

THE OTHER WAY WORKS

England & Wales · Charity number 1166679

Details

Status Registered

Legal form Charitable company

Company number [06594555](#)

Registered 2016-04-22

Register [View on the Charity Commission register](#)

Contact

Address 32 Melton Road
Birmingham
B14 7DA

Phone 07968140089

Email info@theotherwayworks.co.uk

Website www.theotherwayworks.co.uk

Activities

Objects: TO ADVANCE THE ARTS AND CULTURE FOR THE PUBLIC BENEFIT BY:1) PROMOTING THE ARTS, IN PARTICULAR BUT NOT EXCLUSIVELY THE ART OF DRAMA, AT A LOCAL, NATIONAL AND INTERNATIONAL PROFESSIONAL LEVEL;2) PROVIDING MEMBERS OF THE PUBLIC WITH INSPIRING, PLAYFUL, AND CHALLENGING ARTS EXPERIENCES OF AN OBJECTIVELY HIGH STANDARD THAT ALLOW THEM TO EXPLORE PLACES AND PERSPECTIVES ANEW;3) PRODUCING ARTS PROJECTS, IN PARTICULAR BUT NOT EXCLUSIVELY DRAMA PRODUCTIONS, FOR THE PUBLIC BENEFIT; AND4) SUPPORTING AND ADVANCING THE THEATRE AND PERFORMING ARTS SECTOR FOR THE PUBLIC BENEFIT BY PROVIDING AND ENGAGING WITH TARGETED ARTS PROFESSIONAL DEVELOPMENT PROGRAMMES.

Activities: The Other Way Works creates playful theatre that immerses our audiences in the story. The intimate scenarios we create allow our audiences to explore places and perspectives anew, provoking them to change the way they live their lives. We work in the performing arts sector at the forefront of theatrical innovation with our own distinctive approach to creating and presenting theatre.

Classification

- **How:** Provides Services
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,881	£24,337	-	-
2024-03-31	£0	£18,216	-	-
2023-03-31	£53,970	£24,541	-	-
2022-03-31	£61,443	£61,609	-	-
2021-03-31	£39,976	£37,093	-	-

Trustees

Name	Role	Appointed
Daniel Brown	Chair	2017-05-03
Ben James Wooldridge		2023-04-24
Clayton Shaw		2016-04-04
Dr Joanna Jayne Bucknall		2023-01-16
Robert James Lindsay		2017-12-04
Stuart Rogers		2020-06-08

THE OTHER WAY WORKS

England & Wales - Charity number 1166679

Accounts

Charity registration number 1166679

Company registration number 06594555 (England and Wales)

THE OTHER WAY WORKS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE OTHER WAY WORKS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Daniel Brown Dr Joanna Bucknall Mr Stuart Rogers Mr Robert Lindsay Mr Clayton Shaw
Charity number	1166679
Company number	06594555
Registered office	32 Melton Road Kings Heath Birmingham B14 7DA
Independent examiner	Tom Wilcox Counterculture Partnership LLP Unit 115, Ducie House Ducie Street Manchester

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THE OTHER WAY WORKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The Other Way Works creates playful theatre that puts audiences at the heart of the experience. The immersive and interactive worlds we create allow our audiences to explore places and perspectives anew via active participation.

We develop our work through cross sector collaborations, integrating technology and gaming with site-specific theatre practice to create innovative new forms of experience.

Participation activities enable two-way learning between TOWW and participants, and contribute to the creative development of non-artists, students and professional practitioners.

Charitable Objectives

To advance the arts and culture for the public benefit by:

- 1) Promoting the arts, in particular but not exclusively the art of drama, at a local, national and international professional level;
- 2) Providing members of the public with inspiring, playful, and challenging arts experiences of an objectively high standard that allow them to explore places and perspectives anew;
- 3) Producing arts projects, in particular but not exclusively drama productions, for the public benefit; and
- 4) Supporting and advancing the theatre and performing arts sector for the public benefit by providing and engaging with targeted arts professional development programmes.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

THE OTHER WAY WORKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

This year has been a hugely exciting one for The Other Way Works as we continue to build on the delivery of existing work in new ways - in particular the development of our work to ensure longer term engagement across a range of different communities and audiences. We continued to use our knowledge and expertise in digital technology, as well as developing opportunities to engage in-person in deep and important ways as we emerged from the Covid pandemic.

In April 2022 we were very pleased to be awarded a grant of £5,000 by The Foyle Foundation towards ongoing work on project delivery and company management over the 12 months that followed.

Building on the R&D work achieved across 21/22, we continued to develop opportunities for our 'Green Shoots' (later renamed 'A Rainbow for Amala') project - a narrative interactive experience about the climate crisis, designed to be played by a primary-aged child and their grandparent. We were delighted to be selected to feature in the *Now Play This* exhibition at London's Somerset House in April 2022, enabling our work to be seen by a large and engaged audience of games industry professionals and members of the public.

