

Charity no. 1161515

**Impelo**  
**Report and Unaudited Financial**  
**Statements**  
**31 March 2023**

## Impelo

### Reference and administrative details

**For the year ended 31 March 2023**

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<b>Charity number</b>	1161515	
<b>Registered office and operational address</b>	The Dance Centre Arlais Road Llandrindod Wells LD1 5HE	
<b>Trustees</b>	The trustees who served during the year and up to the date of this report were as follows:	
	J O Adams	Chair until April 2023
	E Davies	
	C Jones	
	D Kerlin	Chair from April 2023
	R Liggitt	
	R Lloyd	appointed 29 July 2022
	A Shayek	deceased early August 2023
	M Townsend	
<b>Key management personnel</b>	Suzy West	Executive Director
	Jemma Thomas	Artistic Director
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 4JQ	
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

## **Impelo**

### **Report of the trustees**

#### **For the year ended 31 March 2023**

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Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

#### **Objectives and activities**

Impelo is a charitable organisation that seeks to share the transformational power of dance as far and wide as possible, connecting people of all ages and ways of life in joyful expression.

*Everybody dancing – for themselves, each other and a better life.*

#### **Public benefit**

In shaping the objectives and planning the activities for the year, the trustees have considered the Charity Commission's guidance on public benefit, including guidance on fee charging. The charity relies on grants and income from fees, merchandise and charges to cover its operating costs.

In setting the level of fees, ticket prices, and other charges the trustees give consideration to the accessibility to activities for those on low income; this has been increasingly the case with the current 'cost of living crisis' which has impacted rural communities disproportionately. We have offered a further 25% reduction on our concessionary class fees and worked with funders to increase the number of free opportunities to participate.

Our key strategic aims prioritise work focusing on positive outcomes for communities in the areas of:

- health and wellbeing;
- inclusion, diversity and talent; and
- creative learning.

We achieve these public benefits through:

- talent development; investing in and advocating for aspiring, emerging and established dancers, especially from backgrounds which are under-represented in dance;
- our Dance Centre programme; a safe, fun and nurturing space for people to show up just as they are and dance with a wide range of weekly dance workshops and classes, a space to create for Y Nyth (our professional dance network) and our inclusive programmes;
- community projects; co-produced opportunities for and with children and young people, families, differently abled adults and older people - especially those experiencing marginalisation, poor mental and physical health, and isolation; and
- educational programmes in schools, facilitating rich learning opportunities through quality professional dance, interactions with diverse dancers, and training for educators.

#### **2022/2023 objectives and activities**

With the appointment of Artistic Director - Jemma Thomas, the purchase of our dance centre base, new partnerships and the joyful return to dancing together it has been a year of re- finding our feet in positively impacting lives and communities through dance.

Across our programmes, in the community and at the dance centre, we have been responding to the increases in mental and physical health issues and spiralling costs.

Our programmes, particularly in health and creative learning, have had real impacts ensuring that the consequences of lockdowns and cost of living crisis do not become defining factors in the outcomes for children, young people and rurally isolated people.

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**Over the year Impelo facilitated 1,037 dance and creative movement sessions with 13,445 participations and presented 7 dance performances with audiences.**

For 2022/2023 Impelo had the following strategic aims:

- reach and create dance with more people in challenging circumstances;
- increase the transformative impact of dancing with us on people's health and joy of learning;
- work with great artists to create and tour inspiring and meaningful work with a lasting impact on their audience;
- grow a richly diverse and ambitious dance ecology in Powys;
- test out new and artistically compelling ways of connecting people with dance; and
- create and consolidate a sustainable, robust and flexible business and leadership model with a mixed income that suits the way we work.

The key to reaching communities in the most challenging circumstances has been the development of existing and new partnerships over the year, which has increased our reach and practice as we co-produced work with targeted communities.

This year we worked with:

- Powys Sports Development to work in schools through our programme Cintetig and early years Bach a lach;
- Dementia Matters in Powys working with people with or living alongside a dementia diagnosis in Brecon, Newtown, Welshpool and Llandrindod;
- Powys Teaching Health Board using creative movement for people with a cancer diagnosis and Anew a project co-designed with people in or in recovery from addiction;
- Ballet Cymru to develop new dance practice and develop talent pathways for ballet *Duets* project in the most economically disadvantaged area in Powys;
- MIND for a programme of dance to improve wellbeing of those living with mental health issues;
- Flying Start, Powys Family Information Service, Health Visitors, through the roll out of Impelo designed play packs and creative movement sessions;
- Severn Wye energy and their HAF programme providing holiday provision for families in work poverty in Llandrindod Wells;
- Ransack Dance Company residency and youth programme developing and presenting *Us and Them*;
- Sweetshop Revolution through support for their production *I am 8* and *Welsh Girl* including training on inclusive practice;
- Freelance artists across Wales with an early years creative movement specialism to develop Sbri, a national network;
- 24 freelance artists across our projects and programmes;
- Credu through dance for young carers festival;
- International Socio Gerontechnology Network presenting at their international meeting at Bristol University;
- Carmarthenshire County Council delivery of their *Cultural Cwtch* a training programme for teachers developing practice embedding the expressive arts of the new curriculum; and
- National Arts and Education Network providing dance and creative movement training for teachers.

