

Imagine If Theatre Company

Charity number 1160935

Annual Report and Financial Statements

for the year ended 30 March 2024



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	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 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 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total 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		-	-	-	2,315
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		55,327	25,355	80,682	87,720
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	13,048	311	13,359	11,879
Total current liabilities		13,048	311	13,359	11,879
Net current assets / (liabilities)		42,279	25,044	67,323	75,841
Net assets		42,279	25,044	67,323	78,156
Funds					
Unrestricted funds		42,279	-	42,279	47,656
Restricted funds		-	25,044	25,044	30,500
Endowment funds					
Total funds		42,279	25,044	67,323	78,156

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

5 Debtors and prepayments

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

6 Cash at bank and in hand

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

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
	13,359	11,879

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	<u>25,295</u>	<u>1,529</u>	<u>79,466</u>	<u>31,978</u>	<u>104,761</u>	<u>33,507</u>
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	<u>30,672</u>	<u>18,893</u>	<u>84,922</u>	<u>32,504</u>	<u>115,594</u>	<u>51,397</u>
Net income / (expenditure)	<u>(5,377)</u>	<u>(17,364)</u>	<u>(5,456)</u>	<u>(526)</u>	<u>(10,833)</u>	<u>(17,890)</u>
Fund balances brought forward	<u>47,656</u>	<u>65,020</u>	<u>30,500</u>	<u>31,026</u>	<u>78,156</u>	<u>96,046</u>
Fund balances carried forward	<u>42,279</u>	<u>47,656</u>	<u>25,044</u>	<u>30,500</u>	<u>67,323</u>	<u>78,156</u>

Imagine If Theatre Company

Charity number 1160935

Annual Report and Financial Statements

for the year ended 30 March 2024



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	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 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 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total 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		-	-	-	2,315
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		55,327	25,355	80,682	87,720
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	13,048	311	13,359	11,879
Total current liabilities		13,048	311	13,359	11,879
Net current assets / (liabilities)		42,279	25,044	67,323	75,841
Net assets		42,279	25,044	67,323	78,156
Funds					
Unrestricted funds		42,279	-	42,279	47,656
Restricted funds		-	25,044	25,044	30,500
Endowment funds					
Total funds		42,279	25,044	67,323	78,156

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

5 Debtors and prepayments

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

6 Cash at bank and in hand

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

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
	13,359	11,879

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	<u>25,295</u>	<u>1,529</u>	<u>79,466</u>	<u>31,978</u>	<u>104,761</u>	<u>33,507</u>
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	<u>30,672</u>	<u>18,893</u>	<u>84,922</u>	<u>32,504</u>	<u>115,594</u>	<u>51,397</u>
Net income / (expenditure)	<u>(5,377)</u>	<u>(17,364)</u>	<u>(5,456)</u>	<u>(526)</u>	<u>(10,833)</u>	<u>(17,890)</u>
Fund balances brought forward	<u>47,656</u>	<u>65,020</u>	<u>30,500</u>	<u>31,026</u>	<u>78,156</u>	<u>96,046</u>
Fund balances carried forward	<u>42,279</u>	<u>47,656</u>	<u>25,044</u>	<u>30,500</u>	<u>67,323</u>	<u>78,156</u>

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