed the company to maintain its creative and political momentum while deepening its engagement with displaced communities across borders.

##### King Stakh's Wild Hunt

The company started the year with strong critical acclaim, with Belarus Free Theatre being honoured with a nomination for Outstanding Achievement in Opera at the Olivier Awards for *King Stakh's Wild Hunt*, the company's first-ever opera and a milestone new production developed over a four-year period. Sung in Belarusian and created in collaboration with exiled Belarusian and Ukrainian artists, the opera represents a landmark achievement in contemporary political performance. It was celebrated for its daring artistic vision, powerful storytelling, and preservation of national cultural heritage in the face of repression and displacement. Aside

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025

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from Olivier nomination, King Stakh's Wild Hunt was nominated for four Stage Debut awards across four different categories.

#### KS6: Small Forward

In 2024, the company focused its efforts on the development and production of *KS6: Small Forward*, a new theatre piece created in collaboration with Katsiaryna Snytsina, captain of the Belarusian national basketball team who spoke out against repression following the 2020 elections and was forced into exile, subsequently becoming a major cultural figure of resistance. The production marked Katsiaryna's transition from elite athlete to stage performer, as she took on the role of herself to tell her personal story of resistance and reinvention.

The show premiered at New York's La MaMa Theatre in 2024 and had its UK premiere at the Barbican, London in February 2025 before touring internationally. All tickets for the Barbican run were sold out well in advance, demonstrating the strong demand for politically engaged theatre and the growing recognition of Belarus Free Theatre's work among UK audiences. As a central pillar of Belarus Free Theatre's 20th anniversary season, the production not only celebrates personal resilience and queer visibility but also underscores the company's commitment to artistic freedom, democratic resistance, and storytelling that defies borders.

*KS6: Small Forward* is a genre-defying theatrical event based on the true story of Katsiaryna Snytsina, an elite Belarusian basketball player, Olympic competitor, and outspoken dissident who takes on the lead role to tell her own story. For the first time in the company's history, Belarus Free Theatre turned its gaze toward the world of professional sport to explore the lived experience of one of Belarus's most prominent athletes, tracing her rise to international acclaim and her courageous decision to speak out against the Lukashenka dictatorship.

The production invites audiences into the emotionally and physically charged world of professional basketball, using the structure and intensity of a live match to tell a personal story of triumph, exile, and reinvention. The stage becomes a symbolic court where Katya relives the highs and lows of her 20-year athletic career, which included competing in two Olympic Games, taking bronze at EuroBasket, and ranking among the Top Three scorers in women's EuroCup history. But her journey took a dramatic turn in 2020, following Belarus's rigged presidential elections and subsequent violent crackdown on peaceful protesters.

In protest of the regime's brutality, Katsiaryna made the historic decision to resign from the national basketball team and publicly denounce the dictatorship—becoming the first and only well-known Belarusian athlete to do so. Forced into exile, she relocated to London, where she continued her career with the London Lions and ultimately led the team through a record-breaking season in 2023/24. Her final year on the court culminated in five major trophies, including the prestigious EuroCup title, making the Lions the first-ever British team to win a top European championship.

As Katya prepared to retire from professional sport, she joined Belarus Free Theatre to bring her story to the stage. *KS6: Small Forward* was developed through a year-long process of interviews, physical training, and collaborative dramaturgy, led by BFT's co-founders Nicolai

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025

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Khalezin and Natalia Kaliada. The result is a powerful and deeply personal production that merges documentary theatre with live music, movement, and political commentary. Katya was joined on stage by DJ and composer Blanka Barbara whose original score energises the piece with pulsing, propulsive beats, transforming the theatre into a dynamic, emotionally immersive space.

The performances in New York sold-out audience and included a post-show discussion featuring Katya Snytsina, Belarus's opposition leader Sviatlana Tsikhanouskaya, and Natalia Kaliada, moderated by U.S. journalist Margaret Hoover. The event attracted significant attention from the Belarusian and Ukrainian diasporas, international human rights organisations, and the media, solidifying BFT's reputation as a leading voice in political theatre on the global stage, while being recorded for Margaret's show *Firing Line*, which was broadcasted on PBS network.

#### KS6: Small Forward Documentary

Running in parallel with the stage production of *KS6: Small Forward*, Belarus Free Theatre is producing a feature-length documentary film that captures the extraordinary personal and political journey of Katsiaryna Snytsina. The film traces Katya's evolution from elite basketball player and Olympic athlete to dissident and debut stage performer, offering a rare and intimate portrait of a woman redefining herself under exile.

Filmed across the UK, Poland, Turkey and the United States, the documentary charts the final year in Katsiaryna's basketball career, seeing her reach the EuroCup finals with her new team, the London Lions, and make basketball history one final time as they became the first ever UK team to get EuroCup. At the same time the documentary records the creative process behind *KS6*, documenting rehearsals, physical training, and dramaturgical development, while also exploring the emotional terrain of starting over in a new career and a new country.

At the heart of the film is the question: what happens when a national sports icon risks everything to stand up for truth? With exclusive behind-the-scenes footage and first-hand testimony, the documentary offers a powerful counterpoint to the live performance. Where the stage show is charged with adrenaline, choreography, and immediacy, the film allows space for reflection, memory, and the psychological cost of courage. It also documents a much longer recording of career change, the costs of committing your public story to public benefit and the true sportsmanship spirit in some of Europe's most challenging championships.

The film is currently in post-production and is scheduled to premiere at a major international festival in early 2026. It will be accompanied by a global impact campaign designed to engage sports communities, LGBTQ+ audiences, and human rights advocates.

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025

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#### Belarus Free Theatre and Education Projects

##### No Exit

As a result of Belarus Free Theatre's enforced relocation from Belarus, the company's underground theatre laboratory, *Fortinbras*, which had operated clandestinely for over a decade, was re-established in Warsaw, Poland. This shift marked not only a change in location, but also a transformation in structure and purpose. The laboratory evolved into a vital creative hub for displaced Belarusian and Ukrainian youth, who began approaching the company in the aftermath of Russia's full-scale invasion of Ukraine with requests to engage in creative training and expression.

As a result of this success, the latest piece *No Exit*, was made with next generation of young performers. As new young people join the cast, bringing fresh stories and generational perspectives—including those of the first wave of Gen Alpha contributors—the show's form and focus continue to shift. This ever-developing nature reflects BFT's long-term commitment to working with the Belarusian and Ukrainian diasporas in exile, even while based in Poland.

*No Exit* is the newest original production to emerge from Belarus Free Theatre's ongoing work with displaced young people, following the success of *Postchildhood*. Rooted in the lived experiences of refugee youth in Poland and the UK, the play tells the story of Dasha and Mikita are two teenagers who first meet at a refugee centre after fleeing the war in Ukraine. Haunted by the trauma of separation and loss, Dasha is desperate to find her missing grandmother, who vanished after searching for the family cat that ran away during their evacuation. Mikita offers to help her, sparking a bond that slowly deepens as both young people are relocated to London. There, amidst the alien rhythms of a new city, their relationship becomes a lifeline, but also a mirror, reflecting the emotional scars they carry. *No Exit* explores the question at the heart of displacement: can one truly begin again after losing everything? Through Dasha and Mikita's journey, the production examines the emotional and psychological weight of forced migration, the silent burden of survivor's guilt, and the fragile hope that can exist even in isolation.

While the setting shifts from war-torn memories to an unfamiliar present, the play remains anchored in the inner lives of its protagonists. Their story unfolds with raw honesty, underscoring how grief, love, and loneliness often exist side by side. As they search for stability, they also search for meaning and for each other.

Like *Postchildhood*, *No Exit* places young voices at the centre of the narrative, challenging audiences to confront the human realities behind headlines and statistics. It is a story of rupture and resilience, an intimate portrait of two young people learning how to move forward when there's seemingly nowhere left to go.

**BELARUS FREE THEATRE****REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025****Audience Statistics**

Show	Total Performances	Total Audience
<i>KS6: Small Forward</i>	32	8,320
<i>No Exit</i>	10	1,100
Total	42	9,420

Despite a decrease in the total number of audiences during the 2024/25 financial year, the number of shows shown live this year have significantly exceeded the previous financial year. This growth is largely attributed to the company's international touring programme and its continued operation outside of Belarus. Following the success of our large-scale productions which bring large viewership despite fewer shows, we wanted to focus on our roots and present a brand new smaller scale production, *KS6*. At the same time the audience within Belarus remains a key priority for the company through consistent online programming aimed at audiences otherwise deprived of independent, non-state sponsored cultural product. This year the online version of *KS6* was released at a later date falling into the next financial year, so the numbers on that are not yet released.

**Digital Projects**Free Kuhar (Kitchen Revolution)

In 2024/25, Belarus Free Theatre continued to build on the success of its growing multimedia platform *Перетрем с Халеziным (Kitchen Revolution)*, an online series that has become a vital space for open, uncensored conversation among Belarusians in exile and those still inside the country. Rooted in the symbolic tradition of the Soviet kitchen as a private space for truth-telling and dissent, the project reclaims the kitchen table as a civic stage - one where dialogue, disagreement, and resistance unfold with intimacy and purpose.

Hosted by BFT's co-founder Nicolai Khalezin, *Kitchen Revolution* features longform conversations with prominent Belarusian and international guests, including artists, intellectuals, journalists, political figures, and cultural leaders. Since its launch, the series has amassed over 4 million views on YouTube and has become a trusted platform for those seeking insight, critical reflection, and shared experience outside the state-controlled narrative.

Over the past year, the series expanded its thematic scope while maintaining its core mission: to create a space for authentic public discourse in a time of repression and exile. Discussions explored a wide range of topics including personal freedom, exile, the role of the artist in political life, intergenerational trauma, and the continued erosion of civil liberties under authoritarianism. These episodes provided not only reflection, but a sense of continuity, solidarity, and belonging for Belarusians navigating life in forced displacement.

**BELARUS FREE THEATRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025**

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This extension of the series underscores the breadth of cultural life that continues to resist authoritarianism in Belarus. By offering clergy and religious thinkers a platform to speak openly about the intersection of faith, conscience, and civic responsibility, *Kitchen Revolution* amplifies voices that are both culturally significant and politically courageous.

Unlike traditional media formats, *Kitchen Revolution* remains deliberately conversational and unfiltered. Its aesthetic reflects the everyday settings in which truth is often told in kitchens, living rooms, cafés; spaces where political theory and personal experience meet. This approach has helped the platform resonate deeply with its audience, creating a sense of shared understanding among viewers who may be physically scattered but emotionally united.

As Belarus Free Theatre continues its work in exile, *Kitchen Revolution* plays an essential role in maintaining an independent Belarusian public sphere. It is not simply a media project but an evolving cultural archive documenting voices of resistance, memory, and imagination at a time when history is being actively erased. The series will remain a central part of the company’s public-facing work as it moves into its third decade.

**Online Audiences**

Platform	Followers/subscribers Jan 2024	Followers/subscribers Jan 2025
Twitter	17k	15.1k
Instagram	7,730	7,523
Youtube	3,621	3,623

During the 2024/25 financial year, the official social media accounts of Belarus Free Theatre experienced a decline in follower numbers, particularly on Instagram. This was largely due to an evolving digital risk environment in certain regions, where following specific accounts may result in personal repercussions for users. In response, the company issued proactive guidance to its audience to ensure their digital safety and well-being. While this led to a noticeable drop in Instagram subscribers, it did not affect overall engagement with the company’s content, particularly the flagship YouTube series *Free Kuhar*, which continued to attract a growing and consistent viewership throughout the year.

**International Press Coverage**

Belarus Free Theatre’s 20<sup>th</sup> anniversary and the production of *KS6: Small Forward* brought an unprecedented wave of international media coverage during the 2024/25 financial year.

*KS6: Small Forward* received glowing reviews across major outlets. *The Financial Times* described it as a “**slam-dunk of a show: a vibrant, intimate story of political awakening,**” noting that the production channels the upbeat atmosphere of a basketball game while addressing painful realities under authoritarian rule. *The Guardian* praised the work for its “high-energy, busy format” with interactive elements and playful yet powerful performance by

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025

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Katsiaryna Snytsina, who “brings a rangy authenticity” as she recounts her transition from Olympic athlete to an outspoken exile.

*The TheatreHub* called it a theatrical experience played “almost like a basketball match with timeouts and half-time entertainments,” emphasizing the kinetic energy of the five-strong cast and noting that “there’s no denying the energy” of the staging. In New York, *New York Theater* observed that “a globe-trotting professional basketball player and Olympian... awoke to the terror happening in her native land,” remarking that Snytsina’s story is not only engaging but urgent.

*TheatrePizzazz* hailed *BFT* as “the bravest theatre company on the planet,” describing the show as an uplifting David-versus-Goliath narrative with “arresting artistry” and noting that director Natalia Kaliada summarized the production’s ethos succinctly as “The main trophy is freedom”

*The World* programme (PBS) ran a feature titled *Belarusian play starring Olympic basketball player sheds light on life under a repressive regime*, which described Snytsina’s journey from professional athlete in London to dissident in exile and highlighted how *KS6* “tells the story of an Olympic basketball star from Belarus who becomes a dissident and comes out as gay” through the theatre medium. *Outsports* covered her high-profile status in the LGBTQ+ community under Belarus repression, referring to her as an “extremist lesbian” and underscoring the personal cost of her expression and activism.

In addition to production reviews, broader profiles on Belarus Free Theatre and its founders underscored their enduring impact. *The Financial Times*, reflecting on *BFT*’s 20-year history, affirmed that the company “fearlessly produced political theatre that challenges oppression” and highlighted *KS6* as a fitting centrepiece given Lukashenka’s re-election as part of a regime described as deeply repressive.

Artistic Directors and ensemble members were continuously featured on various programmes, both Belarusian and International including *PBS’s Firing Line* in discussions about dictatorship, resistance, and the role of art and sport in political activism, thus covering both print and visual material.

#### Future Plans

Looking ahead, Belarus Free Theatre will continue to build on the success of its international touring and creative programming, with a particular focus on expanding the reach and impact of *KS6: Small Forward*.

In parallel, the company will complete the post-production of its feature-length documentary based on *KS6*, charting Katsiaryna Snytsina’s transformation from professional athlete to political exile and performer. The film is expected to premiere at a major international festival by early 2026, accompanied by an outreach and impact campaign focused on sport, LGBTQ+ rights, and artistic freedom.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025**

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The company also plans to continue the development of its youth-led exile theatre work, including new iterations of *Postchildhood* and *PostEscape*, expanding the programme to include new contributors from the next generation of displaced Belarusian and Ukrainian communities in Poland.

In addition, Belarus Free Theatre has begun the early stages of development for its major new installation with aims for eventual participation in Venice Biennale. The production of this ambitious, multidisciplinary work will take place over an extended period from 2026 through 2028, allowing for a dynamic artistic process and long-term development. This project is intended to serve not only as a landmark cultural intervention, but as a foundational step toward ensuring consistent independent Belarusian participation in major international art forums, beginning with the Biennale and extending into future global exhibitions.

#### **Public Benefit**

In planning the activities of the Charity, the Trustees have given due regard to the Charity Commission's guidance on public benefit. The trustees believe that the activities of the charity in the year confirm its ability to provide current and on-going benefit to the public.

Belarus Free Theatre continues to work across borders, increasing its accessibility to audiences around the world – both through international performing and the development of its digital work.

The company continues to work with international talent in order to raise awareness of global issues through its outstanding, critically acclaimed theatre productions. It continues its unique and exceptional outreach work with young people in the UK, Poland and around the world.

#### **Financial Review**

In 2024/25 Belarus Free Theatre expenditure was £1,559,537 (2024: £2,141,047). The decrease in the total expenditure can be attributed to the different nature of production made this financial year, the smaller scale meant lower costs across all categories and less people contracted and employed.

Staff and personnel expenditure at £296,058 (2024: £291,867) was higher than in the previous years and equated to 19% (2024: 14%) of its total generated expenditure.

Fundraising was able to maintain the high standards set out by previous years with the fundraising efforts leading to donations and grants of £1,063,307 (2024: £1,055,171), approximately 74% (2024: 89%) of the total income of £1,444,357 in the year (2024: £1,186,478).

#### **Reserves Policy and Risk Management**

The Trustees assess the risks facing the Charity at Board meetings and ensure that appropriate systems and procedures are in place to mitigate them. The key risks identified fall broadly into

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025**

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two areas: the security of personnel and property, and the ability to secure sufficient resources to deliver the Charity's objectives.

Due to the nature of the Charity's work, the security of staff and assets remains a central concern. This is managed through regular reviews of the security situation in all regions where the Charity operates, along with ongoing training and clear safety protocols for all company members.

The second major area of risk relates to financial sustainability. The Charity mitigates this risk through a diverse fundraising strategy, which is regularly reviewed by the Trustees. This includes a mix of institutional grants, private donations, earned income, and in-kind support, allowing the organisation to respond flexibly to changes in the external funding environment.

It is the policy of the Trustees for the Charity to maintain sufficient reserves to enable continued operation for at least three months in the event of a shortfall in income. At the balance sheet date, the Charity held free reserves, defined as unrestricted funds not committed to specific projects of £280,168 (2024: £139,723). This level of reserves is considered sufficient to support the Charity's essential operations.

The Trustees continue to exercise caution in financial planning. Specific projects are only undertaken once confirmed funding is in place, ensuring the Charity remains financially stable while delivering its mission effectively.

#### Fundraising

The Trustees take their obligations under the Charities (Protection and Social Investment) Act 2016 seriously and are committed to ensuring that all fundraising activity is conducted transparently, ethically, and in accordance with best practice.

As of the 2024/25 financial year, Belarus Free Theatre has not employed any external fundraising agencies. All fundraising activities have been carried out directly by the Charity's core team, including senior leadership and the Board of Trustees. This includes the preparation of funding proposals, the cultivation of donor relationships, and the coordination of grant compliance and reporting.

While the Charity is not currently registered with the Fundraising Regulator, its approach is guided by the principles outlined in the Fundraising Regulator's Code of Fundraising Practice. The Charity applies these standards internally to ensure all fundraising is responsible, respectful, and in line with public expectations.

Fundraising activity is regularly monitored by the Executive Director, with oversight and review provided by the Board of Trustees at each quarterly meeting. This includes discussion of income generation strategy, risk management, and any ethical considerations relating to prospective or existing donors.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025**

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Belarus Free Theatre received no complaints in relation to fundraising during the 2024/25 financial year.

The Trustees remain particularly mindful of the need to safeguard vulnerable individuals in all communications. The Charity does not engage in cold calling, door-to-door fundraising, or any form of high-pressure solicitation. All public-facing materials are reviewed for clarity and sensitivity, and supporters are provided with easy opt-out mechanisms. Personal data is handled in full compliance with GDPR and data protection policies.

The Trustees remain committed to maintaining the highest standards of integrity and accountability in all fundraising activities and will continue to ensure that the Charity's practices reflect both legal obligations and the trust placed in it by its supporters.

#### **Going Concern**

The Trustees have reviewed the Charity's financial position for the 2024/25 financial year, taking into account the levels of reserves and cash held at the balance sheet date. They remain confident that Belarus Free Theatre is in a position to manage its operational and financial risks effectively, and that it retains the flexibility to proceed with project delivery only when confirmed funding is in place.

The Trustees recognise that fluctuations in the timing of income receipts from funders are an ongoing feature of the Charity's operating model. In light of this, the organisation continues to actively manage cash flow and implement scenario-based budgeting to ensure it remains resilient in the event that projected income targets are not met in full or are delayed.

Looking ahead, the Trustees also acknowledge the increasing complexity of large-scale international productions, such as previous productions of *King Stakh Wild Hunt* and *Dogs of Europe* and welcome the adapted mixed approach of touring smaller production such as *KS6: Small Forward* along larger projects such as the Venice Biennale installation, which involve cross-border logistics, new commissions, and collaboration with artists in exile. These projects may entail elevated production costs in the short term, but are part of the Charity's strategic vision.

To strengthen financial sustainability, the Trustees will continue to assess the Charity's reserves policy and determine an appropriate minimum level of free reserves required to reliably cover core operating costs.

Accordingly, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. They are satisfied that there are no material uncertainties that would cast significant doubt on the Charity's ability to continue, and therefore continue to adopt the going concern basis of accounting in preparing the annual accounts.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2025**

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#### **Remuneration**

The Charity's remuneration policy is determined by the Executive Management Team, comprising the Artistic Directors and the Executive Director, and is reviewed by the Board of Trustees as part of the regular financial oversight conducted at each Board meeting. The Board holds responsibility for reviewing, recommending, and approving any changes to the salaries of the Executive Team.

#### **Directors' Responsibilities**

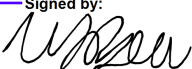
The trustees (who are directors of Belarus Free Theatre for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 the group and of the incoming resources and application of resources, including income and expenditure, of the charitable group 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 of Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at the 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to smaller companies. Signed on behalf of the board:

Signed by:  
  
BDB8D25AABD7440...

**M Ball**

**Trustee**

27 October 2025

Date.....

## **BELARUS FREE THEATRE**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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#### **Opinion**

We have audited the financial statements of Belarus Free Theatre for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including 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 charitable company's state of affairs as at 31 January 2025 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 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.

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

#### **Material uncertainty related to going concern**

We draw attention to Note 1.2 in the financial statements, which outlines the trustees' assessment of the charity's financial position and future cash flow projections. While the trustees have a reasonable expectation that the charity has adequate resources to continue its activities for a period of at least twelve months from when the financial statements are authorised for

## **BELARUS FREE THEATRE**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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issue, their assessment highlights that a significant proportion of budgeted income is derived from donations, the timing of which is inherently uncertain. This uncertainty has led to delays in the receipt of funding and actual financial performance falling short of budgeted expectations. As a result, a material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

#### **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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

## **BELARUS FREE THEATRE**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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- 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 to take advantage of the small companies exemption in preparing the Trustees' Report.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 15, the trustees (who are also 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 to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

## BELARUS FREE THEATRE

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE

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We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include the Companies Act 2006, the Charities Act 2011 and guidance issued by the Charity Commission for England and Wales.

#### Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## BELARUS FREE THEATRE

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE

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#### 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.