In September & October 2022, TOWW was commissioned by *The Parakeet* to oversee the commissioning, presentation and delivery of a series of performance and story-based events across Birmingham and the Black Country as part of the *Growing Up Green Festival*. We delivered the commissioned events successfully, reaching diverse audiences across early years, school, retail, and community settings in Bearwood, Kings Heath/Moseley, Sparkhill and Small Heath.

This included 3 participatory workshops presenting 'A Rainbow for Amala', to Regents Park School, How Brave is the Wren Bookshop & Bearwood Bookshop where we reached a combined total of 193 children. Additionally, we were really pleased to be able to take copies of the interactive book 'A Rainbow for Amala' to Regents Park School and give them to every child we worked with that day. We continue to foster a strong relationship with the school providing opportunities for ethnically diverse children from a socio-economically deprived area in the city to learn about Climate change and share their own lived experiences of Climate impacts.

We also commissioned: Toni's Tots Drama to present an interactive performance adventure for pre-school and early years children and their families about plastic and recycling. It was performed at Springfield Centre's Park Road Nursery, Sparkhill & Highbury Orchard to audiences of 150. Our second commission enabled Zero Plus Theatre Company & Saathi House to present Grumpy Mr Green Beans - a new promenade performance for primary aged children and their families around the growing garden where audiences met characters and picked up some growing tips along the way. Performed in Bearwood Community Hub's Garden space to audiences of 50.

Our successful live and online production, 'A Moment of Madness' has continued to grow from strength to strength, and in October 2022, we were thrilled to be selected for a commission from Digital Commissioner The Space to fund creating an "on demand" online version of the work which launched in March 2023.

Using interactive video platform Stornaway we were able to deliver the project alongside other means of engagement – including websites and phones to retain the multi modal feel of the original production. We are thrilled at the success of audience engagement with the project with 22,034 total engaged in the project and its associated social content in its first month following its launch. Through a robust and exciting marketing strategy we created additional material as teasers, trailers and shorts including the production's protagonist - in total across all platforms these were viewed 21,744 times. There were 290 players of the game itself during the first month following the launch. We also delivered a facilitated playthrough, lecture and practical workshop about 'A Moment of Madness: On Demand' for University of Birmingham Department of Drama (Gamification module).

Financial review

We were grateful to be awarded a grant of £5,000 by The Foyle Foundation in April 2022.

The accounts show total reserves of £45,389 of which £19,109 are unrestricted.

THE OTHER WAY WORKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reserves statement

The income and expenditure of The Other Way Works fluctuates according to the pattern of grant and project income secured. The Trustees consider that reserves are needed to provide for an orderly wind-down in the event of an unexpected reduction in the funds secured. The Other Way Works is also required on occasion to incur the costs of developing and researching work before the grants for this have been awarded, or income is actually received. The Charity therefore needs a level of reserve for cash flow reasons.

Reserves Ambition

The Trustees are committed to building reserves to an appropriate level for the Charity's scale of operation. The Other Way Works aims to have reserves of 3 months core running costs. At the time of adoption of this policy this amount would be £16,000. This year we have exceeded this target. The longer term ambition is to hold 6 months running costs as reserves in line with Charity Commission guidance, again this has been achieved in this year and we endeavour to maintain this into the future.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Risk Management

The Other Way Works maintains an up to date Risk Register, which enables us to track and mitigate risks to the organisation.

Structure, governance and management

Governing document

Memorandum and Articles incorporated 15/5/2008 as amended by Special Resolution 3/6/2011 and Special Resolution 29/1/2016 and Special Resolution 18/4/2016.

As set out in the charity's constitution, there must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. All new trustees shall receive an induction and be offered the opportunity to attend training.

The Trustees all give their time voluntarily and received no benefits from the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Daniel Brown

Dr Joanna Bucknall

Mr Stuart Rogers

Mr Robert Lindsay

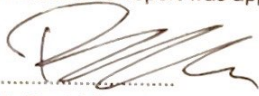
Mr Clayton Shaw

The Trustees all give their time voluntarily and received no benefits from the charity.

THE OTHER WAY WORKS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

The trustees' report was approved by the Board of Trustees.



.....
Mr Daniel Brown
Trustee

Date: 27/11/23

THE OTHER WAY WORKS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE OTHER WAY WORKS

I report to the trustees on my examination of the financial statements of The Other Way Works (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.