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### Report of the trustees

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#### Health and wellbeing

##### AIMS:

- *reach and create dance with more people in challenging circumstances; and*
- *increase the transformative impact of dancing with us on people's health.*

With an ageing population, increased mental health issues across age ranges and growing impact of obesity, dance is unique in using and improving the emotions, cognitive skills and physical abilities of the communities we work with.

#### Project highlight - Dance Centre Programme

Impelo's weekly offer is at the heart of our health and wellbeing work, offering inclusive low cost/no cost dance for all ages. **In 2022/2023 there were 6,996 participants.**

*'I loved dancing with my mum and my baby brother - it was so much fun'* Family dance participant

- Do your thing - weekly session for older mobile adults - 33 sessions;
- MIND dance with people with mental health issues - 66 sessions;
- Energise (7-11) and Spark (5-7) - 68 sessions for children;
- Youth dance (12 -18) - 35 sessions;
- Pobl Bach (4-5), Mawr Bach (2-4 with carer) and Babi Bach - for under 5s and their carers - 107 sessions;
- Break (7-12 years) - 23 sessions;
- Ballet 3-12 years - 128 sessions;
- Pre school dance - 16 sessions ;
- Holiday dance - 15 sessions;
- Family/intergenerational dance - 6 sessions;
- Adult ballet - 34 sessions;
- Adult tap - 70 sessions;
- Adult hip hop yoga - 18 sessions; and
- Mojo adult monthly - 10 sessions.

#### Project highlight - under 4s

From pregnancy to aged 2 sets the groundwork for children developing emotional wellbeing, resilience and adaptability and the competencies they need to thrive. This period is a time of opportunity for services and interventions to support parents and primary caregivers to help lay a foundation of health and wellbeing, whose benefits can last a lifetime and carry into the next generation.

After developing work in response to the huge increase in post natal depression for mothers who had given birth in lockdown and under 4's. This year we scaled the work with participants, partner agencies and we developed a methodology which supported both babies development and parents confidence and connection. 100% of participants felt that the programme had benefited themselves and their babies, 86% noticed development in physical/social/motor skills whilst attending the sessions, 100% used ideas or techniques learned in the sessions and 100% felt that their wellbeing as parents had improved through the programme.

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### **Report of the trustees**

#### **For the year ended 31 March 2023**

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##### **135 sessions with 2,136 participations**

As well as the programme we have developed an online platform and have further commissions for our 'play packs' to support early years settings practitioners integrate dance and movement into their work.

Impelo is also one of the founding members of Sbri, a network of Wales based dance creatives working with and advocating for the tiniest dancers.

*'The sessions are so enthusiastic and inclusive. I like the informal setting and just feel so welcome and relaxed whilst at the sessions.'* - Parent Participant.

##### **Project Highlight - Improve Your Cancer Journey**

As part of a Horizons project with Powys Teaching Health Board and the Macmillan Improve Your Cancer Journey team here in Powys, we explored various routes through which creative movement may support those either going through a cancer diagnosis, treatment, have a loved one going through cancer or have been widowed by cancer themselves.

We partnered up with the Bracken Trust who are a cancer support charity in Llandrindod Wells to run sessions with their patients with a mix of creative movement exploration, supportive Pilates and meditation work, as well as fun routines that offered an element of escapism and reminiscence.

*'We spoke of power and strong movement (A) punched the air with such delight that we followed.*

*I saw a spark in her eyes with the strong movements of power. Filling the body with a strong energy.*

*We moved like liquid. Found our feet, and reached towards each other's hands, joining together, receiving and offering support. Playfully seeing how strong we all were, pushing the edges so we could feel our own strength. Into our 206 bones. As I left I noticed the Chinese lucky cat, waving on the mantelpiece. The arm reaching into the air just like (A) did.'* - Dance Practitioner

We also worked 1:1 with a mother and daughter where the mother was going through cancer treatment. Dance artist Cai Tomos explored connection through going to a patient's house and exploring ways to move together in creative and nurturing ways that were intuitive to the individual and space.

*'I've spent a lot of my time over the past few years waiting, waiting for a diagnosis, waiting for treatment, waiting for results. But this afternoon I've not been waiting. I've been enjoying the time with my daughter, moving to music, and not worrying too much about what the future holds'* - Project Participant.

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#### **For the year ended 31 March 2023**

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##### **Project highlight - dance with older adults**

With one of the UK's oldest populations living with the challenges of access to services and community through rurality our programmes for older people from mobile to chair dancing have developed into a major strand of our work. Join our programme with people living with and alongside dementia has continued to grow with Dementia Matters in Powys in their meeting centres in Welshpool, Newtown, Llandrindod and Brecon. The programme also acted as respite, allowing caregivers to relax, escape and temporarily stop worrying about caregiving responsibilities. Relationship connectivity was promoted through joint participation in dance between caregiver and the person with dementia. Providing a support network 'carer solidarity' for caregivers, enabling relatedness and common understanding amongst fellow caregivers attending. Caregivers also perceived physical, emotional, and psychological benefits derived from dancing.

*'Yet again Impelo have shown that groups and individuals can join together and experience moments of happiness and joy through dance'* - Deborah Gerrard: Chief Officer at Dementia Matters in Powys.