DocuSigned by:



28 October 2025

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**Cara Turtington** (Senior Statutory Auditor)

for and on behalf of Saffery LLP

Statutory Auditors

71 Queen Victoria Street

London

EC4 V 4BE

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**BELARUS FREE THEATRE****STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)  
FOR THE YEAR ENDED 31 JANUARY 2025**

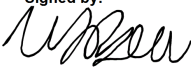
		<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>Funds</b>	<b>Funds</b>
				<b>£</b>	<b>£</b>
<b>Income and endowments from</b>					
Grants and donations	<b>2</b>	945,893	117,414	1,063,307	1,055,171
Charitable activities	<b>3</b>	381,050	-	381,050	131,307
<b>Total income</b>		<b>1,326,943</b>	<b>117,414</b>	<b>1,444,357</b>	<b>1,186,478</b>
<b>Expenditure on</b>					
Raising funds	<b>4</b>	51,318	-	51,318	54,465
Charitable activities	<b>5</b>	1,053,956	454,263	1,508,219	2,086,582
<b>Total expenditure</b>		<b>1,105,274</b>	<b>454,263</b>	<b>1,559,537</b>	<b>2,141,047</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>221,669</b>	<b>(336,849)</b>	<b>(115,180)</b>	<b>(954,569)</b>
Transfers between funds				-	-
<b>Net incoming/(outgoing) resources for the year</b>		<b>221,669</b>	<b>(336,849)</b>	<b>(115,180)</b>	<b>(954,569)</b>
Balances brought forward at 31 January 2024		139,723	336,849	476,572	1,431,141
<b>Balances carried forward at 31 January 2025</b>	<b>12</b>	<b>361,392</b>	<b>-</b>	<b>361,392</b>	<b>476,572</b>

All of the above results are derived from continuing operations and include all gains and losses recognised in the period. The notes on pages 24 to 35 form part of these financial statements. A full comparative statement of financial activities is included at note 15.

**BELARUS FREE THEATRE****BALANCE SHEET AS AT 31 JANUARY 2025**

	Notes	2025 £	2024 £
<b>Current assets</b>			
Debtors	10	356,192	21,907
Cash at bank and in hand		99,147	596,508
		<b>455,339</b>	<b>618,415</b>
<b>Creditors: amounts falling due within one year</b>			
	11	(93,947)	(141,843)
<b>Net current assets</b>		<b>361,392</b>	<b>476,572</b>
<b>Net assets</b>		<b>361,392</b>	<b>476,572</b>
<b>Funds</b>			
Unrestricted	12, 14	361,392	139,723
Restricted	12, 14	-	336,849
		<b>361,392</b>	<b>476,572</b>

Approved by the Board of Trustees on 27 October 2025 and signed on its behalf by

Signed by:  
  
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M Ball  
 Trustee

Belarus Free Theatre - Company Registration No. 07897118 (England and Wales).

The notes on pages 24 to 35 form part of these financial statements.

**BELARUS FREE THEATRE****STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JANUARY 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net cash (used by)/provided by operating activities (see below)	(497,361)	(871,539)
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(497,361)</b>	<b>(871,539)</b>
<b>Cash and cash equivalents at 1 February 2024</b>	596,508	1,468,047
<b>Cash and cash equivalents at 31 January 2025</b>	<b>99,147</b>	<b>596,508</b>

**Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net movement in funds for the reporting period	(115,180)	(954,569)
Adjustments for:		
(Increase)/ decrease in debtors	(334,285)	30,348
(Decrease)/ Increase in creditors	(47,896)	52,682
<b>Net cash provided by operating activities</b>	<b>(497,361)</b>	<b>(871,539)</b>

**Analysis of changes in net debt**

	<b>1 February</b>	<b>Net cash</b>	<b>31 January</b>
	<b>2024</b>	<b>flows</b>	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank	596,508	(497,361)	99,147
<b>Net debt</b>	<b>596,508</b>	<b>(497,361)</b>	<b>99,147</b>

**Analysis of cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash at bank	99,147	596,508
	<b>99,147</b>	<b>596,508</b>

## **BELARUS FREE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025**

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#### **1 Accounting Policies**

##### **1.1 Accounting basis**

The financial statements of the charity have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities Act 2011, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) (effective 1 January 2019).

The charity is a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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 £1.

##### **1.2 Going concern**

The trustees have assessed the charity's financial position and future cash flow projections and have a reasonable expectation that the charity has adequate resources to continue its activities for a period of at least twelve months from when the financial statements are authorised for issue. This assessment includes consideration of current and expected income streams, expenditure commitments, and the availability of reserves. In particular they have noted that the majority of the budgeted income is from donations and the timing of these is difficult to predict. This leads to a material uncertainty when preparing cash flow forecasts. Whilst there have been delays in the receipt of funding, resulting in actual financial performance falling short of budgeted expectations, the trustees remain confident that these funds will be received and that the charity will continue to operate as a going concern.

##### **1.3 Income**

Production income is recognised in line with performance dates.

Grants receivable are recognised in accordance with the terms of the agreements. Donations are accounted for as and when entitlement arises, the amount can be reliably quantified and the economic benefit to the charity is considered probable. All other income is recognised on an accruals basis once the charity is legally entitled to receipt.

##### **1.4 Expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable VAT.

Costs of fundraising are those incurred in attracting voluntary income. Costs incurred directly in relation to the charitable activities are allocated to those activities as they fall due.

## **BELARUS FREE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025**

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Support costs are those incurred directly in support of expenditure on the objects of the charity and are allocated on the basis of time spent.

Governance costs are related to the public accountability of the charity and costs related to statutory requirements.

Grants are charged to expenditure when the grants are made by the Charity. Unpaid grants are included in creditors in accordance with the requirements of FRS102.

#### **1.5 Restricted income funds**

These balances represent voluntary income or grants, which have been received for the purposes set out in Note 11. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

#### **1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

#### **1.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity has selected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

#### **1.8 Critical accounting judgements and key sources of estimation uncertainty**

In the application of the accounting policies, the Trustees are required to make judgement, 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.

The Trustees consider that there are no areas of judgement or key uncertainties.

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025****2. Grant and Donation income**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted Income</b>		
Donations	2,202	63
Charities Aid Foundation	943,691	
<b>Total</b>	<b>945,893</b>	<b>63</b>
<b>Restricted Income</b>		
CAF America	-	801,513
Backstage Trust	27,807	200,000
Danish Cultural Institute	8,150	33,474
German Marshall Fund	-	20,121
National Endowment for Democracy	76,698	-
European Theatre Convention	4,759	-
<b>Total</b>	<b>117,414</b>	<b>1,055,108</b>
<b>Total Grants and donations</b>	<b>1,063,307</b>	<b>1,055,171</b>

**3. Income from charitable activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted Income</b>		
Creative industries tax credit	331,393	-
Earned income	49,57	131,307
<b>Total</b>	<b>381,050</b>	<b>131,307</b>

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025****4. Expenditure on raising funds**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Staff costs (note 6)	33,374	33,374
Direct costs	17,944	21,091
	<b>51,318</b>	<b>54,465</b>

**5. Charitable Activities**

The charity has one activity being that of the production and performance of theatrical productions. The costs summarised below are those relating to this activity.

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Staff Costs (note 7)	262,684	258,493
Overhead Costs	391,573	553,803
Direct Production Costs	349,263	450,770
Travel and Accommodation Costs	460,654	641,425
Production and Performance Grants	11,591	39,827
Governance costs (note 6)	26,532	78,372
Foreign exchange	5,922	63,892
	<b>1,508,219</b>	<b>2,086,582</b>

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025****6. Governance Costs**

	<b>2025</b>	<b>2024</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Legal and professional fees	83	18,476
Bank Charges	1,447	4,356
Audit and accountancy – current year	25,002	25,000
Audit and accountancy – prior year	-	30,540
	<b>26,532</b>	<b>78,372</b>

**7. Staff costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries	274,563	272,699
Employer's National Insurance	16,994	15,516
Pension costs	4,501	3,652
	<b>296,058</b>	<b>291,867</b>

Average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
Admin (UK)	5	3
Admin (Belarus)	1	3
Productions	5	5
	<b>11</b>	<b>11</b>

No employees received emoluments as defined for taxation purposes of more than £60,000 in the year (2024: none).

No trustees received reimbursement of expenses in relation to costs incurred on behalf of the charity (2024: no trustees).

There were three key management personnel defined as those with strategic influence, being the Artistic Directors, in the prior year there were two key management personnel. Between them, these three employees received total remuneration packages in 2024/25 of £143,638 (2024: £96,000).

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025****8. Net expenditure**

Net expenditure is stated after charging:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Auditors' remuneration</b>		
Audit fees	15,000	18,000
Accountancy fees	7,800	7,000
Tax fees	2,500	3,800

**9. Taxation**

The charity is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity. The Charity is eligible to claim Theatre Tax Relief on any production that is a qualifying theatre production.

**10. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	700	13,449
Creative tax credit	331,393	-
Prepayments and accrued income	24,099	8,458
	<b>356,192</b>	<b>21,907</b>

**11. Creditors: amounts falling within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals & other creditors	86,294	130,902
Other tax and social security	7,653	10,941
	<b>93,947</b>	<b>141,843</b>

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025****12. Funds**

	<b>Balance at 1 February 2024 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 31 January 2025 £</b>
<b>Unrestricted Funds</b>				
Operational costs	-	943,691	(862,467)	81,224
General	139,723	383,252	(242,807)	280,168
<b>Total Unrestricted Funds</b>	<b>139,723</b>	<b>1,326,943</b>	<b>(1,105,274)</b>	<b>361,392</b>
<b>Restricted Funds</b>				
Mini Series Project	17,936	104,505	(122,441)	-
Advocacy	227,521		(227,521)	-
King Stakh's Wild Hunt	-	8,150	(8,150)	-
Concert	23,167	-	(23,167)	-
Regranting	56,445	-	(56,445)	-
Kitchen Revolution	11,780	-	(11,780)	-
ETC Young Europe IV	-	4,759	(4,759)	-
<b>Total Restricted</b>	<b>336,849</b>	<b>117,414</b>	<b>(454,263)</b>	<b>-</b>
<b>Total funds</b>	<b>476,572</b>	<b>1,444,357</b>	<b>(1,559,537)</b>	<b>361,392</b>

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025****12. Funds (continued)**

	<b>Balance at 1 February 2023 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 31 January 2024 £</b>
<b>Restricted Funds</b>				
Mini Series Project	62,979	-	(45,043)	17,936
Advocacy	34,993	328,620	(136,092)	227,521
Blogging	33,944	-	(33,944)	-
King Stakh's Wild Hunt	-	253,595	(253,595)	-
UK HQ	-	232,439	(232,439)	-
Concert	-	52,098	(28,931)	23,167
Regranting	-	80,151	(23,706)	56,445
Company Relocation	-	40,076	(40,076)	-
Kitchen Revolution	-	68,129	(56,349)	11,780
<b>Total Restricted</b>	<b>131,916</b>	<b>1,055,108</b>	<b>(850,175)</b>	<b>336,849</b>
<b>Unrestricted Funds</b>	<b>1,299,225</b>	<b>131,370</b>	<b>(1,290,872)</b>	<b>139,723</b>
<b>Total funds</b>	<b>1,431,141</b>	<b>1,186,478</b>	<b>(2,141,047)</b>	<b>476,572</b>

## **BELARUS FREE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025**

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#### **12. Funds (continued)**

##### **Restricted Funds received and utilised in the year or to be used to support activities in future years are as follows:**

Mini Series Project – Funds received from the National Endowment for Democracy to be used for a series of projects highlighting democracy.

Advocacy – Funds towards the Charity’s advocacy through programming.

Blogging – Funds to be used towards blogging to promote the Charity’s productions and messages.

King Stakh's Wild Hunt – Funds to be used towards expenses incurred by the production and touring of King Stakh’s Wild Hunt production.

UK HQ – Funds to be used for the expenses incurred by the UK headquarter. In 2025 this has been allocated to a designated fund.

Concert – Aimed at Fundings Boombox Game4Ukraine concert, to be reimbursed.

Regranting – Funds to be used for the reapproved regranting for small supporting grants toward individuals and organisations working in line with our charitable aims.

Company Relocation – Funds to be used for expenses incurred by the relocation of the company and the need to buy new equipment, furniture, home goods and other utilities caused by the ensemble forced relocation from the country.

Kitchen Revolution - Funds to be used towards the productions of the Kitchen Revolution YouTube Series, including the physical appearance of the host.

Open Society Foundation - Funds are given towards organisational and project costs of the charity. Newer grants given to the Charity have no restriction and have therefore been treated as unrestricted from 1 February 2022 onwards.

Backstage Trust – Funds are given towards relocation costs of the Charity.

Letters from Lukashenko's Prisoners - Funds are given towards campaigns.

Dogs of Europe – Funds are given towards the costs of the production “Dogs of Europe”.

## **BELARUS FREE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025**

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ETC Young Europe IV – Funds received from organisation in connection with the European Theatre Convention’s 2021-24 programme Young Europe IV which promotes non-dominant voices through theatre.

Emergency Support– Funds to be used for emergency regranting and support of cultural activity of those affected by the war in Ukraine.

Artistic Projects – Funds to be used for new and innovative artistic projects initiated by the Charity.

#### **13. Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named in the financial statements. In the event of the charity being wound-up, the liability in respect of the guarantee is limited to £1 per member of the charity. At 31 January 2025 the total of such guarantees was £11 (2024: £11).

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025****14. Analysis of net assets between funds**

	<b>Unrestricted Funds £</b>	<b>2025 Restricted Funds £</b>	<b>Total £</b>
<b>Current assets</b>			
Debtors	356,192	-	356,192
Cash at bank and in hand	99,147	-	99,147
Creditors: amounts falling due within one year	(93,947)	-	(93,947)
<b>Net assets</b>	<b>361,392</b>	<b>-</b>	<b>361,392</b>

	<b>Unrestricted Funds £</b>	<b>2024 Restricted Funds £</b>	<b>Total £</b>
<b>Current assets</b>			
Debtors	21,907	-	21,907
Cash at bank and in hand	259,659	336,849	596,508
Creditors: amounts falling due within one year	(141,843)	-	(141,843)
<b>Net assets</b>	<b>139,723</b>	<b>336,849</b>	<b>476,572</b>

**15. Related party transactions**

There were no related party transactions to be disclosed.

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025****16. Comparative Statement of Financial Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2024 Total Funds £</b>
<b>Income and endowments from</b>			
Grants and donations	63	1,055,108	1,055,171
Charitable activities	131,307	-	131,307
<b>Total income</b>	<b>131,370</b>	<b>1,055,108</b>	<b>1,186,478</b>
<b>Expenditure on</b>			
Raising funds	54,465	-	54,465
Charitable activities	1,236,407	850,175	2,086,582
<b>Total expenditure</b>	<b>1,290,872</b>	<b>850,175</b>	<b>2,141,047</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>(1,159,502)</b>	<b>204,933</b>	<b>(954,569)</b>
Transfers between funds	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>	<b>(1,159,502)</b>	<b>204,933</b>	<b>(954,569)</b>
Balances brought forward at 31 January 2023	1,299,225	131,916	1,431,141
<b>Balances carried forward at 31 January 2024</b>	<b>139,723</b>	<b>336,849</b>	<b>476,572</b>

**BELARUS FREE THEATRE**

England & Wales - Charity number 1147372

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# Accounts

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Company Registration No. 07897118 (England and Wales)  
Charity Registration No. 1147372

**Belarus Free Theatre**  
**Trustees' Annual Report and Financial Statements**  
**For The Year Ended 31 January 2024**

## **BELARUS FREE THEATRE**

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**BELARUS FREE THEATRE**

**REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Trustees</b>	M J Attenborough M F Ball J R Bierman T J Clark H A Kennedy D M Lan D J Law M F Miller A Stanley L J Wade S West
<b>Registered Office</b>	c/o Young Vic Theatre 66 The Cut London SE1 8LZ
<b>Company Registration Number (England and Wales)</b>	07897118
<b>Charity Registration Number</b>	1147372
<b>Bankers</b>	HSBC Bank plc 28 Borough High Street Southwark SE1 1YB
<b>Auditors</b>	Saffery LLP 71 Queen Victoria Street London EC4V 4BE

## **BELARUS FREE THEATRE**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 JANUARY 2024**

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The trustees, who are also directors for the purposes of the company law, present their report and the financial statements for the year ended 31 January 2024.

The theatre is a registered charity, registered number 1147372, and a registered company, registered number 07897118, limited by guarantee. The charitable company is incorporated under the Companies Act 2006 and is governed by its Articles and Memorandum of Association dated 4 January 2012.

#### **Structure, Governance and Management**

The company was formed on 4<sup>h</sup> of January 2012. The company's principal activity is to advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama. The company was registered as a charity of 22 May 2012.

Trustees are recruited and appointed in accordance with the organisation's governing document and mission statement, and with relevant legislation. Before new trustees are appointed the Board determines what new attributes and knowledge are needed and then compiles a profile.

#### **Trustees**

The trustees in post at any point between 1 February 2023 and the date of signing this report were as follows:

M J Attenborough  
M F Ball  
J R Bierman (resigned May 2024)  
T J Clark  
H A Kennedy  
D M Lan  
D J Law  
M F Miller  
A J Stanley  
L J Wade  
S A J West

#### **Objectives**

Belarus Free Theatre (BFT) is a UK-based international award-winning theatre company founded on the principle of freedom of speech and artistic expression. The charity's objectives, as set down in its articles of association, are to advance the arts for the public benefit by the promotion, but not exclusively, of the art of drama.

The company has previously worked with both a permanent ensemble of actors based in Belarus and an international ensemble made up of UK and international actors. As of November 2021, following a period of severe repression the majority of Belarus based ensemble relocated to the

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024**

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UK and Poland for safety reasons. Continuing to work in the UK and across borders, BFT creates advocates and educates internationally for human rights. The company brings the lived experience of state oppression to the stage by creating theatre drawn directly from real life experience as well as presenting contemporary deconstructions of classic works.

BFT's transnational initiatives and theatre education programmes encourages people to find their own voices within society and to develop a deeper engagement with social and political issues.

#### **Review of activities and achievements**

Belarus Free Theatre continues to be an associate company of Young Vic Theatre and is currently based at its new offices at the Somerset House in London, UK.

Since the company relocation from Belarus in the autumn of 2020 the UK office continues to solely coordinate all company and charitable activities in the UK and around the world, including organising creative residences and performances in the UK and international performances and tours, building relationships with local and international partners, creating performance-based human rights projects and fundraising for the company's operations.

As of January 2023, Belarus Free Theatre ceased to receive the in-kind support from the Young Vic Theatre that consisted of office space, support staff, IT and telephone. Gifts in kind in the form of donated services from the Young Vic that cannot be quantified with reasonable accuracy are not recognised by the Charity.

In 2023-24 Belarus Free Theatre continued to deliver high impact programmes in the UK and internationally, including new work, including opera, across spheres and fields of work previously not attempted by the company.

#### **Review of Activities and Achievements for 2023/2024 Promoting Democracy and Social Justice in Belarus**

Having relocated out of Belarus by the end of 2020, the company is now based between London and Poland, with majority of the ensemble living in either of the two countries. Following the success of its previous large-scale production, which premiered in Barbican, London in the spring of 2022, Belarus Free Theatre returned to Barbican with another large-scale production.

#### **King Stakh's Wild Hunt**

Embracing the spirit of two nations and the against dictatorship and oppression a united Belarusian and Ukrainian creative team came together under Belarus Free Theatre to create and premiere the company's largest production to date, King Stakh's Wild Hunt, a first ever Belarusian opera sung on the British stage. King Stakh's Wild Hunt is a thrilling gothic noir from Belarus Free Theatre, directed by its co-founding Artistic Directors, Natalia Kaliada and Nicolai Khalezin, and based on the celebrated novel by Uladzimir Karatkievich. Combining the efforts of over 60 professionals across different fields ranging from musicians to actors, stage designers, costume designers, make-up artists and musicians, the show became the first ever to be nominated for

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024**

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the Olivier Award in Belarusian language. It premiered in London on 14th of September 2023 playing to 6000 people and was simultaneously broadcasted to Belarus on the official opening night of 15th of September 2023. The online broad casts reached 1150 audience members in London and over 6.1 thousand viewers watched the show in Belarus online at Belsat.

Back in 2022 the company began working on the idea of bringing Uladzimir Karatkievich's novel King Stakh's Wild Hunt to the stage. The idea was originally inspired by Natalia Koliada's father, Andrei Kaliada, who had taught at Fortinbras studio in Minsk since its founding and until the company relocation in 2020. Andrei has long talked about King Stakh as a production the company had to do, not just because it's one of the greatest Belarusian novels of the last century, but because he deeply understood how relevant it was to Europe today.

King Stakh's Wild Hunt is a motif that appears in Northern and Eastern European folklore. Karatkievich places it at the heart of a story that combines mysticism and reality, love and hatred, nobility and cowardice, history and modernity. The Wild Hunt reminds us that the past is not dead; good can only prevail when people unite to overthrow evil. As Andrei understood, its relevance is undeniable. The Wild Hunt runs here in Europe today, and we must do everything in our collective powers to stop it in its tracks. This work is exactly what represents the core values of the company of using art to stand together against war and oppression.

Upon completing the filming of the project, the director Dmytro Guk edited to opera for a small screen format, and we released it for general public over Christmas and New Years celebrations limiting the broadcast to the Belarus and Ukraine territories. The broadcast was viewed by over 50,000 people, surpassing our initial goal of 20,000 viewers.

The opera has united invaluable voices of Ukrainian opera stage including baritone Andrei Bondarenko, soprano Tamara Kalinkina, mezzo-soprano Iryna Zhytynska, tenor Oleksandr Chuvpylo, baritone Oleksandr Forkushak, soprano Olena Arbuzova, and baritone Mykola Hubchuk, as well as the world-renowned Belarusian conductor Vitali Alekseenok.

#### **Dogs of Europe**

The company has continued to tour its show Dogs of Europe internationally travelling to Australia and Germany in the early part of 2023. The play is based on a novel by a banned Belarusian writer Alheid Baharevich, which looks into a possible anti-utopian future in which Russia develops a new Reich and takes over the majority of Asia and post-Soviet countries. Its counterpart - the West, in turn, has forgotten how to read books. This extremely poignant novel was meant to act as a warning of growing Russian aggression. It resonated not just with the current realities but warned us of potential dangers ahead.

Following the Barbican success, the show went on tour to Luxemburg and Dogs of Europe was presented Paris to the Odeon Theatre, one of the main theatres in France, and was sold out for the duration of the run. The show was watched by over 4,000 people and was described in the French media as "a theatrical 'warning shot' about growing authoritarianism."

