

IMAGINE IF THEATRE COMPANY

England & Wales · Charity number 1160935

Details

Other names	IMAGINE THEATRE
Status	Registered
Legal form	CIO
Registered	2015-03-17
Register	View on the Charity Commission register

Contact

Address	c/o Slung Low at Temple 131 Water Lane Leeds LS11 9UD
Phone	07495645412
Email	admin@imagineiftheatre.co.uk
Website	www.imagineiftheatre.co.uk

Activities

Objects: TO EDUCATE THE PUBLIC ABOUT THE CAUSES AND CONSEQUENCES OF ISSUES OF SOCIAL AND ECONOMIC DISADVANTAGE BY ARTISTIC PERFORMANCES AND WORKSHOPS

Activities: We instigate active change in peoples lives through arts-based interventions, workshops and productions. People with experience of the care system and criminal justice system are at the forefront of our work.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£436	£18,614	-	-
2024-03-31	£104,761	£115,594	-	-
2023-03-31	£33,507	£51,397	-	-
2022-03-31	£192,532	£170,589	-	-
2021-03-31	£122,806	£87,045	-	-

Trustees

Name	Role	Appointed
David Jane	Chair	2022-06-29
DEBORAH JANE DICKINSON		2021-11-29
Hannah Eugenie Tookey		2018-04-05
Iain Michael Bloomfield		2023-03-14
Kathrine Ives		2023-03-14

IMAGINE IF THEATRE COMPANY

England & Wales - Charity number 1160935

Accounts



Trustees' Annual Report for the period

From 1 April 2024 To 31 March 2025

Charity name: Imagine If Theatre Company

Charity registration number: 1160935

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the charitable incorporated organisation are to educate the public about the causes and consequences of issues of social and economic disadvantage by artistic performances and workshops
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	We instigate active change in people's lives through arts-based interventions, workshops and productions. People with experience of the care system and criminal justice system are at the forefront of our work.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and particularly the advancement of education through the arts to develop individuals' capabilities, competences, skills and the rehabilitation of prisoners and people with convictions.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A

Contribution made by volunteers	Para 1.38	N/A
Other		N/A

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>As reported in last year's Annual Statement, Imagine If Theatre Company's founding Artistic Director and Chief Executive sadly passed away on 1 May 2024.</p> <p>During the financial year 2024/25 no activities have taken place whilst the Trustees have reflected upon the future of the organisation.</p> <p>During the year. The Trustees have retained the employment of the Administrator who has assisted in the management of the organisation, and in closing down the office and planned projects. She was made redundant during the year. The Trustees would like to extend their heartfelt thanks to the Administrator for her professionalism during such a challenging time.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	N/A
Performance of fundraising activities against objectives set	Para 1.41	N/A
Investment performance against objectives	Para 1.41	N/A
Other		N/A

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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>The net expenditure for the year was £18,614, including net expenditure of £0 on unrestricted funds and net expenditure of £18,614 on restricted funds. Receipts of £436 were received.</p> <p>There was a balance of Restricted funds totalling £6,430 and unrestricted funds totalling £42,715.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The current policy establishes a level of reserves to be maintained of £15k-£50k, the equivalent of 6-20 weeks of turnover. At the time of approving the accounts, the charity's work has ceased and the trustees are considering how best to deal with the charity's future given the passing of the founder.</p>
Amount of reserves held	Para 1.22	<p>The charity's free reserves, excluding fixed assets, at the year end were £42,715</p>
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	N/A
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	N/A
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The Charitable Incorporated organisation (CIO) was registered on 17 March 2015 and is governed by a foundation constitution adopted on this date and amended on 22 July 2016.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated organisation (CIO)
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	N/A
The charity's organisational structure and any wider network with which the charity works	Para 1.51	N/A
Relationship with any related parties	Para 1.51	N/A
Other		N/A

Reference and Administrative details

Charity name	Imagine If Theatre Company
Other name the charity uses	
Registered charity number	1160935
Charity's principal address	c/o Slung Low at Temple 131 Water Lane Leeds LS11 9UD

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	David Jane	Chair		
2	Iain Michael Bloomfield	Trustee		
3	Kathrine Ives	Trustee		
4	Deborah Jane Dickinson	Trustee		
5	Hannah Eugenie Tookey	Trustee		
6				
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16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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Name of chief executive or names of senior staff members (Optional information)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

The Chief Executive passed away on 1 May 2024 and was not replaced during this financial year
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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	DAVID JANE	DEBORAH DICKINSON
Position (eg Secretary, Chair, etc)	Chair	Trustee
Date	26 January 2025	



CHARITY COMMISSION
FOR ENGLAND AND WALES

Charity Name
Imagine If Theatre Company

Account period
01/04/2024 to 31/03/2025

CC16a

Receipts and payments accounts

For the period from **01/04/2024** To **31/03/2025**

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Bank Interest received	126	-	-	126	-
Earned Income	310	-	-	310	-
Grants and Donations	-	-	-	-	104,761
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	436	-	-	436	104,761
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	436	-	-	436	104,761
A3 Payments					
Payroll	-	9,498	-	9,498	53,592
Projects	-	3,785	-	3,785	42,580
Marketing	-	36	-	36	359
Overheads	-	5,295	-	5,295	19,063
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	18,614	-	18,614	115,594
A4 Asset and investment purchases. (see table)					
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	-	18,614	-	18,614	115,594
Net of receipts/(payments)	436	- 18,614	-	- 18,178	- 10,833
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	436	- 18,614	-	- 18,178	- 10,833

Section B Statement of assets and liabilities at the end of the period


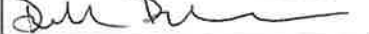
Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds		436	18,614	-
		-	-	-
		-	-	-
	Total cash funds	436	18,614	-
(agree balances with receipts and payments account(s))				

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		David Jane	26-Jan-26
		Deborah Dickinson	26-Jan-26

IMAGINE IF THEATRE COMPANY

England & Wales - Charity number 1160935

Accounts

Imagine If Theatre Company

Charity number 1160935

Annual Report and Financial Statements

for the year ended 30 March 2024

imagine if.
theatre co.



Imagine If Theatre Company

Annual Report and Financial Statements for the year ended 30 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Imagine If Theatre Company

Trustees' report for the year ended 30 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Jane	Chair	Appointed 29 June 2022
Deborah Dickinson		
Hannah Tookey		
Iain Bloomfield		Appointed 14 March 2023
Kathrine Ives		Appointed 14 March 2023
Charity number	1160935	Registered in England and Wales

Registered and principal address

Office S6, Second floor
Seven Hills Business Centre
South Street
Morley
Leeds LS27 8AT

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The Charitable Incorporated organisation (CIO) was registered on 17 March 2015 and is governed by a foundation constitution adopted on this date and amended on 22 July 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Objectives and activities

The charity's objects

The objects of the charitable incorporated organisation are to educate the public about the causes and consequences of issues of social and economic disadvantage by artistic performances and workshops.

The charity's main activities

We instigate active change in people's lives through arts-based interventions, workshops and productions. People with experience of the care system and criminal justice system are at the forefront of our work.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and particularly the advancement of education through the arts to develop individuals' capabilities, competences, skills and the rehabilitation of prisoners and people with convictions.

Achievements and performance

There have continued to be many challenges for the arts over this period, due to the ongoing cost-of-living crisis, which has increased costs, and reduced arts funding opportunities. This has impacted *imagine if*, but we have continued to strengthen our robustness and resilience during 2023-2024 to ensure we always put people with social and economic disadvantage at the heart of our work and to help them find a platform for their voice. We have also been able to provide practical support to a wider range of disadvantaged people affected by the cost-of-living crisis thanks to funding from the Household Support Fund.

We have continued with two projects which were started in 2022-2023. These were *Writers' Toolbox* – our creative writing project for working class women over 25 and *Ain't Nuff Time*, our digital performance project to inform and educate prisoners. We also started the research stage of a new area of work '*Locked Up*', an arts project working with young people with experience of the care system. We successfully recruited a new independent advisor, with experience of the care system, started to build relationships with local care organisations and the local Morley community.

Ain't Nuff Time

Ain't Nuff Time is *imagine if's* digital performance, which aims to inform and educate prisoners about positive life choices, by following two prisoners' journeys from being incarcerated to release from prison, highlighting practical tools and resources to help support prisoners to deal with the challenges of re-entering society. It was filmed at Shrewsbury prison in July 2023 using a professional crew and actors, supported by people with convictions who worked as extras in the film and lived experience advisors on set. It was essential that the people with convictions were able to feed into the script and film to ensure it was as realistic as possible and we made sure their voices and ideas were heard by the wider creative team.

During early 2024, we finalised *Ain't Nuff Time*, including employing a composer and colour grader to provide the finishing touches to the film. We also organised two film previews to take place at Hyde Park Picture House in Leeds in April 2024. One of these was aimed at community and criminal justice organisations and charities, including prison governors, the probation service, the local council and charities working with disadvantaged people so they could see the impact the arts could have on people with convictions and their rehabilitation. The other preview was aimed at television and film industry people, to show how television and film have the power to engage and inspire audiences and to change lives by highlighting stories from people that don't often get heard, bringing them to a much wider, potential audience, such as the recent tv drama 'Mr Bates vs The Post Office', a powerful example of how stories based on true-life can shift public opinion and enact UK wide social change:

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance continued

Following the previews, *Ain't Nuff Time* was due to be shown to 7,000 prisoners in prisons across the UK. They would then creatively respond to it through writing a script, poem, rap, drawing or painting a picture. These creative responses would be turned into a book. The aim of the project was to improve prisoners access to the arts and their rehabilitation, to increase their agency and self-esteem, and inform and influence public debate.

"This is yet another unforgettable experience, imagine if have given me. This film is the change I wanted to see in the system all those years ago when I was still inside" Person with a conviction who worked on *Ain't Nuff Time*

"Arts and cultural opportunities can help reduce crime by unlocking untapped talent, improving wellbeing and boosting employability" National Criminal Justice Arts Alliance

"You get to hear the unheard, listen to the misunderstood, give social justice a chance and deeply connect with the characters." South Leeds Life on imagine if's work.

Cost of Living Crisis

Statista reports that as of January 2024, just over half of UK households were still reporting that their cost of living had increased compared with the previous year. Although this was down from a peak of 91 percent in the Summer of 2022, it is evidence of a persistent problem facing the country. The households that are facing increasing prices stated it was mainly due to higher food, electricity, and fuel costs. The crisis is even more acute for the poorest UK households, which typically spend a higher proportion of their income on food and housing costs (D Clarke, January 31st 2024).

Due to the ongoing Cost of living crisis, we were keen to continue to help vulnerable people in practical ways and we successfully reapplied to the Household Support Fund receiving two awards of £5000 from Volition. We approached people we currently work with and those we have worked with in the past, who we knew were vulnerable and facing complex issues. We identified if the people were struggling with the financial impacts of the cost-of-living crisis and if so, we arranged appropriate support for them. This varied on an individual basis, some people needed one off support with food as they did not have enough to eat, others needed more support with gas and electric plus other essentials and other people needed financial support as well as emotional support. We met with each individual and provided them with the relevant support that they needed. We requested that everyone provided us with receipts for any voucher support (to help improve their accountability). We then had follow-up meetings (to help improve their time keeping and keeping to appointments) to see if they needed more support from us or if they needed signposting to other agencies for specialist issues and to check in on how they were coping in general.

We got positive feedback from those we helped, including

"The support has been a tremendous help to me, not only with the cost-of-living crisis but also with my recovery." Person with a Conviction on Universal Credit and in recovery

"The support I received with the food vouchers and Wi-Fi was a total lifesaver. The food vouchers made sure I had enough to eat during a tough time and the assistance with the Wi-Fi got me reconnected to the internet while I was awaiting an interview confirmation for a job. It made a world of difference for me, and I am so grateful for that support." Care Experienced Young Person

"Thank you! You have made my sons first night in his Daddy's new home just as special as can be." Person with a Conviction working part time and in recovery

"I just want to say a massive thank you for all the help you have given us, it has helped so much getting the food vouchers and been able to bring my gas and electric debt down a bit. Thank you again." Unemployed person with two children

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance

“The support I received was with food and so close to Christmas it really did help out a lot as I’m claiming universal credit so before getting assistance with the food vouchers, I was choosing to skip meals so that my benefits would stretch longer. I am very grateful for the support provided as everyone is struggling with the cost-of-living crisis at the moment and to be assisted really goes far and the quality of mine and my mother’s life has improved as a result.” Person with a Conviction on Universal Credit

“The support has provided me with a daily meal and has stopped me needing to commit crime to feed myself. I am very grateful as it helps beyond belief. Thank you” Person with a Conviction on Universal Credit and in recovery

It’s really heart-warming to see the impact the grant had on people on a day-to-day basis and that it helped to prevent those people with convictions from committing crime. By helping to sign post individuals to other support organisations and encouraging them to budget and attend meetings with us, we helped them to become increasingly independent and self-reliant.

Supporting disadvantaged artists

Imagine If has remained committed to supporting working class artists and in addition to supporting the women on the Writers’ Toolbox, we supported other working-class artists from across the region in different ways. These included:

- A Bradford based female writer with lived experience of the criminal justice system who needed producing and fundraising support for her theatre production.
- A transgender person with convictions who wanted to create their own work and secure funding.
- A person with convictions and former addict who needed support to access funding and develop their own enterprise to support others with addictions.
- A person with convictions who wanted advice on producing a short film on their experiences inside prison and information and support on funding.

‘I have really appreciated the support and chats we’ve had over the last couple of years and the advice you’ve given because it has really guided me along the way. You’re a real one, Chesca!’
Emerging writer, with lived experience.

Writers’ Toolbox

Writers’ Toolbox was Imagine If’s six month creative programme for working class, female writers over the age of 25 who were from or lived in West Yorkshire. It was an accessible opportunity for writers who have distinctive voices and incredible stories to tell, stories that have been neglected for far too long and deserve to be heard. It focused on writing for stage and screen and was run by BAFTA winning writer and dramaturg, Mark Catley and *Imagine If’s* Artistic Director, Chesca Joy. *Writers’ Toolbox* supported emerging female writers to begin working on a new production and gave them the tools to secure funding to produce their own work. We wanted to create a supportive, inspiring and accessible space for the women, so also paid their time, travel, and childcare to remove financial barriers for them to be part of the programme.

The programme ran fortnightly from March 2023 and culminated in a pitch event at Leeds Library to industry professionals in October 2023. The pitch was given to individuals and organisations who were able to encourage and assist these writers further. The four participants of the *Writers’ Toolbox* showcased excerpts from their writing, directed the actors who brought their work to life and networked with guests to discuss their work.

To ensure that the writers were able to continue their writing after the *Writers’ Toolbox* finished, *Imagine If* successfully persuaded organisations such as BBC Writers Room, LA Productions, Tyke Films, Duck Soup Films, Arts Council England and Red Ladder Theatre Company amongst many others to provide prizes to the participants. Prizes included script reading and feedback sessions, mentoring, development meetings and money to attend theatre productions.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance continued

Feedback from the Writers' Toolbox participants

"I feel confident in my ability to continue pursuing a career as a writer – and I feel buoyed and motivated to keep on writing. I've certainly got more self-belief as a writer – and I've gained invaluable knowledge and expertise in terms of both fundraising and writing."

"Being on the Writers Toolbox programme has been a really positive experience. It has been wonderful to be championed. Having the pitch event and the donated industry 'prizes' has really set it apart for me as a writing development experience. It's a great opportunity to make connections and get a foot in doors."

"I have gained a supportive new network of not only writers but friends. I have developed a number of skills in terms of my writing ability and my funding/pitching abilities."

"It's been one of the best experiences of my writing career. A writing programme that actually has tangible results and outcomes. Thank you."

"I have a significantly better understanding of story structure, visual storytelling and character development than I did six months ago and feel that my writing has improved massively. A supportive and open atmosphere was created in the writer's room sessions where I felt safe to voice my opinions and share my work and setting deadlines really helped me to stay motivated and focussed."

"Having somewhere to go every two weeks where I met with like-minded people who were passionate about the same things as me has helped enormously with my mental health and feelings of loneliness. I have really treasured this time and believe that I have made some real friends in the group."

"If it wasn't for the financial support I received, particularly with travel and childcare I would not have been able to access the course. Thank you, I loved it"

Locked Up

Locked Up was imagine if's latest interactive drama project to create a safe space to engage with and inspire young people with experience of the care system, who were at risk of offending. The project was to involve young people watching our performance 'Locked Up', about growing up in the care system and then attending an arts-based workshop to encourage them to reflect on the themes of the performance and respond creatively to it, increasing their employability skills through problem solving, spatial-temporal performance and executive function. During early 2024, we started working with young care leavers, by building relationships with third sector organisations that work with this demographic, such as Archway in Harehills.

"It was dark for so long, but I'm starting to see the light" Young person in care, Horton Housing (Bradford) on working with *imagine if*.

We wanted to work with this demographic because ***"Young people who are care experienced are more likely than their peers to enter the criminal justice system, become homeless, and less likely to be in further education, employment, or training. Children in the care system are also more at risk of experiencing poor mental health and often suffer from mental health issues which are more severe or complex."*** The Care System is Failing Young People, 2021.

Chesca Joy, *imagine if's* Artistic Director and CEO, had personal lived experience of the care system. Chesca's shared identity with the project's demographic and *imagine if's* strong relationship with a wide network of partners meant we could provide specific targeted arts activities that address the unique needs of this vulnerable group. We could also build stronger connections with them and ensure we have an up-to-date knowledge of current developments and issues within the relevant sectors; and that we have a thorough understanding of current needs which we can address through arts-based interventions.