Tom Wilcox
Counterculture Partnership LLP
Unit 115, Ducie House
Ducie Street
Manchester
M1 2JW

Dated: 29/11/2023

THE OTHER WAY WORKS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	3	500	31,280	31,780	1,500	51,568	53,068
Charitable activities	4	22,190	-	22,190	8,375	-	8,375
Total income		22,690	31,280	53,970	9,875	51,568	61,443
<u>Expenditure on:</u>							
Charitable activities	5	19,541	5,000	24,541	5,875	55,734	61,609
Gross transfers between funds		-	-	-	(207)	207	-
Net income/(expenditure) for the year/							
Net movement in funds		3,149	26,280	29,429	3,793	(3,959)	(166)
Fund balances at 1 April 2022		15,960	-	15,960	12,167	3,959	16,126
Fund balances at 31 March 2023		19,109	26,280	45,389	15,960	-	15,960

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE OTHER WAY WORKS

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	2,600		125	
Cash at bank and in hand		49,916		17,335	
				<u>17,460</u>	
		52,516		17,460	
Creditors: amounts falling due within one year					
	10	(7,127)		(1,500)	
Net current assets			45,389		15,960
			<u>45,389</u>		<u>15,960</u>
Income funds					
Restricted funds	11		26,280		-
Unrestricted funds			19,109		15,960
			<u>19,109</u>		<u>15,960</u>
			45,389		15,960
			<u>45,389</u>		<u>15,960</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27/11/23



Mr Daniel Brown
Trustee

Company registration number 06594555

THE OTHER WAY WORKS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

The Other Way Works is a private company limited by guarantee incorporated in England and Wales. The registered office is 32 Melton Road, Kings Heath, Birmingham, B14 7DA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE OTHER WAY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

THE OTHER WAY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Grants received	500	31,280	31,780	53,068
	<u>500</u>	<u>31,280</u>	<u>31,780</u>	<u>53,068</u>

Analysis of grants received

	Total 2023 £	Total 2022 £
Arts Connect	-	1,500
Arts Council	26,280	51,568
Foyle Foundation	5,000	-
Sir Robert McAlpine Strong Foundations Grant	500	-
	<u>31,780</u>	<u>53,068</u>

4 Income from charitable activities

	2023 £	2022 £
Unrestricted funds		
<i>Artistic Programmes</i>		
Commissins and consultancy	22,190	8,375

THE OTHER WAY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Analysis of support costs

	2023 £	2022 £
Artistic Programmes	20,450	59,174
Finance costs	9	8
Insurance	458	84
IT costs	1,123	561
Sundry	688	882
Rights & royalties	823	-
	<u>23,551</u>	<u>60,709</u>
Share of governance costs (see note 6)	990	900
	<u>24,541</u>	<u>61,609</u>
	<u>24,541</u>	<u>61,609</u>
Analysis by fund		
Unrestricted funds	19,541	5,875
Restricted funds	5,000	55,734
	<u>24,541</u>	<u>61,609</u>
	<u>24,541</u>	<u>61,609</u>

6 Governance costs

	Governance costs £	2023 £	2022 £
Legal and professional	990	990	900
	<u>990</u>	<u>990</u>	<u>900</u>
	<u>990</u>	<u>990</u>	<u>900</u>

Governance costs includes payments to the auditors of £990 (2022- £900) for independent examination fees.

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE OTHER WAY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	2,600	125
	<u> </u>	<u> </u>
10 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	3,139	-
Accruals and deferred income	3,988	1,500
	<u> </u>	<u> </u>
	<u>7,127</u>	<u>1,500</u>
	<u> </u>	<u> </u>

THE OTHER WAY WORKS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		Movement in funds		Movement in funds	
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
ACE Afterlife	1,001	-	(1,001)	-	-	-	-	-
ACE AMOM Online	600	14,994	(21,055)	5,461	-	-	-	-
CRF	-	21,575	(15,818)	(5,757)	-	-	-	-
Green Shoots	2,358	-	(2,861)	503	-	-	-	-
Green Shoots R&D	-	14,999	(14,999)	-	-	-	-	-
Foyle foundation	-	-	-	-	-	5,000	(5,000)	-
A Rainbow for Amala (ARFA)	-	-	-	-	-	26,280	-	26,280
	<u>3,959</u>	<u>51,568</u>	<u>(55,734)</u>	<u>207</u>	<u>-</u>	<u>31,280</u>	<u>(5,000)</u>	<u>-</u>

THE OTHER WAY WORKS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Note to restricted funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

ACE Afterlife

"Afterlife". A creative retreat exploring memory and values.

ACE AMOM Online

A reworking of AMOM for audiences to experience from the comfort of their own home.

CRF

Cultural Recovery Fund from DCMS administered by Arts Council England. Awarded to TOWW to support core freelance roles for the 3 months from April 2021, and to reflate reserves

Green Shoots

"Green Shoots". An intergenerational narrative game exploring practical solutions to the climate emergency.

Green Shoots R&D

Arts Council England Project Funding to support creative development of a new interactive book for children about the climate crisis, between September 2021-February 2022.

Foyle Foundation

The Foyle Foundation grant was for core and programme funding to be spent within the 22/23 financial year.