We love being part of research to explore the difference that dance and creativity can make to people's health and this year we worked with Cardiff University on research exploring the applications of 'arts on prescription' which are complex and often exclusive of the communities that need interventions the most. Particularly, when engaging older adults with experiences of social isolation and/or dementia, there are barriers such as digital literacy, access to devices, capacity to consent, cultural and aesthetic preferences.

We shared interim findings at the International Gerontechnology meeting at Bristol University and the final report is due for publication in late 2023.

*'In my 20 years at academic conferences I have never danced - thanks it was brilliant to experience the 'practice' and not just the theory and research behind it.'* - Conference Delegate

##### **Inclusion, diversity and talent**

AIM:

- grow a richly diverse and ambitious dance ecology in Powys.

We know it takes a diversity of ideas, culture, lived experience, and perspectives to create transformative dance experiences and to support Impelo's innovation and creativity.

In 2022/2023 we continued to make intentional action to change - strengthening our work through co-production - building on the life experiences, knowledge, self-expression, and talents of the communities, freelancers and employees we work with across all areas of our work.

##### **Programme summary**

- 66 sessions of Me, Myself and Us, our weekly dance programme for learning disabled adults with 590 participations;
- 2 artist led socially engaged performance projects commissioned;
- 5 co-production workshops with 161 participations for production of Epynt - working with Welsh speaking communities and artists to explore the heritage and impact of the displacement of Welsh families from their homes by the military;
- 3 days of research and development for Glanio collective in Machynlleth, an artist led project exploring creative responses to climate emergency and potential adapted models of production and touring;

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### Report of the trustees

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- supporting freelance dancers including 2 networking/training events for Y Nyth, 8 shadowing opportunities, 10 company classes, 80 plus hours of free studio time for dancers, 12 1:1 sessions offering practice or creative business development support;
- increased bilingual and Welsh language delivery across programmes;
- 22 sessions for people living with or alongside a dementia diagnosis with 266 participations;
- workshops with Care Cymru (organisation supporting looked after children) and Credu (supporting young carers);
- workshops as part of Powys Pride; and
- holiday sessions for families in work poverty.

#### **Project highlights: artist led productions**

Over the past 2 years our dance network Y Nyth has supported dancers to develop areas of work which reflect their aspirations and aligning with Impelo's own values and aims - it's been a delight to grow these into funded performance projects which engage and explore contemporary issues with communities.

In our plans for the redevelopment of the dance centre and in our new Business Plan 2023 -2027 we increasingly emphasise nurturing diverse new voices and talents through our youth and Y Nyth programmes supporting the development of new artistic voices and work.

Both of the current projects will run over 2 years and began this January.

**Glanio** - creatively responding to the climate emergency Impelo worked with 3 artists to develop and fund a socially engaged performance project in Machynlleth and Llandrindod exploring new models of touring which work with local communities and landscapes and reduce the high carbon impact of traditional production and touring models.

The collective grew from our *Hatch/Deor* residency programme and *Artscape* last year which nurtured new connections and knowledge.

#### **Creative learning**

##### AIMS:

- *to improve educational outcomes for children by delivering expressive arts and STEM curriculum programmes through artist-led processes involving play, experiment and collaboration; and*
- *to reach and grow new dance audiences by creating high quality dance co-produced with young people, artists and scientists which tours schools.*

With a sparsely populated 2,000 sq. mile geography and with just over 99% of children attending school, it is the most effective way to reach the poorest children and their families who have the least access to provision outside of schools.

Impelo's commitment to working with children and young people with the least access to arts and culture which means schools are the best place to make a difference, and we hope to inspire future dance audiences and dancers through engagement with high quality creative provision.

Over the past 2 years the focus of Impelo's Cintetig programme has been working with teachers to develop their own dance and movement practice within the new Curriculum for Wales, children generally and the Expressive Curriculum specifically.



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Our touring performance work like *Cell* with high production value also supports the creative use of dance across the curriculum.

*"The science made way more sense in the dance than it does in the classroom"* - Year 7 Pupil.

This year we developed pilots for two new programmes responding to increased anxiety levels of young people.

*'It's just a safe haven for people with creative liberty that feel anxious to show it anywhere'* - Schools Participant.

A body confidence programme working with children with anxiety or other challenges off timetable at Brecon High School. Using dance and movement:

- to increase wellbeing and confidence the evaluated pilot will refine Impelo's methodology and approach to scale up in 2024; and
- transitions - working with Ysgol Calon Cymru and feeder primaries using dance to build connections with their new school and year group and ease the anxiety of moving from primary to secondary school.

*"The support and mentoring was outstanding and really gave me a lot more confidence in an area that was completely foreign to me"* - Class Teacher.

Another new area for Impelo was the production of rich learning materials through the production of designed and locally sourced and produced digital and other assets.

We created 170 play packs for a range of early years settings to encourage creative movement. We were also commissioned to develop a digital platform for Powys schools to support teachers to confidently use dance across the curriculum with lesson plans, videos and playlists for early years, primary, secondary and special schools.