Evidence suggests that engaging in the arts can improve wellbeing, family connections, motivation, and resilience; and provide opportunities for self-reflection and education (Anglia University, 2017). This, in turn, has a benefit for society by creating safer, more productive, cohesive communities. 'Locked Up' aims to improve skills, aspirations, access to future opportunities for young people; provide opportunities for young people to have fun, find a hobby, make friends, and address barriers to learning/attainment.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance continued

Morley Lewisham Park project

Whilst rehabilitation is important, prevention is key to tackling the UK's prison crisis. From late 2023, Chesca worked on an initial proposal for *imagine if* (and another third sector organisation) to take on a lease at Lewisham Park Community Centre in Morley on a short-term basis. Lewisham Park centre was a run down, under used centre in one of the most deprived areas of Morley. The idea was that once improvements had been made and stronger evidence gained for community use, the lease could be extended for the longer term. The work *imagine if* would undertake would be to get the local community utilising the building as a centre for arts, community working and skills improvement. Having significant experience in working with and engaging with people with the least access to, and engagement in the arts, mostly from low socio-economic backgrounds, facing discrimination and with fewer opportunities than others in society, *imagine if* would have been in a strong position to have managed this work. Unfortunately, due to the cost of repairs needed and budget constraints, it was not viable for the centre to be brought back into use.

Fundraiser

It had been our intention to recruit a Creative Producer/General Manager during 2023, to support with the leadership of *imagine if*. However, in light of the on-going recruitment challenge facing the sector, we were unable to secure someone with the required breadth of skillset. As we considered the most pressing need to be that of securing longer term funding, we engaged freelance fundraising assistance to work on several large bids and had some success in raising money for projects.

Board of Trustees

Our Board of Trustees, comprises five people of different ages, backgrounds and lived experiences. The Trustees have a variety of complementary skills in the arts, finance, strategic leadership, and data management. We have also recruited another independent advisor, who is an academic researcher with experience of the care system, which reflects the skills needed to support our projects.

Additional Note

Imagine If Theatre Company are devastated to announce the sudden passing of founder Artistic Director and Chief Executive, Chesca Joy on Wednesday 1 May 2024.

Chesca established *imagine if* in 2015 to instigate active change in people's lives through the arts. Through her unique skills as a writer, facilitator and producer, Chesca built a reputation for supporting and telling the stories of some of society's most vulnerable and underrepresented communities. But it was her compassion and kindness towards individuals in these communities that really changed lives. The work that she created touched literally thousands of people.

Trustees and staff will now take time to reflect on the future, but for the time being we will stop all activity.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Financial review

The net expenditure for the year was £10,833, including net expenditure of £5,377 on unrestricted funds and net expenditure of £5,456 on restricted funds.

Reserves policy

The current policy establishes a level of reserves to be maintained of £15k-£50k, the equivalent of 6-20 weeks of turnover. At the time of approving the accounts, the charity's work has ceased and the trustees are considering how best to deal with the charity's future given the passing of the founder.

The charity's free reserves, excluding fixed assets, at the year end were £42,279.

Approved by the board of trustees on 24 August 2024

David Jane (Trustee)

Imagine If Theatre Company

Independent examiner's report to the trustees of Imagine If Theatre Company

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 March 2024, which are set out on pages 10 to 16.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

18 September 2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Imagine If Theatre Company
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 March 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	25,295	79,466	104,761	33,443
Interest on Theatre Tax Relief		-	-	-	64
Total income		<u>25,295</u>	<u>79,466</u>	<u>104,761</u>	<u>33,507</u>
Expenditure on:					
Artistic activity direct costs:					
My Old Man		-	-	-	(79)
Ain't Enough Time		3,832	25,794	29,626	1,086
The Writers Toolbox		3,384	1,042	4,426	729
The Phoenix programme		-	-	-	608
Cost of living crisis support		-	8,528	8,528	1,016
Marketing and audience development		359	-	359	268
Organisational costs:					
Staffing		10,939	42,653	53,592	36,300
Staff welfare		2,370	6,602	8,972	4,467
Premises		4,063	-	4,063	1,754
Insurance		713	-	713	783
Administration		712	303	1,015	607
IT, software and consumables		1,145	-	1,145	953
Independent examination		840	-	840	-
Recruitment		-	-	-	588
Depreciation		2,315	-	2,315	2,317
Total expenditure		<u>30,672</u>	<u>84,922</u>	<u>115,594</u>	<u>51,397</u>
Net income / (expenditure)		<u>(5,377)</u>	<u>(5,456)</u>	<u>(10,833)</u>	<u>(17,890)</u>
Fund balances brought forward		<u>47,656</u>	<u>30,500</u>	<u>78,156</u>	<u>96,046</u>
Fund balances carried forward	(3)	<u>42,279</u>	<u>25,044</u>	<u>67,323</u>	<u>78,156</u>

All incoming resources and resources expended derive from continuing activities.

Imagine If Theatre Company

Balance sheet

as at 30 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) -	-	-	2,315
Total fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,315</u>
Current assets				
Debtors and prepayments	(5) 10,845	3,021	13,866	22,212
Cash at bank and in hand	(6) 44,482	22,334	66,816	65,508
Total current assets	<u>55,327</u>	<u>25,355</u>	<u>80,682</u>	<u>87,720</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(7) 13,048	311	13,359	11,879
Total current liabilities	<u>13,048</u>	<u>311</u>	<u>13,359</u>	<u>11,879</u>
Net current assets / (liabilities)	<u>42,279</u>	<u>25,044</u>	<u>67,323</u>	<u>75,841</u>
Net assets	<u>42,279</u>	<u>25,044</u>	<u>67,323</u>	<u>78,156</u>
Funds				
Unrestricted funds	42,279	-	42,279	47,656
Restricted funds	-	25,044	25,044	30,500
Endowment funds				
Total funds	<u>42,279</u>	<u>25,044</u>	<u>67,323</u>	<u>78,156</u>

The financial statements were approved by the board of trustees on 24 August 2024

David Jane (Trustee)

Imagine If Theatre Company

Notes to the accounts

for the year ended 30 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 30 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Clinks	-	500	500	-
Department of Work and Pensions (DWP)	-	17,324	17,324	978
D'Oyly Carte Charitable Trust	-	4,000	4,000	-
Flint Family Fund	-	8,000	8,000	-
Forum Central	-	10,000	10,000	1,000
Garfield Weston Foundation	10,000	-	10,000	-
John Thaw Foundation	-	1,000	1,000	-
Leeds City Council (LCC)	5,000	-	5,000	-
Leeds Inspired	-	7,600	7,600	-
Liz and Terry Bramall Foundation	10,000	25,000	35,000	25,000
The Brelms Trust	-	5,000	5,000	5,000
The Co-op Foundation	-	150	150	-
Gift aid	-	-	-	1,267
Donations	295	892	1,187	198
	<u>25,295</u>	<u>79,466</u>	<u>104,761</u>	<u>33,443</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
DWP	-	17,324	16,165	-	1,159
The Brelms Trust	4,412	5,000	9,412	-	-
Liz and Terry Bramall	7,918	25,000	31,105	-	1,813
D'Oyly Carte	-	4,000	-	-	4,000
Flint Family Fund	-	8,000	-	-	8,000
John Thaw Foundation	-	1,000	-	-	1,000
Leeds Inspired	-	7,600	-	-	7,600
ACE Project Grant	13,672	-	13,672	-	-
Forum Central	-	10,000	8,528	-	1,472
Writers Toolbox	-	1,042	1,042	-	-
Goldsmiths	4,498	-	4,498	-	-
Clinks	-	500	500	-	-
	<u>30,500</u>	<u>79,466</u>	<u>84,922</u>	<u>-</u>	<u>25,044</u>

Fund name	Purpose of restriction
DWP	Access to work support funding.
The Brelms Trust	Towards the salary costs of a General Manager.
Liz and Terry Bramall	Towards salary costs for the Artistic Director / CEO.
D'Oyly Carte	Towards the Locked up Production.
Flint Family Fund	Originally towards the Locked up Production. Following the decision not to go ahead with the production the funder agreed for the purpose to be changed to any work with young people or overhead costs.
John Thaw Foundation	Towards help with underprivileged and disadvantaged young people.
Leeds Inspired	Towards the Locked up Production.

Imagine If Theatre Company

Notes to the accounts continued

for the year ended 30 March 2024

3 Restricted funds

Fund name	Purpose of restriction
ACE Project Grant	Towards the costs of 'The Phoenix Programme', 'Is Anyone There?', 'Arts in Criminal Justice Training', 'My Old Man,' staff wages, staff welfare and overheads.
Forum Central	For the distribution of food and energy vouchers for the charity's service users due to the cost of living crisis.
Writers Toolbox	Donations towards the Writers Toolbox project.
Goldsmiths	Towards the costs of 'The Phoenix Programme' productions.
Clinks	Towards the costs of 'The Phoenix Programme' productions.

4 Tangible assets

	Project equipment	Total
Cost	£	£
At 1 April 2023	6,949	6,949
Additions	-	-
At 30 March 2024	<u>6,949</u>	<u>6,949</u>
Depreciation		
At 1 April 2023	4,634	4,634
Charge for year	2,315	2,315
At 30 March 2024	<u>6,949</u>	<u>6,949</u>
Net book value		
At 30 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>2,315</u>	<u>2,315</u>

5 Debtors and prepayments

	2024	2023
	£	£
Prepayments	1,947	3,444
Accrued income	11,551	18,400
Other debtors	368	368
	<u>13,866</u>	<u>22,212</u>

6 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	66,798	65,460
Cash in hand	18	48
	<u>66,816</u>	<u>65,508</u>

7 Creditors and accruals

	2024	2023
	£	£
Creditors	1,221	462
Income received in advance	10,000	10,000
Taxation and social security	1,298	1,417
	<u>13,359</u>	<u>11,879</u>

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 30 March 2024

8 Staff costs and numbers	2024	2023
	£	£
Gross salaries	34,985	33,800
Social security costs	2,620	2,758
Employment allowance	(2,620)	(2,758)
Pensions	842	842
	<u>35,827</u>	<u>34,642</u>

The average number of employees during the year was 2, being an average of 1.5 full time equivalent (2023: 2, 1.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	842	842
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

During the year one trustee was paid in respect of providing fundraising services £500 (2022: £nil). The charity's constitution provides the authority for the payment.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £31,542 (previous year: £31,681).

Imagine If Theatre Company

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	25,295	1,465	79,466	31,978	104,761	33,443
Interest on Theatre Tax Relief	-	64	-	-	-	64
Total income	25,295	1,529	79,466	31,978	104,761	33,507
Expenditure						
Artistic activity direct costs:						
My Old Man	-	-	-	(79)	-	(79)
Ain't Enough Time	3,832	-	25,794	1,086	29,626	1,086
The Writers Toolbox	3,384	729	1,042	-	4,426	729
The Phoenix programme	-	-	-	608	-	608
Cost of living crisis support	-	16	8,528	1,000	8,528	1,016
Marketing and audience development	359	268	-	-	359	268
Organisational costs:						
Staffing	10,939	10,108	42,653	26,192	53,592	36,300
Staff welfare	2,370	1,776	6,602	2,691	8,972	4,467
Premises	4,063	1,754	-	-	4,063	1,754
Insurance	713	365	-	418	713	783
Administration	712	607	303	-	1,015	607
IT, software and consumables	1,145	953	-	-	1,145	953
Independent examination	840	-	-	-	840	-
Recruitment	-	-	-	588	-	588
Depreciation	2,315	2,317	-	-	2,315	2,317
Total expenditure	30,672	18,893	84,922	32,504	115,594	51,397
Net income / (expenditure)	(5,377)	(17,364)	(5,456)	(526)	(10,833)	(17,890)
Fund balances brought forward	47,656	65,020	30,500	31,026	78,156	96,046
Fund balances carried forward	42,279	47,656	25,044	30,500	67,323	78,156

Imagine If Theatre Company

Charity number 1160935

Annual Report and Financial Statements

for the year ended 30 March 2024

imagine if.
theatre co.



Imagine If Theatre Company

Annual Report and Financial Statements for the year ended 30 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Imagine If Theatre Company

Trustees' report for the year ended 30 March 2024

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Jane	Chair	Appointed 29 June 2022
Deborah Dickinson		
Hannah Tookey		
Iain Bloomfield		Appointed 14 March 2023
Kathrine Ives		Appointed 14 March 2023
Charity number	1160935	Registered in England and Wales

Registered and principal address

Office S6, Second floor
Seven Hills Business Centre
South Street
Morley
Leeds LS27 8AT

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The Charitable Incorporated organisation (CIO) was registered on 17 March 2015 and is governed by a foundation constitution adopted on this date and amended on 22 July 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Objectives and activities

The charity's objects

The objects of the charitable incorporated organisation are to educate the public about the causes and consequences of issues of social and economic disadvantage by artistic performances and workshops.

The charity's main activities

We instigate active change in people's lives through arts-based interventions, workshops and productions. People with experience of the care system and criminal justice system are at the forefront of our work.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and particularly the advancement of education through the arts to develop individuals' capabilities, competences, skills and the rehabilitation of prisoners and people with convictions.

Achievements and performance

There have continued to be many challenges for the arts over this period, due to the ongoing cost-of-living crisis, which has increased costs, and reduced arts funding opportunities. This has impacted *imagine if*, but we have continued to strengthen our robustness and resilience during 2023-2024 to ensure we always put people with social and economic disadvantage at the heart of our work and to help them find a platform for their voice. We have also been able to provide practical support to a wider range of disadvantaged people affected by the cost-of-living crisis thanks to funding from the Household Support Fund.

We have continued with two projects which were started in 2022-2023. These were *Writers' Toolbox* – our creative writing project for working class women over 25 and *Ain't Nuff Time*, our digital performance project to inform and educate prisoners. We also started the research stage of a new area of work '*Locked Up*', an arts project working with young people with experience of the care system. We successfully recruited a new independent advisor, with experience of the care system, started to build relationships with local care organisations and the local Morley community.

Ain't Nuff Time

Ain't Nuff Time is *imagine if's* digital performance, which aims to inform and educate prisoners about positive life choices, by following two prisoners' journeys from being incarcerated to release from prison, highlighting practical tools and resources to help support prisoners to deal with the challenges of re-entering society. It was filmed at Shrewsbury prison in July 2023 using a professional crew and actors, supported by people with convictions who worked as extras in the film and lived experience advisors on set. It was essential that the people with convictions were able to feed into the script and film to ensure it was as realistic as possible and we made sure their voices and ideas were heard by the wider creative team.

During early 2024, we finalised *Ain't Nuff Time*, including employing a composer and colour grader to provide the finishing touches to the film. We also organised two film previews to take place at Hyde Park Picture House in Leeds in April 2024. One of these was aimed at community and criminal justice organisations and charities, including prison governors, the probation service, the local council and charities working with disadvantaged people so they could see the impact the arts could have on people with convictions and their rehabilitation. The other preview was aimed at television and film industry people, to show how television and film have the power to engage and inspire audiences and to change lives by highlighting stories from people that don't often get heard, bringing them to a much wider, potential audience, such as the recent tv drama 'Mr Bates vs The Post Office', a powerful example of how stories based on true-life can shift public opinion and enact UK wide social change:

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance continued

Following the previews, *Ain't Nuff Time* was due to be shown to 7,000 prisoners in prisons across the UK. They would then creatively respond to it through writing a script, poem, rap, drawing or painting a picture. These creative responses would be turned into a book. The aim of the project was to improve prisoners access to the arts and their rehabilitation, to increase their agency and self-esteem, and inform and influence public debate.

"This is yet another unforgettable experience, imagine if have given me. This film is the change I wanted to see in the system all those years ago when I was still inside" Person with a conviction who worked on Ain't Nuff Time

"Arts and cultural opportunities can help reduce crime by unlocking untapped talent, improving wellbeing and boosting employability" National Criminal Justice Arts Alliance

"You get to hear the unheard, listen to the misunderstood, give social justice a chance and deeply connect with the characters." South Leeds Life on imagine if's work.

Cost of Living Crisis

Statista reports that as of January 2024, just over half of UK households were still reporting that their cost of living had increased compared with the previous year. Although this was down from a peak of 91 percent in the Summer of 2022, it is evidence of a persistent problem facing the country. The households that are facing increasing prices stated it was mainly due to higher food, electricity, and fuel costs. The crisis is even more acute for the poorest UK households, which typically spend a higher proportion of their income on food and housing costs (D Clarke, January 31st 2024).

Due to the ongoing Cost of living crisis, we were keen to continue to help vulnerable people in practical ways and we successfully reapplied to the Household Support Fund receiving two awards of £5000 from Volition. We approached people we currently work with and those we have worked with in the past, who we knew were vulnerable and facing complex issues. We identified if the people were struggling with the financial impacts of the cost-of-living crisis and if so, we arranged appropriate support for them. This varied on an individual basis, some people needed one off support with food as they did not have enough to eat, others needed more support with gas and electric plus other essentials and other people needed financial support as well as emotional support. We met with each individual and provided them with the relevant support that they needed. We requested that everyone provided us with receipts for any voucher support (to help improve their accountability). We then had follow-up meetings (to help improve their time keeping and keeping to appointments) to see if they needed more support from us or if they needed signposting to other agencies for specialist issues and to check in on how they were coping in general.

We got positive feedback from those we helped, including

"The support has been a tremendous help to me, not only with the cost-of-living crisis but also with my recovery." Person with a Conviction on Universal Credit and in recovery

"The support I received with the food vouchers and Wi-Fi was a total lifesaver. The food vouchers made sure I had enough to eat during a tough time and the assistance with the Wi-Fi got me reconnected to the internet while I was awaiting an interview confirmation for a job. It made a world of difference for me, and I am so grateful for that support." Care Experienced Young Person

"Thank you! You have made my sons first night in his Daddy's new home just as special as can be." Person with a Conviction working part time and in recovery

"I just want to say a massive thank you for all the help you have given us, it has helped so much getting the food vouchers and been able to bring my gas and electric debt down a bit. Thank you again." Unemployed person with two children

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance

“The support I received was with food and so close to Christmas it really did help out a lot as I’m claiming universal credit so before getting assistance with the food vouchers, I was choosing to skip meals so that my benefits would stretch longer. I am very grateful for the support provided as everyone is struggling with the cost-of-living crisis at the moment and to be assisted really goes far and the quality of mine and my mother’s life has improved as a result.” Person with a Conviction on Universal Credit

“The support has provided me with a daily meal and has stopped me needing to commit crime to feed myself. I am very grateful as it helps beyond belief. Thank you” Person with a Conviction on Universal Credit and in recovery

It’s really heart-warming to see the impact the grant had on people on a day-to-day basis and that it helped to prevent those people with convictions from committing crime. By helping to sign post individuals to other support organisations and encouraging them to budget and attend meetings with us, we helped them to become increasingly independent and self-reliant.

