

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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For the year ended 31 March 2022

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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**

<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 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').

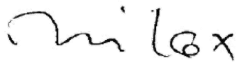
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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



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

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

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

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
	<b>1,500</b>	<b>51,568</b>	<b>53,068</b>	<b>29,810</b>

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

**Analysis of grants received**

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

**3. Income from charitable activities**

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

**4. Costs of charitable activities by fund type**

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

**5. Costs of charitable activities by activity type**

	<b>Activities undertaken directly</b>	<b>Support costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Support costs</b>				
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**

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

**7. Net income/(expenditure) for the year**

This is stated after charging/(crediting):

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accountancy fees	900	1,050

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

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

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

**9. Debtors**

	2022	2021
	£	£
<b>Amounts due within one year:</b>		
Trade debtors	125	-
	<u>125</u>	<u>-</u>

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

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

**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)	-	-
	<u>3,959</u>	<u>51,568</u>	<u>(55,734)</u>	<u>207</u>	<u>-</u>

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

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 £
<b>Unrestricted funds</b>		
General	15,960	15,960
<b>Restricted funds</b>		
	<b>15,960</b>	<b>15,960</b>
<b>Previous year</b>		
	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>