**BELARUS FREE THEATRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024**

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In 2023, the show has further toured internationally, making its way to Adelaide Festival in Australia and Radar Ost, in Berlin, Germany, adding to another series of sold-out runs. Described by Australian press as ‘an invaluable opportunity that is ... dense, dazzling, hallucinatory and frustrating in equal measure’.

**Kitchen Revolution**

The company has started a new branch of its digital work, a YouTube version of the original Kitchen Revolution project, aimed at uniting cooking and provocative discussions in an intimate setting. This time in an online format the show brings together two people from different spheres with talks about a variety subjects about Belarus. It was largely targeted at a Belarusian audience in an attempt to counter disinformation, fake news and propaganda spread by the Belarusian government and Russian influence. As of 31st of January 2024, the show had close to 1,000,000 million combined views across platforms.

Overall, despite setting up very ambitious targets for 2023/2024 Belarus Free Theatre has managed to deliver against both artistic and financial targets, delivering world class theatre while championing its charitable objects.

**Audience Statistics**

<b>Show</b>	<b>Total Performances</b>	<b>Total Audience</b>
<b>Dogs of Europe</b>	7	6,510
<b>King Stakh’s Wild Hunt</b>	5	5,750
<b>Post Childhood</b>	10	1,500
<b>No Exit</b>	5	157
<b>Total</b>	<b>27</b>	<b>13,917</b>

Despite a decrease in the number of performances during the financial year, the number of people who attended the show in person grew exponentially largely due to international touring and the location of company outside of Belarus, where due to its underground nature only a limited number of audience members were able to view the show at any given time. This experience can be seen in the numbers of No Exit which mimics the previous capacities.

**Education Work**

**PostChildhood and PostEscape**

Belarus Free Theatre has continued its work in Warsaw with refugee children from both Belarus and Ukraine as well as their parents. The have produced a response to the previous work PostChildhood, titled PostEscape, exploring adult responses to the issues raised by children who were forced to face exile at a very young age.

**BELARUS FREE THEATRE**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024**

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Postchildhood is directed by long-standing BFT ensemble member, Pavel Haradnitski, co-directed by Svetlana Sugako, and created with and performed by seven young people, aged 14 to 17, originally from Belarus and Ukraine and now living in exile in Poland. The show has been developed using BFT’s method of Total Immersion led by co-founding Artistic Director Nicolai Khalezin, who worked with the young people to build theatrical etudes based on their real-life experiences. The resulting stage production - Postchildhood - is an exploration of what matters most to them: their relationship with their parents, as well as questions around how asylum, war, sexuality and nationality are shaping their sense of evolving identity. The Stage wrote of the process completing post-childhood: “After settling in Poland, its members set up the Free Artist programme for young people from Belarus and Ukraine, who were now based there. To begin with, they set out to give these young people a wide range of cultural experiences, including visits to art galleries, to explore the different ways they could express themselves. But, ultimately, the goal was to produce a piece of performance.”

In 2023 Belarus Free Theatre produced the show response to PostChildhood titled PostEscape, which works with the parents of the children from PostChildhood to provide a reflection of older people who had to become refugees and become displaced from their countries. The show PostEscape has premiere in Warsaw in February 2023 and has run in conjunction with PostChildhood during 2023/24 season.

**No Exit**

A collaboration with students working on PostChildhood, composer Volha Padhaiskaya and playwright Volha Varankova. A work staged within the Belarus Free Theatre laboratory in Poland with the support of ETC. The play titled Lucky, by Varankova talks about the reality of inability of hiding or running away from the war, no matter how hard you try to dream yourself away from it.

Spoken through the stories and eyes of children forced to live through the real life equivalent of the events unravelling in the play it is a powerful reminder of the people behind the news we encounter on daily basis. The show had a successful run in Warsaw and Slovakia and will tour locally within the region in the upcoming seasons.

**Online following**

Platform	Followers/subscribers Jan 2022	Followers/subscribers Jan 2023
Twitter	18,272	17,560
Instagram	7,320	7,730
Youtube	3,010	3,697

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024**

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#### **International Press Coverage**

The company has received extensive press coverage both in Belarus and the UK as well as internationally.

King Stakh's Wild Hunt was reviewed by The Guardian, The Telegraph, Opera Today, Broadway World, TimeOut, New York Times, The Stage, Alleycat Reviews, The Review Hub, Opera Wire, The Moscow Times and many others.

Dogs of Europe received press coverage by local newspapers in the corresponding countries, including The Advertiser, The Australian, Stage Whispers Australia, ArtsHub, Glam Adelaide, The Guardian, Limelight magazine, In Daily, The Barefoot Review, In Review, Broadway World, Canberra Critics Circle and many others.

Wider pieces on Belarus Free Theatre were commissioned by the New York Times, The Stage, The Telegraph, The Guardian and others, showing the continued impact the company makes on both theatre and social world.

In June 2023, co-founders of the company Natalia Kaliada and Nicolai Khalezin were awarded MBEs in the King's Honours in recognition of their services to theatre in the UK, an event largely publicised across The Stage, Broadway World, and naturally the London Gazette where the honours are announced.

#### **Future Plans**

In 2024 Belarus Free Theatre will premiere a new show titled KS6: Small Forward, following the story of a professional basketball player Katsiaryna Snytsina, at New York's La Mama Theatre. As one of the top 3 scorers in the history of the women's EuroCup, Katsiaryna Snytsina has made victorious three-point shots in the nail-biting final seconds of a match, competed in two Olympic Games, taken Bronze at FIBA Women's EuroBasket, the prestigious European championship, and captained her national team.

In 2020 her life took a dramatic turn when she spoke out against the Belarusian dictatorship in the wake of internationally discredited elections and a systematic crackdown on all opposition. In protest of the brutality of the regime she resigned from the national basketball team and was forced to leave her homeland. But just as Katya's sporting career is defined by her passion, determination and courage, so too is her activism and her new life as a prominent dissident in exile has brought her to the centre of the movement for a democratic Belarus. "In basketball, my team is 12-strong, now I'm part of a far bigger team on the frontlines of the fight against dictatorship".

In 2022, now living in London, she was signed up by London Lions, the Stratford-based team rising up the ranks. She also met and fell in love with Nadia Brodskaya, a long-standing member of BFT. In declaring their love to the world she became the first and only well-known sporting figure in the history of Belarus to have openly come out as gay.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024**

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At the outset of the 2023/24 sporting season, Katya announced that she would be retiring from basketball after a final season with her beloved team. A new production will follow Katya on this journey and invite her to take the stage to share her meteoric journey to the heights of her sporting profession, a rollercoaster of a life story propelled by love, courage, determination, and above all fight for freedom.

In addition to the new production the company plans to continue its work with refugees in Poland, as the geo-political situation within the region remains unchanged, the war in Ukraine rages on and political imprisonments in Belarus only rise, creating an ever growing demand for social and artistic support in the region.

#### **Public Benefit**

In planning the activities of the Charity, the Trustees have given due regard to the Charity Commission's guidance on public benefit. The trustees believe that the activities of the charity in the year confirm its ability to provide current and on-going benefit to the public.

Belarus Free Theatre continues to work across borders, increasing its accessibility to audiences around the world – through international touring, widening access and production of its digital work and annual production of new works.

The company continues to work with international talent in order to raise awareness of global issues through its outstanding, critically acclaimed theatre productions. It continues its unique and exceptional outreach work with young people in the UK, Belarus, Ukraine and around the world both within the UK and abroad.

#### **Financial Review**

In 2023/24 Belarus Free Theatre has spent £2,141,047 (2022/23: £1,316,540). Staff and personnel expenditure at £291,867 (2022/23: £388,755) was lower than in the previous years due to a reduction in administrative and production staff. Staff costs equated to 14% (2022/23: 30%) of the total expenditure of the Charity.

Fundraising was at a slightly lower level than in previous years - with fundraising efforts leading to donations and grants of £1,055,171 (2022/23: £1,240,315), approximately 89% (2022/23: 85%) of the total income of £1,186,478 in the year (2022/23: £1,459,406).

#### **Reserves Policy and Risk Management**

The Trustees consider the risks to the charity at each quarterly Board meeting and ensure that systems and procedures are established to mitigate key risks identified. These key risks continue to fall into two broad areas:

The security of the personnel and property of the charity, due to the nature of its work. These risks are managed through frequent reviews of the security situation in the areas in which it works, and through specific training of all Company members.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024**

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That the Charity receives and maintains adequate resources to deliver its charitable objectives, mitigated by diverse fundraising strategies which are regularly reviewed by the Trustees.

It is the policy of the Trustees for the charity to hold reserves to enable it to continue to operate for approximately three months in the event of a shortfall in income. This current level of free reserves is sufficient for the charity to carry on its basic operations and support the company in line with the reserves policy. The trustees have the flexibility on specific projects and will only go ahead with these when confirmed funding is in place.

At the balance sheet date, the charity held "free" reserves, defined as unrestricted funds of £139,723, (2023: £1,299,225).

#### **Fundraising policy**

That the Charity receives and maintains adequate resources to deliver its charitable objectives, mitigated by diverse fundraising strategies which are regularly reviewed by the Trustees.

The Trustees understand their responsibility and the implications of fundraising as set out under the Charities (Protection and Social Investment) Act 2016. The Charity is committed to its donors and remains committed to the highest level of supporter care. The Charity fundraises in a variety of ways including via the Charity's website, at theatrical productions and in applying for grants from trusts and foundations. The Trustees are not aware of any complaints in relation to fundraising during the financial year.

#### **Going Concern**

The Trustees have reviewed the charity's financial position, taking account of the levels of reserves and cash in the charity at the balance sheet date. The Trustees believe that the charity can manage operational and financial risks and has the flexibility to undertake projects only when funding is confirmed for them.

The Trustees acknowledge that there are uncertainties inherent in the timing of receipts from funders, including the timing of receiving all expected income in the current financial year. For the current and future years the trustees will consider a scenario budget in the event that income targets are not met.

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the Charity's ability to continue. To ensure financial resilience in future years the Trustees will consider a reserves policy that sets a level of minimum reserves the charity requires to consistently cover short-term operating costs.

The Trustees continue to adopt the going concern basis of accounting in preparing the annual accounts.

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2024

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#### Remuneration

Remuneration policy is decided by the Executive Management team and is reviewed by the Board of Trustees. The Board is responsible for making recommendations and approving any changes to the Executive team's salaries.

#### Trustees' Responsibilities

The trustees (who are directors of Belarus Free Theatre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 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 of Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at the 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 the group 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; and
- 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act relating to smaller companies. Signed on behalf of the board:

Signed by:  
  
BDB8D25AABD7440...  
M Ball

**Trustee** 30 October 2024  
Date.....

## **BELARUS FREE THEATRE**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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#### **Opinion**

We have audited the financial statements of Belarus Free Theatre for the year ended 31 January 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including 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 charitable company's state of affairs as at 31 January 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 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## **BELARUS FREE THEATRE**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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#### **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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the 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; or

## **BELARUS FREE THEATRE**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Report.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on pages 11-12, the trustees (who are also 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 to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and

## **BELARUS FREE THEATRE**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include the Companies Act 2006, the Charities Act 2011 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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

**BELARUS FREE THEATRE**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
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**Cara Turtington** (Senior Statutory Auditor)  
for and on behalf of Saffery LLP  
Statutory Auditors

71 Queen Victoria Street  
London  
EC4 V 4BE

30 October 2024

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**BELARUS FREE THEATRE****STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)  
FOR THE YEAR ENDED 31 JANUARY 2024**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>Funds</b>	<b>Funds</b>
				<b>£</b>	<b>£</b>
<b>Income and endowments from</b>					
Grants and donations	<b>2</b>	63	1,055,108	1,055,171	1,240,315
Charitable activities		131,307	-	131,307	219,091
<b>Total income</b>		<b>131,370</b>	<b>1,055,108</b>	<b>1,186,478</b>	<b>1,459,406</b>
<b>Expenditure on</b>					
Raising funds	<b>3</b>	54,465	-	54,465	44,413
Charitable activities	<b>4</b>	1,236,407	850,175	2,086,582	1,272,127
<b>Total expenditure</b>		<b>1,290,872</b>	<b>850,175</b>	<b>2,141,047</b>	<b>1,316,540</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(1,159,502)</b>	<b>204,933</b>	<b>(954,569)</b>	<b>142,866</b>
Transfers between funds		-	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>		<b>(1,159,502)</b>	<b>204,933</b>	<b>(954,569)</b>	<b>142,866</b>
Balances brought forward at 31 January 2023		1,299,225	131,916	1,431,141	1,288,275
<b>Balances carried forward at 31 January 2024</b>	<b>11</b>	<b>139,723</b>	<b>336,849</b>	<b>476,572</b>	<b>1,431,141</b>

All of the above results are derived from continuing operations and include all gains and losses recognised in the period. The notes on pages 21 to 31 form part of these financial statements. A full comparative statement of financial activities is included at note 15.

**BELARUS FREE THEATRE****BALANCE SHEET AS AT 31 JANUARY 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	9	21,907	52,255
Cash at bank and in hand		596,508	1,468,047
		<b>618,415</b>	<b>1,520,302</b>
<b>Creditors: amounts falling due within one year</b>			
	10	(141,843)	(89,161)
<b>Net current assets</b>		<b>476,572</b>	<b>1,431,141</b>
<b>Net assets</b>		<b>476,572</b>	<b>1,431,141</b>
<b>Funds</b>			
Unrestricted	11, 13	139,723	1,299,225
Restricted	11, 13	336,849	131,916
		<b>476,572</b>	<b>1,431,141</b>

Approved by the Board of Trustees on 30 October 2024 and signed on its behalf by

Signed by:  
  
 BDB8D25AABDZ440.....

M Ball  
 Trustee

Belarus Free Theatre - Company Registration No. 07897118 (England and Wales).

The notes on pages 21 to 31 form part of these financial statements.

**BELARUS FREE THEATRE****STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JANUARY 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net cash (used by)/provided by operating activities (see below)	(871,539)	147,241
<b>Change in cash and cash equivalents in the reporting period</b>	<b>(871,539)</b>	<b>147,241</b>
<b>Cash and cash equivalents at 1 February 2023</b>	1,468,047	1,320,806
<b>Cash and cash equivalents at 31 January 2024</b>	<b>596,508</b>	<b>1,468,047</b>

**Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net movement in funds for the reporting period	(954,569)	142,866
Adjustments for:		
Decrease in debtors	30,348	995
Increase in creditors	52,682	3,380
<b>Net cash provided by operating activities</b>	<b>(871,539)</b>	<b>147,241</b>

**Analysis of changes in net debt**

	<b>1 February 2023</b>	<b>Net cash flows</b>	<b>31 January 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank	1,468,047	(871,539)	596,508
<b>Net debt</b>	<b>1,468,047</b>	<b>(871,539)</b>	<b>596,508</b>

**Analysis of cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at bank	596,508	1,468,047
	<b>596,508</b>	<b>1,468,047</b>

## **BELARUS FREE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024**

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#### **1 Accounting Policies**

##### **1.1 Accounting basis**

The financial statements of the charity have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006, the Charities Act 2011, and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) (effective 1 January 2019).

The charity is a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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 £1.

##### **1.2 Going concern**

The Trustees consideration of going concern is documented on page 11 of this report. In forming their assessment they have made certain judgments concerning the timing of future funding but have concluded there are no material uncertainties regarding the charity's ability to continue as a going concern for at least 12 months from the date of approval of the balance sheet.

##### **1.3 Income**

Production income is recognised in line with performance dates.

Grants receivable are recognised in accordance with the terms of the agreements. Donations are accounted for as and when entitlement arises, the amount can be reliably quantified and the economic benefit to the charity is considered probable. All other income is recognised on an accruals basis once the charity is legally entitled to receipt.

##### **1.4 Expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of irrecoverable VAT.

Costs of fundraising are those incurred in attracting voluntary income. Costs incurred directly in relation to the charitable activities are allocated to those activities as they fall due.

Support costs are those incurred directly in support of expenditure on the objects of the charity and are allocated on the basis of time spent.

Governance costs are related to the public accountability of the charity and costs related to statutory requirements.

## **BELARUS FREE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024**

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Grants are charged to expenditure when the grants are made by the Charity. Unpaid grants are included in creditors in accordance with the requirements of FRS102.

#### **1.5 Restricted income funds**

These balances represent voluntary income or grants, which have been received for the purposes set out in Note 11. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

#### **1.6 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

#### **1.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity has selected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

#### **1.8 Critical accounting judgements and key sources of estimation uncertainty**

In the application of the accounting policies, the Trustees are required to make judgement, 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.

The Trustees consider that there are no areas of judgement or key uncertainties.

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024****2. Grant and Donation income**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted Income</b>		
Donations	63	4,416
Open Society Foundations	-	356,334
The 3C Foundation	-	10,000
AKO Foundation	-	5,000
<b>Total</b>	<b>63</b>	<b>375,750</b>
<b>Restricted Income</b>		
CAF America	801,513	-
Backstage Trust	200,000	-
Danish Cultural Institute	33,474	-
German Marshall Fund	20,121	-
Anonymous donation	-	754,320
National Endowment for Democracy	-	62,979
Arts Council Lottery Funding	-	20,556
USAID	-	18,858
Garrick Charitable Trust	-	4,000
Writer's and Scholars International Campaigns	-	2,750
Other donations	-	1,102
<b>Total</b>	<b>1,055,108</b>	<b>864,565</b>
<b>Total Grants and donations</b>	<b>1,055,171</b>	<b>1,240,315</b>

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024****3. Expenditure on raising funds**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Staff costs (note 6)	33,374	33,336
Direct costs	21,091	11,077
	<b>54,465</b>	<b>44,413</b>

**4. Charitable Activities**

The charity has one activity being that of the production and performance of theatrical productions. The costs summarised below are those relating to this activity.

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Staff Costs (note 6)	258,493	355,420
Overhead Costs	553,803	262,271
Direct Production Costs	450,770	210,619
Travel and Accommodation Costs	641,425	408,658
Production and Performance Grants	39,827	101,703
Governance costs (note 5)	78,372	35,397
Foreign exchange	63,892	(101,941)
	<b>2,086,582</b>	<b>1,272,127</b>

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024****5. Governance Costs**

	<b>2024</b>	<b>2023</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Legal and professional fees	18,476	6,361
Bank Charges	4,356	4,652
Audit and accountancy – current year	25,000	13,200
Audit and accountancy – prior year	30,540	11,184
	<b>78,372</b>	<b>35,397</b>

**6. Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries	272,699	367,567
Employer's National Insurance	15,516	16,606
Pension costs	3,652	4,582
	<b>291,867</b>	<b>388,755</b>

Average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
Admin (UK)	3	5
Admin (Belarus)	3	3
Productions	5	8
	<b>11</b>	<b>16</b>

No employees received emoluments as defined for taxation purposes of more than £60,000 in the year (2023: none).

No trustees received reimbursement of expenses in relation to costs incurred on behalf of the charity (2023: no trustees).

There were two key management personnel defined as those with strategic influence, being the two Artistic Directors. Between them, these two employees received total remuneration packages in 2023/24 of £96,000 (2023: £96,000).

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024****7. Net expenditure**

Net expenditure is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Auditors' remuneration</b>		
Audit fees	18,000	13,200
Accountancy fees	7,000	-

**8. Taxation**

The charity is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising. Given this, no tax charge arises on the charity.

**9. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	13,449	20,007
Prepayments and accrued income	8,458	32,248
	<b>21,907</b>	<b>52,255</b>

**10. Creditors: amounts falling within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals & other creditors	130,902	84,171
Other tax and social security	10,941	4,990
	<b>141,843</b>	<b>89,161</b>

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024****11. Funds**

	<b>Balance at 1 February 2023 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 31 January 2024 £</b>
<b>Restricted Funds</b>				
Mini Series Project	62,979	-	(45,043)	17,936
Advocacy	34,993	328,620	(136,092)	227,521
Blogging	33,944	-	(33,944)	-
King Stakh's Wild Hunt	-	253,595	(253,595)	-
UK HQ	-	232,439	(232,439)	-
Concert	-	52,098	(28,931)	23,167
Regranting	-	80,151	(23,706)	56,445
Company Relocation	-	40,076	(40,076)	-
Kitchen Revolution	-	68,129	(56,349)	11,780
<b>Total Restricted</b>	<b>131,916</b>	<b>1,055,108</b>	<b>(850,175)</b>	<b>336,849</b>
<b>Unrestricted Funds</b>	<b>1,299,225</b>	<b>131,370</b>	<b>(1,290,872)</b>	<b>139,723</b>
<b>Total funds</b>	<b>1,431,141</b>	<b>1,186,478</b>	<b>(2,141,047)</b>	<b>476,572</b>

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024****11. Funds (continued)**

	<b>Balance at 1 February 2022 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 31 January 2023 £</b>
<b>Restricted Funds</b>				
Open Society Foundations	305,236	-	(305,236)	-
Backstage Trust	54,423		(54,423)	-
Letters from Lukashenko's Prisoners	-	2,750	(2,750)	-
Dogs of Europe	-	39,414	(39,414)	-
ETC Young Europe IV	-	5,102	(5,102)	-
Mini Series Project	-	62,979	-	62,979
Advocacy	-	150,864	(115,871)	34,993
Blogging	-	33,944	-	33,944
Emergency support	-	226,296	(226,296)	-
Artistic Projects	-	343,216	(343,216)	-
<b>Total Restricted</b>	<b>359,659</b>	<b>864,565</b>	<b>(1,092,308)</b>	<b>131,916</b>
<b>Unrestricted Funds</b>	<b>928,616</b>	<b>594,841</b>	<b>(224,232)</b>	<b>1,299,225</b>
<b>Total funds</b>	<b>1,288,275</b>	<b>1,459,406</b>	<b>(1,316,540)</b>	<b>1,431,141</b>

## **BELARUS FREE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024**

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#### **11. Funds (continued)**

##### **Restricted Funds received and utilised in the year or to be used to support activities in future years are as follows:**

Mini Series Project – Funds received from the National Endowment for Democracy to be used for a series of projects highlighting democracy.

Advocacy – Funds towards the Charity’s advocacy through programming.

Blogging – Funds to be used towards blogging to promote the Charity’s productions and messages.