#### **Programme highlights**

- creation of play packs encouraging creative movement 50 at home play packs for babies, 100 at home play packs for toddlers and 20 for early years settings;
- 31 sessions of Duets with Ballet Cymru at Ysgol Cribarth;
- 27 dance through the curriculum sessions;
- extended tour of Cell Lab (Impelo dance production co produced with Imperial College and Oxford University) 4 schools reaching 236 children and young people;
- 71 *Cinetig* sessions for pupils reaching 1,873 children and young people;
- 75 *Cinetig* sessions for teachers reaching 236 teachers;
- 3 Bach a lach sessions for early years practitioners reaching 45 participants;
- 40 pre school dance enrichment sessions with 607 participations;
- dance enrichment at Ysgol Calon Cymru;
- Body Confidence programme pilot with 205 participations;
- partnership project with Sweetshop Revolution in 5 Powys schools reaching 190 children and young people; and
- *Cultural Cwtch* expressive arts and dance teacher training session for National Arts and Education Network.

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##### **Future planning**

Impelo produced a new business plan for 2023-2027 setting out ambitious plans to make a difference through dance across our priority areas. We also submitted our application as part of the Investment Review process by Arts Council of Wales to continue as part of their Portfolio from 2024.

Our operational plan for 2023/2024 sets out strategic aims, resource allocation and targets for the year for Arts, Health and Wellbeing, Diversity Inclusion Talent and Creative Learning. These include:

- developing our practice and leadership in Powys and beyond in response to the climate emergency through socially engaged artist led project Glanio;
- trialling progression routes for differently abled dancers beyond Me, Myself and Us programme;
- tackling health and social inequalities - targeting work to those in Powys in the most challenged circumstances;
- families in work poverty and impacted by cost of living crisis through programmes which include Cintetig, HAF and Young Carers work and 'socials';
- older people living in isolation with a dementia diagnosis;
- under 5s and their carers;
- Epynt - co-created Welsh language dance project exploring heritage and impact of the displacement of Welsh speaking communities by the military; and
- With the purchase of the dance centre in 2022 we are now in a position to take forward through further design and fundraising a capital programme offering a reconfiguration providing increased accessibility, reduced carbon impact and additional space for dancers and programmes.

##### **Appointment of trustees**

The maximum number of charity trustees is 12. Trustees serve for a maximum term of nine years and are elected on renewable terms of between 2 and 4 years to ensure continuity and the right mix of skills as the organisation grows.

The board audits the skills and contributions of its trustees biannually. It identifies and recruits new trustees openly through public advertisement and via direct approach, when needed, to fill any skills gaps or vacancies.

Impelo actively seeks, and has been successful in, appointing trustees from diverse backgrounds. In 2022/2023 the board comprised 7 trustees. 4 identified as male and 3 as female, 4 were under 40 years of age and 3 between 40 and 60 years old. 1 as queer, 2 as Welsh speakers, 5 as white British and 1 as British Asian, 3 as living with a disability or health condition.

Applications from potential trustees are reviewed by the board and may be appointed to the board during the year to fill vacancies, with the agreement of the trustees.

Trustee induction and training new trustees receive briefings on the history of the company, the governing document, the board and decision-making processes, the business plan and recent financial performance of the company. They also receive a formal induction on their legal obligations under charity law.

In April 2023 Jennifer Owen-Adams stepped down as Chair. Under her leadership the organisation transitioned to a CIO and successfully grew its artistic reputation, reach and impact. She remains a trustee. Damian Kerlin was appointed as Chair.

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In August 2023 Abdul Shayek, a trustee from 2017 passed away at aged 39. He was Director and CEO at Tara Theatre and previously founder and Director at Fio. His professional commitment to creating innovative participatory experiences, projects and productions and developing new artists enriched Impelo's board and we will miss his wisdom and humour as well as the loss to UK theatre and his family.

#### **Organisation**

The board of trustees determines the long-term objectives of the charity. It meets quarterly.

In 2022/2023 the board had one committee with terms of reference delegating scrutiny to a finance committee who are responsible for making recommendations to the board of trustees on financial matters.

The board also has health, employment and wellbeing committees who had no matters delegated by the board of trustees in 2022/2023.

With the purchase of the Dance Centre Impelo trustees created a new capital committee with a mixture of trustees and co-opted expertise to oversee the planning, fundraising and consultation for the redevelopment of the building and report to the board.

The board appoints executive officers, not being members of the board, to discharge the artistic, administrative and other duties necessary for the proper functioning of the CIO.

In June 2022 the organisation appointed Jemma Thomas as Artistic Director.

Staff in the year were:

- Artistic Director Jemma Thomas (part time)
- Executive Director Suzy West (part time)
- Programme and Marketing Co-ordinator Rosie McConnell (part time August - December 2023)
- Programme and Marketing Assistant Izabella Maar (part time from August 2022)
- Assistant Welsh Language Producer Bethan Cooper (part time)
- Administrator Tracy Hutton (part time)

Impelo has a pool of talented and experienced freelance dance practitioners (Y Nyth) and other creatives, who are contracted to work on programmes and projects. We worked with 22 freelance dancers during 2022/2023.

Trustees gave their time freely during the year under review, receiving no remuneration for their services.

#### **Risk management**

Impelo, in common with all charities, faces a level of risk across its activities. Risk assessment is embedded within the organisation, including the building of contingencies into budgets, and all our activities are risk assessed. In accordance with good practice guidelines from the Charity Commission, the trustees identify, assess and monitor risks in the following areas: People, Operations, Compliance, Financial and Reputational.