Supporting disadvantaged artists

Imagine If has remained committed to supporting working class artists and in addition to supporting the women on the Writers’ Toolbox, we supported other working-class artists from across the region in different ways. These included:

- A Bradford based female writer with lived experience of the criminal justice system who needed producing and fundraising support for her theatre production.
- A transgender person with convictions who wanted to create their own work and secure funding.
- A person with convictions and former addict who needed support to access funding and develop their own enterprise to support others with addictions.
- A person with convictions who wanted advice on producing a short film on their experiences inside prison and information and support on funding.

‘I have really appreciated the support and chats we’ve had over the last couple of years and the advice you’ve given because it has really guided me along the way. You’re a real one, Chesca!’
Emerging writer, with lived experience.

Writers’ Toolbox

Writers’ Toolbox was Imagine If’s six month creative programme for working class, female writers over the age of 25 who were from or lived in West Yorkshire. It was an accessible opportunity for writers who have distinctive voices and incredible stories to tell, stories that have been neglected for far too long and deserve to be heard. It focused on writing for stage and screen and was run by BAFTA winning writer and dramaturg, Mark Catley and *Imagine If’s* Artistic Director, Chesca Joy. *Writers’ Toolbox* supported emerging female writers to begin working on a new production and gave them the tools to secure funding to produce their own work. We wanted to create a supportive, inspiring and accessible space for the women, so also paid their time, travel, and childcare to remove financial barriers for them to be part of the programme.

The programme ran fortnightly from March 2023 and culminated in a pitch event at Leeds Library to industry professionals in October 2023. The pitch was given to individuals and organisations who were able to encourage and assist these writers further. The four participants of the *Writers’ Toolbox* showcased excerpts from their writing, directed the actors who brought their work to life and networked with guests to discuss their work.

To ensure that the writers were able to continue their writing after the *Writers’ Toolbox* finished, *Imagine If* successfully persuaded organisations such as BBC Writers Room, LA Productions, Tyke Films, Duck Soup Films, Arts Council England and Red Ladder Theatre Company amongst many others to provide prizes to the participants. Prizes included script reading and feedback sessions, mentoring, development meetings and money to attend theatre productions.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance continued

Feedback from the Writers' Toolbox participants

"I feel confident in my ability to continue pursuing a career as a writer – and I feel buoyed and motivated to keep on writing. I've certainly got more self-belief as a writer – and I've gained invaluable knowledge and expertise in terms of both fundraising and writing."

"Being on the Writers Toolbox programme has been a really positive experience. It has been wonderful to be championed. Having the pitch event and the donated industry 'prizes' has really set it apart for me as a writing development experience. It's a great opportunity to make connections and get a foot in doors."

"I have gained a supportive new network of not only writers but friends. I have developed a number of skills in terms of my writing ability and my funding/pitching abilities."

"It's been one of the best experiences of my writing career. A writing programme that actually has tangible results and outcomes. Thank you."

"I have a significantly better understanding of story structure, visual storytelling and character development than I did six months ago and feel that my writing has improved massively. A supportive and open atmosphere was created in the writer's room sessions where I felt safe to voice my opinions and share my work and setting deadlines really helped me to stay motivated and focussed."

"Having somewhere to go every two weeks where I met with like-minded people who were passionate about the same things as me has helped enormously with my mental health and feelings of loneliness. I have really treasured this time and believe that I have made some real friends in the group."

"If it wasn't for the financial support I received, particularly with travel and childcare I would not have been able to access the course. Thank you, I loved it"

Locked Up

Locked Up was imagine if's latest interactive drama project to create a safe space to engage with and inspire young people with experience of the care system, who were at risk of offending. The project was to involve young people watching our performance 'Locked Up', about growing up in the care system and then attending an arts-based workshop to encourage them to reflect on the themes of the performance and respond creatively to it, increasing their employability skills through problem solving, spatial-temporal performance and executive function. During early 2024, we started working with young care leavers, by building relationships with third sector organisations that work with this demographic, such as Archway in Harehills.

"It was dark for so long, but I'm starting to see the light" Young person in care, Horton Housing (Bradford) on working with *imagine if*.

We wanted to work with this demographic because ***"Young people who are care experienced are more likely than their peers to enter the criminal justice system, become homeless, and less likely to be in further education, employment, or training. Children in the care system are also more at risk of experiencing poor mental health and often suffer from mental health issues which are more severe or complex."*** The Care System is Failing Young People, 2021.

Chesca Joy, *imagine if's* Artistic Director and CEO, had personal lived experience of the care system. Chesca's shared identity with the project's demographic and *imagine if's* strong relationship with a wide network of partners meant we could provide specific targeted arts activities that address the unique needs of this vulnerable group. We could also build stronger connections with them and ensure we have an up-to-date knowledge of current developments and issues within the relevant sectors; and that we have a thorough understanding of current needs which we can address through arts-based interventions.

Evidence suggests that engaging in the arts can improve wellbeing, family connections, motivation, and resilience; and provide opportunities for self-reflection and education (Anglia University, 2017). This, in turn, has a benefit for society by creating safer, more productive, cohesive communities. 'Locked Up' aims to improve skills, aspirations, access to future opportunities for young people; provide opportunities for young people to have fun, find a hobby, make friends, and address barriers to learning/attainment.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Achievements and performance continued

Morley Lewisham Park project

Whilst rehabilitation is important, prevention is key to tackling the UK's prison crisis. From late 2023, Chesca worked on an initial proposal for *imagine if* (and another third sector organisation) to take on a lease at Lewisham Park Community Centre in Morley on a short-term basis. Lewisham Park centre was a run down, under used centre in one of the most deprived areas of Morley. The idea was that once improvements had been made and stronger evidence gained for community use, the lease could be extended for the longer term. The work *imagine if* would undertake would be to get the local community utilising the building as a centre for arts, community working and skills improvement. Having significant experience in working with and engaging with people with the least access to, and engagement in the arts, mostly from low socio-economic backgrounds, facing discrimination and with fewer opportunities than others in society, *imagine if* would have been in a strong position to have managed this work. Unfortunately, due to the cost of repairs needed and budget constraints, it was not viable for the centre to be brought back into use.

Fundraiser

It had been our intention to recruit a Creative Producer/General Manager during 2023, to support with the leadership of *imagine if*. However, in light of the on-going recruitment challenge facing the sector, we were unable to secure someone with the required breadth of skillset. As we considered the most pressing need to be that of securing longer term funding, we engaged freelance fundraising assistance to work on several large bids and had some success in raising money for projects.

Board of Trustees

Our Board of Trustees, comprises five people of different ages, backgrounds and lived experiences. The Trustees have a variety of complementary skills in the arts, finance, strategic leadership, and data management. We have also recruited another independent advisor, who is an academic researcher with experience of the care system, which reflects the skills needed to support our projects.

Additional Note

Imagine If Theatre Company are devastated to announce the sudden passing of founder Artistic Director and Chief Executive, Chesca Joy on Wednesday 1 May 2024.

Chesca established *imagine if* in 2015 to instigate active change in people's lives through the arts. Through her unique skills as a writer, facilitator and producer, Chesca built a reputation for supporting and telling the stories of some of society's most vulnerable and underrepresented communities. But it was her compassion and kindness towards individuals in these communities that really changed lives. The work that she created touched literally thousands of people.

Trustees and staff will now take time to reflect on the future, but for the time being we will stop all activity.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 30 March 2024

Financial review

The net expenditure for the year was £10,833, including net expenditure of £5,377 on unrestricted funds and net expenditure of £5,456 on restricted funds.

Reserves policy

The current policy establishes a level of reserves to be maintained of £15k-£50k, the equivalent of 6-20 weeks of turnover. At the time of approving the accounts, the charity's work has ceased and the trustees are considering how best to deal with the charity's future given the passing of the founder.

The charity's free reserves, excluding fixed assets, at the year end were £42,279.

Approved by the board of trustees on 24 August 2024

David Jane (Trustee)

Imagine If Theatre Company

Independent examiner's report to the trustees of Imagine If Theatre Company

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 March 2024, which are set out on pages 10 to 16.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

18 September 2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Imagine If Theatre Company
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 30 March 2024

	Notes	2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					
Grants and donations	(2)	25,295	79,466	104,761	33,443
Interest on Theatre Tax Relief		-	-	-	64
Total income		<u>25,295</u>	<u>79,466</u>	<u>104,761</u>	<u>33,507</u>
Expenditure on:					
Artistic activity direct costs:					
My Old Man		-	-	-	(79)
Ain't Enough Time		3,832	25,794	29,626	1,086
The Writers Toolbox		3,384	1,042	4,426	729
The Phoenix programme		-	-	-	608
Cost of living crisis support		-	8,528	8,528	1,016
Marketing and audience development		359	-	359	268
Organisational costs:					
Staffing		10,939	42,653	53,592	36,300
Staff welfare		2,370	6,602	8,972	4,467
Premises		4,063	-	4,063	1,754
Insurance		713	-	713	783
Administration		712	303	1,015	607
IT, software and consumables		1,145	-	1,145	953
Independent examination		840	-	840	-
Recruitment		-	-	-	588
Depreciation		2,315	-	2,315	2,317
Total expenditure		<u>30,672</u>	<u>84,922</u>	<u>115,594</u>	<u>51,397</u>
Net income / (expenditure)		<u>(5,377)</u>	<u>(5,456)</u>	<u>(10,833)</u>	<u>(17,890)</u>
Fund balances brought forward		<u>47,656</u>	<u>30,500</u>	<u>78,156</u>	<u>96,046</u>
Fund balances carried forward	(3)	<u>42,279</u>	<u>25,044</u>	<u>67,323</u>	<u>78,156</u>

All incoming resources and resources expended derive from continuing activities.

Imagine If Theatre Company

Balance sheet

as at 30 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) -	-	-	2,315
Total fixed assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,315</u>
Current assets				
Debtors and prepayments	(5) 10,845	3,021	13,866	22,212
Cash at bank and in hand	(6) 44,482	22,334	66,816	65,508
Total current assets	<u>55,327</u>	<u>25,355</u>	<u>80,682</u>	<u>87,720</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(7) 13,048	311	13,359	11,879
Total current liabilities	<u>13,048</u>	<u>311</u>	<u>13,359</u>	<u>11,879</u>
Net current assets / (liabilities)	<u>42,279</u>	<u>25,044</u>	<u>67,323</u>	<u>75,841</u>
Net assets	<u>42,279</u>	<u>25,044</u>	<u>67,323</u>	<u>78,156</u>
Funds				
Unrestricted funds	42,279	-	42,279	47,656
Restricted funds	-	25,044	25,044	30,500
Endowment funds				
Total funds	<u>42,279</u>	<u>25,044</u>	<u>67,323</u>	<u>78,156</u>

The financial statements were approved by the board of trustees on 24 August 2024

David Jane (Trustee)

Imagine If Theatre Company

Notes to the accounts

for the year ended 30 March 2024

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 30 March 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Clinks	-	500	500	-
Department of Work and Pensions (DWP)	-	17,324	17,324	978
D'Oyly Carte Charitable Trust	-	4,000	4,000	-
Flint Family Fund	-	8,000	8,000	-
Forum Central	-	10,000	10,000	1,000
Garfield Weston Foundation	10,000	-	10,000	-
John Thaw Foundation	-	1,000	1,000	-
Leeds City Council (LCC)	5,000	-	5,000	-
Leeds Inspired	-	7,600	7,600	-
Liz and Terry Bramall Foundation	10,000	25,000	35,000	25,000
The Brelms Trust	-	5,000	5,000	5,000
The Co-op Foundation	-	150	150	-
Gift aid	-	-	-	1,267
Donations	295	892	1,187	198
	<u>25,295</u>	<u>79,466</u>	<u>104,761</u>	<u>33,443</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
DWP	-	17,324	16,165	-	1,159
The Brelms Trust	4,412	5,000	9,412	-	-
Liz and Terry Bramall	7,918	25,000	31,105	-	1,813
D'Oyly Carte	-	4,000	-	-	4,000
Flint Family Fund	-	8,000	-	-	8,000
John Thaw Foundation	-	1,000	-	-	1,000
Leeds Inspired	-	7,600	-	-	7,600
ACE Project Grant	13,672	-	13,672	-	-
Forum Central	-	10,000	8,528	-	1,472
Writers Toolbox	-	1,042	1,042	-	-
Goldsmiths	4,498	-	4,498	-	-
Clinks	-	500	500	-	-
	<u>30,500</u>	<u>79,466</u>	<u>84,922</u>	<u>-</u>	<u>25,044</u>

Fund name	Purpose of restriction
DWP	Access to work support funding.
The Brelms Trust	Towards the salary costs of a General Manager.
Liz and Terry Bramall	Towards salary costs for the Artistic Director / CEO.
D'Oyly Carte	Towards the Locked up Production.
Flint Family Fund	Originally towards the Locked up Production. Following the decision not to go ahead with the production the funder agreed for the purpose to be changed to any work with young people or overhead costs.
John Thaw Foundation	Towards help with underprivileged and disadvantaged young people.
Leeds Inspired	Towards the Locked up Production.

Imagine If Theatre Company

Notes to the accounts continued

for the year ended 30 March 2024

3 Restricted funds

Fund name	Purpose of restriction
ACE Project Grant	Towards the costs of 'The Phoenix Programme', 'Is Anyone There?', 'Arts in Criminal Justice Training', 'My Old Man,' staff wages, staff welfare and overheads.
Forum Central	For the distribution of food and energy vouchers for the charity's service users due to the cost of living crisis.
Writers Toolbox	Donations towards the Writers Toolbox project.
Goldsmiths	Towards the costs of 'The Phoenix Programme' productions.
Clinks	Towards the costs of 'The Phoenix Programme' productions.

4 Tangible assets

	Project equipment	Total
Cost	£	£
At 1 April 2023	6,949	6,949
Additions	-	-
At 30 March 2024	<u>6,949</u>	<u>6,949</u>
Depreciation		
At 1 April 2023	4,634	4,634
Charge for year	2,315	2,315
At 30 March 2024	<u>6,949</u>	<u>6,949</u>
Net book value		
At 30 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>2,315</u>	<u>2,315</u>

5 Debtors and prepayments

	2024	2023
	£	£
Prepayments	1,947	3,444
Accrued income	11,551	18,400
Other debtors	368	368
	<u>13,866</u>	<u>22,212</u>

6 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank	66,798	65,460
Cash in hand	18	48
	<u>66,816</u>	<u>65,508</u>

7 Creditors and accruals

	2024	2023
	£	£
Creditors	1,221	462
Income received in advance	10,000	10,000
Taxation and social security	1,298	1,417
	<u>13,359</u>	<u>11,879</u>

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 30 March 2024

8 Staff costs and numbers	2024	2023
	£	£
Gross salaries	34,985	33,800
Social security costs	2,620	2,758
Employment allowance	(2,620)	(2,758)
Pensions	842	842
	<u>35,827</u>	<u>34,642</u>

The average number of employees during the year was 2, being an average of 1.5 full time equivalent (2023: 2, 1.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	842	842
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

During the year one trustee was paid in respect of providing fundraising services £500 (2022: £nil). The charity's constitution provides the authority for the payment.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £31,542 (previous year: £31,681).

Imagine If Theatre Company

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 30 March 2024

	2024 Unrestricted funds £	2023 Unrestricted funds £	2024 Restricted funds £	2023 Restricted funds £	2024 Total funds £	2023 Total funds £
Income						
Grants and donations	25,295	1,465	79,466	31,978	104,761	33,443
Interest on Theatre Tax Relief	-	64	-	-	-	64
Total income	25,295	1,529	79,466	31,978	104,761	33,507
Expenditure						
Artistic activity direct costs:						
My Old Man	-	-	-	(79)	-	(79)
Ain't Enough Time	3,832	-	25,794	1,086	29,626	1,086
The Writers Toolbox	3,384	729	1,042	-	4,426	729
The Phoenix programme	-	-	-	608	-	608
Cost of living crisis support	-	16	8,528	1,000	8,528	1,016
Marketing and audience development	359	268	-	-	359	268
Organisational costs:						
Staffing	10,939	10,108	42,653	26,192	53,592	36,300
Staff welfare	2,370	1,776	6,602	2,691	8,972	4,467
Premises	4,063	1,754	-	-	4,063	1,754
Insurance	713	365	-	418	713	783
Administration	712	607	303	-	1,015	607
IT, software and consumables	1,145	953	-	-	1,145	953
Independent examination	840	-	-	-	840	-
Recruitment	-	-	-	588	-	588
Depreciation	2,315	2,317	-	-	2,315	2,317
Total expenditure	30,672	18,893	84,922	32,504	115,594	51,397
Net income / (expenditure)	(5,377)	(17,364)	(5,456)	(526)	(10,833)	(17,890)
Fund balances brought forward	47,656	65,020	30,500	31,026	78,156	96,046
Fund balances carried forward	42,279	47,656	25,044	30,500	67,323	78,156

Imagine If Theatre Company
Independent examiner's report to the trustees of Imagine If Theatre Company

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 30 March 2024, which are set out on pages 10 to 16.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:  Name: Simon Bostrom FCIE

18 September 2024

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

IMAGINE IF THEATRE COMPANY

England & Wales - Charity number 1160935

Accounts

Imagine If Theatre Company

Charity number 1160935

Annual Report and Financial Statements

for the year ended 31 March 2023

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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Imagine If Theatre Company

Annual Report and Financial Statements for the year ended 31 March 2023

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Notes to the accounts	12 to 17

Prepared by West Yorkshire Community Accountancy Service CIO

Imagine If Theatre Company

Trustees' report for the year ended 31 March 2023

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
David Jane	Chair from 31 March 2023	Appointed 29 June 2022
Deborah Dickinson		
Hannah Tookey		
Iain Bloomfield		Appointed 14 March 2023
Kathrine Ives		Appointed 14 March 2023
Kathryn Sullivan		Resigned 31 July 2022
Andrew Salthouse		Resigned 31 March 2023

Artistic Director / CEO Francesca Joy

Charity number 1160935 Registered in England and Wales

Registered and principal address	Bankers
Office S6, Second floor	CAF Bank Ltd
Seven Hills Business Centre	25 Kings Hill Avenue
South Street	West Malling
Morley	Kent
Leeds LS27 8AT	ME19 4JQ

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The Charitable Incorporated organisation (CIO) was registered on 17 March 2015 and is governed by a foundation constitution adopted on this date and amended on 22 July 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2023

Objectives and activities

The charity's objects

The objects of the charitable incorporated organisation are to educate the public about the causes and consequences of issues of social and economic disadvantage by artistic performances and workshops.