King Stakh's Wild Hunt – Funds to be used towards expenses incurred by the production and touring of King Stakh’s Wild Hunt production.

UK HQ – Funds to be used for the expenses incurred by the UK headquarters.

Concert – Aimed at Fundings Boombox Game4Ukraine concert, to be reimbursed.

Regranting – Funds to be used for the reapproved regranting for small supporting grants toward individuals and organisations working in line with our charitable aims.

Company Relocation – Funds to be used for expenses incurred by the relocation of the company and the need to buy new equipment, furniture, home goods and other utilities caused by the ensemble forced relocation from the country.

Kitchen Revolution - Funds to be used towards the productions of the Kitchen Revolution YouTube Series, including the physical appearance of the host.

Open Society Foundation - Funds are given towards organisational and project costs of the charity. Newer grants given to the Charity have no restriction and have therefore been treated as unrestricted from 1 February 2022 onwards.

Backstage Trust – Funds are given towards relocation costs of the Charity.

Letters from Lukashenko's Prisoners - Funds are given towards campaigns.

Dogs of Europe – Funds are given towards the costs of the production “Dogs of Europe”.

## **BELARUS FREE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024**

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ETC Young Europe IV – Funds received from organisation in connection with the European Theatre Convention’s 2021-24 programme Young Europe IV which promotes non-dominant voices through theatre.

Emergency Support– Funds to be used for emergency regranting and support of cultural activity of those affected by the war in Ukraine.

Artistic Projects – Funds to be used for new and innovative artistic projects initiated by the Charity.

#### **12. Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named in the financial statements. In the event of the charity being wound-up, the liability in respect of the guarantee is limited to £1 per member of the charity. At 31 January 2024 the total of such guarantees was £11 (2023: £11).

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024****13. Analysis of net assets between funds**

	<b>2024</b>		
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
<b>Current assets</b>			
Debtors	21,907	-	21,907
Cash at bank and in hand	259,659	336,849	596,508
Creditors: amounts falling due within one year	(141,843)	-	(141,843)
<b>Net assets</b>	<b>139,723</b>	<b>336,849</b>	<b>476,572</b>
	<b>2023</b>		
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
<b>Current assets</b>			
Debtors	52,255	-	52,255
Cash at bank and in hand	1,336,131	131,916	1,468,047
Creditors: amounts falling due within one year	(89,161)	-	(89,161)
<b>Net assets</b>	<b>1,299,225</b>	<b>131,916</b>	<b>1,431,141</b>

**14. Related party transactions**

There were no related party transactions to be disclosed.

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2024****15. Comparative Statement of Financial Activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>
	<b>Funds</b>	<b>Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>Funds</b>
			<b>£</b>
<b>Income and endowments from</b>			
Donations and legacies	375,750	864,565	1,240,315
Charitable activities	219,091	-	219,091
<b>Total income</b>	<b>594,841</b>	<b>864,565</b>	<b>1,459,406</b>
<b>Expenditure on</b>			
Raising funds	44,413	-	44,413
Charitable activities	179,819	1,092,308	1,272,127
<b>Total expenditure</b>	<b>224,232</b>	<b>1,092,308</b>	<b>1,316,540</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>370,609</b>	<b>(227,743)</b>	<b>142,866</b>
Transfers between funds	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>	<b>370,609</b>	<b>(227,743)</b>	<b>142,866</b>
Balances brought forward at 31 January 2022	928,616	359,659	1,288,275
<b>Balances carried forward at 31 January 2023</b>	<b>1,299,225</b>	<b>131,916</b>	<b>1,431,141</b>

**BELARUS FREE THEATRE**

England & Wales - Charity number 1147372

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# Accounts

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Company Registration No. 07897118 (England and Wales)  
Charity Registration No. 1147372

**Belarus Free Theatre  
Trustees' Report And Financial Statements  
For The Year Ended 31 January 2023**

# BELARUS FREE THEATRE

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## BELARUS FREE THEATRE

### REFERENCE AND ADMINISTRATIVE DETAILS

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<b>Trustees</b>	M J Attenborough M F Ball J R Bierman T J Clark H A Kennedy D M Lan D J Law M F Miller A Stanley L J Wade S West
<b>Registered Office</b>	c/o Young Vic Theatre 66 The Cut London SE1 8LZ
<b>Company Registration Number (England and Wales)</b>	7897118
<b>Charity Registration Number</b>	1147372
<b>Bankers</b>	HSBC Bank plc 28 Borough High Street Southwark SE1 1YB
<b>Auditors</b>	Saffery LLP 71 Queen Victoria Street London EC4V 4BE

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2023**

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The trustees, who are also directors for the purposes of the company law, present their report and the financial statements for the year ended 31 January 2023.

The company is a registered charity, registered number 1147372, limited by guarantee. The company is incorporated under the Companies Act 2006 and is governed by its Articles and Memorandum of Association dated 4 January 2012.

#### **Structure, Governance and Management**

The company was formed on 4<sup>h</sup> of January 2012. The company's principal activity is to advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama. The company was registered as a charity of 22 May 2012.

Trustees are recruited and appointed in accordance with the organisation's governing document and mission statement, and with relevant legislation. Before new trustees are appointed the Board determines what new attributes and knowledge are needed and then compiles a profile.

#### **Trustees**

The trustees in post at any point between 1 February 2022 and the date of signing this report were as follows:

M J Attenborough  
M F Ball  
J R Bierman  
T J Clark  
H A Kennedy  
D Kramer (resigned 13 October 2022)  
D M Lan  
D J Law  
M F Miller  
A J Stanley  
D Wilson (resigned 18 June 2022)  
L J Wade  
S A J West

#### **Objectives**

Belarus Free Theatre (BFT) is a UK-based international award-winning theatre company founded on the principle of freedom of speech and artistic expression. The charity's objectives, as set down in its articles of association, are to advance the arts for the public benefit by the promotion, but not exclusively, of the art of drama.

The company has previously worked with both a permanent ensemble of actors based in Belarus and an international ensemble made up of UK and international actors. As of November 2021,

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2023**

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following a period of severe repression the majority of Belarus based ensemble relocated to the UK and Poland for safety reasons. Continuing to work in the UK and across borders, BFT creates advocates and educates internationally for human rights. The company brings the lived experience of state oppression to the stage by creating theatre drawn directly from real life experience as well as presenting contemporary deconstructions of classic works.

BFT's transnational initiatives and theatre education programmes encourages people to find their own voices within society and to develop a deeper engagement with social and political issues.

#### **Review of activities and achievements**

Belarus Free Theatre is an Associate Company of Young Vic Theatre, London. However, in 2023 has relocated its headquarters to a new address at Somerset House, London. As of January 2023, Belarus Free Theatre has ceased to receive the in-kind support from the Young Vic Theatre that consisted of office space, support staff, IT and telephone. Gifts in kind in the form of donated services from the Young Vic that cannot be quantified with reasonable accuracy are not recognised by the Charity.

The UK office now solely coordinates all the charitable activities in the UK and around the world, including organising creative residences and performances in the UK and international performances and tours, building relations with local and international partners, performance-linked human rights projects and fundraising for the company's operations.

Entering its tenth year as a registered UK company and charity, in 2022-23 Belarus Free Theatre continues to deliver high impact programmes in the UK and internationally.

#### **Artistic Activities Promoting Democracy and Social Justice in Belarus**

##### **Review of Activities and Achievements for 2022/23**

Following the forced relocation of the company from Belarus caused by the regime's crackdown on pro-democracy organisations and the associated risks to the personal safety of the staff, Belarus Free Theatre has become a truly international company with ensemble members residing in the UK, Poland and Ukraine.

Despite some of the staff being personally affected by the war in Ukraine which began in February 2022, the company premiered a sold-out show at the Barbican main stage, titled Dogs of Europe, which was simultaneously live streamed back to Belarus.

The company has gone on to tour Dogs of Europe along with its other shows internationally, as well as continued working with the Belarusian community in exile in Poland, including working with Belarusian and Ukrainian refugee children. As such, despite the continued impact of the authoritarian regime within Belarus and the complex geopolitical situation in the surrounding region, Belarus Free Theatre has delivered against the goals set out for the 2022/23 financial year.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2023**

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#### **Belarus Free Theatre Performances**

Between February 2022 and January 2023 has presented a new, large scale production Dogs of Europe, as well as numerous smaller shows within its laboratory in Poland. The number of new productions was significantly lower than the year prior, largely due to the relocation of the company out of Belarus and the consequential lack of activity there.

#### Dogs of Europe

Dogs of Europe has originally premiered in Belarus in February 2020, but was fully reimaged in London following the relocation of the company. It resonated not just with the current realities but warned us of potential dangers ahead. The play is based on a novel by a banned Belarusian writer Alheird Baharevich, which looks into a possible anti-utopian future in which Russia develops a new Reich and takes over the majority of Asia and post-Soviet countries. Its counterpart -- the West, in turn, has forgotten how to read books. This extremely poignant novel was meant to act as a warning of growing Russian aggression – and the war in Ukraine began days before the premiere in the Barbican. The physical production sold out in its Barbican run.

In addition performing the show live at the Barbican we live streamed the show to Belarus as well as pre-recorded the show to be released on Belarusian Freedom Day, in support of all the political prisoners. The live stream happened on the 11th of March 2022 and was advertised in advance through various social media channels, including Nicolai Khelezin's telegram channel, with over 12,000 followers, Motolkohelp, with over 131,000 followers, as well as through Nicolai's Facebook, with over 10,000 followers. It was also promoted by the Belarusian opposition leader Svetlana Tikhanovskaya. On the day at 7:30 pm GMT, so 9:30 GMT+3 (Minsk time), 8,074 people joined the live stream. The recording of the Dogs of Europe was released on the 25th of March in honour of Freedom Day in Belarus, it was watched similarly to the live stream on YouTube and was watched by 3,316 people, of whom 45.6% were in Belarus.

Following the Barbican success, the show went on tour to Luxemburg and in December 2022, Dogs of Europe was presented Paris to the Odeon Theatre, one of the main theatres in France, and was sold out for the whole duration of the run. The show was watched by over 4,000 people and was described in the French media as "a theatrical 'warning shot' about growing authoritarianism."

#### Master Had a Talking Sparrow

First premiered in Minsk in 2017, Master Had a Talking Sparrow is an immersive theatrical dining experience that explores the hidden histories of Belarus by placing the audience at the heart of a family's birthday celebrations. Over mouthfuls of delicious Belarusian cuisine, the kaleidoscopic evening descends through toasts, impassioned speeches and dancing until long-buried memories rise to the surface as the conversation turns to 1941 and the unsayable becomes sayable.

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2023

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Inspired by Zmitser Bartosik's book of the same name, *Master Had a Talking Sparrow* shares the stories of the last survivors of the Second World War in Belarus and the history of a country torn apart by communism and Nazism. As imperialism continues to destroy the lives of people across eastern Europe, this urgent piece of theatre blasts through rose-tinted nostalgia to point the finger squarely at the icons and demigods who brought Belarus and its people to their knees.

*Master Had a Talking Sparrow* was reimagined for London partially since, in the face of arrest in Belarus and war in Ukraine, our actors essentially became homeless. This brought the realisation that there are many Belarusians like us stranded in the UK, so we reimagined the show during a three-week sold-out run at London's Stonesnest, including two free runs for Ukrainian refugees from Bucha and Irpen.

For all three runs of the production, we partnered with Anna Goltsberg, a fashion photographer from Ukraine to create an exhibition portraying the faces of the unsung heroes of Kyiv at the start of the war. The performance combined with the exhibition was attended by Ukrainian and Belarusian refugees, who attended for free - to help them not only get involved into the political discourse but provide the sense of community and home.

#### Audience Statistics

Show	Total Performances	Total Audience
<i>Dogs of Europe</i>	14	11,310
<i>Discover Love</i>	1	986
<i>Master Had a Talking Sparrow</i>	15	330
<i>Post Childhood</i>	10	1,500
<i>Total</i>	40	14,126

Despite a decrease in the number of performances during the financial year, the number of people who attended productions in person grew exponentially, largely due to international touring and the location of company outside of Belarus, where due to its underground nature only a limited number of audience members were able to attend the show at any given time.

#### Education

##### Postchildhood

Due to the company relocation out of Belarus the theatre laboratory Fortinbras, which has existed for over a decade underground in Belarus, changed its format and relocated to Poland. Work on a new show, *Postchildhood*, started in the aftermath of the war in Ukraine when our laboratory in Warsaw received requests to teach not only Belarusian refugee children but also Ukrainian refugee children too.

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2023

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Postchildhood was directed by long-standing BFT ensemble member, Pavel Haradnitski, co-directed by Svetlana Sugako, and created with and performed by seven young people, aged 14 to 17, originally from Belarus and Ukraine and now living in exile in Poland. The show had been developed and rehearsed since May 2022, using BFT's method of Total Immersion led by co-founding Artistic Director Nicolai Khalezin, who worked with the young people to build theatrical stories based on their real-life experiences. The resulting stage production - Postchildhood - was an exploration of what matters most to them: their relationship with their parents, as well as questions around how asylum, war, sexuality and nationality are shaping their sense of evolving identity. Each performance was followed by a post-show Q&A with Natalia Kaliada, the co-founding Artistic Director of BFT, and members of the acting company, and on the final show, the panel was joined by Agnieszka Holland, the renowned Polish filmmaker.

Towards the end of the 2022, Belarus Free Theatre started to work with the parents of the children from PostChildhood to provide a reflection of older people who had to become refugees and become displaced from their countries. The show PostEscape premiered in Warsaw in February 2023.

#### Online following

Platform	Followers/subscribers Jan 2022	Followers/subscribers Jan 2023
Twitter	16,100	18,272
Instagram	6,732	7,320
Youtube	2,985	3,010

#### UK Programmes

The majority of Belarus Free Theatre's activities of 2022/23 financial year were carried out in the UK due to a number of factors, including the company relocation and the ongoing war in Ukraine.

The show Dogs of Europe has premiered in London in March 2022, starting the UK season for Belarus Free Theatre and the Master had a Talking Sparrow was performed for three one week runs over the following months.

As the UK has shown great support for the Ukrainian refugees we felt the need to make our own contributions by mounting photography exhibitions and offering free shows for the refugees in an environment where people spoke the same language and were of the same culture.

In 2023 we plan to premiere another show at the Barbican main stage, King Stakh's Wild Hunt which will be a first Belarusian modern opera production sung in Belarusian. The project has been in development in 2022, with the music and libretto being written by our team along with talented Belarusian artists, who look forward to bring it to life in 2023.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2023**

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#### **International Press Coverage**

Due to the relocation of the company out of Belarus as well as production of the largest new show up to date, we have received a large number of international coverages both in the UK and abroad.

The production of *Dogs of Europe* was reviewed by the Guardian, ArtsHub, TimeOut, Evening Standard, The Stage, The New York Times, The Independent, Toute la Culture, The American and many others. *Master had a Talking Sparrow* was reviewed in Time Out and The Stage and wider pieces on Belarus Free Theatre were commissioned by the New York Times, The Stage, The New European, The Telegraph, and others.

Simultaneously Belarus Free Theatre has continued to receive consistent media coverage by Belarusian media, not only in telegram channels (Nexta, Motolko Help, Zerkalo, Kyky\_ which since the 2020 elections became the main source of communication), but also in few still published media outlets, such as Nasha Niva.

#### **Future Plans**

In 2023 Belarus Free Theatre plans to premiere its first ever opera production of King Stakh's *Wild Hunt* which is due to premiere in September of 2023, with a cast consisting of a Ukrainian and Belarusian ensemble. As such majority of 2023 will be devoted to the production of the opera as well as the rehearsal period.

*Dogs of Europe* is scheduled for a tour in Australia and Germany for the spring of 2023, where it will perform in Adelaide and Berlin respectively.

Documentary *Alone* is also scheduled to go on tour in New York for a number of private screenings in an attempt to bring wider attention to the subject of art as a tool in combating authoritarian regimes.

#### **Public Benefit**

In planning the activities of the Charity, the Trustees have given due regard to the Charity Commission's guidance on public benefit. The trustees believe that the activities of the charity in the year confirm its ability to provide current and on-going benefit to the public.

Belarus Free Theatre continues to work across borders, increasing its accessibility to audiences around the world – both through international performing and the development of its digital work.

The company continues to work with international talent in order to raise awareness of global issues through its outstanding, critically acclaimed theatre productions. It continues its unique and exceptional outreach work with young people in the UK, Belarus and around the world.

### **Financial Review**

In 2022/23 Belarus Free Theatre has spent £1,316,540 (2021/22: £952,533). Staff and personnel expenditure at £388,755 (2021/22: £417,824) was lower than in the previous years due to a reduction in administrative and production staff. Staff costs equated to 30% (2021/22: 44%) of the total expenditure of the Charity.

Fundraising was at a slightly lower level than in previous years - with fundraising efforts leading to donations and grants of £1,240,315 (2021/22: £1,807,157), approximately 85% (2021/22: 98%) of the total income of £1,459,406 in the year (2021/22: £1,840,507).

### **Reserves Policy and Risk Management**

The Trustees consider the risk to the charity at each quarterly Board meeting and ensure that systems and procedures are established to mitigate key risks identified. These key risks fall into two broad areas:

The security of the personnel and property of the charity, due to the nature of its work. These risks are managed through frequent reviews of the security situation in the areas in which it works, and through specific training of all Company members.

That the Charity receives and maintains adequate resources to deliver its charitable objectives, mitigated by diverse fundraising strategies which are regularly reviewed by the Trustees.

It is the policy of the Trustees for the charity to hold reserves to enable it to continue to operate for approximately three months in the event of a shortfall in income.

At the balance sheet date, the charity held "free" reserves, defined as unrestricted funds of £1,299,225 (2022: £928,616).

This current level of free reserves is sufficient for the charity to carry on its basic operations and support the company in line with the reserves policy. The trustees have the flexibility on specific projects and will only go ahead with these when confirmed funding is in place.

### **Fundraising policy**

That the Charity receives and maintains adequate resources to deliver its charitable objectives, mitigated by diverse fundraising strategies which are regularly reviewed by the Trustees.

The Trustees understand their responsibility and the implications of fundraising as set out under the Charities (Protection and Social Investment) Act 2016. The Charity is committed to its donors and remains committed to the highest level of supporter care. The Charity fundraises in a variety of ways including via the Charity's website, at theatrical productions and in applying for grants from trusts and foundations. The Trustees are not aware of any complaints in relation to fundraising during the financial year.

### **Going Concern**

Following the relocation of the ensemble in October 2021 the company has faced increased overhead costs, which however are expected to drop towards the end of next financial year as many company members chose to relocate to Poland which is closer proximity to Belarus, easing the travel requirements for their family members in comparison with the UK. Keeping in mind that such concerns are potentially unavoidable the Trustees hope to further diversify sources of income and to attract more unrestricted sources of income which can cover the variation in overheads caused by the relocation.

Furthermore, the company is expecting significant production costs involved with the new opera King Stakh's Wild Hunt due to the nature of production, which is a large scale opera, and to the production costs associated with creating brand new material and the international nature of the ensemble.

The Trustees have reviewed the charity's financial position, taking account of the levels of reserves and cash in the charity at the balance sheet date. The Trustees believe that the charity is well placed to manage operational and financial risks successfully and has the flexibility to undertake projects only when funding is confirmed for them.

The Trustees acknowledge that there are uncertainties inherent in the timing of receipts from funders but are confident that they have plans in place to manage any delays in receiving funding for specific projects.

Accordingly, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the Charity's ability to continue. The Trustees continue to adopt the going concern basis of accounting in preparing the annual accounts.

### **Remuneration**

Remuneration policy is decided by the Executive Management team, consisting of the Artistic Directors, and is reviewed by the Board of Trustees as part of the financial review at all Board meetings. The Board is responsible for making recommendations and approving any changes to the Artistic Director's salaries.

### **Trustees' Responsibilities**

The trustees (who are directors of Belarus Free Theatre for the purposes of company law) are responsible for preparing the Report of the Trustees 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

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2023

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resources and application of resources, including 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 of Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at the 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 the group 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; and
- 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

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

Signed on behalf of the board



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M Ball  
Trustee

Date: 30/11/2023

## **Opinion**

We have audited the financial statements of Belarus Free Theatre for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including 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 charitable company's state of affairs as at 31 January 2023 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 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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; or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 12, the trustees (who are also 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 to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and

regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales .

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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.

**BELARUS FREE THEATRE**

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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Cara Turtinton (Senior Statutory Auditor)  
for and on behalf of Saffery LLP

Chartered Accountants  
Statutory Auditors

71 Queen Victoria Street  
London  
EC4 V 4BE

30 November 2023

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**BELARUS FREE THEATRE**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)  
FOR THE YEAR ENDED 31 JANUARY 2023**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>Funds</b>	<b>Funds</b>
				<b>£</b>	<b>£</b>
<b>Income and endowments from</b>					
Grants and donations	<b>2</b>	375,750	864,565	1,240,315	1,807,157
Charitable activities		219,091	-	219,091	33,350
<b>Total</b>		<b>594,841</b>	<b>864,565</b>	<b>1,459,406</b>	<b>1,840,507</b>
<b>Expenditure on</b>					
Raising funds	<b>3</b>	44,413	-	44,413	22,849
Charitable activities	<b>4</b>	179,819	1,092,308	1,272,127	929,685
<b>Total</b>		<b>224,232</b>	<b>1,092,308</b>	<b>1,316,540</b>	<b>952,534</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>370,609</b>	<b>(227,743)</b>	<b>142,866</b>	<b>887,973</b>
Transfers between funds		-	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>		<b>370,609</b>	<b>(227,743)</b>	<b>142,866</b>	<b>887,973</b>
Balances brought forward at 31 January 2022		928,616	359,659	1,288,275	400,302
<b>Balances carried forward at 31 January 2023</b>	<b>11</b>	<b>1,299,225</b>	<b>131,916</b>	<b>1,431,141</b>	<b>1,288,275</b>

All of the above results are derived from continuing operations and include all gains and losses recognised in the period. The notes on pages 21 to 31 form part of these financial statements.