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The trustees' risk management strategy includes: annual internal control review, in line with Charity Commission guidelines, the establishment of policies, systems and procedures to mitigate any identified risks arising from annual review, delegated responsibility for risks relating to compliance, management accounting systems which identify and manage our key financial risks.

#### **Finances**

Despite the increasingly inflationary environment this year impacting our own costs and that of our communities and partners, we were able to meet and exceed our income targets for commissions (by 49%), fundraising (by 41%), space hires (by 31%) and participant fees (by 75%) however ticket sales and donations underachieved by 83% and 98% respectively.

Our commissioning, fundraising and participant fees primarily underwrote work with families in work poverty, creative learning - particularly for under 4s, with a grant from Comic Relief as well as new commissions and mentoring/training programmes for teachers, health with 2 commissions from Powys Teaching Health Board and Cardiff University and artist led work exploring climate change and the Welsh culture (funded by Ashley Family Foundation, Heritage Lottery and Arts Council of Wales) and differently abled adults.

Our pedagogy for dance across the curriculum as well as the quality of our digital work meant that we secured additional contracts both in Powys and 2 other local authorities.

The third year of our partnership and with Sport Powys has enabled us to evaluate and refine programmes together and we are delighted to continue this strong working relationship into the new year to respond to the increased mental health issues in children and young people.

Freelance artists are at the heart of our charity's work. In 2021/2022 we spent £234,837 and in 2022/2023 our spend was at £270,394 corresponding to a more diverse range of opportunities and increased support through Y Nyth our dance network.

Going forward we face substantial increases in our costs, particularly heat and light, finding a balance for maintaining financial health with our commitment to keeping our work affordable for all.

We are confident that our growing track record of successful projects particularly in the area of health and learning with potential for new commissioned work to increase income, our entrepreneurial approach in monetising key areas will ensure Impelo's future sustainability.

Prioritising the redevelopment of the dance centre is key over the next 2 years to both improve the energy efficiency of the building, reducing costs and to increase earned income.

#### **Reserves policy**

##### **General reserves**

Based on the risk calculation which includes loss of core funding by Powys County Council and an inflationary environment for the financial year 2023/2024. Trustees agreed to increase current levels of unrestricted operating expenditure in reserves to be prudent in the current uncertain and inflationary environment and to meet the costs of winding up the CIO at 3 months. Free reserves are held at £45,133 to meet this policy.

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### Report of the trustees

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##### **Specific reserves**

Impelo also agreed surplus funds to be held in reserve as designated funds to deliver Impelo's charitable objectives. To do this the following reserves have been established, the first two of which were spent in 2022/2023:

- **Purchase of Dance Centre completed 2 September 2022** - £117,410 (including legal services fees).
- **Improvements to energy efficiency of Dance Centre** - £6,430 completed 23 February 2023 to improve efficiency of building pre redevelopment to mitigate increases in fixed costs.

The remainder of reserves is designated to:

- **Fund gap from cost of living crisis 2023/2024** - to be designated to 23/24 budget to prevent cutting of programme or staff.
- **Capital reserve** - any additional surplus in following financial years will also be retained in this fund for the purposes of match funding refurbishment of the Dance Centre, Arlais Road in 2024/2025.

##### **Statement of responsibilities of the trustees**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity are not required to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

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**Independent examiners**

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 6 October 2023 and signed on their behalf by

*Damian Kerlin*

D Kerlin - Chair

## **Independent examiner's report**

### **To the trustees of**

### **Impelo**

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I report to the trustees on my examination of the accounts of Impelo (the CIO) for the year ended 31 March 2023, which are set out on pages 15 to 29.

#### **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 carried out under section 145 of the 2011 Act and 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 CIO as required by section 130 of the Act; or
- (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.

*Alison Godfrey*

Date: 6 October 2023

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

# Impelo

## Statement of financial activities

For the year ended 31 March 2023

	Note	Restricted £	Unrestricted £	2023 Total £	Restated 2022 Total £
<b>Income from:</b>					
Donations	3	-	129,625	<b>129,625</b>	126,672
Charitable activities	4	76,003	39,255	<b>115,258</b>	72,301
Other trading activities		-	190	<b>190</b>	-
Investments		-	811	<b>811</b>	44
<b>Total income</b>		<u>76,003</u>	<u>169,881</u>	<u><b>245,884</b></u>	<u>199,017</u>
<b>Expenditure on:</b>					
Raising funds		-	12,703	<b>12,703</b>	9,184
Charitable activities		<u>68,295</u>	<u>189,396</u>	<u><b>257,691</b></u>	<u>225,653</u>
<b>Total expenditure</b>	6	<u>68,295</u>	<u>202,099</u>	<u><b>270,394</b></u>	<u>234,837</u>
<b>Net income / (expenditure)</b>		7,708	(32,218)	<b>(24,510)</b>	(35,820)
Transfers between funds		<u>2,932</u>	<u>(2,932)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	7	10,640	(35,150)	<b>(24,510)</b>	(35,820)
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>44,832</u>	<u>210,457</u>	<u><b>255,289</b></u>	<u>291,109</u>
<b>Total funds carried forward</b>		<u><u>55,472</u></u>	<u><u>175,307</u></u>	<u><u><b>230,779</b></u></u>	<u><u>255,289</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Prior period income and expenditure have been reclassified to reflect the requirements of the Charities SORP (FRS 102) and to be comparable with the current year. The restatements are purely reclassifications of income and expenditure and do not affect net income.



