

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**

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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

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#### 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



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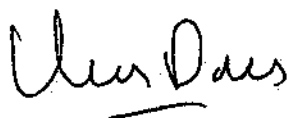
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at the time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

**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 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 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



**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, 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 Turtington (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

				2022	2021
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total 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**

	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**

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

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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)
Net cash provided by operating activities	<b>889,192</b>	<b>48,726</b>

**Analysis of changes in net debt**

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

**Analysis of cash and cash equivalents**

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

#### 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>

**6. Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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:

	<b>2022</b>	<b>2021</b>
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>£</b>	<b>£</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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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 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 2022 the total of such guarantees was £11 (2021: £13).

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

	<b>2022</b>		<b>Total</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
<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>		<b>Total</b>
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>
<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.

**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>