**BELARUS FREE THEATRE****BALANCE SHEET AS AT 31 JANUARY 2023**

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		<b>2023</b>	<b>2022</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>Current assets</b>			
Debtors	<b>9</b>	52,255	53,250
Cash at bank and in hand		1,468,047	1,320,806
		<b>1,520,302</b>	<b>1,374,056</b>
<b>Creditors: amounts falling due within one year</b>			
	<b>10</b>	(89,161)	(85,781)
<b>Net current assets</b>		<b>1,431,141</b>	<b>1,288,275</b>
<b>Net assets</b>		<b>1,431,141</b>	<b>1,288,275</b>
<b>Funds</b>			
Unrestricted	<b>11</b>	1,299,225	928,616
Restricted	<b>11</b>	131,916	359,659
		<b>1,431,141</b>	<b>1,288,275</b>

Approved by the Board of Trustees on 30/11/2023 and signed on its behalf by



M Ball  
Trustee

Belarus Free Theatre - Company Registration No. 7897118 (England and Wales).

The notes on pages 21 to 31 form part of these financial statements.

**BELARUS FREE THEATRE****STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JANUARY 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net cash provided by operating activities	147,241	889,192
<b>Change in cash and cash equivalents in the reporting period</b>	<b>147,241</b>	<b>889,192</b>
<b>Cash and cash equivalents at 1 February 2022</b>	<b>1,320,806</b>	<b>431,614</b>
<b>Cash and cash equivalents at 31 January 2023</b>	<b>1,468,047</b>	<b>1,320,806</b>

**Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net movement in funds for the reporting period	142,866	887,973
Adjustments for:		
Decrease/(increase) in debtors	995	(43,750)
Increase in creditors	3,380	44,969
<b>Net cash provided by operating activities</b>	<b>147,241</b>	<b>889,192</b>

**Analysis of changes in net debt**

	<b>1 February</b>	<b>Net cash</b>	<b>31 January</b>
	<b>2022</b>	<b>flows</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank	1,320,806	147,241	1,468,047
<b>Net debt</b>	<b>1,320,806</b>	<b>147,241</b>	<b>1,468,047</b>

**Analysis of cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Cash at bank	1,468,047	1,320,806
	<b>1,468,047</b>	<b>1,320,806</b>

The notes on pages 21 to 31 form part of these financial statements.

## **1 Accounting Policies**

### **1.1 Accounting basis**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Second edition of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)).

The charity is a public benefit entity as defined by FRS 102 and the functional currency is £ sterling. The Trustees consideration of going concern is documented on page 11 of this report. In forming their assessment they have made certain judgments concerning the timing of future funding but have concluded there are no material uncertainties regarding the charity's ability to continue as a going concern for at least 12 months from the date of approval of the balance sheet.

### **1.2 Income**

Production income is recognised in line with performance dates.

Grants receivable are recognised in accordance with the terms of the agreements. Donations are accounted for as and when entitlement arises, the amount can be reliably quantified and the economic benefit to the charity is considered probable. All other income is recognised on an accruals basis once the charity is legally entitled to receipt.

### **1.3 Expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of VAT.

Costs of fundraising are those incurred in attracting voluntary income. Costs incurred directly in relation to the charitable activities are allocated to those activities as they fall due.

Support costs are those incurred directly in support of expenditure on the objects of the charity and are allocated on the basis of time spent.

Governance costs are related to the public accountability of the charity and costs related to statutory requirements.

Grants are charged to expenditure when the grants are made by the Charity. Unpaid grants are included in creditors in accordance with the requirements of FRS102.

**1.4 Restricted income funds**

These balances represent voluntary income or grants, which have been received for the purposes set out in Note 11. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

**1.5 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

**1.6 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity has selected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

**1.7 Critical accounting judgements and key sources of estimation uncertainty**

In the application of the accounting policies, the Trustees are required to make judgement, 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.

The Trustees consider that there are no areas of judgement or key uncertainties.

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

---

#### 2. Grant and Donation income

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Unrestricted Income</b>		
Open Society Foundations	356,334	-
The 3C Foundation	10,000	-
AKO Foundation	5,000	-
Donations	4,416	972,282
Arts Council Cultural Recovery Funds	-	177,500
HMRC CJRS	-	43,125
Norwegian Helsinki Committee	-	20,690
Grants	-	164,710
Gifts in Kind (office space)	-	-
<b>Total</b>	<b>375,750</b>	<b>1,378,307</b>
<b>Restricted Income</b>		
Anonymous donation	754,320	-
National Endowment for Democracy	62,979	-
Arts Council Lottery Funding	20,556	-
USAID	18,858	-
Garrick Charitable Trust	4,000	-
Writer's and Scholars International Campaigns	2,750	-
Other donations	1,102	-
Open Society Foundations	-	305,236
Safety Curtain	-	2,000
Backstage Trust	-	100,000
German Marshall Fund	-	17,476
Actor Support	-	4,138
<b>Total</b>	<b>864,565</b>	<b>428,850</b>
<b>Total Grants and donations</b>	<b>1,240,315</b>	<b>1,807,157</b>

Included within unrestricted grants above are amounts received from the government in relation to the Coronavirus Job Retention Scheme of £nil (2022 - £43,125).

**3. Expenditure on raising funds**

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Staff costs (note 6)	33,336	22,849
Direct costs	11,077	-
	<b>44,413</b>	<b>22,849</b>

**4. Charitable Activities**

The charity has one activity being that of the production and performance of theatrical productions. The costs summarised below are those relating to this activity.

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Staff Costs (note 6)	355,420	394,975
Overhead Costs	262,271	88,770
Direct Production Costs	210,619	59,194
Travel and Accommodation Costs	408,658	240,967
Production and Performance Grants	101,703	-
Governance costs (note 5)	35,937	94,548
Foreign exchange	(101,941)	51,231
	<b>1,272,127</b>	<b>929,685</b>

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

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#### 5. Governance Costs

	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>
	<b>£</b>	<b>£</b>
Legal and professional fees	6,361	70,184
Bank Charges	4,652	12,914
Audit – current year	13,200	11,450
Audit – prior year	11,184	-
	<b>35,397</b>	<b>94,548</b>

#### 6. Staff costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries	367,567	382,918
Employer's National Insurance	16,606	28,530
Pension costs	4,582	6,376
	<b>388,755</b>	<b>417,824</b>

Average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
Admin (UK)	5	7
Admin (Belarus)	3	2
Productions	8	14
	<b>16</b>	<b>23</b>

No employees received emoluments as defined for taxation purposes of more than £60,000 in the year (2022: none).

No trustees received expenses in relation to costs incurred on behalf of the charity totalling £Nil (2022: £Nil).

There were two key management personnel defined as those with strategic influence, being the two Artistic Directors. Between them, these two employees received total remuneration packages in 2022/23 of £96,000 (2022: £96,000).

**7. Net expenditure**

Net expenditure is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Auditors' remuneration</b>		
Audit fees	13,200	12,000

**8. Taxation**

The company is registered as a charity under the Charities Act (2011) and as such is entitled to the exemptions under Income and Corporation Taxes Act (1988).

**9. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	20,007	-
Prepayments and accrued income	32,248	53,250
	<b>52,255</b>	<b>53,250</b>

**10. Creditors: amounts falling within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals & other creditors	84,171	76,290
Other tax and social security	4,990	9,491
	<b>89,161</b>	<b>85,781</b>

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023

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#### 11. Funds

	Balance at 1 February 2022 £	Incoming Resources £	Outgoing Resources £	Balance at 31 January 2022 £
<b>Restricted Funds</b>				
Open Society Foundations	305,236	-	(305,236)	-
Backstage Trust	54,423		(54,423)	-
Letters from Lukashenko's Prisoners	-	2,750	(2,750)	-
Dogs of Europe	-	39,414	(39,414)	-
ETC Young Europe IV	-	5,102	(5,102)	-
Mini Series Project	-	62,979	-	62,979
Advocacy	-	150,864	(115,871)	34,993
Blogging	-	33,944	-	33,944
Emergency support	-	226,296	(226,296)	-
Artistic Projects	-	343,216	(343,216)	-
<b>Total Restricted</b>	<b>359,659</b>	<b>864,565</b>	<b>(1,092,308)</b>	<b>131,916</b>
<b>Unrestricted Funds</b>	<b>928,616</b>	<b>594,841</b>	<b>(224,232)</b>	<b>1,229,225</b>
<b>Total funds</b>	<b>1,288,275</b>	<b>1,459,406</b>	<b>(1,316,540)</b>	<b>1,431,141</b>

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2023****11. Funds (continued)**

	<b>Balance at 1 February 2021 £</b>	<b>Incoming Resources £</b>	<b>Outgoing Resources £</b>	<b>Balance at 31 January 2022 £</b>
<b>Restricted Funds</b>				
Open Society Foundations	116,031	305,236	(116,031)	305,236
Norwegian Helsinki Committee	24,464	-	(24,464)	-
ICFJ Fund	21,597	-	(21,597)	-
London Community Foundation	15,000	-	(15,000)	-
Maria Bjornsson Memorial Fund	20,472	-	(20,472)	-
Goethe Institute	14,618	-	(14,618)	-
Ihnatowycz Foundation	11,215	-	(11,215)	-
German Marshall Fund	13,887	17,476	(31,363)	-
Safety Curtain	-	2,000	(2,000)	-
Backstage Trust	-	100,000	(45,577)	54,423
Other	-	4,138	(4,138)	-
<b>Total Restricted</b>	<b>237,284</b>	<b>428,850</b>	<b>(306,475)</b>	<b>359,659</b>
<b>Unrestricted Funds</b>	<b>163,018</b>	<b>1,411,657</b>	<b>(646,059)</b>	<b>928,616</b>
<b>Total funds</b>	<b>400,302</b>	<b>1,840,507</b>	<b>(952,534)</b>	<b>1,288,275</b>

**11. Funds (continued)**

**Restricted Funds received and utilised in the year or to be used to support activities in future years are as follows:**

Open Society Foundation - Funds are given towards organisational and project costs of the charity. Newer grants given to the Charity have no restriction and have therefore been treated as unrestricted from 1 February 2022 onwards.

Backstage Trust – Funds are given towards relocation costs of the Charity.

Letters from Lukashenko's Prisoners - Funds are given towards campaigns.

Dogs of Europe – Funds are given towards the costs of the production “Dogs of Europe”.

ETC Young Europe IV – Funds received from organisation in connection with the European Theatre Convention’s 2021-24 programme Young Europe IV which promotes non-dominant voices through theatre.

Mini Series Project – Funds received from the National Endowment for Democracy to be used for a series of projects highlighting democracy.

Advocacy – Funds towards the Charity’s advocacy through programming.

Blogging – Funds to be used towards blogging to promote the Charity’s productions and messages.

Emergency Support– Funds to be used for emergency regranting and support of cultural activity of those affected by the war in Ukraine.

Artistic Projects – Funds to be used for new and innovative artistic projects initiated by the Charity.

**12. Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named in the financial statements. In the event of the charity being wound-up, the liability in respect of the guarantee is limited to £1 per member of the charity. At 31 January 2023 the total of such guarantees was £11 (2022: £11).

**13. Analysis of net assets between funds**

	<b>2023</b>		
	Unrestricted Funds £	Restricted Funds £	Total £
<b>Current assets</b>			
Debtors	52,255	-	52,255
Cash at bank and in hand	1,336,131	131,916	1,468,047
Creditors: amounts falling due within one year	(89,161)	-	(89,161)
<b>Net assets</b>	<b>1,299,255</b>	<b>131,916</b>	<b>1,431,141</b>

	<b>2022</b>		
	Unrestricted Funds £	Restricted Funds £	Total £
<b>Current assets</b>			
Debtors	53,250	-	53,250
Cash at bank and in hand	961,147	359,659	1,320,806
Creditors: amounts falling due within one year	(85,781)	-	(85,781)
<b>Net assets</b>	<b>928,616</b>	<b>359,659</b>	<b>1,288,275</b>

**14. Related party transactions**

There were no related party transactions to be disclosed.

**15. Comparative Statement of Financial Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2022 Total Funds £</b>
<b>Income and endowments from</b>			
Donations and legacies	1,378,307	428,850	1,807,157
Charitable activities	33,350	-	33,350
<b>Total</b>	<b>1,411,657</b>	<b>428,850</b>	<b>1,840,507</b>
<b>Expenditure on</b>			
Raising funds	22,849	-	22,849
Charitable activities	623,210	306,475	929,685
<b>Total</b>	<b>646,059</b>	<b>306,475</b>	<b>952,534</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>765,598</b>	<b>122,375</b>	<b>887,973</b>
Transfers between funds	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>	<b>765,598</b>	<b>122,375</b>	<b>887,973</b>

**BELARUS FREE THEATRE**

England & Wales - Charity number 1147372

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# Accounts

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Company Registration No. 07897118 (England and Wales)  
Charity Registration No. 1147372

**Belarus Free Theatre  
Trustees' Report And Financial Statements  
For The Year Ended 31 January 2022**

## BELARUS FREE THEATRE

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## **BELARUS FREE THEATRE**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

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<b>Trustees</b>	M J Attenborough M F Ball J R Bierman T J Clark H A Kennedy D M Lan D J Law M F Miller A Stanley L J Wade S West
<b>Registered Office:</b>	c/o Young Vic Theatre 66 The Cut London SE1 8LZ
<b>Company Registration Number (England and Wales)</b>	7897118
<b>Charity Registration Number</b>	1147372
<b>Bankers</b>	HSBC Bank plc 28 Borough High Street Southwark SE1 1YB
<b>Auditors</b>	Saffery Champness LLP 71 Queen Victoria Street London EC4V 4BE

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022**

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The trustees, who are also directors for the purposes of the company law, present their report and the financial statements for the year ended 31 January 2022.

The company is a registered charity, registered number 1147372, limited by guarantee. The company is incorporated under the Companies Act 2006 and is governed by its Articles and Memorandum of Association dated 4 January 2012.

#### **Structure, Governance and Management**

The company was formed on 4<sup>th</sup> of January 2012. The company's principal activity is to advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama. The company was registered as a charity of 22 May 2012.

Trustees are recruited and appointed in accordance with the organisation's governing document and mission statement, and with relevant legislation. Before new trustees are appointed the Board determines what new attributes and knowledge are needed and then compiles a profile.

#### **Trustees**

The trustees in post at any point between 1 February 2021 and the date of signing this report were as follows:

M J Attenborough  
M F Ball  
J R Bierman  
T J Clark  
N Kaliada (resigned 24 September 2021)  
N Khalezin (resigned 24 September 2021)  
H A Kennedy  
D Kramer (appointed 1 July 2021, resigned 13 October 2022)  
D M Lan  
D J Law  
M F Miller  
A J Stanley  
D Wilson (appointed 7 July 2021, resigned 18 June 2022)  
L J Wade  
S A J West

#### **Objectives**

Belarus Free Theatre (BFT) is a UK-based international award-winning theatre company founded on the principle of freedom of speech and artistic expression. The charity's objectives, as set down in its articles of association, are to advance the arts for the public benefit by the promotion, but not exclusively, of the art of drama.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022**

---

The company has worked with both a permanent ensemble of actors based in Belarus and an international ensemble made up of UK and international actors. As of November 2021, following political repression in Belarus the majority of Belarus based ensemble relocated to the UK and Poland. Continuing to work across borders, BFT advocates and educates internationally for human rights. The company brings lived experience of living under authoritarian regimes to the stage by creating theatre drawn directly from real life experience as well as presenting contemporary interpretations of classic works.

BFT's transnational initiatives and theatre education programmes encourages people to find their own voices within society and develop a deeper engagement with social and political issues.

#### **Review of activities and achievements**

Belarus Free Theatre is an Associate Company of Young Vic Theatre, London and the UK office is maintained at the Young Vic address.

The UK office coordinate all the charitable activities in the UK and around the world, including organising performances , tours and residencies in the UK and internationally, national and international partnership projects, artistically-led human rights projects and fundraising for the company's operations in the UK and Belarus.

The Young Vic Theatre provides in-kind support that consists of office space, support staff, IT and telephone. Gifts in kind in the form of donated services from the Young Vic that cannot be quantified with reasonable accuracy are not recognised by the Charity.

Entering its tens year as a formally register UK company and charity, in 2021-22 BFT continues to deliver high impact programmes in Belarus, the UK and internationally.

#### **Artistic Activities Promoting Democracy and Social Justice in Belarus**

##### **Review of Activities and Achievements for 2021-22**

Despite continued pressure on the company following the 2020 Presidential elections in Belarus, the BFT ensemble continued to operate in Minsk, delivering not only high-level artistic productions, but helping to engage citizens to campaign for democracy and human rights in Belarus. Despite the continued impact of the worldwide pandemic and the falsified elections Belarus Free theatre has delivered against the goals set for 2021.

By the end of 2021 the majority of company were forced to relocate out of Belarus due to continued oppression of by the regime and its impact on personal safety of the Belarusian company. This has reduced the physical presence in Belarus, and moved the majority of the Belarus artist's work online or to Poland where many of the company members re-settled. This includes working with refugees based in Poland, producing work aimed at supporting Belarusians abroad and live streaming to Belarusians in Belarus.

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

---

#### Belarus Free Theatre Performances

Between February 2021 and January 2022 the company has presented a number of new shows, while continuing to show existing repertoire performances.

#### Hansel and Gretel

Premiering in May 2021, *Hansel and Gretel* was directed with the involvement of the main cast of the Belarus Free Theatre, including an actor with cerebral palsy. Under the direction of Yuri Devakov (graduate of the Fortinbras school), the ensemble explored the dark side of the Brothers Grimm tale, reflecting on the modern-day cruelty of authoritarian regimes.

#### Landscape

*Landscape* (Harold Pinter) explored the dilemma of falling in line and supporting the status quo versus finding ways to resist. *Landscape* is used as an entry point for couples to be able to open up and share the difficult choices they are faced with.

#### Night School

On 24 June Studio Fortinbras students premiered their end of year performance, *Night School* (by Harold Pinter) under the direction Pavel Haradnitski. The group selected *Night School* as it focuses on a man returning home from prison to find his room being rented out to a tenant. Freedom House's global freedom score for Belarus under the section Freedom of Movement is 1 out of 4 (with 4 being the highest score). Many opposition activists and their supporters fled their homeland or were forced out of the country, and "border officials" imposed restrictions on their re-entry." The inability to return to one's home is a concern that weighs heavily on our ensemble and other Belarusian human rights defenders. *Night School* is an entry point for students and audiences to unpick their most pressing concerns.

#### 28 Days

On 24 June Studio Fortinbras students premiered their end of year performance, *Night School* (by Harold Pinter) under the direction Pavel Haradnitski. Many opposition activists and their supporters fled their homeland or were forced out of the country, and "border officials" imposed restrictions on their re-entry." The inability to return to one's home is a concern that weighs heavily on our ensemble and other Belarusian human rights defenders. *Night School* is an entry point for students and audiences to unpick their most pressing concerns.

### Time of Women

*Time Of Women* (2014) is a play about three women who were at the forefront of the movement for a democratic Belarus in 2010: Irina Khalip, the PEN Pinter Prize-winning journalist arrested for her coverage of Lukashenka's regime; journalist Natalya Radina who was also imprisoned after the 2010 presidential elections, named a prisoner of conscience by Amnesty International who demanded Natalya's release together with the Committee to Protect Journalists; and the human rights activist Nasta Palazhanka, who campaigned tirelessly for the release of her loved one Zmitser Dashkevich upon her release from prison.

This production was re-staged at the request of the public and BFT's loyal audience members. In 2020, Belarusian society was transfixed by the trio of women - Sviatlana Tsikhanouskaya, Maria Kalesnikava, and Veranika Tsepkala - who took Belarus by storm and led the Revolution of Awakening, culminating in the biggest peaceful street protests since the 1990s. During the reporting period, *Time Of Women* was shown 25 times, each show followed by a post-show discussion where audience members were able to debate the ongoing political crisis.

### Dogs of Europe

The play is based on a novel by a banned Belarusian writer Alheird Baharevich, which looks into a possible anti-utopian future in which Russia develops a new Reich and takes over the majority of Asia and post-Soviet countries. Its counterpart -- the West, in turn, has forgotten how to read books.

The production premiered at the Barbican in March 2022 and ran for four-day run on the Barbican main stage with over 1,700 seat capacity. The work was live streamed back to Belarus with the world premiere on the 8<sup>th</sup> of March 2022. This show resonates not just with the current realities but warns us of potential dangers ahead.

### Error 403

*Error 403* (2021) is a production based on the play of the same name written by Nicolai Khalezin. It focuses on the fate of a riot police officer who shot a peaceful demonstrator, Alexander Taraikovsky. The Police Officer's thoughts haunt him throughout the unfolding arch of the production - in family scenes and his relations with his son, as well as the scenes with his fellow officers.

BFT approached this complex and particularly upsetting subject for many Belarusians as society increasingly splits between pro and anti-government supporters. This production and the debate it started amongst the Belarusians falls under BFT's goals of opening intergenerational and cross-class communication channels and encouraging reconciliation processes in a peace-building effort.

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

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#### Audience Statistics

Show	Total Performances	Total Audience
<i>Discover Love</i>	10	600
<i>Night School</i>	1	80
<i>Landscape</i>	5	250
<i>Time of Women</i>	20	1200
<i>28 Days</i>	5	300
<i>Hansel and Gretel</i>	5	250
<i>Error 403</i>	15	2,700
<i>Total</i>	51	4,780

#### Education

During 2021, Fortinbras has continued its usual existence until October 2021, teaching over 5 hours of classes four times a week, as well as presenting ongoing student work and involving students in the established productions.

Following the enforced relocation of the company from Belarus first to Ukraine and then to Poland, the Artistic Director Nicolai Khalezin has been giving online classes to younger (12-18) students interested in drama and freedom of speech. The classes have been attended by over 300 students from within the given age group.

In 2022 the company plans to restructure its education programme, focusing on outreach within younger people, while working not only online but also physically. A more permanent hub in Poland is a possibility on which the company is working to ensure it can continue working with Belarusian students in person even while being exiled from the country.

#### Online following

Platform	Followers/subscribers Jan 2020	Followers/subscribers Sept 2021
<i>Twitter</i>	5,200	16,100
<i>Instagram</i>	3,561	6,732
<i>Youtube</i>	995	2,985

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

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#### Documentaries

##### *Pussy Boys*

"*Pussy Boys*" is the current working title of a film shot by a Belarusian filmmaker Mikalai Kuprich, which focuses on the LGBTQI+ people within Belarussian and how this marginalised group of people lives in Belarus, which in turn makes a commentary and reflection on the broader issues LGBTQI+ people face in the world. The film is unique as in Belarus, the notion of homosexuality is denied altogether and the LGBTQI+ community has been forced underground, operating by its own codes and rules and falling prey to addiction to drugs and alcohol that affect marginalised communities. The film is about them: it is a story of very people, some loved by their parents, some ultimately resented; people who are united only by their sexuality in a sometimes euphoric and hedonistic world existing in parallel to the autocratic realities of modern-day Belarus. It is a film depicting the LGBTQI+ community in Belarus, a country unwilling and unable to accept their sexuality, a country willing to persecute them for it, and it explores the impact of psychological trauma and self-harm.