## Impelo

### Balance sheet

As at 31 March 2023

	Note	£	2023 £	2022 £
<b>Fixed assets</b>				
Tangible assets	10		<u>116,950</u>	<u>2,311</u>
<b>Current assets</b>				
Debtors	11	3,098		26,453
Cash at bank and in hand		<u>129,590</u>		<u>246,189</u>
		132,688		272,642
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	12	<u>18,859</u>		<u>19,664</u>
<b>Net current assets</b>			<u>113,829</u>	<u>252,978</u>
<b>Net assets</b>	14		<u><u>230,779</u></u>	<u><u>255,289</u></u>
<b>Funds</b>	15			
Restricted funds			55,472	44,832
Unrestricted funds				
Designated funds			13,224	206,882
General funds			<u>162,083</u>	<u>3,575</u>
<b>Total charity funds</b>			<u><u>230,779</u></u>	<u><u>255,289</u></u>

Approved by the trustees on 6 October 2023 and signed on their behalf by

*Damian Kerlin*

D Kerlin - Chair

**Notes to the financial statements**

**For the year ended 31 March 2023**

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**1. Accounting policies**

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Impelo meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from commissions, or fees, is recognised when earned and is deferred when received in advance.

**d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## Impelo

### Notes to the financial statements

#### For the year ended 31 March 2023

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##### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

##### h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff time occupied by each activity as follows:

	2023	2022
Raising funds	7.3%	7.3%
Charitable activities	92.7%	92.7%

##### i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	4 years
Buildings	50 years
Freehold land	not depreciated

Items of equipment are capitalised where the purchase price exceeds £500.

##### j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**k) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**l) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**m) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

**n) Pension costs**

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

**o) Accounting estimates and key judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation as described in note i above.

## Impelo

### Notes to the financial statements

**For the year ended 31 March 2023**

#### 2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	Restated 2022 Total £
<b>Income from:</b>			
Donations	-	126,672	126,672
Charitable activities	47,901	24,400	72,301
Other	-	44	44
<b>Total income</b>	<b>47,901</b>	<b>151,116</b>	<b>199,017</b>
<b>Expenditure on:</b>			
Raising funds	-	9,184	9,184
Charitable activities	54,305	171,348	225,653
<b>Total expenditure</b>	<b>54,305</b>	<b>180,532</b>	<b>234,837</b>
<b>Net expenditure and net movement in funds</b>	<b>(6,404)</b>	<b>(29,416)</b>	<b>(35,820)</b>

#### 3. Income from donations

	<b>2023 Total £</b>	Restated 2022 Total £
Donations	10	-
Grants	129,615	126,672
<b>Total income from donations</b>	<b>129,625</b>	<b>126,672</b>

All income from donations was unrestricted in the current and prior year.

## Impelo

### Notes to the financial statements

For the year ended 31 March 2023

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Grants	76,003	-	<b>76,003</b>
Venue hire	-	3,202	<b>3,202</b>
Production income	-	205	<b>205</b>
Participant fees	-	18,925	<b>18,925</b>
Commissions	-	16,923	<b>16,923</b>
<b>Total income from charitable activities</b>	<b>76,003</b>	<b>39,255</b>	<b>115,258</b>

#### Prior period comparative:

	Restricted £	Unrestricted £	Restated 2022 Total £
Grants	47,901	-	47,901
Venue hire	-	2,623	2,623
Production income	-	901	901
Participant fees	-	9,365	9,365
Commissions	-	11,511	11,511
<b>Total income from charitable activities</b>	<b>47,901</b>	<b>24,400</b>	<b>72,301</b>

#### 5. Government grants

The charity receives government grants, defined as funding from Powys County Council and Arts Council of Wales to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £162,193 (2022: £154,814). There are no unfulfilled conditions or contingencies attaching to these grants in either year.

# Impelo

## Notes to the financial statements

For the year ended 31 March 2023

### 6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 8)	5,917	75,470	13,608	<b>94,995</b>
Other staff costs	-	-	50	<b>50</b>
Core activity	3,000	129,497	-	<b>132,497</b>
Premises and building maintenance	1,680	21,433	3,864	<b>26,977</b>
Administration	-	6,352	4,307	<b>10,659</b>
Governance	-	-	2,550	<b>2,550</b>
Merchandise	334	-	-	<b>334</b>
Depreciation	-	2,332	-	<b>2,332</b>
<b>Sub-total</b>	<b>10,931</b>	<b>235,084</b>	<b>24,379</b>	<b>270,394</b>
Allocation of support and governance costs	<u>1,772</u>	<u>22,607</u>	<u>(24,379)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>12,703</u></b>	<b><u>257,691</u></b>	<b><u>-</u></b>	<b><u>270,394</u></b>

  

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
<b>Prior period comparative</b>				
Staff costs (note 8)	6,305	80,423	14,501	101,229
Other staff costs	-	2,529	-	2,529
Core activity	-	98,264	-	98,264
Premises and building maintenance	1,182	15,074	2,718	18,974
Administration	-	6,312	3,364	9,676
Governance	-	-	2,760	2,760
Depreciation	-	1,405	-	1,405
<b>Sub-total</b>	<b>7,487</b>	<b>204,007</b>	<b>23,343</b>	<b>234,837</b>
Allocation of support and governance costs	<u>1,697</u>	<u>21,646</u>	<u>(23,343)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>9,184</u></b>	<b><u>225,653</u></b>	<b><u>-</u></b>	<b><u>234,837</u></b>

Total governance costs were £2,550 (2022: £2,760).