A Rainbow for Amala (ARFA)

A Rainbow for Amala' will be an innovative interactive digital storybook experience addressing the climate emergency for children aged 8-11 and their families, with the final product launching in Summer 2024.

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Current assets/(liabilities)	19,109	26,280	45,389	15,960	15,960
	<u>19,109</u>	<u>26,280</u>	<u>45,389</u>	<u>15,960</u>	<u>15,960</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE OTHER WAY WORKS

England & Wales - Charity number 1166679

Accounts

Charity number: 1166679
Company number: 06594555
(England and Wales)

The Other Way Works

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

The Other Way Works
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**The Other Way Works
Report of the Trustees
For the year ended 31 March 2022**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Other Way Works creates playful theatre that puts audiences at the heart of the experience. The immersive and interactive worlds we create allow our audiences to explore places and perspectives anew via active participation.

We develop our work through cross sector collaborations, integrating technology and gaming with site-specific theatre practice to create innovative new forms of experience.

Participation activities enable two-way learning between TOWW and participants, and contribute to the creative development of non-artists, students and professional practitioners.

Charitable Objectives

To advance the arts and culture for the public benefit by:

- 1) Promoting the arts, in particular but not exclusively the art of drama, at a local, national and international professional level;
- 2) Providing members of the public with inspiring, playful, and challenging arts experiences of an objectively high standard that allow them to explore places and perspectives anew;
- 3) Producing arts projects, in particular but not exclusively drama productions, for the public benefit; and
- 4) Supporting and advancing the theatre and performing arts sector for the public benefit by providing and engaging with targeted arts professional development programmes.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Other Way Works
Report of the Trustees Continued
For the year ended 31 March 2022

ACHIEVEMENTS AND PERFORMANCE

Significant activities

The Other Way Works has continued to respond to the restrictions associated with the pandemic and has been successful in adapting the delivery of existing work in new ways, as well as beginning to develop new and exciting projects. We have continued to apply our skills and expertise in digital technology in creative practices to online delivery modes, responding with resilience to the challenges presented by the pandemic.

We delivered a 'Virtual' Tour; an online, remote version of 'A Moment of Madness' made possible with support from an Arts Council England Project Grant, CRF and Unity Theatre Trust. The interactive production fuses compelling drama with real-time gameplay to create a visceral live experience - where audiences 'hack' into a CCTV feed to interact with live and pre-recorded interactions. The production was adapted to an online context, including amending, and creating a large quantity of new interactions and content.

We presented successful performances in May 2021 as part of Norfolk & Norwich Festival, and in June 2021, hosted by Creation Theatre, Oxford. Whilst the pandemic forced us to adapt the mode of delivery, we have been able to increase our audience reach beyond the local geographical area, as well as lay the groundwork for more sustainable digital practice. With total audiences of 269, we also hosted artist and sector development activities engaging 11 participants live, 56 views within 1 month: and an anticipated 200 views on YouTube, over 6-12 months.

The project generated a significant amount of paid work to our company of freelance creative professionals (135 days for 17 people) at a time of few opportunities and has contributed to the development of new audiences with Norfolk & Norwich Festival and Creation Theatre, specifically improving access to creative and cultural activities to those from lower socio-economic backgrounds.

Another highlight was our project Green Shoots - made possible with an Arts Council England Project Grant. Green Shoots is an intergenerational narrative game exploring practical solutions to the climate emergency designed to be played by a primary-aged child and their grandparent. In early 2022 we successfully delivered the R&D phase - with script and games development alongside a Game Designer, Writer, and illustrator.

Through a series of participatory sessions we were able to share the work in community settings, and with the wider sector. Despite the shifting circumstances in response to tightened Covid restrictions, towards the end of the project. We engaged 304 participants and were able to meet the aims of the heavily participatory project. We also managed to deliver four in-person sessions with children, including three full days at Regents Park Community Primary School in Small Heath, Birmingham. Whilst our planned in-person sharing was not able to take place, we produced a 24 page illustrated book called 'A Rainbow for Amala'.

We have also been able to share our processes with the wider sector through an online talk at STEAMhouse/BCU's Maker Monday event, attended by 18 sector professionals. We were selected to feature in the prestigious alternative games festival Now Play This's exhibition at Somerset House, London in April 2022 - and we have been able to forge new and strong partnerships to support the further development of the project.

We also produced a short film documenting the online retreat experience of our project Afterlife - and ran a mixed on-site and online workshop in July 2021, based on our Afterlife Retreat activities for Dig Ventures as part of an HLF funded project in St Mary's Church in Barnard Castle.

FINANCIAL REVIEW

This year the Company was awarded £21,574 from the Cultural Recovery Fund (CRF) which enabled the return to a more usual level of income for the organisation. The accounts show unrestricted reserves of £15,960 of which £nil are restricted.