The charity's main activities

imagine if instigates active change in people's lives through arts-based interventions, workshops, and productions. People with experience of the care system and criminal justice system are at the forefront of our work. We also educate the public about the causes and consequences of the social and economic disadvantages that these demographics face. We do this through artistic performances and workshops.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and particularly the advancement of education through the arts to develop individuals' capabilities, competences, skills and the rehabilitation of prisoners and people with convictions.

Achievements and performance

There have been many challenges for the arts throughout 2022-2023, due to the ongoing impact of the pandemic and current cost-of-living crisis, which has affected arts audience attendance, increased fees, travel and accommodation costs, and reduced arts funding opportunities. Data from January 2023, The Creative Industries, Policy, and Evidence Centre 'A New Deal for Arts Funding in England' shows that real terms investment has decreased by circa 21% from 2009/10 to 2019/20.

Furthermore, The Audience Agency 'Recent Key Insights', Spring 2023 wave of Cultural Participation Monitor demonstrates the impact of the cost-of-living crisis: *Over 60% of respondents say the Cost-of-Living crisis is putting them off attending culture events and 50% of respondents are attending fewer arts and cultural events, mostly citing money as the primary reason.*

This has impacted *imagine if* by reducing the affordability to tour live productions, but it has enabled us to focus on delivering and presenting our work locally and creating digital output to reach wider audiences. We have continued to strengthen our robustness and resilience during 2022-2023 and to put people with social and economic disadvantage at the heart of our work and to provide them with a platform for their voices to be heard.

Ain't Nuff Time – Research and Development Phase

A digital performance which will be delivered in UK prisons, showcasing to prisoners how the arts can positively impact their lives pre/post release. As well as watching the performance, prisoners are encouraged to engage with the arts themselves through creatively responding to the performance through poetry/rap/script writing/drawing/painting etc fostering a culture of innovation/creativity/learning in a digital world. A selection of these responses will feature in a book which we will circulate to prisons and the public, improving prisoners' agency/self-esteem. It will also raise awareness amongst the public of the value that arts have to change disadvantaged people's lives.

We researched and developed *Ain't Nuff Time* throughout 2022/2023 which involved gathering evidence from published research to digest what arts methodology/practice works most effectively, as well as holding focus groups with people with convictions, Ministry of Justice staff, prison officers, probation officers, third sector organisations and other artists who work in the criminal justice sector. These focus groups explored a variety of artistic forms and delivery routes that have previously engaged successfully with our target demographics. As people with lived experience are at the heart of all our projects, we went on to hire eight people with convictions to be involved in the research, development, and creative process for *Ain't Nuff Time*. This was through a series of online and face-to-face arts-based workshops and one-to-one sessions. *"Using someone with lived experience, helps make the whole thing more relatable to the viewer."* Person with a Conviction, research workshop, 2022.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

Following on from this, we were able to provide other opportunities and support for people with convictions which included paid work, provision of food vouchers, helping them with presentations, giving advice and signposting them to other third sector organisations to help with any housing/money/health issues they were facing. We supported one person in particular (that we have been working with since we met him in HMP Peterborough in 2017), with his writing through one-to-one mentoring with *imagine if's* Artistic Director/CEO. These mentoring sessions included creative writing exercises, analysing theatre productions/TV shows/films and developing characters from scratch. The sessions also looked at time management, using initiative to work independently and completing tasks by deadlines. We identified appropriate writing courses and theatre performances for him to attend and covered the costs of these, which helped develop his understanding of story arc, character development, finding his voice and writing style and gave him an insight into how ideas go from page to stage. We then paid him to work on the initial first draft of *Ain't Nuff Time* with our Artistic Director/CEO. During 2023-2024 the script will be re-drafted several more times by our Artistic Director/CEO with script consulting from Bafta winning writer, Mark Catley. Then the full professional creative team will be hired, and it will be rehearsed, filmed, and enter post-production before holding its world premiere in Leeds. *Ain't Nuff Time* will then be delivered to 7,000 prisoners in the following prisons: HMP Humber, Moorland, Wealstun, Berwyn, Erlestoke, Feltham B, Garth, Lindholme, Ranby, Stoke Heath, Swaleside, The Mount, The Studio, Wayland, New Hall, Styal, Cookham Wood, Feltham A, Werrington, Wetherby plus others.

imagine if has eight years of experience of working in prisons and in the community with people with convictions and we know the importance and value of arts and culture in criminal justice settings; it can improve safety and wellbeing in prisons and contribute to building safer communities. *"Arts and Creativity in criminal justice settings can support improved wellbeing, awaken an interest in learning and can help people build new positive identities. Engaging in the arts can also lead to new skills and employment opportunities, as well as equipping participants with a desire to actively engage in their community and culture."* National Criminal Justice Arts Alliance.

Cost of Living Crisis

According to the Office for National Statistics in 2023, the UK experienced a cost-of-living crisis from late 2021 and this worsened over the last few months of 2022 with food and energy prices rising markedly. We wanted to offer support to people with convictions, who are already vulnerable, to help with the significantly rising living costs. *"Prison leavers already face a plethora of financial challenges when they're moving from custody into the community, which in the backdrop of a cost-of-living crisis are significantly exacerbated."* The impact of the cost-of-living crisis on prison leavers and people on probation, Catch 22, 2023.

The objective was to help people with convictions to desist from crime by supporting their needs. This crime prevention work is invaluable to individuals and society as a whole. Since 2015/16, the annual cost of one prison place in England and Wales has increased by around £11,500. We successfully secured funding to do this and identified five People with Convictions in Leeds who were struggling with the cost-of-living crisis and contacted them to assess their needs and discuss how we could best support them. These included a single father, an individual who hadn't left the house in over a year, a university student who could only work part-time due to his studies, a full-time worker who didn't earn enough to cover his bills and someone who had recently lost his job.

We provided food and gas/electric vouchers to them on a weekly/monthly basis and ensured they all had a longer-term strategy by having one-to-one sessions with each person to create bespoke action plans. We provided advice on employment and mental health support and signposted them to other local organisations who could provide help.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

Case Study:

John* had been released from prison one year ago and managed to secure a flat and a full-time job. However, in autumn 2022 John sadly lost his job and became reliant on Universal Credit to pay his rent, household bills and put food on the table. But, as the Big Issue stated in April 2023, Universal Credit is not enough for people to live on: *"Millions of people in the UK are going hungry and cold, sacrificing household basics and unable to pay their bills because the Universal Credit is not enough to live on. Despite an increase of 10.1% in April, campaigners warn this is "too little, too late" to help low-income families who cannot afford the basics needed to live. Claimants will still be £140 short of the money needed to afford the essentials each month even after benefits increase, according to the Trussell Trust and Joseph Rowntree Foundation. It comes after stark research from the Institute for Fiscal Studies (IFS) showed benefits have not kept up with soaring inflation – and April's increase won't make up for the shortfall. Benefits claimants will be 6 per cent worse off in real terms than they were in 2019. That's because rises are based on inflation figures from months before the increase actually comes in."*

John began to struggle and was unable to keep his flat warm, cook food, shower, or watch TV as he couldn't afford to pay for his electricity. Due to losing his job, John also struggled to afford to feed himself and often went without food. He actively wanted to secure a job but when we met with him, he was spending a lot of time in bed due to being cold, hungry, and not having any energy or motivation.

"The World Health Organisation estimates suggest that around a third of the higher number of deaths that occur in the winter compared to summer are due to cold homes. In a particularly cold winter or where energy prices are unaffordable, there is a significant risk that this will be higher. Increased poor health also places greater strain on health services, which are already experiencing severe pressures." (HSJ, Wilmington Intelligence).

The ongoing support helped John in many ways; from providing him with food and electricity to signposting him to local food banks and mental health support groups, to sending him information about companies that were hiring in the area. John has since secured a better property for himself that doesn't have storage heaters or an electric meter, meaning his household bills will be significantly lower moving forward. His motivation to find work has also increased and he is keenly applying for jobs.

"The help you have offered has been such a big relief for me mentally and physically. I'm so grateful for what you do, as I would have probably resulted back to crime in them hard moments, but you got me through and although the funding has stopped your help doesn't stop there, you give me advice and options to go through and make me feel better about going forward with my life again." John, 2023.

The learning from this project has been invaluable to *imagine if*, and we have since liaised with funders to discuss applying for funds in the future to support people who are struggling with the cost-of-living crisis which the funder has welcomed.

*Name has been changed

Supporting disadvantaged artists

imagine if has remained committed to supporting disadvantaged artists from across the UK in different ways. These include:

- A Bradford based female writer with lived experience of the criminal justice system who needed producing and fundraising support for her theatre production.
- A Halifax based trans-male artist who needed producing and audience development support for his theatre production.
- Two people with convictions who wanted to create their own work and secure funding.
- A Birmingham based working-class, LGBTQ+ theatre director who needed creative, producing, and funding support. We provided mentoring sessions to help with his creative and professional development, support with a Research and Development phase for his first professional production and first Arts Council England bid. The impact of this support is demonstrated overleaf:

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

"I had no idea how to apply for funding and make the show a reality. Chesca met with me digitally for a period of over 11 months, taking me step by step through the process...how to rethink and reframe my project into something more realistic and achievable. I was successful in gaining the full amount of funding (£9,635) for the project and Chesca was always an email away when I had questions as the project became a reality. The project was very successful, and I am about to start on my second Arts Council bid to tour the production next year, which Chesca has also offered her support." Working-class LGBTQ+ director.

Writers' Toolbox – Research and Development Phase

Having worked predominantly for eight years with males who have convictions, and after an intense period of reflection in 2022, *imagine if* moved some of our work towards women, in particular those with lived experience of the care system as well as professional artists from working-class/disadvantaged backgrounds. As a working-class artist who struggled to find a foothold in the arts sector, our Artistic Director/CEO, Chesca, felt passionately that she wanted to create an opportunity to support working-class female-identifying writers.

"Only 28% of television shows have been written by women over the past 10 years. Even fewer if the women writers are audacious enough to want to write something other than soaps or children's telly. The statistics get even worse for prime-time drama (14%) and comedy (11%). All we're asking for is a meritocracy for all writers regardless of gender, race, disabilities, or class. Let us into the meetings. Read our pitches. Work with us. We all have glorious stories to tell. Let us tell them." Gail Rennard, Chair of The Writers' Guild of Great Britain, 2018.

The *Writers' Toolbox* was initiated – a six-month creative programme for working-class, female writers over the age of 25 who are from, or live in, West Yorkshire. We wanted to create a supportive and inspiring space for female-identifying writers to be able to explore and develop their unique stories for stage and screen - stories that have been neglected for far too long and deserve to be heard. The programme also includes advice and information on applying for funding themselves, removing the barriers of relying on other organisations to produce their work and giving them the tools to be able to produce it themselves. Preparations for the *Writers' Toolbox* started in 2022 where we researched and designed the programme and began marketing it. We then shortlisted and interviewed a number of working-class women who applied and chose six participants, the first workshop was held in early 2023 and was run by Chesca, and long-term associate artist, award winning writer Mark Catley. Financial barriers were reduced by ensuring all the women were paid the real living wage to attend the programme and covered their childcare or caring costs and contributed towards their travel. *imagine if* also loaned IT equipment to two of the participants to enable them to fully participate on the course. The programme is running into 2023-2024.

*"When you're a single parent on Universal Credit working two jobs, you don't often get the opportunity to follow your own interests and passions. However, this opportunity with *imagine if* has meant that those barriers to participation have been lifted by being paid to attend the course and by covering travel and childcare costs. I'm really excited to start working with them."* Writers' Toolbox participant, 2023

Organisational Development

Over the next five years, *imagine if* is seeking to develop and consolidate its status and value as an arts organisation that is an active agent for change, and to ensure its future viability. We have identified that finding a skilled General Manager is essential for this step change, to support our aims and priorities and to free up the Artistic Director/CEO to focus on the creation and delivery of our arts projects and engagement with beneficiaries and reduce the organisation's dependency on her. The General Manager will focus on fundraising, HR, legal, accounts, policies, staff wellbeing and organisational strategy (which currently the Artistic Director/CEO is doing by herself as well as executively producing and delivering all creative projects).

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

By increasing our fundraising capacity and working with strategic partners such as the Morley Town Deal Board and Leeds Cultural Education Partnership we aim to position ourselves to secure multi-year core funding applications to large Foundations and statutory funds, including applying to be included in Arts Council England's National Portfolio in 2027. We had secured funding to hire a General Manager on 0.5 FTE for 12 months, which we advertised locally and nationally (originally named 'Creative Producer') throughout 2022/2023 but struggled to fill the post. We feel this is due to a UK wide reduction in arts funding from the DCMS: A high percentage of people have left the industry due to lack of funding and those still in the industry want longer-term guaranteed funding in place for them to take on a new role. Therefore, our aim is to carry forward what we have already secured for this role and secure more multi-year funds in 2023-2024 to be able to offer the General Manager role on a longer-term basis to offer more stability to attract the right level of candidates.

Relocation

Due to our strategic plan of moving away from working with prisoners and people with convictions throughout 2024 and 2025, we decided to relocate from our base of eight years, which was directly opposite HMP Leeds in Armley. We researched where we would fit best within Leeds and decided to relocate to Morley as 2024-2027 is a period of transformational change for the town, thanks to the Town Investment Plan and a once-in-a-generation Towns Fund investment of £24.3m, part of the government's Levelling Up initiative. Due to our experience of working with/in disadvantaged communities, we relocated to the south area of Morley as it is "the second most deprived fifth of Leeds" (Morley South Ward, 2020). We wanted to ensure that neighbouring Morley South ward residents, who are most likely to experience poverty and its associated disadvantages, can enjoy equal access to the increased skills training and job opportunities that this investment presents. One of the main aims in the levelling up scheme for Morley is that it has a "growing arts and culture sector" (Morley Town Investment Plan, 2021). With *imagine if* now situated in this region, we can help fulfil this aim.

Board of Trustees

In July 2022, Kathryn Sullivan, who had joined the trustees in September 2020 resigned from the Board for personal reasons. Andrew Salthouse, our longest-serving trustee, resigned from the Board in March 2023 after seven years as a trustee, including two stints as Chair. Andrew will remain as an independent advisor to *imagine if*. David Jane has taken over the role of Chair having previously worked with *imagine if* as its Strategic Development Director from 2020-2022. He has 22 years' experience of strategic leadership and management in the arts having worked at theatres across England. In early 2023, we successfully recruited two new trustees, Iain Bloomfield, a Huddersfield based theatre-maker who has experience of working with Elders and Adults with Learning Disabilities and Kathrine Ives, a Leeds Based functional consultant in data with a degree in Theatre. Our Board of Trustees now comprises five people of different ages, backgrounds and lived experiences. The Trustees have a variety of complementary skills in the arts, finance, strategic leadership, and data management. We also work with two independent advisors with specific skills in leadership, Human Resources and Equality, Diversity, and Inclusion.

We have an ongoing Trustee recruitment campaign as we recognise the importance to refresh and develop the Board to ensure it reflects our community and encompasses the skills and experience needed to support the company over the next few years. We are aiming to recruit a young person with lived experience of the care system to the board in 2023/2024.

Reflection period

Chesca, *imagine if's* founding Artistic Director/CEO, decided, with the support of the Trustees, to take some time out of working directly in the company in order to have space for reflection to carefully consider the future of the company and her role in it. The after-effects of the pandemic, which involved Chesca and *imagine if* supporting and caring for some of the most disadvantaged people in the community, and other very traumatic personal matters, had also taken their toll. A new programme of work building on the experience, legacy and knowledge of previous projects is now in place which is focusing on working with young people with lived experience of the care system (with a key focus on those from Leeds, although we will still engage those across the UK through our digital performances and workshops). As noted in our 2021-2022 annual accounts, we had successfully managed to increase our reserves to £70,000. This was an intentional increase as we were aware that we were going into a period of reflection in 2022-2023 which meant we would bring in significantly less income and therefore we would need to spend a portion of these reserves during this year. As anticipated and planned for, this is what we did, and we are on track for our funding levels to return to normal in 2023-2024.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2023

Financial review

The net expenditure for the year was £17,890, including net expenditure of £17,364 on unrestricted funds and net expenditure of £526 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £45,341.

In light of the increased risk to the company at this time and the threats that we now face as a result of:

- our ability in the context of being a small Arts/Criminal Justice charity to earn/fundraise due to the increased pressure on funders.
- the on-going Covid and cost of living crisis risk around box office income, audience development, ticket sales for workshops, face to face restrictions and our need to adapt to new ways of working.
- 'crisis management' in the event of any significant circumstances beyond our control.

The trustees feel it prudent to allow for flexibility within the reserves policy to allow them to adjust the level appropriately depending on the risks that present themselves. To this end, a reserves policy of £15k-£50k has been agreed, the equivalent of 6-20 weeks of turnover. The trustees shall review the appropriate level of reserves at least annually and in light of emerging challenges.