## Impelo

### Notes to the financial statements

#### For the year ended 31 March 2023

#### 7. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Depreciation	2,332	1,405
Loss on disposal of fixed assets	439	-
Operating lease payments	1,732	4,059
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	90	-
Independent examiner's remuneration:		
▪ Independent examination (excluding VAT)	<u>2,050</u>	<u>2,300</u>

Trustee reimbursed expenses relate to travel costs for 1 trustee (2022: Nil).

#### 8. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	89,304	93,072
Social security costs	4,036	3,034
Pension costs	<u>1,655</u>	<u>5,123</u>
	<u>94,995</u>	<u>101,229</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charity comprise the Trustees, Executive Director and Artistic Director. The total employee benefits of the key management personnel were £72,038 (2022: £52,289).

	2023 No.	2022 No.
Average head count (all staff are part-time)	<u>5.00</u>	<u>5.00</u>

#### 9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.



# Impelo

## Notes to the financial statements

For the year ended 31 March 2023

### 10. Tangible fixed assets

	Land and buildings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2022	-	5,613	<b>5,613</b>
Additions in year	117,410	-	<b>117,410</b>
Disposals	-	(978)	<b>(978)</b>
	<u>117,410</u>	<u>4,635</u>	<u><b>122,045</b></u>
At 31 March 2023			
<b>Depreciation</b>			
At 1 April 2022	-	3,302	<b>3,302</b>
Charge for the year	1,174	1,158	<b>2,332</b>
On disposals	-	(539)	<b>(539)</b>
	<u>1,174</u>	<u>3,921</u>	<u><b>5,095</b></u>
At 31 March 2023			
<b>Net book value</b>			
<b>At 31 March 2023</b>	<u><b>116,236</b></u>	<u><b>714</b></u>	<u><b>116,950</b></u>
At 31 March 2022	<u>-</u>	<u>2,311</u>	<u>2,311</u>

### 11. Debtors

	2023 £	2022 £
Trade debtors	<b>3,098</b>	20,854
Accrued income	-	5,599
	<u><b>3,098</b></u>	<u>26,453</u>

### 12. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	<b>6,801</b>	7,424
Accruals	<b>12,058</b>	9,619
Deferred income (see note 13)	-	2,621
	<u><b>18,859</b></u>	<u>19,664</u>

# Impelo

## Notes to the financial statements

For the year ended 31 March 2023

### 13. Deferred income

	2023 £	2022 £
At 1 April 2022	2,621	-
Deferred during the year	-	2,621
Released during the year	<u>(2,621)</u>	<u>-</u>
At 31 March 2023	<u>-</u>	<u>2,621</u>

Deferred income relates to income received in advance of delivery of services.

### 14. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	116,950	<b>116,950</b>
Current assets	55,472	13,224	63,992	<b>132,688</b>
Current liabilities	<u>-</u>	<u>-</u>	<u>(18,859)</u>	<u><b>(18,859)</b></u>
<b>Net assets at 31 March 2023</b>	<u><b>55,472</b></u>	<u><b>13,224</b></u>	<u><b>162,083</b></u>	<u><b>230,779</b></u>
<b>Prior year comparative</b>				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	2,311	2,311
Current assets	44,832	206,882	20,928	272,642
Current liabilities	<u>-</u>	<u>-</u>	<u>(19,664)</u>	<u>(19,664)</u>
<b>Net assets at 31 March 2022</b>	<u><b>44,832</b></u>	<u><b>206,882</b></u>	<u><b>3,575</b></u>	<u><b>255,289</b></u>

## Notes to the financial statements

For the year ended 31 March 2023

## 15. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
<b>Restricted funds</b>					
Schools Programmes	34,780	-	(28,782)	-	<b>5,998</b>
NESTA Y Lab (Nourish)	1,508	6,250	(10,690)	2,932	-
Powys Sports Development	-	10,000	-	-	<b>10,000</b>
Play Packs	2,979	4,838	(3,193)	-	<b>4,624</b>
Powys Teaching Health Board (Improve Your Cancer Journey)	-	5,000	(5,000)	-	-
Arts in Health Event	5,565	-	(1,117)	-	<b>4,448</b>
Davies M Charity	-	1,950	-	-	<b>1,950</b>
ACW & Ashley Family Foundation (Glanio)	-	21,860	(7,300)	-	<b>14,560</b>
Heritage Lottery Fund	-	15,225	(9,165)	-	<b>6,060</b>
Comic Relief (Sylfaen)	-	10,000	(3,048)	-	<b>6,952</b>
Ysgol Trefonnen (Stay & Play)	-	880	-	-	<b>880</b>
<b>Total restricted funds</b>	<b>44,832</b>	<b>76,003</b>	<b>(68,295)</b>	<b>2,932</b>	<b>55,472</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Future capital plans	176,000	-	-	(169,388)	<b>6,612</b>
Key strategic projects	30,882	-	-	(30,882)	-
Cost of living fund	-	-	-	6,612	<b>6,612</b>
<i>Total designated funds</i>	<b>206,882</b>	-	-	<b>(193,658)</b>	<b>13,224</b>
General funds	<b>3,575</b>	<b>169,881</b>	<b>(202,099)</b>	<b>190,726</b>	<b>162,083</b>
<b>Total unrestricted funds</b>	<b>210,457</b>	<b>169,881</b>	<b>(202,099)</b>	<b>(2,932)</b>	<b>175,307</b>
<b>Total funds</b>	<b>255,289</b>	<b>245,884</b>	<b>(270,394)</b>	<b>-</b>	<b>230,779</b>

