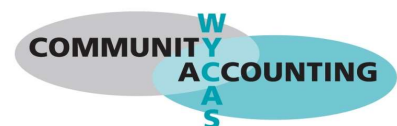


Imagine If Theatre Company

Charity number 1160935

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

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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 2022

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 14

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	4,240	-
Strategic development	-	14,029	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)		<u>13,547</u>	<u>8,396</u>	<u>21,943</u>	<u>35,761</u>
Transfers between funds	(3)	<u>20,449</u>	<u>(20,449)</u>	<u>-</u>	<u>-</u>
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	6,949	6,949
<u>Depreciation</u>		
At 1 April 2021	-	-
Charge for year	2,317	2,317
At 31 March 2022	2,317	2,317
<u>Net book value</u>		
At 31 March 2022	4,632	4,632
At 31 March 2021	-	-

5 Debtors and prepayments

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

6 Cash at bank and in hand

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

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.
theatre co.



West Yorkshire Community Accounting Service

Imagine If Theatre Company

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

Contents	Page
Trustees' report	2 to 6
Examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 to 14

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	4,240	-
Strategic development	-	14,029	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)		<u>13,547</u>	<u>8,396</u>	<u>21,943</u>	<u>35,761</u>
Transfers between funds	(3)	<u>20,449</u>	<u>(20,449)</u>	<u>-</u>	<u>-</u>
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

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