

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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**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**

<b>Name of Charity</b>	The Other Way Works
<b>Charity registration number</b>	1166679
<b>Company registration number</b>	06594555
<b>Principal address</b>	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').

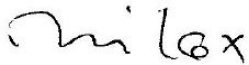
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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



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

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

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

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
	<b>1,000</b>	<b>28,810</b>	<b>29,810</b>	<b>46,735</b>

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
	<b>28,210</b>	<b>46,735</b>

**3. Income from charitable activities**

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

**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
	<b>1,717</b>	<b>35,376</b>	<b>37,093</b>	<b>73,852</b>

**5. Analysis of support costs**

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

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):

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accountancy fees	1,050	600

**7. Comparative for the Statement of Financial Activities**

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

**8. Debtors**

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

**9. Creditors: amounts falling due within one year**

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

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)	-
	<b>10,525</b>	<b>28,810</b>	<b>(35,376)</b>	<b>3,959</b>

**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)	-
	<b>26,372</b>	<b>58,005</b>	<b>(73,852)</b>	<b>10,525</b>

**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 £
<b>Unrestricted funds</b>		
<i>General</i>		
General	12,167	12,167
<b>Restricted funds</b>		
ACE Afterlife	1,001	1,001
ACE AMOM Online	600	600
Green Shoots	2,358	2,358
	<b>16,126</b>	<b>16,126</b>

**Previous year**

	Net current assets / (liabilities) £	Net Assets £
<b>Unrestricted funds</b>		
<i>General</i>		
General	2,718	2,718
<b>Restricted funds</b>		
ACE Afterlife	10,525	10,525
	<b>13,243</b>	<b>13,243</b>

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

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