Reserves

Reserves Statement

The income and expenditure of The Other Way Works fluctuates according to the pattern of grant and project income secured. The Trustees consider that reserves are needed to provide for an orderly wind-down in the event of an unexpected reduction in the funds secured. The Other Way Works is also required on occasion to incur the costs of developing and researching work before the grants for this have been awarded, or income is actually received. The Charity therefore needs a level of reserve for cash flow reasons.

The Other Way Works
Report of the Trustees Continued
For the year ended 31 March 2022

Reserves Ambition

The Trustees are committed to building reserves to an appropriate level for the Charity's scale of operation. The Other Way Works aims to have reserves of 3 months core running costs. At the time of adoption of this policy this amount would be c£16,000. This year we have almost achieved this level of reserves. A longer-term ambition is to hold 6 months running costs as reserves in line with Charity Commission guidance.

Risk Management

The Other Way Works maintains an up-to-date Risk Register, which enables us to track and mitigate risks to the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Memorandum and Articles incorporated 15/5/2008 as amended by Special Resolution 3/6/2011 and Special Resolution 29/1/2016 and Special Resolution 18/4/2016.

As set out in the charity's constitution, there must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. All new trustees shall receive an induction and be offered the opportunity to attend training.

The Trustees all give their time voluntarily and received no benefits from the charity.

Approved by the Board of Trustees and signed on its behalf by



Daniel Brown (Chair) 10 October 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The Other Way Works
Charity registration number	1166679
Company registration number	06594555
Principal address	32 Melton Road Kings Heath Birmingham B14 7DA

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Robert James Lindsay
Clayton Shaw
Stuart Rogers
Daniel Brown (Chair)

Independent examiner

Tom Wilcox
Counterculture Partnership LLP
Unit 115, Ducie House
Ducie Street
Manchester
M1 2JW

The Other Way Works
Independent Examiners Report to the Trustees
For the year ended 31 March 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022.

Responsibilities and basis of report

The charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

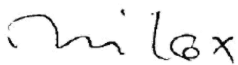
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Tom Wilcox
Counterculture Partnership LLP
Unit 115, Ducie House
Ducie Street
Manchester
M1 2JW

10 October 2022

The Other Way Works
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Donations and legacies	2	1,500	51,568	53,069	29,810
Charitable activities	3	8,375	-	8,374	10,166
Total		9,875	51,568	61,443	39,976
Expenditure on:					
Charitable activities	4/5	(5,875)	(55,734)	(61,609)	(37,093)
Total		(5,875)	(55,734)	(61,609)	(37,093)
Transfers between funds		(207)	207	-	-
Net movement in funds		3,793	(3,959)	(166)	2,883
Reconciliation of funds					
Total funds brought forward		12,167	3,959	16,126	13,243
Total funds carried forward		15,960	-	15,960	16,126

The Other Way Works
Statement of Financial Position
As at 31 March 2022

	Notes	2022 £	2021 £
Current assets			
Debtors	9	125	-
Cash at bank and in hand		17,335	18,378
		17,460	18,378
Creditors: amounts falling due within one year			
	10	(1,500)	(2,252)
Net current assets			
		15,960	16,126
Total assets less current liabilities			
		15,960	16,126
Net assets			
		15,960	16,126
The funds of the charity			
Restricted income funds	11	-	3,959
Unrestricted income funds		15,960	12,167
Total funds			
		15,960	16,126

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:



.....
Daniel Brown (Chair)
Trustee

10 October 2022

The Other Way Works
Notes to the Financial Statements
For the year ended 31 March 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The Other Way Works 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(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Donations received	-	-	-	1,600
Grants received	1,500	51,568	53,068	28,210
	<u>1,500</u>	<u>51,568</u>	<u>53,068</u>	<u>29,810</u>

The Other Way Works
Notes to the Financial Statements Continued
For the year ended 31 March 2022

Analysis of grants received

	2022	2021
	£	£
Arts Connect	1,500	3,500
Arts Council	51,568	24,710
	<u>53,068</u>	<u>28,210</u>

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Artistic Programmes</i>		
Commissions and consultancy	8,375	300
Theatre Tax Relief	-	9,866
	<u>8,375</u>	<u>10,166</u>
	<u>8,375</u>	<u>10,166</u>

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Artistic Programmes	2,855	51,626	54,481	27,888
Support costs	3,020	4,108	7,128	9,205
	<u>5,875</u>	<u>55,734</u>	<u>61,609</u>	<u>37,093</u>

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
Support costs				
Artistic Programmes	54,481	7,128	61,609	37,093

The Other Way Works
Notes to the Financial Statements Continued
For the year ended 31 March 2022

6. Analysis of support costs

	2022	2021
	£	£
Artistic Programmes		
Insurance	84	203
IT	561	506
Sundry	882	97
Finance costs	8	2
Consultants	4,693	7,347
Governance costs	900	1,050
	7,128	9,205