##### *Courage*

A documentary titled *Courage* was made featuring three actors of Belarus Free Theatre at the time of 2020 revolution in Belarus. The film follows the actors who narrowly escape arrest and torture as they take part in the peaceful mass protests, together with thousands of people. What unites them is the hope for freedom of speech and democracy, whilst the people's voice is brutally crushed by the regime's security apparatus. *Courage* accompanies the courageous and peaceful resistance of Belarus Free Theatre actors before and during the protests. The film takes a very personal look at the events and thus provides a close and gripping insight into the lives of people in today's Belarus who are fighting for their freedom and the right to democracy. The film premiered at Berlinale festival with Belarusian President elect Svetlana Tikhanovskaya in attendance.

#### UK Programmes

The 2022 programme started with *Dogs of Europe* premiering at the Barbican in March 2022. The production was co-commissioned by the Barbican and is an important step in relationship of Belarus Free Theatre and the UK, with the ensemble being forced to relocate and focus more on producing work within in the UK.

More work is planned including *Dogs of Europe* tour, with the potential of older pieces such as *Master Had a Talking Sparrow* to be reworked for the audience in the UK. First premiered in Minsk in 2017, *Master Had a Talking Sparrow* is an immersive theatrical dining experience that explores the hidden histories of Belarus by placing the audience at the heart of a family's birthday celebrations. Over mouthfuls of delicious Belarusian cuisine, the kaleidoscopic evening descends through toasts, impassioned speeches and dancing until long-buried memories rise to the surface.

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

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Inspired by Zmitser Bartosik's book of the same name, *Master Had a Talking Sparrow* shares the stories of the last survivors of the Second World War in Belarus and the history of a country torn apart by communism and Nazism. As imperialism continues to destroy the lives of people across eastern Europe, this urgent piece of theatre blasts through rose-tinted nostalgia to point the finger squarely at the icons and demigods who brought Belarus and its people to their knees.

#### **International Press Coverage**

In January 2021 BFT have received the [The Stage's 2021 International Theatre Award](#) for continued activism. The Stage wrote: "Belarus Free Theatre has always combined art with activism, but this year, at a pivotal moment in the country's history, it blurred the line further, creating and campaigning and keeping the eyes of the world on Belarus."

There was wide press coverage of the company's forced exile from Belarus in the [Washington Post](#), [Telegraph](#), [The Guardian](#), and [The World](#) releasing written stories on how the company continues to battle the regime despite being forced into exile.

[BBC Front Row](#) and [Channel 4](#) on released short audio and video footage on the same subject highlighting the importance on Belarus Free Theatre.

#### **Public Benefit**

In planning the activities of the Charity, the Trustees have given due regard to the Charity Commission's guidance on public benefit. The trustees believe that the activities of the charity in the year confirm its ability to provide current and on-going benefit to the public.

Belarus Free Theatre continues to work across borders, increasing its accessibility to audiences around the world – both through international performing and the development of its digital work.

The company continues to work with international talent in order to raise awareness of global issues through its outstanding, critically acclaimed theatre productions. It continues its unique and exceptional outreach work with young people in the UK, Belarus and around the world.

#### **Financial Review**

In 2021/22 Belarus Free Theatre has spent £952,533 (2021: £646,021). Staff and personnel expenditure at £417,824 (2021: £350,247) was higher than in the previous years and equated to 44% (2021: 54%) of its total generated expenditure.

Fundraising was at a much higher level than in previous years - with fundraising efforts leading to donations and grants of £1,805,157 (2021: £771,759), approximately 98% (2021: 93%) of the total income in the year.

### **Reserves Policy and Risk Management**

The Trustees consider the risk to the charity at each quarterly Board meeting and ensure that systems and procedures are established to mitigate key risks identified. These key risks fall into two broad areas:

the security of the personnel and property of the charity, due to the nature of its work. These risks are managed through frequent reviews of the security situation in the areas in which it works, and through specific training of all Company members

It is the policy of the Trustees for the charity to hold reserves to enable it to continue to operate for approximately three months in the event of a shortfall in income.

At the balance sheet date, the charity held "free" reserves, defined as unrestricted funds of £928,616 (2021: £163,017).

This current level of free reserves is sufficient for the charity to carry on its basic operations and support the company in Belarus for three months, in line with the reserves policy. The trustees have the flexibility on specific projects and will only go ahead with these when confirmed funding is in place.

### **Fundraising policy**

That the Charity receives and maintains adequate resources to deliver its charitable objectives, mitigated by diverse fundraising strategies which are regularly reviewed by the Trustees.

The Trustees understand their responsibility and the implications of fundraising as set out under the Charities (Protection and Social Investment) Act 2016. The Charity is committed to its donors and remains committed to the highest level of supporter care. The Charity fundraises in a variety of ways including via the Charity's website, at theatrical productions and in applying for grants from trusts and foundations. The Trustees are not aware of any complaints in relation to fundraising during the financial year.

### **Going Concern**

In October 2021, the company was forced to relocate out of Belarus due to ongoing pressure on the company which raised the threat levels of personal safety of the ensemble members. As such the company made the decision to help ensemble members relocate from Belarus if they felt unsafe or threatened.

As a result, this has significantly increased the overhead costs, forcing the company to look for additional funding to cover this emergency relocation, which we were able to secure through the help of Backstage Trust who provided an emergency grant of £100,000.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022**

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In the future, with existing increase in staffing costs due to difference in wages between Belarus and United Kingdom where the company is currently based, the Trustees hope to further diversify sources of income, by for example touring its large-scale productions such as the upcoming Dogs of Europe.

The Trustees have reviewed the charity's financial position, taking account of the levels of reserves and cash in the charity at the balance sheet date. The Trustees believe that the charity is well placed to manage operational and financial risks successfully and has the flexibility to undertake projects only when funding is confirmed for them.

The Trustees acknowledge that there are uncertainties inherent in the timing of receipts from funders but are confident that they have plans in place to manage any delays in receiving funding for specific projects.

Accordingly, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the Charity's ability to continue. The Trustees continue to adopt the going concern basis of accounting in preparing the annual accounts.

#### **Remuneration**

Remuneration policy is decided by the Executive Management team (consisting of the Artistic Directors Natalia Kaliada and Nicolai Khalezin) and reviewed by the Board of Trustees as part of the financial review at all Board meetings. The Board is responsible for making recommendations and approving any changes to the Executive team's salaries.

#### **Trustees' Responsibilities**

The trustees (who are directors of Belarus Free Theatre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 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 of Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 business.

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2022

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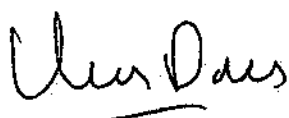
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at the time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group 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; and
- 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.

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

Signed on behalf of the board



M Ball  
Trustee

Date: 2nd March 2023

### **Opinion**

We have audited the financial statements of Belarus Free Theatre for the year ended 31 January 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including 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 charitable company's state of affairs as at 31 January 2022 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 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 the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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; or

## **BELARUS FREE THEATRE**

### **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Report of the Trustees.

#### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 13, the trustees (who are also 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 to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

#### **Identifying and assessing risks related to irregularities:**

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and

regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales .

**Audit response to risks identified:**

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Other matters**

The financial statements for the year ended 31 January 2021 were not audited as in the previous accounting period, the trustees took advantage of audit exemption under s145 of the Charities Act 2011. Therefore the comparative financial information presented in these financial statements has not been subject to audit. As part of our testing we have gained sufficient appropriate evidence that the opening balances do not contain any misstatements that materially affect the current period's financial statements.

## BELARUS FREE THEATRE

### INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE

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#### 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.



Cara Turlington (Senior Statutory Auditor)  
for and on behalf of Saffery Champness LLP

Chartered Accountants  
Statutory Auditors

71 Queen Victoria Street  
London  
EC4 V 4BE

14 March 2023

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

**BELARUS FREE THEATRE**

**STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)  
FOR THE YEAR ENDED 31 JANUARY 2022**

		Unrestricted	Restricted	2022 Total	2021 Total
	Notes	Funds	Funds	Funds	Funds
		£	£	£	£
<b>Income and endowments from</b>					
Donations and legacies	2	1,378,307	428,850	1,807,157	771,759
Charitable activities		33,350	-	33,350	55,034
<b>Total</b>		<b>1,411,657</b>	<b>428,850</b>	<b>1,840,507</b>	<b>826,793</b>
<b>Expenditure on</b>					
Raising funds	3	22,849	-	22,849	46,690
Charitable activities	4	623,210	306,475	929,685	599,331
<b>Total</b>		<b>646,059</b>	<b>306,475</b>	<b>952,534</b>	<b>646,021</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>765,598</b>	<b>122,375</b>	<b>887,973</b>	<b>180,772</b>
Transfers between funds		-	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>		<b>765,598</b>	<b>122,375</b>	<b>887,973</b>	<b>180,772</b>
Balances brought forward at 31 January 2021		163,018	237,284	400,302	219,530
<b>Balances carried forward at 31 January 2022</b>	<b>11</b>	<b>928,616</b>	<b>359,659</b>	<b>1,288,275</b>	<b>400,302</b>

All of the above results are derived from continuing operations and include all gains and losses recognised in the period. The notes on pages 22 to 31 form part of these financial statements.

**BELARUS FREE THEATRE**

**BALANCE SHEET AS AT 31 JANUARY 2022**

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	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	9	53,250	9,500
Cash at bank and in hand		1,320,806	431,614
		<b>1,374,056</b>	<b>441,114</b>
<b>Creditors: amounts falling due within one year</b>			
	10	(85,781)	(40,812)
<b>Net current assets</b>		<b>1,288,275</b>	<b>400,302</b>
<b>Net assets</b>		<b>1,288,275</b>	<b>400,302</b>
<b>Funds</b>			
Unrestricted	11	928,616	163,017
Restricted	11	359,659	237,285
		<b>1,288,275</b>	<b>400,302</b>

Approved by the Board of Trustees on 2 March 2023 and signed on its behalf by



M Ball  
Trustee

Belarus Free Theatre - Company Registration No. 7897118 (England and Wales).

The notes on pages 22 to 31 form part of these financial statements.

**BELARUS FREE THEATRE**

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JANUARY 2022**

	2022	2021
	£	£
Net cash provided by operating activities	889,192	226,711
Change in cash and cash equivalents in the reporting period	889,192	226,711
Cash and cash equivalents at 1 February 2021	431,614	204,903
<b>Cash and cash equivalents at 31 January 2022</b>	<b>1,320,806</b>	<b>431,614</b>

**Reconciliation of net movement in funds to net cash flow from operating activities**

	2022	2021
	£	£
Net movement in funds for the reporting period	887,973	180,772
Adjustments for:		
(Increase)/decrease in debtors	(43,750)	51,505
Increase/(decrease) in creditors	44,969	(5,566)
<b>Net cash provided by operating activities</b>	<b>889,192</b>	<b>48,726</b>

**Analysis of changes in net debt**

	1 February 2021	Net cash flows	31 January 2022
	£	£	£
Cash at bank	431,614	889,192	1,320,806
Borrowings	-	-	-
<b>Net debt</b>	<b>431,614</b>	<b>889,192</b>	<b>1,320,806</b>

**Analysis of cash and cash equivalents**

	2022	2021
	£	£
Cash at bank	1,320,806	431,614
<b></b>	<b>1,320,806</b>	<b>431,614</b>

The notes on pages 22 to 31 form part of these financial statements.

## **1 Accounting Policies**

### **1.1 Accounting basis**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Second edition of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)).

The charity is a public benefit entity as defined by FRS 102 and the functional currency is £ sterling. The Trustees consideration of going concern is documented on page 12 of their report. In forming their assessment they have made certain judgments concerning the timing of future funding but have concluded there are no material uncertainties regarding the charity's ability to continue as a going concern for at least 12 months from the date of approval of the balance sheet.

### **1.2 Income**

Production income is recognised in line with performance dates.

Grants receivable are recognised in accordance with the terms of the agreements. Donations are accounted for as and when entitlement arises, the amount can be reliably quantified and the economic benefit to the charity is considered probable. All other income is recognised on an accruals basis once the charity is legally entitled to receipt.

### **1.3 Expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of VAT.

Costs of fundraising are those incurred in attracting voluntary income. Costs incurred directly in relation to the charitable activities are allocated to those activities as they fall due.

Support costs are those incurred directly in support of expenditure on the objects of the charity and are allocated on the basis of time spent.

Governance costs are related to the public accountability of the charity and costs related to statutory requirements.

**1.4 Restricted income funds**

These balances represent voluntary income or grants, which have been received for the purposes set out in Note 11. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

**1.5 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

**1.6 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity has selected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

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#### 2. Grant and Donation income

	2022	2021
	£	£
<b>Unrestricted Income</b>		
Donations	972,282	184,306
Arts Council Cultural Recovery Funds	177,500	95,000
HMRC CJRS	43,125	48,085
Norwegian Helsinki Committee	20,690	-
Grants	164,710	-
Gifts in Kind (office space)	-	25,000
<b>Total</b>	<b>1,378,307</b>	<b>387,391</b>
<b>Restricted Income</b>		
Open Society Foundations	305,236	317,386
ICFJ (International Centre for Journalism)	-	8,806
Norwegian Helsinki Committee	-	16,578
London Community Foundation	-	-
Safety Curtain	2,000	-
Backstage Trust	100,000	-
Goethe Institute	-	1,768
Ihnatowycz Foundation	-	25,926
German Marshall Fund	17,476	13,904
Actor Support	4,138	-
<b>Total</b>	<b>428,850</b>	<b>384,368</b>

Included within unrestricted grants above are amounts received from the government in relation to the Coronavirus Job Retention Scheme of £43,125 (2021 - £48,085).

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

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#### 3. Expenditure on raising funds

	2022	2021
	Total	Total
	Funds	Funds
	£	£
Staff costs (note 6)	22,849	46,035
Direct costs	-	655
	<b>22,849</b>	<b>46,690</b>

#### 4. Charitable Activities

The charity has one activity being that of the production and performance of theatrical productions. The costs summarised below are those relating to this activity.

	2022	2021
	Total	Total
	Funds	Funds
	£	£
Staff Costs (note 6)	394,975	304,212
Overhead Costs	88,770	45,890
Direct Production Costs	59,194	187,292
Travel and Accommodation Costs	240,967	28,630
Governance costs (note 5)	94,548	4,051
Foreign exchange	51,231	29,256
	<b>929,685</b>	<b>599,331</b>

#### 5. Governance Costs

	2022	2021
	Total	Total
	Funds	Funds
	£	£
Legal and professional fees	70,184	-
Bank Charges	12,914	811
Audit and Accountancy	11,450	3,240
	<b>94,548</b>	<b>4,051</b>

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022

#### 6. Staff costs

	2022	2021
	£	£
Salaries	382,918	325,565
Employer's National Insurance	28,530	19,998
Pension costs	6,376	4,683
	<b>417,824</b>	<b>350,247</b>

Average monthly number of employees during the year was:

	2022	2021
Admin (UK)	7	5
Admin (Belarus)	2	4
Productions	14	16
	<b>23</b>	<b>25</b>

No employees received emoluments as defined for taxation purposes of more than £60,000 in the year (2021: none).

Until September 2021, two trustees were remunerated by the charity as permitted by the Articles of Association. These payments are made in respect of their services as Artistic Directors; they are responsible for arranging and directing the theatrical performances. Total payments in the year were £96,000 (2021: 2 Trustees; £96,000). Following the resignation of the individuals as Trustees in September 2001, the two individuals retained their positions as Artistic Directors.

No trustees received expenses in relation to costs incurred on behalf of the charity totalling £Nil (2021: Two trustees totalling: £1,395) and were paid subsistence totalling £Nil (2021: £381).

There were two key management personnel in 2021/2022, defined as those with strategic influence, being the two Artistic Directors. Between them, these two employees received total remuneration packages in 2022 of £96,000 (2021: £96,000).

**7. Net expenditure**

Net expenditure is stated after charging:

	<b>2022</b>	<b>2021</b>
	£	£
<b>Auditors'/Independent examiners' remuneration</b>		
Audit/Independent examination	12,000	1,500

**8. Taxation**

The company is registered as a charity under the Charities Act (2011) and as such is entitled to the exemptions under Income and Corporation Taxes Act (1988).

**9. Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
Prepayments and accrued income	53,250	9,500
	<b>53,250</b>	<b>9,500</b>

**10. Creditors: amounts falling within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Accruals & other creditors	76,290	33,715
Other tax and social security	9,491	7,097
	<b>85,781</b>	<b>40,812</b>

**BELARUS FREE THEATRE**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022**

**11. Funds**

	Balance at 1 February 2021 £	Incoming Resources £	Outgoing Resources £	Balance at 31 January 2022 £
<b>Restricted Funds</b>				
Open Society Foundations	116,031	305,236	(116,031)	305,236
Norwegian Helsinki Committee	24,464	-	(24,464)	-
ICFJ Fund	21,597	-	(21,597)	-
London Community Foundation	15,000	-	(15,000)	-
Maria Bjornsson Memorial Fund	20,472	-	(20,472)	-
Goethe Institute	14,618	-	(14,618)	-
Ihnatowycz Foundation	11,215	-	(11,215)	-
German Marshall Fund	13,887	17,476	(31,363)	-
Safety Curtain	-	2,000	(2,000)	-
Backstage Trust	-	100,000	(45,577)	54,423
Other	-	4,138	(4,138)	-
<b>Total Restricted</b>	<b>237,284</b>	<b>428,850</b>	<b>(306,475)</b>	<b>359,659</b>
<b>Unrestricted Funds</b>	<b>163,018</b>	<b>1,411,657</b>	<b>(646,059)</b>	<b>928,616</b>
<b>Total funds</b>	<b>400,302</b>	<b>1,840,507</b>	<b>(952,534)</b>	<b>1,288,275</b>
	Balance at 1 February 2020 £	Incoming Resources £	Outgoing Resources £	Balance at 31 January 2021 £
<b>Restricted Funds</b>				
Open Society Foundations	(15,278)	317,386	(186,078)	116,031
Norwegian Helsinki Committee	7,886	16,578	-	24,464
ICFJ Fund	21,511	8,806	(8,720)	21,597
London Community Foundation	15,000	-	-	15,000
Maria Bjornsson Memorial Fund	20,472	-	-	20,472
Goethe Institute	15,993	1,768	(3,143)	14,618
Ihnatowycz Foundation	-	25,926	(14,711)	11,215
German Marshall Fund	-	13,904	(17)	13,887
<b>Total Restricted</b>	<b>65,585</b>	<b>384,368</b>	<b>(212,668)</b>	<b>237,285</b>
<b>Unrestricted Funds</b>	<b>153,945</b>	<b>442,425</b>	<b>(433,353)</b>	<b>163,017</b>
<b>Total funds</b>	<b>219,530</b>	<b>826,793</b>	<b>(646,021)</b>	<b>400,302</b>

**11. Funds (continued)**

**Restricted Funds are to be used to support activities in future years as follows:**

Open Society Foundation - Funds are given towards organisational and project costs of the charity

Norwegian Helsinki Committee - Funds are given towards programme costs in Belarus

ICFJ - Funds are given towards programme costs in Belarus and the making of the documentary "Alone"

London Community Foundation - Funds are given in support of the production "Dogs of Europe"

Maria Björnson Memorial Fund - Funds are given towards the costs of Studio Fortinbras

Goethe Institute - Funds are given towards the costs of the production "Dogs of Europe"

Ihnatowycz Foundation – Funds are given towards the costs of the production "Dogs of Europe"

German Marshall Fund - Funds are given towards organisational and project costs of the charity

**12. Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named in the financial statements. In the event of the charity being wound-up, the liability in respect of the guarantee is limited to £1 per member of the charity. At 31 January 2022 the total of such guarantees was £11 (2021: £13).

**13. Analysis of net assets between funds**

	<b>2022</b>		Total £
	Unrestricted Funds £	Restricted Funds £	
<b>Current assets</b>			
Debtors	53,250	-	53,250
Cash at bank and in hand	961,147	359,659	1,320,806
Creditors: amounts falling due within one year	(85,781)	-	(85,781)
<b>Net assets</b>	<b>928,616</b>	<b>359,659</b>	<b>1,288,275</b>
	<b>2021</b>		Total £
	Unrestricted Funds £	Restricted Funds £	
<b>Current assets</b>			
Debtors	9,500	-	9,500
Cash at bank and in hand	194,329	237,285	431,614
Creditors: amounts falling due within one year	(40,812)	-	(40,812)
<b>Net assets</b>	<b>163,017</b>	<b>237,285</b>	<b>400,302</b>

**14. Related party transactions**

Other than the authorised payments to trustees for artistic direction disclosed in note 6 to these financial statements, there were no related party transactions to be disclosed.

**BELARUS FREE THEATRE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022****15. Comparative Statement of Financial Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total Funds £</b>
<b>Income and endowments from</b>			
Donations and legacies	387,391	384,368	771,759
Charitable activities	55,034	-	55,034
<b>Total</b>	<b>442,425</b>	<b>384,368</b>	<b>826,793</b>
<b>Expenditure on</b>			
Raising funds	46,569	121	46,690
Charitable activities	386,784	212,547	599,331
<b>Total</b>	<b>433,353</b>	<b>212,668</b>	<b>646,021</b>
<b>Net incoming resources before transfers</b>	<b>9,072</b>	<b>171,700</b>	<b>180,772</b>
Transfers between funds	-	-	-
<b>Net incoming resources for the year</b>	<b>9,072</b>	<b>171,700</b>	<b>180,772</b>
Balances brought forward at 31 January 2020	153,946	65,585	219,530
<b>Balances carried forward at 31 January 2021</b>	<b>163,017</b>	<b>237,285</b>	<b>400,302</b>

**BELARUS FREE THEATRE**

England & Wales - Charity number 1147372

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# Accounts

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Company Registration No. 7897118 (England and Wales)  
Charity Registration No. 1147372

**BELARUS FREE THEATRE  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JANUARY 2021**

# BELARUS FREE THEATRE

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## BELARUS FREE THEATRE

### REFERENCE AND ADMINISTRATIVE DETAILS

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<b>Trustees</b>	M J Attenborough M F Ball (Appointed 27 April 2020) J R Bierman T J Clark N Kaliada (resigned 24 September 2021) N Khalezin (resigned 24 September 2021) D M Lan D J Law M F Miller A Stanley L J Wade S West
<b>Registered Office</b>	C/o Young Vic Theatre 66 The Cut London SE1 8LZ
<b>Company registration number</b>	7897118
<b>Registered charity number</b>	1147372
<b>Independent examiner</b>	Cara Turtington FCA DChA Saffery Champness LLP 71 Queen Victoria Street London EC4V 4BE

# **BELARUS FREE THEATRE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021**

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The trustees, who are also directors for the purposes of company law, present their report and the financial statements for the year ended 31 January 2021.