Approved by the board of trustees on 22/01/2024

David Jane (Trustee)

Imagine If Theatre Company

Independent examiner's report to the trustees of Imagine If Theatre Company

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2023, which are set out on pages 10 to 17.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

29/01/2024

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Imagine If Theatre Company
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2023

	Notes	2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Income from:					Restated
Grants and donations	(2)	1,465	31,978	33,443	165,758
Fees and services		-	-	-	5,275
Theatre Tax Relief		-	-	-	11,499
Interest on Theatre Tax Relief		64	-	64	-
Total income		<u>1,529</u>	<u>31,978</u>	<u>33,507</u>	<u>182,532</u>
Expenditure on:					
Artistic activity direct costs:					
My Old Man		-	(79)	(79)	40,222
Is Anyone There?		-	-	-	17,706
Ain't Enough Time		-	1,086	1,086	-
The Writers Toolbox		729	-	729	-
The Phoenix programme		-	608	608	12,905
Cost of living crisis support		16	1,000	1,016	-
Marketing and audience development		268	-	268	4,240
Strategic development		-	-	-	14,029
Organisational costs:					
Staffing		10,108	26,192	36,300	57,719
Staff welfare		1,776	2,691	4,467	3,554
Premises		1,754	-	1,754	4,000
Insurance		365	418	783	585
Administration		607	-	607	8,004
IT, software and consumables		953	-	953	4,468
Independent examination		-	-	-	840
Recruitment		-	588	588	-
Depreciation		2,317	-	2,317	2,317
Total expenditure		<u>18,893</u>	<u>32,504</u>	<u>51,397</u>	<u>170,589</u>
Net income / (expenditure)		<u>(17,364)</u>	<u>(526)</u>	<u>(17,890)</u>	<u>11,943</u>
Fund balances brought forward		<u>65,020</u>	<u>31,026</u>	<u>96,046</u>	<u>84,103</u>
Fund balances carried forward	(3)	<u>47,656</u>	<u>30,500</u>	<u>78,156</u>	<u>96,046</u>

All incoming resources and resources expended derive from continuing activities.

Imagine If Theatre Company

Balance sheet

as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				Restated
Tangible assets	(4) 2,315	-	2,315	4,632
Total fixed assets	<u>2,315</u>	<u>-</u>	<u>2,315</u>	<u>4,632</u>
Current assets				
Debtors and prepayments	(5) 13,513	8,699	22,212	17,776
Cash at bank and in hand	(6) 43,707	21,801	65,508	86,891
Total current assets	<u>57,220</u>	<u>30,500</u>	<u>87,720</u>	<u>104,667</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 11,879	-	11,879	13,253
Total current liabilities	<u>11,879</u>	<u>-</u>	<u>11,879</u>	<u>13,253</u>
Net current assets / (liabilities)	<u>45,341</u>	<u>30,500</u>	<u>75,841</u>	<u>91,414</u>
Net assets	<u>47,656</u>	<u>30,500</u>	<u>78,156</u>	<u>96,046</u>
Funds				
Unrestricted funds	47,656	-	47,656	65,020
Restricted funds	-	30,500	30,500	31,026
Total funds	<u>47,656</u>	<u>30,500</u>	<u>78,156</u>	<u>96,046</u>

The financial statements were approved by the board of trustees on 22/01/2024

David Jane (Trustee)

Imagine If Theatre Company

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

There has been a change to the previous year's figures. The fee income has been reduced by £10,000 and deferred income increased by £10,000 to reflect the correct position at that year end.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, if it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Imagine If Theatre Company

Notes to the accounts

for the year ended 31 March 2023

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2023

2 Grants and donations	2023	2023	2023	2022
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Liz and Terry Bramall Foundation	-	25,000	25,000	25,000
The Brelms Trust	-	5,000	5,000	5,000
Forum Central	-	1,000	1,000	-
Department of Work and Pensions (DWP)	-	978	978	-
Arts Council England (ACE)	-	-	-	92,856
D'Oyly Carte Charitable Trust	-	-	-	3,500
Leeds City Council (LCC)	-	-	-	12,690
Leeds Inspired	-	-	-	9,960
The Goldsmiths Company	-	-	-	5,000
Wates Foundation	-	-	-	7,500
Gift aid	1,267	-	1,267	-
Donations	198	-	198	4,252
	<u>1,465</u>	<u>31,978</u>	<u>33,443</u>	<u>165,758</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
DWP	-	978	978	-	-
The Brelms Trust	-	5,000	588	-	4,412
Liz and Terry Bramall	7,918	25,000	25,000	-	7,918
Wates Foundation	1,192	-	1,192	-	-
ACE Project Grant	17,418	-	3,746	-	13,672
Goldsmiths	4,498	-	-	-	4,498
Forum Central	-	1,000	1,000	-	-
	<u>31,026</u>	<u>31,978</u>	<u>32,504</u>	<u>-</u>	<u>30,500</u>

Fund name	Purpose of restriction
DWP	Access to work support funding.
The Brelms Trust	Towards the salary costs of a General Manager.
Liz and Terry Bramall	Towards salary costs for the Artistic Director / CEO.
Wates Foundation	Towards the freelance costs for the Strategic Development Director.
ACE Project Grant	Towards the costs of 'The Phoenix Programme', 'Is Anyone There?', 'Arts in Criminal Justice Training', 'My Old Man,' staff wages, staff welfare and overheads.
Goldsmiths	Towards the costs of 'The Phoenix Programme' and 'Is Anyone There?'
Forum Central	For the distribution of food and energy vouchers for the charity's service users due to the cost of living crisis.

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2023

4 Tangible assets	Project equipment	Total
<u>Cost</u>	£	£
At 1 April 2022	6,949	6,949
Additions	-	-
At 31 March 2023	<u>6,949</u>	<u>6,949</u>
<u>Depreciation</u>		
At 1 April 2022	2,317	2,317
Charge for year	2,317	2,317
At 31 March 2023	<u>4,634</u>	<u>4,634</u>
<u>Net book value</u>		
At 31 March 2023	<u>2,315</u>	<u>2,315</u>
At 31 March 2022	<u>4,632</u>	<u>4,632</u>
5 Debtors and prepayments	2023	2022
	£	£
Prepayments	3,444	418
Accrued income	18,400	17,358
Other debtors	368	-
	<u>22,212</u>	<u>17,776</u>
6 Cash at bank and in hand	2023	2022
	£	£
Cash at bank	65,460	86,838
Cash in hand	48	53
	<u>65,508</u>	<u>86,891</u>
7 Creditors and accruals	2023	2022
	£	£
		Restated
Creditors	462	781
Accruals	-	840
Fees for workshops received in advance	10,000	10,000
Taxation and social security	1,417	1,632
	<u>11,879</u>	<u>13,253</u>

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2023

8 Staff costs and numbers	2023	2022
	£	£
Gross salaries	33,800	54,129
Social security costs	2,758	3,541
Employment allowance	(2,758)	(3,541)
Pensions	842	1,419
	<u>34,642</u>	<u>55,548</u>

The average number of employees during the year was 2, being an average of 1.5 full time equivalent (2022: 2.5, 1.8 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023	2022
	£	£
Costs of the scheme to the charity for the year	842	1,419
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £34,642 (previous year: £40,350).

Imagine If Theatre Company

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2023

	2023	2022	2023	2022	2023	2022
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income		restated				restated
Grants and donations	1,465	4,252	31,978	161,506	33,443	165,758
Fees and services	-	5,275	-	-	-	5,275
Theatre Tax Relief	-	11,499	-	-	-	11,499
Interest on Theatre Tax Relief	64	-	-	-	64	-
Total income	1,529	21,026	31,978	161,506	33,507	182,532
Expenditure						
Artistic activity direct costs:						
My Old Man	-	12,622	(79)	27,600	(79)	40,222
Is Anyone There?	-	-	-	17,706	-	17,706
Ain't Enough Time	-	-	1,086	-	1,086	-
The Writers Toolbox	729	-	-	-	729	-
The Phoenix programme	-	13	608	12,892	608	12,905
Cost of living crisis support	16	-	1,000	-	1,016	-
Marketing and audience development	268	-	-	4,240	268	4,240
Strategic development	-	-	-	14,029	-	14,029
Organisational costs:						
Staffing	10,108	180	26,192	57,539	36,300	57,719
Staff welfare	1,776	685	2,691	2,869	4,467	3,554
Premises	1,754	-	-	4,000	1,754	4,000
Insurance	365	-	418	585	783	585
Administration	607	1,282	-	6,722	607	8,004
IT, software and consumables	953	80	-	4,388	953	4,468
Independent examination	-	300	-	540	-	840
Depreciation	2,317	2,317	-	-	2,317	2,317
Total expenditure	18,893	17,479	31,916	153,110	50,809	170,589
Net income / (expenditure)	(17,364)	3,547	62	8,396	(17,302)	11,943
Transfers between funds	-	20,449	-	(20,449)	-	-
Net movement in funds	(17,364)	23,996	62	(12,053)	(17,302)	11,943
Fund balances brought forward	65,020	41,024	31,026	43,079	96,046	84,103
Fund balances carried forward	47,656	65,020	31,088	31,026	78,744	96,046

IMAGINE IF THEATRE COMPANY

England & Wales - Charity number 1160935

Accounts

Imagine If Theatre Company

Charity number 1160935

Annual Report and Financial Statements

for the year ended 31 March 2022

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West Yorkshire Community Accounting Service

Imagine If Theatre Company

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Imagine If Theatre Company

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Kathryn Sullivan	Chair
Deborah Dickinson	
Andrew Salthouse	
Hannah Tookey	

Artistic Director Francesca Joy

Charity number 1160935 Registered in England and Wales

Registered and principal address	Bankers
Crown House	CAF Bank Ltd
94 Armley Road	25 Kings Hill Avenue
Leeds	West Malling
LS12 2EJ	Kent

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The Charitable Incorporated organisation (CIO) was registered on 17 March 2015 and is governed by a foundation constitution adopted on this date and amended on 22 July 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

The objects of the charitable incorporated organisation are to educate the public about the causes and consequences of issues of social and economic disadvantage by artistic performance and workshops.

The charity's main activities

Imagine if theatre company instigates change within communities through the arts and we believe in using the power of theatre to reach out to as many people as we can. We work with prisoners, people with convictions, young adults in care and other disadvantaged people by running theatre-based interventions, employability courses and youth arts projects. We also educate the public about the causes and consequences of social and economic disadvantage through our artistic performances which we tour to theatres nationally.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and particularly the advancement of education through the arts to develop individuals' capabilities, competences, skills and the rehabilitation of prisoners and people with convictions.

Achievements and performance

Despite the difficulties of 2020-2021 due to the impact of Covid, imagine if has strengthened its robustness and resilience and has undertaken several new projects during 2021-2022 including combining live theatre and digital performance in 'My Old Man', producing an outdoor community performance 'Is Anyone There?', providing post release support to people with convictions (PwC's) via Phoenix, running Arts in Criminal Justice training sessions and strengthening our organisational development. We have continued to put people with social and economic disadvantage at the heart of our work and have worked with PwC's, Polish people, war veterans and the visually impaired helping to give them a platform for their voice.

The Phoenix Programme

Our work with PwC's continued, these are individuals who often have multiple and complex needs and issues including addiction, poor mental health, poor physical health and wellbeing, social isolation, unemployment, and personal relationship breakdown. Following a successful pilot in 2020-2021, our arts and employability intervention, *Phoenix* (which evolved from *The Graduate Programme*) ran until December 2021 and provided post-release support to PwC's to develop key life/employment skills and a network to encourage prosocial behaviour and desistance from crime for PwC's. The primary purpose of the Phoenix Programme was about providing a depth of experience for PwCs, providing genuine and paid talent development progressing at a manageable rate from engagement in arts activity to assisting and devising performances to working alongside creative experts on professional productions, whilst simultaneously receiving ongoing practical support. It creates a positive and prosocial experience which encourages desistance from criminal behaviour.

"imagine if have supported my client and helped build their confidence. They have offered practical support where needed and also helped illicit change to reduce re-offending". **Feedback from Community partner**

Our Community Director with support from a Project Manager, Project Assistant, Lived Experience Experts and Volunteers concentrated on increasing creativity and employability with the PwC's. The PwC's participated in weekly drama-based workshops and one to one intervention sessions, received wrap-around support which included wellbeing checks, and opportunities to work on CV's and Money Management. We also offered the PwC's paid employment as Lived Experience Experts, Performers, Promotional Materials Distributors, and Front of House Staff to give them real work experience, enhance their CV and pay them the real living wage. By doing this, *imagine if* helped increase PwC's motivation, aspirations and provided opportunities for them to reconnect in a positive way with their communities through the arts.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

Phoenix invited local organisations and prisons to refer participants to be a part of the programme, who were then registered with imagine if, risk assessed before attending sessions if appropriate. If the participants were not appropriate for the service, they were signposted to other organisations that may be able to help with them with their needs. We assessed all our participants using the Immediate Outcome Measurement Instrument (IOMI) used in the Criminal Justice sector.

Logged Interventions (inclusive of meaningful contacts) for <i>Phoenix</i> participants	1701
Hours of Paid Work for <i>Phoenix</i> participants	744.5
Number of Beneficiaries who engaged with <i>Phoenix</i>	37

None of our Phoenix participants have been reconvicted since working with us, which in comparison to the current reconviction rates is a massive success for us:

“Prison has a poor record for reducing reoffending – 47% of adults are reconvicted within one year of being released. For petty offenders, serving sentences of less than 12 months, this increases to 60%.” **Prison Reform Trust**

Is Anyone There?

Over the August 2021 bank holiday weekend, a group of PwC's, supported by professional actors performed *Is Anyone There?* in an outdoor performance space at Slung Low in Leeds. *Is Anyone There?* explored their real-life experiences including the cycle of offending, relationship breakdowns, immigration, and homelessness. All PwC's were paid the real living wage for their time spent working on *Is Anyone There?* therefore providing real work experience for their CV and future work prospects. The performance built upon an intensive five-month period of researching, devising and rehearsing the production, working with the *imagine if* team and creative freelancers.

Is Anyone There? was a great success and feedback from audiences was overwhelmingly positive with 100% stating the production was 'amazing', 11% having never been to the theatre before and 6% being from a low income background meaning we managed to reach people who aren't normally engaged in the arts and ensured the production had no cost barriers to attending by making it 'pay as you feel' ; Furthermore, working with PwC's over intensive, shorter rehearsal periods, for which they were paid and provided with accommodation (for those that didn't live in or around Leeds), travel and food, meant that we largely retained their engagement and focus during the devising and rehearsal period.

Although not without challenges, the production gave us and the participants an opportunity to elevate positive profiles of PwC's. It also gave audiences a glimpse into the complexities of PwC's lives and showed they are not defined by their mistakes.

“You get to hear the unheard, listen to the misunderstood, give social justice a chance and deeply connect with the characters” **South Leeds Life**

Arts in Criminal Justice Training

As a company with seven year's experience and knowledge of working in the criminal justice service, we have been asked on many occasions over the years to share our knowledge and skills to demonstrate how important arts and creativity is in supporting Prisoners and PwC's and to explain the methodology we use, the psychology and evidence underpinning our work and how to effectively use theatre techniques for reducing reoffending. Therefore, throughout 2021, *imagine if* held a series of on-line training sessions for artists and those working in the criminal justice system; the training focused on delivering creative programmes in prison settings and with people who have convictions.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

These were led by our Community Director and supported by two Assistant Support Workers and Lived Experience Experts, overseen by our Artistic Director. Each training session focused on a different aspect of creativity in criminal justice settings such as theatre making in prisons and creativity 'on the out.' Participants could choose to mix and match sessions or to complete the whole series. 100% of participants felt the training was relevant and would recommend it. The training ended with a full day face to face workshop.

"I love the amount of knowledge and experience [that was] shared. Also, having people with lived experience [was] so invaluable and insightful" **Feedback from training participant, 2021**

Free As A Bird

Our short documentary *Free as a Bird* created in Autumn 2020 continued to be shown in prisons and has reached over 7,000 prisoners. *Free as A Bird* was produced in collaboration with and starring some of our *Bird on the Wing* graduates (*Bird on the Wing* was our flagship arts and employability intervention working in prisons with people due to be released) and it demonstrates the life changing impact that involvement in the arts can have for PwC's.

"I'm getting released in 21 days after serving 5 years and wow did this move and motivate me, if they can do it and succeed so can I" **Prisoner on Free as a Bird, HMP Newhall, 2022**

My Old Man

My Old Man was a new part theatre, part digital performance which toured across the UK in 2021. This was the first time that we had worked with digital performance, which grew partly out of theatres being closed for a long period during Covid, but also as part of our ethos to imagine what more live theatre can do. *My Old Man* was a spin-off of our 2019 production, *Jadek*, and it dealt with several themes that are relevant to contemporary Britain, including intergenerational relationships, post-traumatic stress disorder, Polish language and family ties.

For *My Old Man* we reached out to audiences that saw *Jadek*, however we also aimed to engage new audiences, with a big focus on those with Polish heritage and first-time theatre goers. With every production we not only do extensive research with the people the play is focused on, but we also work directly with them and ensure the production is accessible to them, e.g., we embedded audio description into *My Old Man* and provided earphones to at each performance for anyone with sight issues. We also partnered with Deafblind UK and offered blind and visually impaired audiences a pre/post show accessible experience which offered engagement with simulation glasses, the opportunity to touch and feel props and costume from the production to explore the characters and provided informative literature to raise awareness and support for those who are deaf and/or blind and their carers.

We toured *My Old Man* to seven venues across the UK and the production was performed ten times to over 500 audience members.

"[Chesca Joy's] work and performance explores effectively several themes relevant to our society today, but particularly the vulnerability of the elderly and the issues that can be encountered by anyone when English is your second language, along with hostility and ignorance by some towards people of other nationalities"

Yorkshire Times

Organisational Development

Imagine if continued to work with a freelance Strategic Development Director who supported us to implement new processes and policies as well as fundraise for 2021/22. We fortunately continued to be funded by repeat funders: The Goldsmiths Company and Wates Foundation. We were successful in bringing in new grants from the D'oyly Carte Charitable Trust and Leeds Inspired. We secured a further three years of funding from The Liz & Terry Bramall Foundation. We secured a new three-year funding grant from The Brelms Trust. We secured a grant from Arts Council England for support post Covid (Culture Recovery Fund) along with a project grant to span the entirety of 2021-2022.