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	900	1,050

8. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2021
	£	£	£
Income and endowments from:			
Donations and legacies	1,000	28,810	29,810
Charitable activities	10,166	-	10,166
Total	11,166	28,810	39,976
Expenditure on:			
Charitable activities	(1,717)	(35,376)	(37,093)
Total	(1,717)	(35,376)	(37,093)
Net income/expenditure	9,449	(6,566)	2,883
Reconciliation of funds			
Total funds brought forward	2,718	10,525	13,243
Total funds carried forward	12,167	3,959	16,126

The Other Way Works
Notes to the Financial Statements Continued
For the year ended 31 March 2022

9. Debtors

	2022	2021
	£	£
Amounts due within one year:		
Trade debtors	125	-
	125	-
	125	-

10. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	-	1,352
Accruals and deferred income	1,500	900
	1,500	2,252
	1,500	2,252

11. Movement in funds

Purpose of unrestricted Funds

General

Artistic Programmes

Restricted Funds

	Balance at 01/04/2021	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2022
	£	£	£	£	£
ACE Afterlife	1,001	-	(1,001)	-	-
ACE AMOM Online	600	14,994	(21,055)	5,461	-
CRF	-	21,575	(15,818)	(5,757)	-
Green Shoots	2,358	-	(2,861)	503	-
Green Shoots R&D	-	14,999	(14,999)	-	-
	3,959	51,568	(55,734)	207	-
	3,959	51,568	(55,734)	207	-

The Other Way Works
Notes to the Financial Statements Continued
For the year ended 31 March 2022

Restricted Funds - Previous year

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Transfers	Balance at 31/03/2021
	£	£	£	£	£
ACE Afterlife	10,525	1,495	(11,019)	-	1,001
ACE AMOM	-	8,320	(8,320)	-	-
ACE AMOM Online	-	600	-	-	600
Green Shoots	-	3,500	(1,142)	-	2,358
Sustain & Develop	-	14,895	(14,895)	-	-
	10,525	28,810	(35,376)	-	3,959

Purpose of restricted funds

ACE AMOM

"A Moment of Madness" (AMOM). An immersive spy thriller where audiences go undercover in a multi-storey car park.

ACE Afterlife

"Afterlife". A creative retreat exploring memory and values.

Green Shoots

"Green Shoots". An intergenerational narrative game exploring practical solutions to the climate emergency.

Sustain & Develop

"Sustain & Develop". An organisational development project to support the organisation through the first Covid-19 lockdown.

ACE AMOM Online

A reworking of AMOM for audiences to experience from the comfort of their own home.

Green Shoots R&D

Arts Council England Project Funding to support creative development of a new interactive book for children about the climate crisis, between September 2021-February 2022.

CRF

Cultural Recovery Fund from DCMS administered by Arts Council England. Awarded to TOWW to support core freelance roles for the 3 months from April 2021, and to reflate reserves.

The Other Way Works
Notes to the Financial Statements Continued
For the year ended 31 March 2022

12. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
General	15,960	15,960
Restricted funds		
	15,960	15,960
 Previous year		
	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	12,167	12,167
Restricted funds		
ACE Afterlife	1,001	1,001
ACE AMOM Online	600	600
Green Shoots	2,358	2,358
	16,126	16,126

THE OTHER WAY WORKS

England & Wales - Charity number 1166679

Accounts

Charity number: 1166679
Company number: 06594555
(England and Wales)

The Other Way Works

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2021

The Other Way Works
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For the year ended 31 March 2021

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Statement of Financial Activities	5
Statement of Financial Position	6
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The Other Way Works
Report of the Trustees
For the year ended 31 March 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Other Way Works creates playful theatre that puts audiences at the heart of the experience. The immersive and interactive worlds we create allow our audiences to explore places and perspectives anew via active participation.

We develop our work through cross sector collaborations, integrating technology and gaming with site-specific theatre practice to create innovative new forms of experience.

Participation activities enable two-way learning between TOWW and participants, and contribute to the creative development of non-artists, students and professional practitioners.

Charitable Objectives

To advance the arts and culture for the public benefit by:

- 1) Promoting the arts, in particular but not exclusively the art of drama, at a local, national and international professional level;
- 2) Providing members of the public with inspiring, playful, and challenging arts experiences of an objectively high standard that allow them to explore places and perspectives anew;
- 3) Producing arts projects, in particular but not exclusively drama productions, for the public benefit; and
- 4) Supporting and advancing the theatre and performing arts sector for the public benefit by providing and engaging with targeted arts professional development programmes.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

The Other Way Works
Report of the Trustees Continued
For the year ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE

Significant activities

This years activity was heavily shaped by the restrictions associated with the Covid-19 Pandemic.

The emergence of the Covid-19 pandemic, the first UK lockdown in March 2020, and the closure of theatres and galleries led to the cancellation of The Other Way Works public-facing activity on the Afterlife project scheduled for March and April 2020, and to moving all creative development activity online.