**Purposes of restricted funds**

Schools Programmes	Supporting dance across the curriculum in Powys schools.
NESTA Y Lab (Nourish)	Funding for innovation and scaling Joio a creative movement to improve wellbeing of people living with or alongside dementia.
Powys Sports Development	Programme in early years, primary, secondary and special schools.
Play Packs	Creation of play packs and workshops for early years settings.

**Notes to the financial statements**

**For the year ended 31 March 2023**

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**15. Movements in funds (continued)**

**Purposes of restricted funds (continued)**

Powys Teaching Health Board Improve Your Cancer Journey - dance and creative movement for people with a cancer diagnosis.  
(Improve Your Cancer Journey)

Arts in Health Event Funding to produce a Strategic Arts & Health conference in Powys.

Davies M Charity Support for dance for older adults and adults with learning differences in 23/24.

ACW & Ashley Family Foundation (Glanio) Glanio - an artist led performance project exploring creative response to climate emergency and new touring models.

Heritage Lottery Fund Epynt - a co-designed performance project with communities and schools exploring the impact and heritage of the displacement of Welsh speaking farming families.

Comic Relief (Sylfaen) 'Bach' development of dance and creative movement to improve physical and mental wellbeing of under 4s and their primary carers, and to integrate dance into early years settings.

Ysgol Trefonnen (Stay & Play) Play Wales Grant to deliver 10 weekly workshops in Trefonnan Schools.

**Purposes of designated funds**

Future capital plans Designated funds to refurbish the Dance Centre, Arlais Road.

Key strategic projects Investment in programmes and systems that will diversify income portfolio, support research and development of new artistic and business areas for the organisation to assure future sustainability.

Cost of living fund Funds designated to the 23/24 budget to contribute towards the gap arising from the cost of living crisis, to prevent cutting of programme or staff.

**Transfers between funds**

Transfers from designated funds include the purchase of the building within the year, and transfers to general to meet the reserves policy (set out in the trustees annual report). Other transfers are to utilise unrestricted core funding to cover increased costs on Covid-delayed restricted projects.

## Notes to the financial statements

For the year ended 31 March 2023

## 15. Movements in funds (continued)

## Prior year comparative

	At 1 April 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2022 £
<b>Restricted funds</b>					
Schools Workshops	26,870	21,130	(13,220)	-	34,780
NESTA Y Lab (Nourish)	-	7,750	(6,242)	-	1,508
Play Packs	5,629	-	(2,650)	-	2,979
Arts in Health	-	5,565	-	-	5,565
CFW Powys Welsh Church Act	3,080	-	(3,080)	-	-
CFW Ashley Family Foundation	4,238	-	(4,238)	-	-
Lottery Community Fund Awards For All	10	-	(10)	-	-
CFW Tampon Tax Community Fund	8,184	-	(8,184)	-	-
Foyle Foundation - Y Nyth Project	3,225	-	(3,225)	-	-
PAVO SVDF Big Fish	-	4,862	(4,862)	-	-
ACW Capital	-	2,294	(2,294)	-	-
PCC Dance and movement workshops	-	300	(300)	-	-
PCC - Schools Missing Middle Mindful Movement Project-Cinteg	-	6,000	(6,000)	-	-
<b>Total restricted funds</b>	<b>51,236</b>	<b>47,901</b>	<b>(54,305)</b>	<b>-</b>	<b>44,832</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Future capital plans	146,000	-	-	30,000	176,000
Key strategic projects	48,500	-	-	(17,618)	30,882
<i>Total designated funds</i>	<i>194,500</i>	<i>-</i>	<i>-</i>	<i>12,382</i>	<i>206,882</i>
General funds	45,373	151,116	(180,532)	(12,382)	3,575
<b>Total unrestricted funds</b>	<b>239,873</b>	<b>151,116</b>	<b>(180,532)</b>	<b>-</b>	<b>210,457</b>
<b>Total funds</b>	<b>291,109</b>	<b>199,017</b>	<b>(234,837)</b>	<b>-</b>	<b>255,289</b>

## Impelo

### Notes to the financial statements

#### For the year ended 31 March 2023

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##### 16. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2023	2022
	£	£
Amount falling due:		
Within 1 year	-	1,732

##### 17. Related party transactions

There were no related party transactions in the current or prior period.