We successfully raised private income from the public through *Is Anyone There?*, *Arts in Criminal Justice Training* and *My Old Man*. We successfully brought in private income from Theatre Tax Relief.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

We received private one off and multiple donations from the public and we managed to increase our reserves to £70,388 as we are aware that we are going into a period of reflection in 2022-2023, therefore will bring in significantly less income and will need to spend a portion of these reserves (which will decrease them to approximately £45,000 in 2023 and £25k in 2024 as per our £15k-£50k reserves policy).

We would like to take this opportunity to extend our utmost thanks to all our funders, partners, and the public for their support over this year.

Financial review

The net income for the year was £21,943, including net income of £33,996 on unrestricted funds and net expenditure of £12,053 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £70,388.

In light of the increased risk to the company at this time and the threats that we now face as a result of:

- our ability in the context of being a small Arts/Criminal Justice charity to earn/fundraise due to the increased pressure on funders
- the on-going Covid and cost of living crisis risk around box office income, audience development, ticket sales for workshops, face to face restrictions and our need to adapt to new ways of working
- 'crisis management' in the event of any significant circumstances beyond our control

The trustees feel it prudent to allow for flexibility within the reserves policy to allow them to adjust the level appropriately depending on the risks that present themselves. To this end, a reserves policy of £15k-£50k has been agreed, the equivalent of 6-20 weeks of turnover. The trustees shall review the appropriate level of reserves at least annually and in light of emerging challenges. Our free reserves are over our policy threshold as we know we are having a strategy and operations review in 2022-2023 and therefore will bring in significantly less income so will need to spend a portion of our free reserves.

Approved by the board of trustees on 6/1/2023

Andrew Salthouse (Trustee)

Imagine If Theatre Company

Independent examiner's report to the trustees of Imagine If Theatre Company

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

10/1/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Imagine If Theatre Company
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	4,252	161,506	165,758	101,064
Fees and services		15,275	-	15,275	10,795
Tax Relief		11,499	-	11,499	10,947
Total income		<u>31,026</u>	<u>161,506</u>	<u>192,532</u>	<u>122,806</u>
Expenditure on:					
Production direct costs:					
My Old Man		12,622	27,600	40,222	-
Is Anyone There?		-	17,706	17,706	-
Jadek		-	-	-	6,776
Bird on the Wing		-	-	-	3,611
The Phoenix programme	13	12,892	12,892	12,905	-
The Graduate Programme		-	-	-	15,349
Marketing and audience development		-	4,240	4,240	-
Strategic development		-	14,029	14,029	7,200
Organisational costs:					
Staffing		180	57,539	57,719	46,230
Staff welfare		685	2,869	3,554	-
Premises		-	4,585	4,585	4,250
Administration		1,282	6,722	8,004	2,752
IT, software and consumables		80	4,388	4,468	337
Independent examination		300	540	840	540
Depreciation		2,317	-	2,317	-
Total expenditure		<u>17,479</u>	<u>153,110</u>	<u>170,589</u>	<u>87,045</u>
Net income / (expenditure)		13,547	8,396	21,943	35,761
Transfers between funds	(3)	20,449	(20,449)	-	-
Net movement in funds		<u>33,996</u>	<u>(12,053)</u>	<u>21,943</u>	<u>35,761</u>
Fund balances brought forward		<u>41,024</u>	<u>43,079</u>	<u>84,103</u>	<u>48,342</u>
Fund balances carried forward	(3)	<u>75,020</u>	<u>31,026</u>	<u>106,046</u>	<u>84,103</u>

All incoming resources and resources expended derive from continuing activities.

Imagine If Theatre Company

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 4,632	-	4,632	-
Total fixed assets	<u>4,632</u>	<u>-</u>	<u>4,632</u>	<u>-</u>
Current assets				
Stock	-	-	-	-
Debtors and prepayments	(5) 11,499	6,277	17,776	11,324
Cash at bank and in hand	(6) 62,142	24,749	86,891	83,319
Total current assets	<u>73,641</u>	<u>31,026</u>	<u>104,667</u>	<u>94,643</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(7) 3,253	-	3,253	10,540
Total current liabilities	<u>3,253</u>	<u>-</u>	<u>3,253</u>	<u>10,540</u>
Net current assets / (liabilities)	<u>70,388</u>	<u>31,026</u>	<u>101,414</u>	<u>84,103</u>
Net assets	<u>75,020</u>	<u>31,026</u>	<u>106,046</u>	<u>84,103</u>
Funds				
Unrestricted funds	75,020	-	75,020	41,024
Restricted funds	-	31,026	31,026	43,079
Total funds	<u>75,020</u>	<u>31,026</u>	<u>106,046</u>	<u>84,103</u>

The financial statements were approved by the board of trustees on 6/1/2023

Andrew Salthouse (Trustee)

Imagine If Theatre Company

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Arts Council England (ACE)	-	92,856	92,856	-
D'Oyly Carte Charitable Trust	-	3,500	3,500	-
Leeds City Council (LCC)	-	12,690	12,690	10,000
Leeds Inspired	-	9,960	9,960	-
Liz and Terry Bramall Foundation	-	25,000	25,000	17,550
The Brelms Trust	-	5,000	5,000	-
The Goldsmiths Company	-	5,000	5,000	19,500
Wates Foundation	-	7,500	7,500	-
Clinks	-	-	-	5,975
HMRC Job Retention Scheme	-	-	-	9,437
Leeds Community Foundation	-	-	-	10,000
National Lottery Community Fund	-	-	-	9,983
The Ashley Family Foundation	-	-	-	7,460
The Fore	-	-	-	9,920
Donations	4,252	-	4,252	1,239
	<u>4,252</u>	<u>161,506</u>	<u>165,758</u>	<u>101,064</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Goldsmiths	6,996	5,000	7,498	-	4,498
Goldsmiths Covid	10,000	-	10,000	-	-
Liz and Terry Bramall	6,399	25,000	23,481	-	7,918
Ashley Family Foundation	4,499	-	4,499	-	-
The Fore	7,385	-	7,385	-	-
Wates Foundation	7,800	7,500	14,108	-	1,192
The Brelms Trust	-	5,000	5,000	-	-
ACE Culture Recovery Fund	-	34,271	16,132	(18,139)	-
D'Oyly Carte Charitable Trust	-	3,500	3,500	-	-
LCC Kickstart	-	12,690	10,380	(2,310)	-
Leeds Inspired	-	9,960	9,960	-	-
ACE Project Grant	-	58,585	41,167	-	17,418
	<u>43,079</u>	<u>161,506</u>	<u>153,110</u>	<u>(20,449)</u>	<u>31,026</u>

Fund name

Goldsmiths
Goldsmiths Covid
Liz and Terry Bramall
Ashley Family Foundation
The Fore
Wates Foundation
The Brelms Trust

Purpose of restriction

Towards the costs of 'The Phoenix Programme' and 'Is Anyone There?'
Covid response funding.
Towards salary costs for the Artistic Director.
Towards the costs of 'The Phoenix Programme'.
Towards the salary costs for the Community Director.
Towards the freelance costs for the Strategic Development Director.
Towards the salary costs for the Community Director.

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2022

3 Restricted funds continued

Fund name	Purpose of restriction
ACE Culture Recovery Fund	Towards the costs to support imagine if as they transition back to a viable and sustainable operating model from the impact of Covid-19. £13,500 of the grant was eligible to transfer to the charity's reserves. The remaining element of the transfer relates to tangible asset purchases which will be depreciated from unrestricted funds.
D'Oyly Carte Charitable Trust LCC Kickstart	Towards the costs of 'Is Anyone There?' For x2 Project Assistants - supporting 16-25 year olds who were on Universal Credit back into work. The transfer relates to tangible asset purchases which will be depreciated from unrestricted funds.
Leeds Inspired ACE Project Grant	Towards the costs of 'Is Anyone There?' Towards the costs of 'The Phoenix Programme', 'Is Anyone There?', 'Arts in Criminal Justice Training', 'My Old Man,' staff wages, staff welfare and overheads.

4 Tangible assets

	Project equipment	Total
<u>Cost</u>	£	£
At 1 April 2021	-	-
Additions	6,949	6,949
At 31 March 2022	<u>6,949</u>	<u>6,949</u>
 <u>Depreciation</u>		
At 1 April 2021	-	-
Charge for year	2,317	2,317
At 31 March 2022	<u>2,317</u>	<u>2,317</u>
 <u>Net book value</u>		
At 31 March 2022	<u>4,632</u>	<u>4,632</u>
At 31 March 2021	<u>-</u>	<u>-</u>

5 Debtors and prepayments

	2022	2021
	£	£
Accrued income	17,358	10,947
Prepayments	418	377
	<u>17,776</u>	<u>11,324</u>

6 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	86,838	83,245
Cash in hand	53	74
	<u>86,891</u>	<u>83,319</u>

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2022

7 Creditors and accruals	2022	2021
	£	£
Creditors	781	-
Accruals	840	540
Deferred income (see note below for analysis)	-	10,000
Taxation and social security	1,632	-
	<u>3,253</u>	<u>10,540</u>

8 Staff costs and numbers	2022	2021
	£	£
Gross salaries	54,129	36,871
Social security costs	3,541	1,715
Employment allowance	(3,541)	(1,715)
Pensions	1,419	372
	<u>55,548</u>	<u>37,243</u>

The average number of employees during the year was 2.5, being an average of 1.8 full time equivalent (2021: 2, 1.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	1,419	372

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £40,350 (previous year: £32,082).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Unrestricted donation made to the charity by trustees

During the year, the total donations received from trustees was £1,275.

Imagine If Theatre Company

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	4,252	11,239	161,506	89,825	165,758	101,064
Fees and services	15,275	10,795	-	-	15,275	10,795
Tax Relief	11,499	10,947	-	-	11,499	10,947
Total income	31,026	32,981	161,506	89,825	192,532	122,806
Expenditure						
Production direct costs:	-	-	-	-	-	-
My Old Man	12,622	-	27,600	-	40,222	-
Is Anyone There?	-	-	17,706	-	17,706	-
Jadek	-	6,776	-	-	-	6,776
Bird on the Wing	-	-	-	3,611	-	3,611
The Phoenix programme	13	-	12,892	-	12,905	-
The Graduate Programme	-	-	-	15,349	-	15,349
Marketing and audience development	-	-	4,240	-	4,240	-
Strategic development	-	-	14,029	7,200	14,029	7,200
Organisational costs:						
Staffing	180	-	57,539	46,230	57,719	46,230
Staff welfare	685	-	2,869	-	3,554	-
Premises	-	-	4,585	4,250	4,585	4,250
Administration	1,282	-	6,722	2,752	8,004	2,752
IT, software and consumables	80	-	4,388	337	4,468	337
Independent examination	300	-	540	540	840	540
Depreciation	2,317	-	-	-	2,317	-
Total expenditure	17,479	6,776	153,110	80,269	170,589	87,045
Net income / (expenditure)	13,547	26,205	8,396	9,556	21,943	35,761
Transfers between funds	20,449	-	(20,449)	-	-	-
Net movement in funds	33,996	26,205	(12,053)	9,556	21,943	35,761
Fund balances brought forward	41,024	14,819	43,079	33,523	84,103	48,342
Fund balances carried forward	75,020	41,024	31,026	43,079	106,046	84,103

Imagine If Theatre Company

Charity number 1160935

Annual Report and Financial Statements

for the year ended 31 March 2022

imagine if.^o_o
theatre co.



West Yorkshire Community Accounting Service

Imagine If Theatre Company

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Imagine If Theatre Company

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Kathryn Sullivan	Chair
Deborah Dickinson	
Andrew Salthouse	
Hannah Tookey	

Artistic Director Francesca Joy

Charity number 1160935 Registered in England and Wales

Registered and principal address	Bankers
Crown House	CAF Bank Ltd
94 Armley Road	25 Kings Hill Avenue
Leeds	West Malling
LS12 2EJ	Kent

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The Charitable Incorporated organisation (CIO) was registered on 17 March 2015 and is governed by a foundation constitution adopted on this date and amended on 22 July 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2022

Objectives and activities

The charity's objects

The objects of the charitable incorporated organisation are to educate the public about the causes and consequences of issues of social and economic disadvantage by artistic performance and workshops.

The charity's main activities

Imagine if theatre company instigates change within communities through the arts and we believe in using the power of theatre to reach out to as many people as we can. We work with prisoners, people with convictions, young adults in care and other disadvantaged people by running theatre-based interventions, employability courses and youth arts projects. We also educate the public about the causes and consequences of social and economic disadvantage through our artistic performances which we tour to theatres nationally.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and particularly the advancement of education through the arts to develop individuals' capabilities, competences, skills and the rehabilitation of prisoners and people with convictions.

Achievements and performance

Despite the difficulties of 2020-2021 due to the impact of Covid, imagine if has strengthened its robustness and resilience and has undertaken several new projects during 2021-2022 including combining live theatre and digital performance in 'My Old Man', producing an outdoor community performance 'Is Anyone There?', providing post release support to people with convictions (PwC's) via Phoenix, running Arts in Criminal Justice training sessions and strengthening our organisational development. We have continued to put people with social and economic disadvantage at the heart of our work and have worked with PwC's, Polish people, war veterans and the visually impaired helping to give them a platform for their voice.

The Phoenix Programme

Our work with PwC's continued, these are individuals who often have multiple and complex needs and issues including addiction, poor mental health, poor physical health and wellbeing, social isolation, unemployment, and personal relationship breakdown. Following a successful pilot in 2020-2021, our arts and employability intervention, *Phoenix* (which evolved from *The Graduate Programme*) ran until December 2021 and provided post-release support to PwC's to develop key life/employment skills and a network to encourage prosocial behaviour and desistance from crime for PwC's. The primary purpose of the Phoenix Programme was about providing a depth of experience for PwCs, providing genuine and paid talent development progressing at a manageable rate from engagement in arts activity to assisting and devising performances to working alongside creative experts on professional productions, whilst simultaneously receiving ongoing practical support. It creates a positive and prosocial experience which encourages desistance from criminal behaviour.

"imagine if have supported my client and helped build their confidence. They have offered practical support where needed and also helped illicit change to reduce re-offending". **Feedback from Community partner**

Our Community Director with support from a Project Manager, Project Assistant, Lived Experience Experts and Volunteers concentrated on increasing creativity and employability with the PwC's. The PwC's participated in weekly drama-based workshops and one to one intervention sessions, received wrap-around support which included wellbeing checks, and opportunities to work on CV's and Money Management. We also offered the PwC's paid employment as Lived Experience Experts, Performers, Promotional Materials Distributors, and Front of House Staff to give them real work experience, enhance their CV and pay them the real living wage. By doing this, *imagine if* helped increase PwC's motivation, aspirations and provided opportunities for them to reconnect in a positive way with their communities through the arts.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

Phoenix invited local organisations and prisons to refer participants to be a part of the programme, who were then registered with imagine if, risk assessed before attending sessions if appropriate. If the participants were not appropriate for the service, they were signposted to other organisations that may be able to help with them with their needs. We assessed all our participants using the Immediate Outcome Measurement Instrument (IOMI) used in the Criminal Justice sector.

Logged Interventions (inclusive of meaningful contacts) for <i>Phoenix</i> participants	1701
Hours of Paid Work for <i>Phoenix</i> participants	744.5
Number of Beneficiaries who engaged with <i>Phoenix</i>	37

None of our Phoenix participants have been reconvicted since working with us, which in comparison to the current reconviction rates is a massive success for us:

“Prison has a poor record for reducing reoffending – 47% of adults are reconvicted within one year of being released. For petty offenders, serving sentences of less than 12 months, this increases to 60%.” **Prison Reform Trust**

Is Anyone There?

Over the August 2021 bank holiday weekend, a group of PwC's, supported by professional actors performed *Is Anyone There?* in an outdoor performance space at Slung Low in Leeds. *Is Anyone There?* explored their real-life experiences including the cycle of offending, relationship breakdowns, immigration, and homelessness. All PwC's were paid the real living wage for their time spent working on *Is Anyone There?* therefore providing real work experience for their CV and future work prospects. The performance built upon an intensive five-month period of researching, devising and rehearsing the production, working with the *imagine if* team and creative freelancers.

Is Anyone There? was a great success and feedback from audiences was overwhelmingly positive with 100% stating the production was 'amazing', 11% having never been to the theatre before and 6% being from a low income background meaning we managed to reach people who aren't normally engaged in the arts and ensured the production had no cost barriers to attending by making it 'pay as you feel' ; Furthermore, working with PwC's over intensive, shorter rehearsal periods, for which they were paid and provided with accommodation (for those that didn't live in or around Leeds), travel and food, meant that we largely retained their engagement and focus during the devising and rehearsal period.

Although not without challenges, the production gave us and the participants an opportunity to elevate positive profiles of PwC's. It also gave audiences a glimpse into the complexities of PwC's lives and showed they are not defined by their mistakes.

“You get to hear the unheard, listen to the misunderstood, give social justice a chance and deeply connect with the characters” **South Leeds Life**

Arts in Criminal Justice Training

As a company with seven year's experience and knowledge of working in the criminal justice service, we have been asked on many occasions over the years to share our knowledge and skills to demonstrate how important arts and creativity is in supporting Prisoners and PwC's and to explain the methodology we use, the psychology and evidence underpinning our work and how to effectively use theatre techniques for reducing reoffending. Therefore, throughout 2021, *imagine if* held a series of on-line training sessions for artists and those working in the criminal justice system; the training focused on delivering creative programmes in prison settings and with people who have convictions.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

These were led by our Community Director and supported by two Assistant Support Workers and Lived Experience Experts, overseen by our Artistic Director. Each training session focused on a different aspect of creativity in criminal justice settings such as theatre making in prisons and creativity 'on the out.' Participants could choose to mix and match sessions or to complete the whole series. 100% of participants felt the training was relevant and would recommend it. The training ended with a full day face to face workshop.

"I love the amount of knowledge and experience [that was] shared. Also, having people with lived experience [was] so invaluable and insightful" **Feedback from training participant, 2021**

Free As A Bird

Our short documentary *Free as a Bird* created in Autumn 2020 continued to be shown in prisons and has reached over 7,000 prisoners. *Free as A Bird* was produced in collaboration with and starring some of our *Bird on the Wing* graduates (*Bird on the Wing* was our flagship arts and employability intervention working in prisons with people due to be released) and it demonstrates the life changing impact that involvement in the arts can have for PwC's.