The outcome of this phase of development of the Afterlife project was reconceived as an Online Creative Retreat, and was successfully delivered by the creative team entirely remotely to participants using online platforms Zoom and Thinkific. Taking place in November 2020 during the second English lockdown, the project was well received by participants from across the UK who described it as: Thoughtfully and carefully put together. A great gift.

We were able to deliver a number of online training sessions for Masters Degree students and emerging regional artists during the year (Derby Theatre, Bristol Old Vic Theatre School), focusing on developing artists practice in the area of interactive, site-based performance.

Early R&D work on a new project Green Shoots, an interactive story experience for children and their grandparents about the climate crisis, began in February 2021, supported by funding from ArtsConnect. Development of this project will continue into 21/22.

The company was awarded emergency funds by Arts Council England and The Sir Barry Jackson Trust to support some continued activity by the companys core freelancers during the period when arts infrastructure was closed. Our activity focused on organisational development, updating finance systems, and business planning.

In this very unusual year total expenditure was carefully controlled, due to careful budgeting and credit control throughout all the different projects undertaken by the company.

The Covid-19 situation has meant that freelance staff members have switched to Remote First working, and have been working from home unless the circumstances required in person attendance. The loss of childcare due School and Nursery closures impacted on some freelancers availability to work during part of the year. The company has not been eligible for the Job Retention scheme.

FINANCIAL REVIEW

Considering the significant drop in income the accounts show reserves of £16,126 of which £3,959 are restricted and the remaining £12,167 are unrestricted.

Reserves

Reserves Statement

The income and expenditure of The Other Way Works fluctuates according to the pattern of grant and project income secured. The Trustees consider that reserves are needed to provide for an orderly wind-down in the event of an unexpected reduction in the funds secured. The Other Way Works is also required on occasion to incur the costs of developing and researching work before the grants for this have been awarded, or income is actually received. The Charity therefore needs a level of reserve for cash flow reasons.

Reserves Ambition

The Trustees are committed to building reserves to an appropriate level for the Charity's scale of operation. The Other Way Works aims to have reserves of 3 months core running costs. At the time of adoption of this policy this amount would be c£16,000. We have not yet achieved this level of reserves. A longer term ambition is to hold 6 months running costs as reserves in line with Charity Commission guidance.

Risk Management

The Other Way Works maintains an up to date Risk Register, which enables us to track and mitigate risks to the organisation.

The Other Way Works
Report of the Trustees Continued
For the year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Memorandum and Articles incorporated 15/5/2008 as amended by Special Resolution 3/6/2011 and Special Resolution 29/1/2016 and Special Resolution 18/4/2016.

As set out in the charity's constitution, there must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. All new trustees shall receive an induction and be offered the opportunity to attend training.

The Trustees all give their time voluntarily and received no benefits from the charity

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	The Other Way Works
Charity registration number	1166679
Company registration number	06594555
Principal address	32 Melton Road Kings Heath Birmingham B14 7DA

Trustees


The trustees and officers serving during the year and since the year end were as follows:

Robert James Lindsay
Clayton Shaw
Stuart Rogers
Daniel Brown (Chair)

Independent examiners

Counterculture Partnership LLP
Unit 115
Ducie House
Ducie Street
Manchester
M1 2JW

Approved by the Board of Trustees and signed on its behalf by

Daniel Brown (Chair).....

The Other Way Works
Independent Examiners Report to the Trustees
For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021.

Responsibilities and basis of report

The charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

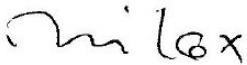
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

I have completed my examination. I confirm that no 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Counterculture Partnership LLP
Unit 115
Ducie House
Ducie Street
Manchester
M1 2JW

The Other Way Works
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	1,000	28,810	29,810	46,735
Charitable activities	3	10,166	-	10,166	13,420
Total		11,166	28,810	39,976	60,155
Expenditure on:					
Charitable activities	4	(1,717)	(35,376)	(37,093)	(73,852)
Total		(1,717)	(35,376)	(37,093)	(73,852)
Net income/expenditure		9,449	(6,566)	2,883	(13,697)
Reconciliation of funds					
Total funds brought forward		2,718	10,525	13,243	26,940
Total funds carried forward		12,167	3,959	16,126	13,243

The Other Way Works
Statement of Financial Position
As at 31 March 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	8	-	2,193
Cash at bank and in hand		18,378	12,425
		18,378	14,618
Creditors: amounts falling due within one year			
	9	(2,252)	(1,375)
Net current assets			
		16,126	13,243
Total assets less current liabilities			
		16,126	13,243
Net assets			
		16,126	13,243
The funds of the charity			
Restricted income funds	10	3,959	10,525
Unrestricted income funds		12,167	2,718
Total funds			
		16,126	13,243

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Daniel Brown (Chair)
Trustee

The Other Way Works
Notes to the Financial Statements
For the year ended 31 March 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