The company is a registered charity, registered number 1147372, limited by guarantee. The company is incorporated under the Companies Act 2006 and is governed by its Articles and Memorandum of Association dated 4 January 2012.

### **Structure, Governance and Management**

The company was formed on 4 January 2012. The company's principle activity is to advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama. The company was registered as a charity on 22 May 2012.

Trustees are recruited and appointed in accordance with the organisation's governing document and mission statement, and with relevant legislation. Before new trustees are appointed the Board determines what new attributes and knowledge are needed and then compiles a profile.

### **Trustees**

The trustees in post at any point between 1 February 2020 and the date this report was signed were as follows:

M J Attenborough	D M Lan
M F Ball (appointed 27 April 2020)	D J Law
J R Bierman	M F Miller
T J Clark	A Stanley
N Kaliada (resigned 24 September 2021)	L J Wade
N Khalezin (resigned 24 September 2021)	S West

### **Objectives**

Belarus Free Theatre (BFT) is a UK-based international award-winning theatre company founded on the principles of freedom of speech and artistic expression. The charity's objectives, as set down in its articles of associations, are to advance the arts for the public benefit by the promotion in particular, but not exclusively, of the art of drama.

The company works with both a permanent ensemble of actors based in Belarus and an international ensemble made up of UK and international actors. Working across borders, BFT creates, advocates internationally for human rights, and educates. The company brings a sharp reality to the stage by creating theatre drawn directly from real life experience as well as presenting contemporary deconstructions of classic works.

BFT's transnational initiatives and theatre educational programmes encourage people to find their own voices within society and to develop a deeper engagement with social and political issues.

### **Review of activities and achievements**

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021**

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Belarus Free Theatre is an Associate Company of the Young Vic Theatre, London and the UK office is maintained at the Young Vic address.

The UK office coordinates all the charitable activities of the company in the UK and around the world, including organizing creative residencies and performances in the UK and international performances and tours, building relations with local and international partners, performance-linked human rights projects and fundraising for the company's operations in the UK and Belarus.

The Young Vic Theatre provides in-kind support that consists of office space, support staff, IT and telephone, marketing and operational support. Gifts in kind in the form of donated services from the Young Vic that cannot be quantified with reasonable accuracy are not recognised by the Charity.

Entering its ninth year as a formally registered UK company and charity, in 2020-21 BFT continued to deliver high-impact programmes in Belarus, the UK, and internationally.

#### **Artistic Activities Promoting Democracy and Social Justice in Belarus**

##### **Review of Activities and Achievements for 2020**

Despite the myriad challenges that have arisen in 2020, the BFT ensemble in Minsk have continued to work tirelessly to engage with citizens, empower them to stand up to oppression and to activate those who wouldn't otherwise engage with social issues. Amid a global pandemic, a falsified election and numerous arrests of artists and political activists BFT have shown an incredible level of resilience and delivered against the goals and objectives that initially planned for 2020.

We have been recognised by the Sergei Magnitsky Human Rights Award for Courage Under Fire, which was presented by Stephen Fry in November 2020. Stephen said:

"[BFT are] a group for whom I feel an extraordinary affinity. A group of some of the bravest, most passionate and gifted people I have ever come across... In the face of unbelievable danger, oppression and harassment they have continued to send a clear message of hope. I've been utterly inspired by them. I want to congratulate them from the bottom of my heart, to reiterate my deep, deep admiration for everything they do and continue to do, and to hope that their brave, brave commitment soon brings a result."

##### **BFT Performances**

Despite these challenges between January 2020 and January 2021 the company presented the following plays:

*Dogs of Europe*

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021**

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Based on the novel by Alhierd Bacharevic, Dogs of Europe is an epic fantasy and political thriller about the dangers of looking away when authoritarianism takes root. It is a fast-paced political thriller that navigates from modern day Europe to an apocalyptic futuristic fantasy and a parable framing the ironies of our current western political arena, characterised by populist disruptors breeding discord and fractured societies as providing fertile conditions for a conscious drift toward the rigid clarity of a totalitarian state.

In February 2020, Dogs of Europe premiered in a secret location in Minsk and has played to over 1000 audience members across 15 performances. It was met with an exceptionally positive reception from audiences, and in response to overwhelming public demand, Dogs of Europe reopened in Minsk to run for an additional seven performances in July to August 2020, strictly adhering to social distancing guidelines. One of the requests particularly struck the company: the person was asking for the show to return because they said it “resonates in the gut and reminds me what we are fighting for”, this was before the presidential elections but the pro-democratic movement was already on the rise and a number of BFT audiences said they want to see the show so they had something powerful to think of “when they are stuck in detention centres”.

#### *Tsar Tsar*

In August 2020, members of the BFT team travelled by river on a hand-built raft to remote communities where there is a severe lack of access to information due to being cut off from the internet and people who live in these communities are forced to rely on the state media. On 15th-27th August 2020, BFT members travelled down the Brazina River to Iskra Village, Svetlogorsk, Gagari village and Gorval village to perform Tsar Tsar and hold post-show discussions.

Tsar Tsar is a fable for our times, telling the story of an evil Tsar and his long-suffering people - a clear parable of the politics of Belarus. Tsar Tsar is an outdoor theatre production that is based on a format created to engage the rural audiences. Based on the popular Russian folk tale of Tsar Maximilian, this is a compelling theatre for all the family, that reminds of the true value of freedom. At every location BFT’s art-activists hold informal post-show talks with the audience to create a safe space for debate and dialogue. BFT’s personal and professional experience of creative, non-violent civil resistance can prove to be the lifeline for inspiring social action throughout Belarus.

#### *Courtyard Performances*

Since the mass protests in Belarus began in the Summer of 2020, BFT have been performing to audiences around the city in residential courtyards. People began to gather in the courtyards around which their blocks of flats are built out of a desire to come together, show each other support and solidarity, to eat and sing songs together during this traumatic time when thousands have been arrested and state brutality is commonplace. Courtyard gathering became a way for people to find solace and strength in each other’s company: a beautiful sign of unity in the face of adversity, the courtyard gatherings are a powerful example of direct democracy in action.

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021

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In September of 2020, the BFT ensemble began travelling round to different courtyards and performing extracts from plays and holding post-show discussions, giving people a space to imagine a better society after authoritarianism. The power of art to bring people together and create positive social change is at the heart of our mission and is recognised by the courtyard organisers who invite us to perform.

The content of the courtyard performances aims to resonate deeply with the communities affected by authoritarianism and fighting for freedom in Belarus, as well as to uplift the spirit and provide levity and consolation at the end of the day.

#### Stories by Kharms

Stories by Kharms directed by Pavel Haradnitski. This is a comedy staging of short stories by Daniil Kharms, who, writing at the height of Stalinist repressions is considered the leading voice of the Russian absurd, pre-dating, but less well known to European audiences than Samuel Beckett. The selected stories highlight irrational bureaucracy, farcical miscommunication, romantic love and human tragedy, revealing relationships between people as a sequence of follies lacking meaning and context. Written as a reflection of the hardships and futility of day-to-day life in Communist Russia, some scenes resonate with contemporary Minsk audiences, while many have more universal philosophical significance. These performances also work very well involving the younger audience members, as the whole family can enjoy the shows and the wrap-around engagement that BFT members brought to the court-yard performances, with games for children and post-show discussions for all.

To date, BFT have performed in 21 different courtyards around the city and one in agro-town (agricultural settlement) outside of Minsk, averaging four performances per week and sometimes performing twice in one day. With a typical audience size of 100-700 people we estimate that around 10,000 people have attended BFT performances during this period (it is impossible to give exact numbers as these events are unticketed). The most recent performance took place on the 6th November 2020. The gatherings and performances have been placed on hold due to severe weather conditions and security risks.

BFT's Courtyard Performances have been covered by Irena Kotelovich for *Nasha Niva* an independent Belarusian weekly publication and most frequently visited Belarusian website. Kotelovich wrote "It seemed that the most grateful audience tonight were the children. Their laughter filled the whole courtyard on Osipenko street where the latest in the series of BFT's adapted courtyard performances took place."

The piece also featured quotes from several audience members who attended BFT Courtyard Performances:

"It really helps in these difficult times, every evening we get a charge of positive emotions. It's a pity that we didn't organise like this before. Maybe if we didn't stay in our flats, separated from each other, we wouldn't have let our country to get to this state. But now people of different ages, professions and interests have all united. If somebody needs help we know that we can cover each other's backs."

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021

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“At one of the courtyard performances I saw an elderly man observing the children dancing to music, a tear ran down his face as he said ‘I look at them and I envy them, they will grow up free.’”

#### Discover Love, Time of Women and Reykjavik 74

Since the weather in Minsk has become inhospitable due to the onset of winter, courtyard gatherings have been put on hiatus until the Spring 2021. Additionally, as authorities have become aware of the courtyard gatherings, plain-clothed officers have begun to attend the gatherings and apprehend people gathered.

Whilst courtyard gatherings have been put on hold, the BFT ensemble have begun presenting these three classic BFT shows in rep at LoFi space in Minsk.

#### Reykjavik 74

Reykjavik '74 authored by contemporary Polish playwright Marta Sakolowska, directed by BFT's ensemble member Yura Divakov, tells of lives destroyed by the criminal justice system. This is not just a story of justice gone wrong, of false conviction and imprisonment, but of people brutalised by a system that is the antithesis of everything it should stand for.

Drawn directly from real-life cases, the production offers an unflinching expose of people aggressively interrogated, tortured and ultimately, killed – each one an innocent victim of a wholly corrupted system.

#### Discover Love

Discover Love is one of BFT best-loved shows, created by our founders Natalia Kaliada and Nicolai Khalezin and first performed in Minsk in 2008. A love story based on real events from the life of Irina Krasovskaya, whose husband Anatoly was kidnapped and murdered for rendering assistance to the democratic body of Belarus.

#### Time of Women

A play about women on the forefront of a movement for a democratic Belarus, women with an unflinching and unswerving dedication to the truth. Time of Women was first performed on 19 December 2014, underground in Belarus. The UK premiere took place on 9 November 2015 at the Young Vic as part of Staging a Revolution festival.

In October and November 2020, a total of 1,260 audience members came to see these three re-runs.

#### Audience statistics

Show	Total performances	Total audiences
Dogs of Europe	15	1,050

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021

Tsar Tsar	4	101
Courtyard performances	25	10,000*
Discover Love	9	540
Time of Women	10	600
Reykjavik 74	2	120
<b>Total</b>	<b>65</b>	<b>12,411</b>

\*estimate based on average audience size at unticketed events

#### **Video/Streamed Work**

##### *A School for Fools*

A School For Fools Premiered on June 1st 2020.

Premiere: Over 100 people watching alongside leading UK and US theatre critics

Total views during June - July run: 1,528

Total numbers at post show discussion: 307

The author of A School For Fools was invited to the premier via his agent and BFT was incredibly pleased that Mr. Sokolov joined the premier with his family members: "Yesterday I saw "School" performed by Belarus Free Theatre. A very decent production even though they've got such challenges these days! Just a few words: inventive, witty, vivid, passionate: I believe them."

##### *Love Over Virus*

In response to the coronavirus pandemic, BFT opened up its digital archive to make 21 acclaimed stage productions free to watch online. Every day between 4th April - 14th June we made a new archived production available on our YouTube channel.

Additionally, we launched a series of new videos of prominent actors including Juliet Stevenson, Samuel West and Stephen Fry, as well as members from the BFT ensemble read their favourite fairy tales and folk stories. These stories were enjoyed by families in Belarus, the UK and internationally with new stories added to our YouTube daily from 31st March - 6th June.

Overall, this content was viewed over 31k times and our YouTube presence has increased this year by 230% (based on number of views). BFT Artistic Director and co-founder Natalia said: "At a time of unprecedented insecurity and fear we wanted to create an online space to celebrate and share these enduring stories together."

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021

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<b>Show</b>	<b>Performances</b>	<b>Audiences/views</b>
A School for Fools	10	1,528
Love Over Virus	58	31,990
<b>Total</b>	<b>68</b>	<b>33,518</b>

#### **Evaluation Against Targets**

Target live audiences: 5500 (35% new to BFT)

Target streamed audiences: 15,000

Total live audiences: 12,411 (63% new to BFT)

Total streams/views: 33,518

In 2020, BFT's output has exceeded our targets in both live and video-streamed engagement by over double in both cases. We are exceptionally proud of this achievement, especially given the unique circumstances thrown up by the global coronavirus pandemic and the uprisings in Belarus. These achievements would categorically not have been possible without the support we receive from the Open Society Foundation.

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021**

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#### **Education**

##### *Fortinbras*

In March 2020, 16 students enrolled in Fortinbras, BFT's theatre laboratory for art activists. Due to the Covid-19 pandemic, classes were moved online and continued remotely. In summer 2020, in-person sessions were reinstated for more physical disciplines whilst voice and elocution continued over zoom.

In BFT's premises, students and their teachers gather on a daily basis to progress in the following modules: Physical Theatre, Documentary Theatre, Visual Theatre and Citizen Journalism. All modules are deeply rooted in BFT's method of developing stories and theatre performances based on journalistic-styles investigations, as well as thorough desk and field research. Thus, the group was heavily involved in following the news, proactively engaging in the pro-democracy movement, and participating in public debate championed by BFT on and offline.

The ability to follow current affairs, discern between real events and fake news, as well as developing critical thinking faculties is kept at the forefront of every subject taught at the Laboratory.

2020 has been unprecedented, but due to the developments in Belarus, BFT's co-founders have been contacted by a number of students who've been expelled from state universities. The former students are hoping to join the laboratory to continue their education with BFT despite the fact that the Fortinbras laboratory has no official certification. The activism component of our Laboratory is especially appealing to the youth as they are seeking new and creative ways to express their dissent and keep pressure on the illegal regime in Belarus. BFT is currently looking for additional funds to be able to expand our capacity and enroll another group of students in 2021.

"Fortinbras has made me more creative, resilient, but most importantly, more brave. It hasn't been easy. Each of the teachers is an individual who I've felt inspired to listen and to hear. They are not just teachers, but masters of their art." (Student Feedback 2020).

#### **Online Activities and Campaigns**

##### *I'm With the Banned*

I'm with the Banned is Belarus Free Theatre's artist led campaign bringing together people who are free to express themselves, in solidarity with artists and activists banned, censored and imprisoned in Belarus and Russia and wherever freedom of expression and justice are threatened by oppressive regimes.

In 2020, BFT have repurposed this campaign and hashtag #ImWithTheBanned to call for the release of over 1000 protestors who were arrested during the anti-government demonstrations. Svetlana Sugako and Nadia Brodskaya launched the campaign upon their release from prison after being sentenced and incarcerated for defending their right for freedom to vote. A microsite

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021

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was launched to support the campaign resulting in 27,041 pageviews; 7,500 people signing the campaign; and 42 writing postcards to political prisoners.

#### Stand with Belarus

International venues lit up their exteriors in red and white to symbolise the Republic flag of Belarus in solidarity with pro-democracy protesters:

La Mama	New York
Bozar	Brussels
The Curve	Leicester
Royal Opera house	West End
The Coliseum	West End
The Barbican	East London
The Roundhouse	Camden
Royal Court	Sloane Square
Royal Shakespeare Company	
Shakespeare's Globe	Southwark

People around the globe came out in support of the 100k+ protesters on the streets of Minsk, with Stephen Fry and Dame Harriet Walter lending their voices to the cause. International venues including Shakespeare's Globe, the Royal Opera House, La Mama in New York and Bozar in Brussels lit up their buildings in the red and white stripes of the independent flag of Belarus in solidarity with protesters.

Eva-lution was an artistic stunt that took place in London on July 14th. Viktor Babariko, one of Lukashenko's political rivals was the owner of some of the world's greatest Belarusian artworks that he purposefully bought in the West in order to repatriate the artwork that originated from Belarus. Babariko's collection was seized upon his arrest in May 2020. The painting entitled Eva by the Belarusian-born expressionist painter Chaim Soutine is one of the most expensive paintings in Belarus today. It has become a symbol of protest across Belarus – shared hundreds of thousands of times on social networks, her image has even been printed onto T-shirts. BFT reimagined this iconic image with artistic provocations from BFT ensemble member, Yulia Shauchuk and co-founding Artistic Director, Nicolai Khalezin.

Led by BFT's co-founding Artistic Director, Natalia Kaliada, a dozen Belarusian women now living in the UK brought Eva-lution from the Serpentine Gallery to the Belarusian Embassy in London. Dressed as Eva – first in her prison robes, then in her black dress – they each wore a mask of her unforgettable face; and when they departed all that was left was a pile of discarded prison robes on the steps of the Belarusian Embassy.

The stunt was viewed by more than 500,000 people on three telegram channels and has since been repeated on the ground in Belarus as a form of creative dissent.

#### **Online Following**

## BELARUS FREE THEATRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021

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Online engagement increased hugely over the course of this year, and in relation to our 2018 baseline following.

Platform	Followers/subscribers Jan 2020	Followers/subscribers Dec 2020
Twitter	5,200	14,100
Instagram	3,561	6,472
Youtube	995	2,250

**Our theory of change** is that by engaging Belarusian citizens in on-line and off-line discussions on pressing social issues, by offering them a space for reflection and solidarity, we can stimulate their motivation to be more active in demanding social and civic rights, to resist authoritarian policies and be more active in supporting those whose rights are not protected by the system. By exposing audiences to real stories of human suffering, not widely covered by official media, by offering artistic interpretations of daily life we can contribute to changing mind-sets, attitudes and relations between people.

#### Ministry of Counterculture

The Ministry of Counterculture, BFT's online platform to address the understanding of the role the arts play in social change, featuring unexpected and untold stories of human resilience and creativity. At the helm, Nikolai Khalezin, BFT co-founder and former co-Editor-in-chief of Belarusian national broadsheets Name and News, both shut down by the Belarusian government. He is joined by Ministry of Counterculture's Managing Editor Georgie Weedon, previously the third member of the Al Jazeera English launch team.

Along with daily news stories, informal and insightful blogs from guest contributors, campaigns, global arts reviews and events, the platform plays host to several original film, photography and print feature strands, offering a bold alternative perspective and unique access into the world of arts, free speech, human rights, social justice and everything in between.

In 2020 we met our target for output from the Ministry of Counterculture, publishing 195 news articles and 10 features on the MoC website over the twelve-month period. The content of our output engaged with many major themes and news stories from Belarus, the wider region and internationally, with a focus on stories related to democracy and freedom of expression.

We also recorded and released 52 videos (1 per week) on the MoC YouTube channel (subscribers: 1240) continuing our 'Monologue for Two' series in which we interview persons of note including Belarusian philosopher and methodologist, public and political figure Vladimir Matskevich and democratic leader Pavel Sevyarynets, who has since been imprisoned. One comment on this video reads:

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021**

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“Pavel Sevyarynets is a strong personality, as a citizen confident in his righteousness. Therefore, looking at this beautiful externally and internally man, you believe that “when there are such people”, not everything is lost with our Belarus.”

#### **Documentaries**

##### *Alone*

Alone tells the story of the political awakening of one of Ukraine’s biggest popstars, Andrei Khluvniuk, lead singer of the hip-hop rock supergroup, Boombox. Performing his multi-platinum-selling hits to an ardent fanbase of millions in some of the world’s biggest stadiums, Andrei Khluvniuk seems to have it all. But a meeting with the Belarus Free Theatre, awakens something inside him that has long been buried. How to use the spoils of fame and success to make a real difference in the world? How can he get his fans to care about the war in the east of Ukraine, about Ukraine’s stolen territories, annexed by the Kremlin, and the scores of political prisoners in Russian jails, including the filmmaker, Oleg Sentsov?

In full knowledge that speaking out against the Kremlin will cost him millions of fans across the Russian-speaking world, Andrei decides to join up with an unlikely international band of dissidents, artists and activists to learn how to use his music to speak truth to power, to challenge dictatorship, propaganda and lies.

Together with BFT, Andrei journeys to Belarus to work with underground artists who risk arrest and persecution on a daily basis. He tours the country to uncover the region’s troubled past, witnessing first-hand how the wars of the Soviet Union continue to resonate and divide people. He travels the world to meet other famous activists including Pussy Riot’s Maria Alyokhina, before finally deciding to stage a major protest of his own at one of the most sensitive military borders in the world – the illegal separation line created by Russia during the 2014 annexation of Crimea.

Directed by Natalia Kaliada and Nicolai Khalezin, the co-founding Artistic Directors of Belarus Free Theatre, together with the Emmy Award-winning British film-maker Andrew Smith, Alone walks the quixotic path between pop and politics, in an astonishing documentary film that reminds us how music and art really can make a difference.

In 2020, Alone played at Jersey City Theater Center as part of the 2020 Voices International Theatre Festival, and was broadcasted on Ukraine state Cultura channel covering the whole country garnering millions of viewers.

In Spring of 2021, Alone will feature at ArtDocFest, the main Russian-speaking film festival.

##### *Okrestin Sisters*

This short documentary captures the first moments upon the release and the immediate witness accounts of three BFT members who were arrested in Minsk on August 9th 2020, following the Presidential Election. BFT's General Managers, Nadia Brodskaya and Svetlana Sugako, along with the BFT actor Dasha Andreyanova were rounded up and detained while peacefully waiting

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021**

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for the results of the election at a local polling station. What followed their detention, was a surreal cascade of a Kafkaesque, bureaucratic judiciary system met by brutal, Gestapo-type assault on innocent citizens of Belarus. All happening away from the cameras, behind closed doors, inside authoritarian prisons. The creators of the film want to shed light on what took place in Belarusian prisons during the detentions of the 9th-14th August.