"I'm getting released in 21 days after serving 5 years and wow did this move and motivate me, if they can do it and succeed so can I" **Prisoner on Free as a Bird, HMP Newhall, 2022**

My Old Man

My Old Man was a new part theatre, part digital performance which toured across the UK in 2021. This was the first time that we had worked with digital performance, which grew partly out of theatres being closed for a long period during Covid, but also as part of our ethos to imagine what more live theatre can do. *My Old Man* was a spin-off of our 2019 production, *Jadek*, and it dealt with several themes that are relevant to contemporary Britain, including intergenerational relationships, post-traumatic stress disorder, Polish language and family ties.

For *My Old Man* we reached out to audiences that saw *Jadek*, however we also aimed to engage new audiences, with a big focus on those with Polish heritage and first-time theatre goers. With every production we not only do extensive research with the people the play is focused on, but we also work directly with them and ensure the production is accessible to them, e.g., we embedded audio description into *My Old Man* and provided earphones to at each performance for anyone with sight issues. We also partnered with Deafblind UK and offered blind and visually impaired audiences a pre/post show accessible experience which offered engagement with simulation glasses, the opportunity to touch and feel props and costume from the production to explore the characters and provided informative literature to raise awareness and support for those who are deaf and/or blind and their carers.

We toured *My Old Man* to seven venues across the UK and the production was performed ten times to over 500 audience members.

"[Chesca Joy's] work and performance explores effectively several themes relevant to our society today, but particularly the vulnerability of the elderly and the issues that can be encountered by anyone when English is your second language, along with hostility and ignorance by some towards people of other nationalities"

Yorkshire Times

Organisational Development

Imagine if continued to work with a freelance Strategic Development Director who supported us to implement new processes and policies as well as fundraise for 2021/22. We fortunately continued to be funded by repeat funders: The Goldsmiths Company and Wates Foundation. We were successful in bringing in new grants from the D'oyly Carte Charitable Trust and Leeds Inspired. We secured a further three years of funding from The Liz & Terry Bramall Foundation. We secured a new three-year funding grant from The Brelms Trust. We secured a grant from Arts Council England for support post Covid (Culture Recovery Fund) along with a project grant to span the entirety of 2021-2022.

We successfully raised private income from the public through *Is Anyone There?*, *Arts in Criminal Justice Training* and *My Old Man*. We successfully brought in private income from Theatre Tax Relief.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2022

Achievements and performance (continued)

We received private one off and multiple donations from the public and we managed to increase our reserves to £70,388 as we are aware that we are going into a period of reflection in 2022-2023, therefore will bring in significantly less income and will need to spend a portion of these reserves (which will decrease them to approximately £45,000 in 2023 and £25k in 2024 as per our £15k-£50k reserves policy).

We would like to take this opportunity to extend our utmost thanks to all our funders, partners, and the public for their support over this year.

Financial review

The net income for the year was £21,943, including net income of £33,996 on unrestricted funds and net expenditure of £12,053 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £70,388.

In light of the increased risk to the company at this time and the threats that we now face as a result of:

- our ability in the context of being a small Arts/Criminal Justice charity to earn/fundraise due to the increased pressure on funders
- the on-going Covid and cost of living crisis risk around box office income, audience development, ticket sales for workshops, face to face restrictions and our need to adapt to new ways of working
- 'crisis management' in the event of any significant circumstances beyond our control

The trustees feel it prudent to allow for flexibility within the reserves policy to allow them to adjust the level appropriately depending on the risks that present themselves. To this end, a reserves policy of £15k-£50k has been agreed, the equivalent of 6-20 weeks of turnover. The trustees shall review the appropriate level of reserves at least annually and in light of emerging challenges. Our free reserves are over our policy threshold as we know we are having a strategy and operations review in 2022-2023 and therefore will bring in significantly less income so will need to spend a portion of our free reserves.

Approved by the board of trustees on 6/1/2023

Andrew Salthouse (Trustee)

Imagine If Theatre Company

Independent examiner's report to the trustees of Imagine If Theatre Company

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

10/1/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Imagine If Theatre Company
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	4,252	161,506	165,758	101,064
Fees and services		15,275	-	15,275	10,795
Tax Relief		11,499	-	11,499	10,947
Total income		31,026	161,506	192,532	122,806
Expenditure on:					
Production direct costs:					
My Old Man		12,622	27,600	40,222	-
Is Anyone There?		-	17,706	17,706	-
Jadek		-	-	-	6,776
Bird on the Wing		-	-	-	3,611
The Phoenix programme	13	12,892	12,892	12,905	-
The Graduate Programme		-	-	-	15,349
Marketing and audience development		-	4,240	4,240	-
Strategic development		-	14,029	14,029	7,200
Organisational costs:					
Staffing		180	57,539	57,719	46,230
Staff welfare		685	2,869	3,554	-
Premises		-	4,585	4,585	4,250
Administration		1,282	6,722	8,004	2,752
IT, software and consumables		80	4,388	4,468	337
Independent examination		300	540	840	540
Depreciation		2,317	-	2,317	-
Total expenditure		17,479	153,110	170,589	87,045
Net income / (expenditure)		13,547	8,396	21,943	35,761
Transfers between funds	(3)	20,449	(20,449)	-	-
Net movement in funds		33,996	(12,053)	21,943	35,761
Fund balances brought forward		41,024	43,079	84,103	48,342
Fund balances carried forward	(3)	75,020	31,026	106,046	84,103

All incoming resources and resources expended derive from continuing activities.

Imagine If Theatre Company

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(4) 4,632	-	4,632	-
Total fixed assets	<u>4,632</u>	<u>-</u>	<u>4,632</u>	<u>-</u>
Current assets				
Stock	-	-	-	-
Debtors and prepayments	(5) 11,499	6,277	17,776	11,324
Cash at bank and in hand	(6) 62,142	24,749	86,891	83,319
Total current assets	<u>73,641</u>	<u>31,026</u>	<u>104,667</u>	<u>94,643</u>
Current liabilities: amounts falling due within one year				
Creditors and accruals	(7) 3,253	-	3,253	10,540
Total current liabilities	<u>3,253</u>	<u>-</u>	<u>3,253</u>	<u>10,540</u>
Net current assets / (liabilities)	<u>70,388</u>	<u>31,026</u>	<u>101,414</u>	<u>84,103</u>
Net assets	<u>75,020</u>	<u>31,026</u>	<u>106,046</u>	<u>84,103</u>
Funds				
Unrestricted funds	75,020	-	75,020	41,024
Restricted funds	-	31,026	31,026	43,079
Total funds	<u>75,020</u>	<u>31,026</u>	<u>106,046</u>	<u>84,103</u>

The financial statements were approved by the board of trustees on 6/1/2023

Andrew Salthouse (Trustee)

Imagine If Theatre Company

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Project equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and donations	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Arts Council England (ACE)	-	92,856	92,856	-
D'Oyly Carte Charitable Trust	-	3,500	3,500	-
Leeds City Council (LCC)	-	12,690	12,690	10,000
Leeds Inspired	-	9,960	9,960	-
Liz and Terry Bramall Foundation	-	25,000	25,000	17,550
The Brelms Trust	-	5,000	5,000	-
The Goldsmiths Company	-	5,000	5,000	19,500
Wates Foundation	-	7,500	7,500	-
Clinks	-	-	-	5,975
HMRC Job Retention Scheme	-	-	-	9,437
Leeds Community Foundation	-	-	-	10,000
National Lottery Community Fund	-	-	-	9,983
The Ashley Family Foundation	-	-	-	7,460
The Fore	-	-	-	9,920
Donations	4,252	-	4,252	1,239
	<u>4,252</u>	<u>161,506</u>	<u>165,758</u>	<u>101,064</u>

3 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Goldsmiths	6,996	5,000	7,498	-	4,498
Goldsmiths Covid	10,000	-	10,000	-	-
Liz and Terry Bramall	6,399	25,000	23,481	-	7,918
Ashley Family Foundation	4,499	-	4,499	-	-
The Fore	7,385	-	7,385	-	-
Wates Foundation	7,800	7,500	14,108	-	1,192
The Brelms Trust	-	5,000	5,000	-	-
ACE Culture Recovery Fund	-	34,271	16,132	(18,139)	-
D'Oyly Carte Charitable Trust	-	3,500	3,500	-	-
LCC Kickstart	-	12,690	10,380	(2,310)	-
Leeds Inspired	-	9,960	9,960	-	-
ACE Project Grant	-	58,585	41,167	-	17,418
	<u>43,079</u>	<u>161,506</u>	<u>153,110</u>	<u>(20,449)</u>	<u>31,026</u>

Fund name

Goldsmiths

Goldsmiths Covid

Liz and Terry Bramall

Ashley Family Foundation

The Fore

Wates Foundation

The Brelms Trust

Purpose of restriction

Towards the costs of 'The Phoenix Programme' and 'Is Anyone There?'

Covid response funding.

Towards salary costs for the Artistic Director.

Towards the costs of 'The Phoenix Programme'.

Towards the salary costs for the Community Director.

Towards the freelance costs for the Strategic Development Director.

Towards the salary costs for the Community Director.

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2022

3 Restricted funds continued

Fund name	Purpose of restriction
ACE Culture Recovery Fund	Towards the costs to support imagine if as they transition back to a viable and sustainable operating model from the impact of Covid-19. £13,500 of the grant was eligible to transfer to the charity's reserves. The remaining element of the transfer relates to tangible asset purchases which will be depreciated from unrestricted funds.
D'Oyly Carte Charitable Trust LCC Kickstart	Towards the costs of 'Is Anyone There?' For x2 Project Assistants - supporting 16-25 year olds who were on Universal Credit back into work. The transfer relates to tangible asset purchases which will be depreciated from unrestricted funds.
Leeds Inspired ACE Project Grant	Towards the costs of 'Is Anyone There?' Towards the costs of 'The Phoenix Programme', 'Is Anyone There?', 'Arts in Criminal Justice Training', 'My Old Man,' staff wages, staff welfare and overheads.

4 Tangible assets

	Project equipment	Total
<u>Cost</u>	£	£
At 1 April 2021	-	-
Additions	6,949	6,949
At 31 March 2022	<u>6,949</u>	<u>6,949</u>
 <u>Depreciation</u>		
At 1 April 2021	-	-
Charge for year	2,317	2,317
At 31 March 2022	<u>2,317</u>	<u>2,317</u>
 <u>Net book value</u>		
At 31 March 2022	<u>4,632</u>	<u>4,632</u>
At 31 March 2021	<u>-</u>	<u>-</u>

5 Debtors and prepayments

	2022	2021
	£	£
Accrued income	17,358	10,947
Prepayments	418	377
	<u>17,776</u>	<u>11,324</u>

6 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	86,838	83,245
Cash in hand	53	74
	<u>86,891</u>	<u>83,319</u>

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2022

7 Creditors and accruals	2022	2021
	£	£
Creditors	781	-
Accruals	840	540
Deferred income (see note below for analysis)	-	10,000
Taxation and social security	1,632	-
	<u>3,253</u>	<u>10,540</u>

8 Staff costs and numbers	2022	2021
	£	£
Gross salaries	54,129	36,871
Social security costs	3,541	1,715
Employment allowance	(3,541)	(1,715)
Pensions	1,419	372
	<u>55,548</u>	<u>37,243</u>

The average number of employees during the year was 2.5, being an average of 1.8 full time equivalent (2021: 2, 1.1 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022	2021
	£	£
Costs of the scheme to the charity for the year	1,419	372

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £40,350 (previous year: £32,082).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Unrestricted donation made to the charity by trustees

During the year, the total donations received from trustees was £1,275.

Imagine If Theatre Company

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	4,252	11,239	161,506	89,825	165,758	101,064
Fees and services	15,275	10,795	-	-	15,275	10,795
Tax Relief	11,499	10,947	-	-	11,499	10,947
Total income	31,026	32,981	161,506	89,825	192,532	122,806
Expenditure						
Production direct costs:	-	-	-	-	-	-
My Old Man	12,622	-	27,600	-	40,222	-
Is Anyone There?	-	-	17,706	-	17,706	-
Jadek	-	6,776	-	-	-	6,776
Bird on the Wing	-	-	-	3,611	-	3,611
The Phoenix programme	13	-	12,892	-	12,905	-
The Graduate Programme	-	-	-	15,349	-	15,349
Marketing and audience development	-	-	4,240	-	4,240	-
Strategic development	-	-	14,029	7,200	14,029	7,200
Organisational costs:						
Staffing	180	-	57,539	46,230	57,719	46,230
Staff welfare	685	-	2,869	-	3,554	-
Premises	-	-	4,585	4,250	4,585	4,250
Administration	1,282	-	6,722	2,752	8,004	2,752
IT, software and consumables	80	-	4,388	337	4,468	337
Independent examination	300	-	540	540	840	540
Depreciation	2,317	-	-	-	2,317	-
Total expenditure	17,479	6,776	153,110	80,269	170,589	87,045
Net income / (expenditure)	13,547	26,205	8,396	9,556	21,943	35,761
Transfers between funds	20,449	-	(20,449)	-	-	-
Net movement in funds	33,996	26,205	(12,053)	9,556	21,943	35,761
Fund balances brought forward	41,024	14,819	43,079	33,523	84,103	48,342
Fund balances carried forward	75,020	41,024	31,026	43,079	106,046	84,103

Imagine If Theatre Company

Independent examiner's report to the trustees of Imagine If Theatre Company

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 8 to 14.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:



Name: Simon Bostrom FCIE

10/1/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

IMAGINE IF THEATRE COMPANY

England & Wales - Charity number 1160935

Accounts

Imagine If Theatre Company

Charity number 1160935

Annual Report and Financial Statements

for the year ended 31 March 2021

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theatre co.



West Yorkshire Community Accounting Service

Imagine If Theatre Company

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Imagine If Theatre Company

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position
Andrew Salthouse	Chair
Hannah Tookey	
Kathryn Sullivan	

Artistic Director Francesca Joy

Charity number 1160935 Registered in England and Wales

Registered and principal address

Crown House
94 Armley Road
Leeds
LS12 2EJ

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The Charitable Incorporated organisation (CIO) was registered on 17 March 2015 and is governed by a constitution adopted on this date and amended on 22 July 2016.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by a resolution passed at a properly convened meeting of the charity trustees.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

The objects of the charitable incorporated organisation are to educate the public about the causes and consequences of issues of social and economic disadvantage by artistic performance and workshops.

The charity's main activities

Imagine if theatre company instigates change within communities through the arts and we believe in using the power of theatre to reach out to as many people as we can. We work with prisoners, people with convictions, young adults in care and other disadvantaged people by running theatre-based interventions, employability courses and youth arts projects. We also educate the public about the causes and consequences of social and economic disadvantage through our artistic performances which we tour to theatres nationally.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and particularly the advancement of education through the arts to develop individuals' capabilities, competences, skills and the rehabilitation of prisoners and people with convictions.

Achievements and performance

Along with the rest of the world, *imagine if* had a difficult year 2020-2021 due to the impact of Covid. As a robust and resilient company, we continued to deliver our core activities, albeit in alternative ways for our service users and audiences. Ensuring we put people with social and economic disadvantage at the heart of our work. We were on target to bring in income in excess of £200,000 however due to theatres and community venues being forced to close and prisons being on lock down we are unable to achieve our forecasted income generation. Therefore, we had to pull on our reserves to ensure all staff were still paid 100% even when furloughed and we honoured all freelance contracts.

"Over the course of the Covid-19 pandemic, the services delivered by voluntary organisations working in the criminal justice system have gone through extraordinary – and at times very rapid – changes. When the first lockdown was announced by the government in March, delivery models had to change overnight, with face-to-face services largely coming to a halt. Since then organisations have had to continually review and adapt their service delivery to respond to the changing Covid-19 guidance and restrictions both in prisons and communities across England and Wales. The unpredictable nature of this crisis – and uncertainty around how long different restrictions will last and how rule changes will apply to them – has meant that organisations have had to respond quickly in order to survive." The impact of Covid-19 on the voluntary sector in criminal justice, Clinks, 2020

Bird on the Wing

Bird on the Wing is *imagine if's* flagship intervention for prisoners due for release, which uses evidence-led theatre techniques to address several risk factors for criminal behaviour. *Bird on the Wing* addresses pro-criminal attitudes by supporting prisoners to alter self-perceptions and develop a new narrative identity through envisioning a new, appealing and conventional replacement self. The program also works with prisoners to build social capital through access to agents for change – offering exposure and reaction to 'hooks for change' or turning points. *imagine if* offers unique provision within the theatre prison field by consciously taking the role of 'Change Agents' (McCulloch & McNeill, 2008) for all '*Bird on the Wing*' participants. Our approach is based on building prisoners' social skills in custody and developing their social capital upon re-entering the community.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance (continued)

Bird on the Wing (continued)

A key element of this is ensuring that prisoners have an independent, reliable and trustworthy pro-social network immediately available to them on leaving prison, supporting real-world translation of the milestones achieved during the in-prison programme. Ongoing developments to the intervention have led to the organic development of a Graduates Programme in the community to establish strong pro-social networks for all participants for improved access to services, support and employment opportunities. "Arts and creativity in criminal justice settings can support improved wellbeing, awaken an interest in learning and can help people build new positive identities. Engaging in the arts can also lead to new skills and employment opportunities, as well as equipping participants with a desire to actively engage in their community and culture" National Criminal Justice Arts Alliance

We were on target to deliver 4-5 *Bird on the Wing* interventions April 2020 - March 2021 which involves bidding for tenders, liaising with prison staff, contracting the prisons, risk assessing the prison and the programme, training facilitators and volunteers, managing budgets, re-designing course content with *Bird on the Wing* Graduates and people with convictions, creating marketing materials for prisoners, holding recruitment sessions in each prison so prisoners could find out more about the programme, and inviting local and national employers and third sector support services into the prison for the performance day.