The Other Way Works 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(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	1,000	600	1,600	-
Grants received	-	28,210	28,210	46,735
	1,000	28,810	29,810	46,735

The Other Way Works
Notes to the Financial Statements Continued
For the year ended 31 March 2021

Analysis of grants received

	2021	2020
	£	£
Arts Connect	3,500	-
Arts Council	24,710	46,735
	28,210	46,735
	28,210	46,735

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Artistic Programmes</i>		
Commissions and consultancy	300	13,420
Theatre Tax Relief	9,866	-
	10,166	13,420
	10,166	13,420

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Artistic Programmes	1,084	26,804	27,888	71,933
Support costs	633	8,572	9,205	1,919
	1,717	35,376	37,093	73,852
	1,717	35,376	37,093	73,852

5. Analysis of support costs

	2021	2020
	£	£
Artistic Programmes		
Rent	-	300
Insurance	203	680
IT	506	176
Sundry	97	163
Finance costs	2	-
Consultants	7,347	-
Governance costs	1,050	600
	9,205	1,919
	9,205	1,919

The Other Way Works
Notes to the Financial Statements Continued
For the year ended 31 March 2021

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Accountancy fees	1,050	600

7. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2020
	£	£	£
Income and endowments from:			
Donations and legacies	-	46,735	46,735
Charitable activities	2,150	11,270	13,420
Total	2,150	58,005	60,155
Expenditure on:			
Charitable activities	-	(73,852)	(73,852)
Total	-	(73,852)	(73,852)
Net income/expenditure	2,150	(15,847)	(13,697)
Reconciliation of funds			
Total funds brought forward	568	26,372	26,940
Total funds carried forward	2,718	10,525	13,243

8. Debtors

	2021	2020
	£	£
Amounts due within one year:		
Prepayments and accrued income	-	2,193
	-	2,193

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,352	-
Accruals and deferred income	900	1,375
	2,252	1,375

The Other Way Works
Notes to the Financial Statements Continued
For the year ended 31 March 2021

10. Movement in funds

Purpose of unrestricted Funds

General

Artistic Programmes

Restricted Funds

	Balance at 01/04/2020	Incoming resources	Outgoing resources	Balance at 31/03/2021
	£	£	£	£
ACE Afterlife	10,525	1,495	(11,019)	1,001
ACE AMOM	-	8,320	(8,320)	-
ACE AMOM Online	-	600	-	600
Green Shoots	-	3,500	(1,142)	2,358
Sustain & Develop	-	14,895	(14,895)	-
	10,525	28,810	(35,376)	3,959

Restricted Funds - Previous year

	Balance at 01/04/2019	Incoming resources	Outgoing resources	Balance at 31/03/2020
	£	£	£	£
ACE Afterlife	-	13,458	(2,933)	10,525
ACE AMOM	26,372	44,547	(70,919)	-
	26,372	58,005	(73,852)	10,525

Purpose of restricted funds

ACE AMOM

"A Moment of Madness" (AMOM). An immersive spy thriller where audiences go undercover in a multi-storey car park.

ACE Afterlife

"Afterlife". A creative retreat exploring memory and values.

Green Shoots

"Green Shoots". An intergenerational narrative game exploring practical solutions to the climate emergency.

Sustain & Develop

"Sustain & Develop". An organisational development project to support the organisation through the first Covid-19 lockdown.

ACE AMOM Online

A reworking of AMOM for audiences to experience from the comfort of their own home.

The Other Way Works
Notes to the Financial Statements Continued
For the year ended 31 March 2021

11. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	12,167	12,167
Restricted funds		
ACE Afterlife	1,001	1,001
ACE AMOM Online	600	600
Green Shoots	2,358	2,358
	16,126	16,126
 Previous year		
	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
<i>General</i>		
General	2,718	2,718
Restricted funds		
ACE Afterlife	10,525	10,525
	13,243	13,243

The Other Way Works
Detailed Statement of Financial Activities
For the year ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	1,600	-
Grants receivable	28,210	46,735
	29,810	46,735
Charitable activities		
Commissions and consultancy	300	13,420
Theatre Tax Relief	9,866	-
	10,166	13,420
Total incoming resources	39,976	60,155
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(27,888)	(71,933)
	(27,888)	(71,933)
SUPPORT COSTS		
Rent		
Rent	-	(300)
	-	(300)
Insurance		
Insurance	(203)	(680)
	(203)	(680)
IT		
IT	(506)	(176)
	(506)	(176)
Sundry		
Sundry	(97)	(163)
	(97)	(163)
Finance costs		
Finance costs	(2)	-
	(2)	-
Consultants		
Consultants	(7,347)	-
	(7,347)	-
Governance costs		
Governance costs	(1,050)	(600)
	(1,050)	(600)
Total resources expended	(37,093)	(73,852)
Net Income	2,883	(13,697)