This short film was programmed in a leading international documentary film festival in Amsterdam IDFA, and shown three times, with a European premiere offline in a theatre space and twice online with post-show discussions with the film's producer Natalia Kaliada. The Okrestin Sisters will also feature as part of ArtDocFest in spring 2021 to the Russian speaking audiences.

#### **UK Programmes**

In 2019 work began on a new, large-scale show, *Dogs of Europe* was co-commissioned by the Barbican Centre. Initially scheduled to open at the Barbican in London in May 2020 but delayed by the pandemic and re-scheduled for March 2022. The bulk of the creative work involved in this production was carried out in Minsk, while the London team focused on producing the show for the UK and internationally. In the meantime, we have continued to devise new ways of engaging our audiences and reaching out to local communities and citizens.

##### *Dogs of Europe*

*Dogs of Europe* is BFT's next major international production. The company in Minsk have spent several months devising, rehearsing, and finally previewed the production in Minsk in February 2020 ahead of the planned international premiere which was due to take place in the UK at the Barbican in May 2020 (postponed to March 2022 due Covid-19).

*Dogs of Europe* has been supported by the Goethe Institute in support of German composer Sergei Newski who composed an original score for the production. BFT also received support towards *Dogs of Europe* from the Wingate Foundation and London Community Foundation (Cockayne Fund).

Theatres de la Ville Luxembourg have also committed to acting as a co-commissioner on the project. Due to the coronavirus situation, presentation of the production is now being examined for 2022.

#### **Events**

Continuing our work in inspiring international artists to work for social change, BFT was invited to a number of events and to deliver a number of keynote addresses.

#### **International Press coverage**

BFT has been at the heart of the pro-democracy campaign in Belarus for over 15 years and it is gratifying to see the fight for democracy gaining such momentum and reaching a pivotal point. However, the birth of a democracy is not without pain and struggle; many of our members have

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021**

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also suffered as a result of the events of 2020. Their ordeal was covered by the New Yorker, in [“Horror and Hope as Protests in Belarus Continue”](#) a piece by acclaimed journalist and friend of BFT Masha Gessen: ‘she felt like Belarus had made a quantum leap while she and Nadezhda were behind bars. “We were locked up in one country and released into another,” she said. “We are free, and so is Belarus.”’

In March of 2020, upon the rise of the coronavirus pandemic, BFT’s efforts went into overdrive in response to the pandemic and the need for the art, unity and solace. In April our activities were covered by Natasha Tripney in The Guardian - [“Belarus Free Theatre: Britain is in danger of authoritarianism”](#): ‘In the last few weeks, BFT has doubled its activities. When the UK went into lockdown they instructed their company in Minsk to self-isolate, though there had been no official guidance in Belarus about doing so.’

Another press highlight from the year has been the recent recognition of our co-founder and Artistic Director Natalia Kaliada as one of the [Financial Times’ Women of 2020](#). In her piece for the FT Natalia said: “We’ve toured the world and received many awards, but the best one we could ask for is playing out now: the awakening of Belarusians as a nation, a newfound awareness of a singular people with a common culture and shared history. The Belarusian people now see that they can demand change. While this movement is clearly far bigger than BFT alone, we have — through our theatre, campaigning and educating — done everything possible to bring this moment closer. As an old popular song called “My Heart” says: “We did not know each other until this summer.”

#### **Future Plans**

During 2021 we will continue to work on a major new production for international audiences, in addition to 2-3 new productions which will premiere in Belarus. In principle, our activity for 2020 will now be pushed forward by a calendar year, in light of the Coronavirus Pandemic. As a response to the global situation we will look to release digital archive footage of previous productions as well as create digital online work for our audiences to engage with while we see out the pandemic.

#### **Public Benefit**

In planning the activities of the Charity, the Trustees have given due regard to the Charity Commission’s guidance on public benefit. The Trustees believe that the activities of the charity in the year confirm its ability to provide current and on-going benefit to the public.

Belarus Free Theatre continues to work across borders, increasing its accessibility to audiences around the world – both through international performing and the development of its digital work.

The company continues to work with international talent in order to raise awareness of global issues through its outstanding, critically acclaimed theatre productions. It continues its unique and exceptional outreach work with young people in the UK, Belarus and around the world.

# **BELARUS FREE THEATRE**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021**

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### **Financial Review**

In 2019/20 Belarus Free Theatre spent £646,021 (2020: £480,173), £599,331 (2020: £432,198) of which was spent on its charitable activities. Staff and personnel expenditure, at £350,247 (2020: £306,198) was higher than in previous years and equated to 54% (2020: 64%) of its total general expenditure.

Fundraising was at a much higher level than in previous years with fundraising efforts leading to donations and grants of £771,759 (2020: £530,317), approximately 93% (2020: 90%) of the total income in the year.

### **Reserves Policy and Risk Management**

The Trustees consider the risks to the charity at each quarterly Board meeting and ensure that systems and procedures are established to mitigate key risks identified. These key risks fall into two broad areas:

The security of the personnel and property of the charity, due to the nature of its work. These risks are managed through frequent reviews of the security situation in the areas in which it works, and through specific training of all Company members

That the Charity receives and maintains adequate resources to deliver its charitable objectives, mitigated by diverse fundraising strategies which are regularly reviewed by the Trustees.

It is the policy of the Trustees for the charity to hold reserves to enable it to continue to operate for approximately three months in the event of a shortfall in income.

At the balance sheet date, the charity held “free” reserves, defined as unrestricted funds less fixed assets, of £163,017 (2020: £102,058).

This current level of free reserves is sufficient for the charity to carry on its basic operations and support the company in Belarus for three months, in line with the reserves policy. The trustees have the flexibility on specific projects and will only go ahead with these when confirmed funding is in place.

### **Going Concern**

In March 2020, the World Health Organisation declared COVID-19 a pandemic and the UK government put in place regulations to severely restrict the free movement of individuals and to insist on the closure of all theatres and similar hospitality venues. This impacted the operations of the Charity. However, the charity has benefited from the Coronavirus Job Retention Scheme to mitigate ongoing staff costs, has put in place cost savings and remains in receipt of revenue grants and fundraising income.

The Trustees have reviewed the charity’s financial position, taking account of the levels of reserves and cash in the charity at the balance sheet date. The Trustees believe that the charity

## **BELARUS FREE THEATRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021**

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is well placed to manage operational and financial risks successfully and has the flexibility to undertake projects only when funding is confirmed for them.

The Trustees acknowledge that there are uncertainties inherent in the timing of receipts from funders but are confident that they have plans in place to manage any delays in receiving funding for specific projects.

Accordingly, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the Charity's ability to continue. The Trustees continue to adopt the going concern basis of accounting in preparing the annual accounts.

#### **Remuneration**

Remuneration policy is decided by the Executive Management team (consisting of the Artistic Directors Natalia Kaliada and Nicolai Khalezin) and reviewed by the Board of Trustees as part of the Financial Review at all Board meetings. The Board is responsible for making recommendations and approving any changes to the Executive team's salaries.

# BELARUS FREE THEATRE

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JANUARY 2021

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### Directors' Responsibilities

The trustees (who are directors of Belarus Free Theatre for the purposes of company law) are responsible for preparing the Trustees' 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 the group and of the incoming resources and application of resources, including income and expenditure, of the charitable group 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 of Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at the 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Signed on behalf of the board



.....  
M Ball  
Trustee

23.12.2021

.....  
Date

## **BELARUS FREE THEATRE**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2021.

#### **Respective responsibilities of trustees and examiner**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Basis of independent examiner's report**

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

#### **Independent examiner's statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or

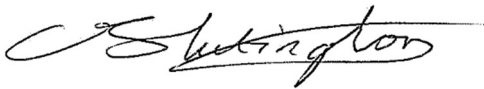
## BELARUS FREE THEATRE

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BELARUS FREE THEATRE

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4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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



Cara Turtington FCA DChA

Saffery Champness LLP  
Chartered Accountants  
Statutory Auditors

71 Queen Victoria Street  
London EC4V 4BE

Date 5 January 2022

## BELARUS FREE THEATRE

### STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) FOR THE YEAR ENDED 31 JANUARY 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>Income and endowments from</b>					
Donations and legacies	2	387,391	384,368	771,759	530,317
Charitable activities		55,034	-	55,034	60,864
<b>Total</b>		<b>442,425</b>	<b>384,368</b>	<b>826,793</b>	<b>591,181</b>
<b>Expenditure on</b>					
Raising funds	3	46,569	121	46,690	47,974
Charitable activities	4	386,784	212,547	599,331	432,198
<b>Total</b>	5	<b>433,353</b>	<b>212,668</b>	<b>646,021</b>	<b>480,173</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>9,072</b>	<b>171,700</b>	<b>180,772</b>	<b>111,009</b>
Transfers between funds		-	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>		<b>9,072</b>	<b>171,700</b>	<b>180,772</b>	<b>111,009</b>
Balances brought forward at 31 January 2020		153,945	65,585	219,530	108,521
<b>Balances carried forward at 31 January 2021</b>	11	<b>163,017</b>	<b>237,285</b>	<b>400,302</b>	<b>219,530</b>

All of the above results are derived from continuing operations and include all gains and losses recognised in the period. The notes on pages 25 to 33 form part of these financial statements.

# BELARUS FREE THEATRE

## BALANCE SHEET AS AT 31 JANUARY 2021

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	9	9,500	61,005
Cash at bank and in hand		431,614	204,903
		<b>441,114</b>	<b>265,908</b>
<b>Creditors: amounts falling due within one year</b>			
	10	(40,812)	(46,378)
<b>Net Current assets</b>		<b>400,302</b>	<b>219,530</b>
<b>Net assets</b>		<b>400,302</b>	<b>219,530</b>
<b>Funds</b>			
Unrestricted	11	163,017	102,058
Restricted	11	237,285	65,585
		<b>400,302</b>	<b>219,530</b>

For the year ended 31 January 2021 the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the Board of Trustees on 23 December 2021 and signed on its behalf by



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M Ball

Trustee

Belarus Free Theatre - Company Registration No. 7897118 (England and Wales)

The notes on pages 25 to 33 form part of these financial statements.

## BELARUS FREE THEATRE

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 JANUARY 2021

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	2021 £	2020 £
Net cash provided by operating activities	226,711	48,726
<b>Change in cash and cash equivalents in the reporting period</b>	<b>226,711</b>	<b>42,653</b>
<b>Cash and cash equivalents at 1st February 2020</b>	204,903	162,249
<b>Cash and cash equivalents at 31st January 2021</b>	<b>431,614</b>	<b>204,903</b>

#### Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net movement in funds for the reporting period	180,772	111,009
Adjustments for:		
(Increase)/decrease in debtors	51,505	(61,005)
Increase/(decrease) in creditors	(5,566)	(7,450)
(Increase)/decrease in investments	-	100
<b>Net cash provided by operating activities</b>	<b>226,711</b>	<b>48,726</b>

#### Reconciliation of net debt

	1 February 2020 £	Net cash flows £	31 January 2021 £
Cash at bank	204,903	226,711	431,614
Borrowings	-	-	-
<b>Net debt</b>	<b>204,903</b>	<b>226,711</b>	<b>431,614</b>

# BELARUS FREE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

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### 1 Accounting Policies

#### 1.1 Accounting basis

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the historical cost convention in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102), the Companies Act 2006 and the Second edition of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)).

The charity is a public benefit entity as defined by FRS 102 and the functional currency is £ sterling.

The Trustees consideration of going concern is documented on page 18 of their report. In forming their assessment they have made certain judgments concerning the timing of future funding but have concluded there are no material uncertainties regarding the charity's ability to continue as a going concern for at least 12 months from the date of approval of the balance sheet.

#### 1.2 Income

Production income is recognised in line with performance dates.

Grants receivable are recognised in accordance with the terms of the agreements. Donations are accounted for as and when entitlement arises, the amount can be reliably quantified and the economic benefit to the charity is considered probable. All other income is recognised on an accruals basis once the charity is legally entitled to receipt.

Gifted Donated services received from The Young Vic Theatre as an Associate Company cannot be quantified with reasonable accuracy are not recognised by the charity

#### 1.3 Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of VAT.

Costs of fundraising are those incurred in attracting voluntary income. Costs incurred directly in relation to the charitable activities are allocated to those activities as they fall due.

Support costs are those incurred directly in support of expenditure on the objects of the charity and are allocated on the basis of time spent.

Governance costs are related to the public accountability of the charity and costs related to statutory requirements.

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

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#### 1.4 Restricted income funds

These balances represent voluntary income or grants, which have been received for the purposes set out in Note 11. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts.

#### 1.6 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method. The charity has selected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

## 2. Grant and Donation income

	2021	2020
	£	£
<b>Unrestricted Income</b>		
Donations	184,306	197,388
Arts Council Cultural Recovery Fund (Round 1)	95,000	-
Arts Council Emergency Response Funding	35,000	-
Grants	48,085	57,498
Gifts in Kind (office space)	25,000	25,000
<b>Total</b>	<b>387,391</b>	<b>279,886</b>
<b>Restricted Income</b>		
Open Society Foundations	317,386	114,728
ICFJ (International Centre for Journalism)	8,806	54,250
Norwegian Helsinki Committee	16,578	7,451
London Community Foundation	-	15,000
Maria Bjornsson Memorial Fund	-	40,000
Goethe Institute	1,768	19,002
Ihnatowycz Foundation	25,926	-
German Marshall Fund	13,904	-
<b>Total</b>	<b>384,368</b>	<b>250,431</b>

Included within unrestricted grants above are amounts received from the government in relation to the Coronavirus Job Retention Scheme of £48,085 (2020 - £nil) and £12,400 from the City of London Central Grants Programme (2020 - £nil).

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

#### 3. Expenditure on raising funds

	2021	2021	2021	2020	2020	2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
<b>Staff costs</b>	46,035	-	46,035	46,035	-	46,035
<b>Direct costs</b>	534	121	655	854	1,086	1,939
	<b>46,569</b>	<b>121</b>	<b>46,690</b>	<b>46,889</b>	<b>1,086</b>	<b>47,974</b>

#### 4. Charitable Activities

The charity has one activity being that of the production and performance of theatrical productions. The costs summarised below are those relating to this activity.

	2021	2021	2021	2020	2020	2020
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£	£
<b>Staff Costs (note 6)</b>	162,965	141,248	304,212	146,700	113,463	260,163
<b>Overhead Costs</b>	41,838	4,052	45,890	35,073	5,371	50,977
<b>Direct Production Costs</b>	126,166	61,126	165,622	39,629	52,532	92,161
<b>Travel and Accommodation Costs</b>	22,525	6,104	28,630	12,883	18,527	31,410
<b>Governance costs (note 5)</b>	4,034	17	4,051	7,200	331	7,532
<b>Foreign exchange</b>	29,256	-	29,256	-	-	-
	<b>386,784</b>	<b>212,547</b>	<b>599,331</b>	<b>241,975</b>	<b>190,223</b>	<b>432,198</b>

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

#### 5. Governance Costs

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £
Bank Charges	794	17	811	623	331	955
Audit and Accountancy	3,240	-	3,240	6,577	-	6,577
	<b>4,034</b>	<b>17</b>	<b>4,051</b>	<b>7,200</b>	<b>331</b>	<b>7,532</b>

#### 6. Staff costs

	2021 £	2020 £
Salaries	325,565	287,427
Employers National insurance	19,998	28,962
Pension costs	4,683	4,137
	<b>350,247</b>	<b>306,198</b>

Average monthly number of employees during the year was:

	2021 Number	2020 Number
Admin (UK)	5	5
Admin (Belarus)	4	4
Productions	16	55
	<b>25</b>	<b>64</b>

No employees received emoluments as defined for taxation purposes of more than £60,000 in the year (2020: none).

Two trustees are remunerated by the charity as permitted by the Articles of Association. These payments are made in respect of their services as Artistic Directors; they are responsible for arranging and directing the theatrical performances. Total payments in the year were £96,000 (2020: 2 Trustees; £96,000). Following the year end, in September 2021, the two individuals resigned as Trustees but retained their position as Artistic Directors.

Two trustees also received expenses in relation to costs incurred on behalf of the charity totalling £1,395 (2020: £1,321) and were paid subsistence totalling £381 (2020: £2,175).

None of the trustees were reimbursed for travel expenses in the year (2020: £nil).

There were two key management personnel in 2020/2021, defined as those with strategic influence, being two artistic directors. Between them, these two employees received total remuneration packages in 2021 of £96,000 (2020: £96,000).

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

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#### 7. Net expenditure

Net expenditure is stated after charging;

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Auditors'/Independent examiners remuneration</b>		
Independent examination	1,500	1,500

#### 8. Taxation

The company is registered as a charity under the Charities Act (2011) and as such is entitled to the exemptions under Income and Corporation Taxes Act (1988).

#### 9. Debtors

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	9,500	61,005
	<b>9,500</b>	<b>61,005</b>

#### 10. Creditors: amounts falling within one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals & other creditors	40,816	46,378
	<b>40,816</b>	<b>46,378</b>

# BELARUS FREE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

### 11. Funds

	Balance at 1 February 2020 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 January 2021 £
<b>Restricted Funds</b>					
Open Society Foundations	(15,278)	317,386	(186,078)	-	116,031
Norwegian Helsinki Committee	7,886	16,578	-	-	24,464
ICFJ Fund	21,511	8,806	(8,720)	-	21,597
London Community Foundation	15,000	-	-	-	15,000
Maria Bjornsson Memorial Fund	20,472	-	-	-	20,472
Goethe Institute Ihnatowycz Foundation	15,993	1,768	(3,143)	-	14,618
German Marshall Fund	-	25,926	(14,711)	-	11,215
	-	13,904	(17)	-	13,887
<b>Total Restricted</b>	<b>65,585</b>	<b>384,368</b>	<b>(212,668)</b>	<b>-</b>	<b>237,285</b>
<b>Unrestricted Funds</b>	<b>153,945</b>	<b>442,425</b>	<b>(433,353)</b>	<b>-</b>	<b>163,017</b>
<b>Total funds</b>	<b>219,530</b>	<b>826,793</b>	<b>(646,021)</b>		<b>400,302</b>
	Balance at 1 February 2019 £	Incoming Resources £	Outgoing Resources £	Transfers Between Funds £	Balance at 31 January 2020 £
<b>Restricted Funds</b>					
Open Society Foundations	(3,875)	114,728	126,131	-	(15,278)
Norwegian Helsinki Committee	3,613	7,451	3,178	-	7,886
ICFJ Fund	6,725	54,250	39,464	-	21,511
London Community Foundation	-	15,000	-	-	15,000
Maria Bjornsson Memorial Fund	-	40,000	19,528	-	20,472
Goethe Institute	-	19,002	3,008	-	15,993
<b>Total Restricted</b>	<b>6,463</b>	<b>250,431</b>	<b>191,310</b>	<b>-</b>	<b>65,585</b>
<b>Unrestricted Funds</b>	<b>102,058</b>	<b>340,750</b>	<b>288,864</b>	<b>-</b>	<b>153,945</b>
<b>Total funds</b>	<b>108,521</b>	<b>591,181</b>	<b>470,130</b>	<b>-</b>	<b>219,530</b>

## **BELARUS FREE THEATRE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021**

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#### **11. Funds (continued)**

##### **Restricted Funds are to be used to support activities in future years as follows:**

Open Society Foundation - Funds are given towards organisational and project costs of the charity

Norwegian Helsinki Committee - Funds are given towards programme costs in Belarus

ICFJ - Funds are given towards programme costs in Belarus and the making of the documentary "Alone"

London Community Foundation - Funds are given in support of the production "Dogs of Europe"

Maria Bjornson Memorial Fund - Funds are given towards the costs of Studio Fortinbras

Goethe Institute - Funds are given towards the costs of the production "Dogs of Europe"

Ihnatowycz Foundation – Funds are given towards the costs of the production "Dogs of Europe"

German Marshall Fund - Funds are given towards organisational and project costs of the charity

#### **12. Company Status**

The charity is a company limited by guarantee. The members of the company are the Trustees named in the financial statements. In the event of the charity being wound-up, the liability in respect of the guarantee is limited to £1 per member of the charity. At 31 January 2021 the total of such guarantees was £13 (2020: £13).

## BELARUS FREE THEATRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

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#### 13. Analysis of Net Assets between funds

		<b>2021</b>		
	Unrestricted Funds	Restricted Funds	Total	
<b>Current assets</b>				
Debtors	9,500	-	9,500	
Cash at bank and in hand	194,329	237,285	431,614	
Creditors: amounts falling due within one year	(40,812)	-	(40,812)	
<b>Net assets</b>	<b>163,017</b>	<b>237,285</b>	<b>400,302</b>	
		<b>2020</b>		
	Unrestricted Funds	Restricted Funds	Total	
<b>Current assets</b>				
Debtors	61,005	-	61,005	
Cash at bank and in hand	139,318	65,584	204,903	
Creditors: amounts falling due within one year	(46,378)	-	(46,378)	
<b>Net assets</b>	<b>153,945</b>	<b>65,584</b>	<b>219,530</b>	

#### 14. Related party transactions

Properly authorised payments to trustees have been disclosed in note 6 to these financial statements. There are no other related party transactions to disclose in these financial statements.

# BELARUS FREE THEATRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2021

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### 15. Comparative Statement of Financial Activities

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2020 Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from</b>			
Donations and legacies	279,886	250,431	530,317
Charitable activities	60,864	-	60,864
Other	-	-	-
<b>Total</b>	<b>340,750</b>	<b>250,431</b>	<b>591,181</b>
<b>Expenditure on</b>			
Raising funds	46,889	1,086	47,974
Charitable activities	241,975	190,223	432,198
<b>Total</b>	<b>288,864</b>	<b>191,309</b>	<b>480,173</b>
<b>Net incoming/(outgoing) resources before transfers</b>	<b>51,887</b>	<b>59,122</b>	<b>111,009</b>
Transfers between funds	-	-	-
<b>Net incoming/(outgoing) resources for the year</b>	<b>51,887</b>	<b>59,122</b>	<b>111,009</b>
Balances brought forward at 31 January 2019	102,058	6,463	108,521
<b>Balances carried forward at 31 January 2020</b>	<b>153,945</b>	<b>65,585</b>	<b>219,530</b>