Immediately following the success of *Bird on the Wing* at HMP Moorland in February 2020, the prison commissioned us to deliver another in Summer 2020, which was delayed due to Covid 19.

HMP Haverigg was a new prison partnership for *imagine if*. Between contracting and delivery, the function of the prison changed to a Category D (open prison), with a mixed general population and vulnerable prisoner population. We re-designed the intervention for suitability for Men Convicted of Sexual Offences (MCOSOs) and to include more work on self-employment. Although the delivery of the intervention was interrupted due to the first Covid 19 lockdown restrictions, we continued to deliver through in-cell workbooks, administered by prison staff. In anticipation of the restrictions, we ran an evaluation after 1 week of full, in-person delivery. As with previous interventions, the data showed increases across all dimensions, as the group's sense of agency, hope, motivation to change, resilience, interpersonal trust, and wellbeing increased.

In April 2020, in line with community lockdowns, prisons started to operate extremely restricted regimes. Internal prison education staff were not able to deliver prison education, prison workshops and recreation were stopped, and the majority of prisoners had to spend 23 hours a day in their cells. *imagine if* created an in-cell workbook that was provided free of charge online, with creative and employment-based tasks, to support the sector and prisoners during this difficult time. We received feedback that some internal prison staff were working from home or were unable to visit the wings to distribute or collect in-cell work. Prison lockdowns continued for longer than community lockdowns due to the increased risk of transmission in prisons. After conversations with partners in various sites, *imagine if* took the decision to suspend all in-prison work until 2021 and focus on providing support to people with convictions in the community. Since November 2020, *imagine if* have received a weekly adult prisons update where the stage of each prison is reported, recording outbreaks and changes in the stages which dictate what kind of regime can operate in each prison.

Restrictions to delivery of in prison work continued into 2021. We were approached by both HMP Lindholme and HMP Moorland to deliver a *Bird on the Wing* at each site in late 2021 or early 2022; together with the delayed intervention at HMP Moorland, this is 3 *Bird on the Wing* interventions due to take place in late 2021/early 2022, working with 45 prisoners due for release.

Sadly, due to ongoing lockdowns and high levels of Covid in prisons, they are still on high alert and not able to have external partners such as ourselves delivering work inside as of yet.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance (continued)

The Graduate Programme - (later to become The Phoenix Programme)

The Graduate Programme is a post-release support programme for prison leavers who have engaged with *imagine if* whilst in custody on our *Bird on the Wing* intervention. This work ensures that graduates have access to pro-social networks immediately available to them on leaving prison and distinguishes the work from other service providers, with which individuals may need support to re-engage and build trust with. We continued to support prison leavers who had graduated from *Bird on the Wing* throughout this year, intensifying our level of support during lockdowns for all graduates across the UK whether in the community or still serving a sentence. This included recruiting volunteers to increase our capacity to provide weekly support phone calls which would range from a quick 5 minute check in to 2 hour in depth conversations around mental health, practical support, financial aid and providing them with access to creative exercises. We also supported and engaged with our graduates via emails, letters, creative writing packs and food parcels. We ran online, creative zoom sessions with graduates and other people with convictions to keep their spirits up and ensure they had access to the arts and were supported by a group.

Through the organic development of The Graduate Programme and needs based consultation with people with convictions, we identified that a more formal programme needed to be launched in the community to offer consistent support for our graduates. Therefore, we fundraised for the Graduate programme and received funding enabling us to plan and deliver a pilot in Autumn 2020 which involved: recruiting a specialist Support Worker and two Assistant Support Workers to join the team and we designed and implemented new systems for risk assessment and data capture. We held a planning event in September 2020, when 8 *Bird on the Wing* Graduates were given paid opportunities to provide expertise on how the new programme should be delivered. The group re-named this new evolution of the programme '*Phoenix*'.

It was decided that the programme would be opened up beyond the *Bird on the Wing* Graduates, to all men with convictions in the local area. Phoenix has been created in direct response to what prison leavers have asked for, they are at the heart of the project, leading on what the programme entails, being able to openly feedback to us at all times and ensuring they can experience the programme in ways suitable to each individual's needs (e.g. some participants may want to engage remotely, some may want to attend every weekly session, some may want to be part of the performance backstage as opposed to being on stage etc).

"I was really nervous about coming to Phoenix, I nearly turned around twice on my way in. Once I got there, I settled straight away, and I realised I was really enjoying myself and laughing. I haven't laughed like that in years" Person with a conviction, *Phoenix Programme, 2020*

The Phoenix Programme has incredible potential to help and empower participants, who may feel unmotivated, have low self-esteem and lack confidence. By offering practical support adapted to each individual and encouraging engagement with support organisations, together with providing creative arts opportunities to inspire and to express themselves and rewrite their story, we are enabling people with convictions to find motivation, raise their personal aspirations, reach their potential and reconnect in a positive way with their communities.

"For many ex-offenders, readjusting to life outside prison can be extremely challenging. It is often a time when they are at their most vulnerable and the risk of re-offending is high. It is this transition period, and the challenges it presents, that is the focus of a scheme developed by Leeds-based theatre company imagine if." Yorkshire Post

The pilot of *Phoenix* ran from September 2020 to the end of March 2021. Due to Covid 19 restrictions, we delivered 1-1 support and creative sessions from January 2021 – March 2021. During this time due to the limited capacity that the restrictions imposed, we did not focus on developing referrals, using the time to focus on individual's support needs and the development of creative activity such as monologues and creative packs that were sent out to people with convictions who could not travel. We also ran a series of Zoom workshops for the small number of participants who had access to the internet and devices.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance (continued)

The Graduate Programme - (later to become The Phoenix Programme) (continued)

Following evaluation of the *Phoenix* pilot and the relaxing of restrictions, we restructured and refocused the programme away from the offer of very generalised and intensive 'support' sessions, and more on our two key strengths and areas of expertise: creativity/ performance skills and employability skills. We refined referral systems and decided to move away from the provision of all different types of support, towards signposting for complex issues. With this in mind, we did not renew contracts for the Assistant Support Workers and Support Worker, instead, hiring a Project Manager to focus on these key aspects. We restarted group sessions in April 2021 and have since focussed on recruiting participants for the project.

Throughout the *Phoenix* project, reform has been taking place in the probation sector. We spent time early in 2021 exploring opportunities to partner on or be subcontracted on the larger contracts available to deliver probation provision in the local area. Although this did not come through, we have started to record our individual 'interventions' with individuals, which demonstrates the value of our work in a way that we have not been able to express in the past. Since September 2020 we have:

- Made 997 individual interventions
- Provided people with convictions with 181 hours of paid work
- Provided advice, guidance and meaningful activity for 34 people with convictions
- Delivered 45 weekly, creative group or 1-1 sessions

"The support that you have been giving me is great, I'm grateful that my CV has been improved and is better now, also I'm grateful that you have got me in volunteering with The Real Junk Food Project and the workshops I attend is helping me with my confidence and self-esteem" Person with a conviction, Phoenix Programme, 2020.

Jadek theatre, community centre and prison tour

We invested heavily in audience development throughout 2019 which resulted in *Jadek* attracting an atypical audience - including 14% with Polish background/heritage, 28% from low-income backgrounds and 28% who had never attended a theatre performance before. Due to this success we had planned to retour *Jadek* in 2020 and 2021 however due to Covid restrictions we were unable to.

Based on 2019's income and venue pre bookings this is a loss of £42k income and a live reach of over 1,000 audience members and 200 participants. We are planning on creating a digital spin off of *Jadek* for 2021/2022 called *My Old Man*.

Free as a Bird

Throughout October and November 2020 we created a short documentary called *Free as a Bird*, which demonstrates the life-changing impact that involvement in the arts can have for people in custody and with convictions in the community. It featured *Bird on the Wing* Graduates whom we had worked with from 2017 – 2020 and was made available for free to prisons and to the public online. *Free as a Bird* has been made available to over 6100 prisoners across 6 different prisons and at the time of writing has had almost 800 views online. A new partnership has been brokered with the HMPPS Digital Hub and conversations around commissioning new content in the future are ongoing. *Free as a Bird* is available at HMP Moorland, HMP Humber, HMP Wealstun, HMP Berwyn, HMP Wayland, and HMP/YOI Cookham Wood. After participating in *Free as a Bird*, a person with a conviction stated, *"I feel like a star"*, this person went on to be invited on BBC Radio Sheffield and was interviewed on Christmas Day, 2020. They also attend all *Phoenix* workshops and now want to be part of more theatre and digital productions.

Imagine If Theatre Company

Trustees' report (continued) for the year ended 31 March 2021

Organisational Development

imagine if secured funding to hire a Strategic Development Director in 2020 who has worked with us throughout this difficult year undertaking evaluation of our work to demonstrate value and industry importance. They have also worked with us to fundraise for 2021/22 and develop our activity for the next year assuming that some restrictions remain in place. We are therefore confident that we can deliver workshops, support sessions, digital and live performances even if restrictions are not fully eased. From this position as a baseline, we have further developed our planning based on relaxed restrictions. We have contingency plans in place should we not be able to tour or work face to face which includes:

Digital performances available to prisons with educational workbooks (which can both be carried out in cells if prisons continue to be on lockdown)

Weekly phone calls, emails, letters and creative packs to support people with convictions

Performing outdoors with social distancing in place

Online screenings of our work available to the general public

We would like to take this opportunity to extend our thanks to all our funders, partners and the public for their support over this difficult year.

Covid-19

We have completed a budget and cashflow for 2021-22. This is based on only expending resources that we have received or have had pledged. To protect the financial sustainability of the organisation, posts that are fixed term, are not budgeted to continue unless we are in receipt of further funding or if the Trustees agree to use unrestricted available cash to fund these positions at such a time as they become due for review. Funding through the Arts Council's Culture Recovery Fund has provided *Imagine If* with £13,500 of free reserves to further protect the organisation and we do not anticipate needing to call upon these during the financial year.

At the time of signing these accounts the charity has been impacted by the global Covid-19 virus. The trustees have reassessed the charity's ability to continue for at least 12 months from the date that the accounts are approved and conclude that no material uncertainties exist that cast significant doubt on the charity's ability to continue as a going concern.

Financial review

The net income for the year was £35,761, including net income of £26,205 on unrestricted funds and net income of £9,556 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £41,024.

In light of the increased risk to the company at this time and the threats that we now face as a result of:

- our ability in the context of being a small Arts/Criminal Justice charity to earn/fundraise due to the increased pressure on funders
- the on-going Covid risk including from further lockdowns/restrictions and our need to adapt to new ways of working
- 'crisis management' in the event of any significant circumstances beyond our control

the trustees feel it prudent to allow for flexibility within the reserves policy to allow them to adjust the level appropriately depending on the risks that present themselves. To this end, a reserves policy of £15k-£50k has been agreed, the equivalent of 6-20 weeks of turnover. The trustees shall review the appropriate level of reserves at least annually and in light of emerging challenges.

Signed on behalf of the board of trustees on 11/01/2022

Andrew Salthouse (Trustee)

Imagine If Theatre Company

Independent examiner's report to the trustees of Imagine If Theatre Company

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2021, which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

13/01/2022

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Imagine If Theatre Company
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	11,239	89,825	101,064	106,178
Fees and services		10,795	-	10,795	14,658
Tax Relief		10,947	-	10,947	16,248
Total income		<u>32,981</u>	<u>89,825</u>	<u>122,806</u>	<u>137,084</u>
Expenditure on:					
Production costs:					
Jadek		6,776	-	6,776	53,391
Bird on the Wing (overheads)		-	3,611	3,611	21,175
The Graduate Programme (overheads)		-	15,349	15,349	-
Artistic development		-	-	-	515
Marketing and audience development		-	-	-	4,750
Organisational costs:					
Staffing		-	53,430	53,430	38,837
Premises		-	4,250	4,250	3,552
Administration		-	3,629	3,629	5,688
Total expenditure		<u>6,776</u>	<u>80,269</u>	<u>87,045</u>	<u>127,908</u>
Net income / (expenditure)		<u>26,205</u>	<u>9,556</u>	<u>35,761</u>	<u>9,176</u>
Fund balances brought forward		<u>14,819</u>	<u>33,523</u>	<u>48,342</u>	<u>39,166</u>
Fund balances carried forward	(3)	<u>41,024</u>	<u>43,079</u>	<u>84,103</u>	<u>48,342</u>

All incoming resources and resources expended derive from continuing activities.

Imagine If Theatre Company

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(4) 11,324	-	11,324	3,879
Cash at bank and in hand	(5) 40,240	43,079	83,319	45,003
Total current assets	<u>51,564</u>	<u>43,079</u>	<u>94,643</u>	<u>48,882</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 10,540	-	10,540	540
Total current liabilities	<u>10,540</u>	<u>-</u>	<u>10,540</u>	<u>540</u>
Net current assets / (liabilities)	<u>41,024</u>	<u>43,079</u>	<u>84,103</u>	<u>48,342</u>
Total assets less current liabilities	<u>41,024</u>	<u>43,079</u>	<u>84,103</u>	<u>48,342</u>
Net assets	<u>41,024</u>	<u>43,079</u>	<u>84,103</u>	<u>48,342</u>
Funds				
Unrestricted funds	41,024	-	41,024	14,819
Restricted funds	-	43,079	43,079	33,523
Total funds	<u>41,024</u>	<u>43,079</u>	<u>84,103</u>	<u>48,342</u>

The financial statements were approved by the board of trustees on 11/01/2022

Andrew Salthouse (Trustee)

Imagine If Theatre Company

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Arts Council England	-	-	-	56,744
Clinks	-	5,975	5,975	-
The Goldsmiths Company	-	19,500	19,500	10,000
HMRC Job Retention Scheme	-	9,437	9,437	-
Leeds City Council (COVID)	10,000	-	10,000	-
Leeds Community Foundation	-	10,000	10,000	-
National Lottery Community Fund	-	9,983	9,983	-
Liz and Terry Bramall Foundation	-	17,550	17,550	17,550
The Ashley Family Foundation	-	7,460	7,460	-
The Fore	-	9,920	9,920	5,000
Wates Foundation	-	-	-	15,000
Donations	1,239	-	1,239	1,884
	<u>11,239</u>	<u>89,825</u>	<u>101,064</u>	<u>106,178</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Clinks	-	5,975	5,975	-	-
Goldsmiths	7,500	9,500	10,004	-	6,996
Goldsmiths Covid	-	10,000	-	-	10,000
HMRC Job Retention Scheme	-	9,437	9,437	-	-
Leeds Community Foundation	-	10,000	10,000	-	-
National Lottery Comm. Fund	-	9,983	9,983	-	-
Liz and Terry Bramall	4,445	17,550	15,596	-	6,399
Ashley Family Foundation	-	7,460	2,961	-	4,499
The Fore	6,578	9,920	9,113	-	7,385
Wates Foundation	15,000	-	7,200	-	7,800
	<u>33,523</u>	<u>89,825</u>	<u>80,269</u>	<u>-</u>	<u>43,079</u>

Fund name

Purpose of restriction

Clinks	Covid response funding
Goldsmiths	Towards the costs of 'Bird on the Wing' (theatre and employability intervention in prisons, 'The Graduate Programme' (post release resettlement arts programme for people with convictions) and Covid response funding.
Goldsmiths Covid	Covid response funding
HMRC Job Retention Scheme	Towards the cost of furloughed staff salaries
Leeds Community Foundation	Towards the cost of 'The Graduate Programme'
National Lottery Comm. Fund	Towards the cost of 'Bird on the Wing'
Liz and Terry Bramall	Towards salary costs for the Artistic Director
Ashley Family Foundation	Towards the cost of 'The Graduate Programme'
The Fore	Towards salary costs for the Community Director of Prisons
Wates Foundation	Towards the role of Strategic Development Director

Imagine If Theatre Company
Notes to the accounts continued
for the year ended 31 March 2021

4 Debtors and prepayments	2021	2020
	£	£
Debtors	10,947	3,879
Prepayments	377	-
	<u>11,324</u>	<u>3,879</u>
5 Cash at bank and in hand	2021	2020
	£	£
Current account	83,245	44,835
Cash	74	168
	<u>83,319</u>	<u>45,003</u>
6 Creditors and accruals	2021	2020
	£	£
Accruals	540	540
Deferred income	10,000	-
	<u>10,540</u>	<u>540</u>
7 Staff costs and numbers	2021	2020
	£	£
Gross salaries	36,871	35,949
Social security costs	1,715	1,686
Employment allowance	(1,715)	(1,686)
Pensions	372	358
	<u>37,243</u>	<u>36,307</u>

The average number employees during the year was 3.8, being an average of 1.5 full time equivalent (2020: 3, 1.5 FTE).

Defined contribution pension scheme	2021	2020
	£	£
Costs of the scheme to the charity for the year	372	358
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees, Artistic Director and Community Director of Prisons. The total employee benefits received by the Artistic Director and Community Director of Prisons were £32,082 (previous year: £32,550).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Imagine If Theatre Company

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	11,239	1,884	89,825	104,294	101,064	106,178
Fees and services	10,795	14,658	-	-	10,795	14,658
Tax Relief	10,947	16,248	-	-	10,947	16,248
Total income	32,981	32,790	89,825	104,294	122,806	137,084
Expenditure						
Production costs:						
Jadek	6,776	918	-	52,473	6,776	53,391
Bird on the Wing (overheads)	-	3,504	3,611	17,671	3,611	21,175
The Graduate Programme (o/heads)	-	-	15,349	-	15,349	-
Artistic development	-	515	-	-	-	515
Marketing and audience develop.	-	479	-	4,271	-	4,750
Organisational costs:						
Staffing	-	7,194	53,430	31,643	53,430	38,837
Premises	-	3,552	4,250	-	4,250	3,552
Administration	-	5,688	3,629	-	3,629	5,688
Total expenditure	6,776	21,850	80,269	106,058	87,045	127,908
Net income / (expenditure)	26,205	10,940	9,556	(1,764)	35,761	9,176
Fund balances brought forward	14,819	3,879	33,523	35,287	48,342	39,166
Fund balances carried forward	41,024	14,819	43,079	33,523	84,103	48,342